(1) பக்கங்களின் எண்ணிக்கை 4

(2) புதுக்கித் திருப்பிய நாள் 9.90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

16

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 452

அச்சகம்
பலவகை

நாள் : 12-2-1892 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2 Sheet

ஆவண. கா-1—18,006—15-6-87.

Resolution—dated 25th January No. 57.

The expenditure proposed on of the minor irrigation works in Madanapalle is largely in excess of the averageue and is in many cases so large absolutely as to require, in the Commissioner'nion, that the estimate should be thoroughly revised by the officer of the Publorks Department who has been appointed to assist the Sub-Collector in the carout of relief works in the sub-division. In cases where the estimate is professionallyoved and where the commencement of the work is, in the Sub-Collector's opinion, ely necessary for the relief of distress, the Commissioner requests that the generation of Government may be given to the carrying out of repairs to the minor iron works of the sub-division as a suitable means of affording relief. Where the ws sufficiently large to justify such a course, it should be carried out departmenta task work at the rates of wages laid down in the Famine Code.

2. Petty works should be carout under the control of the village officers, the estimates for earth-work being so as to admit of wages being earned by labourers commensurate with those that wou admissible if the work were tasked.

(Trues and Extract.)

(Si) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revedepartment,
wiclosures to be returned.

„ Collector of Cuddapah.

Copy to the Chief Engineer for Iron.

„ „ Collectors of affected lcts.

ORDER—dated 6th February 1892, 129, Revenue.

Miscellaneous.

The sanction requested in paragraph 1 of the Proceedings read above is accorded.

2. The Board's instructions wl are approved should be carefully observed.

te Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlat, Land Records
nd Agriculture, with one enclosure.

„ the Public Works Department.

Exd. A. Aubert.

75 Copies.

(2)

Govt. of {1892} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 6th February 1892, No. 129.

FEBRUARY.

Season, Cuddapah.

According general sanction that in cases where the estimate is professionally approved and where the commencement of the work is absolutely necessary for the relief of distress, repairs to minor irrigation works in the sub-division may be carried out as a suitable means of affording relief.

No. 449 W dy 12-Feb/92.

Communicated to the S. E. III circle for information & guidance

(Sd) O.W.B.
D.O.

S. E. III circle
C. E. for Irrign

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 25th January 1892, No. 57 :—

MR. CLOGSTOUN.

Read—the following letter from J. N. ATKINSON, Esq., Sub-Collector, Cuddapah, to the Collector of Cuddapah, dated 26th December 1891, No. 6538 :—

In continuation of my letter No. 6006, dated 3rd December 1891, I have the honour to forward herewith an application for allotment of funds required for minor irrigation works in Madanapalle taluk and included in annexure A to my letter above quoted. These works are all Government works and the revenue for five years recoups the proposed outlay on them. The Tahsildar says that they are situated in the most affected parts of the taluk and that the works marked (×) in red-ink should be first taken up and then the others as necessity arises. I request therefore that you will be good enough to obtain necessary sanction for the allotment. The estimates are in progress.

Endorsement by the Acting Collector of Cuddapah, dated 6th January 1892, Ref. on C. No. 2928-Eng.

Submitted to the Board, through Chief Engineer for Irrigation, with copy of the application for allotment, for sanction. The repairs to the works will be sanctioned in anticipation of Board's approval on receipt of estimates from the Sub-Collector. The Sub-Collector's attention has been drawn to the marked disproportion in several cases between the average revenue and the amount of estimate.

Endorsement by the Chief Engineer for Irrigation, dated Cuddapah, 9th January 1892, No. 22-M.

Forwarded to the Board of Revenue approved, on the grounds that they are the works being required for famine relief purposes.

To the Secretary to the Board of Revenue.

Read—the following letter from O. WOLFE-MURRAY, Esq., Acting Collector of Cuddapah, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture (through the Chief Engineer for Irrigation), dated 12th January 1892, Ref. on C. No. 2928-Eng. :—

I have the honour to forward herewith, for favour of sanction, application for allotment of funds for the repair of minor irrigation works to be taken up as relief works in Kadiri taluk.

Endorsement by the Chief Engineer for Irrigation, dated 14th January 1892, No. 29-M.

Forwarded to the Board of Revenue, duly approved.

Resolution—dated 25th January 1892, No. 57.

The expenditure proposed on some of the minor irrigation works in Madanapalle is largely in excess of the average revenue and is in many cases so large absolutely as to require, in the Commissioner's opinion, that the estimate should be thoroughly revised by the officer of the Public Works Department who has been appointed to assist the Sub-Collector in the carrying out of relief works in the sub-division. In cases where the estimate is professionally approved and where the commencement of the work is, in the Sub-Collector's opinion, absolutely necessary for the relief of distress, the Commissioner requests that the general sanction of Government may be given to the carrying out of repairs to the minor irrigation works of the sub-division as a suitable means of affording relief. Where the work is sufficiently large to justify such a course, it should be carried out departmentally by task work at the rates of wages laid down in the Famine Code.

2. Petty works should be carried out under the control of the village officers, the estimates for earth-work being so fixed as to admit of wages being earned by labourers commensurate with those that would be admissible if the work were tasked.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department, with enclosures to be returned.
" Collector of Cuddapah.
Copy to the Chief Engineer for Irrigation.
" " Collectors of affected Districts.

ORDER—dated 6th February 1892, No. 129, Revenue.

Miscellaneous.

The sanction requested in paragraph 1 of the Proceedings read above is accorded.

2. The Board's instructions which are approved should be carefully observed.

(True Extract.)

Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture, with one enclosure.
" the Public Works Department.

Exd. A. Aubert.

75 Copies.

No. 481 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

THE

Calcutta, the 13th February 1892.

SIR,

I am directed to request that letters for the Government of India in the Public Works Department which cannot reach Calcutta by the 26th March next, may be addressed to Simla.

2. Telegrams will be received in Calcutta till the 31st March.

3. I am also to request that all local officers under your orders who send returns direct to the Government of India, may be desired to comply with the above instructions.

I have the honour to be,

SIR,

Your most obedient Servant,

G. H. D. WALKER,

Under Secretary to the Govt. of India.

G. I. C. P. O.—No. 1481 P. W. D.—16-2-92.—140.

P.W. Department.

C.F. 73.

P-W-D DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 607, dated 25-2- 193 .1892

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
Secretary to Govt of India PW Department						
Andaman Islands						
Bonded Goods						
					217.37	
					12-11-63	

C.F. 73.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

P.W. Department.

15th February 1892, No. 60, Marine.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

Read—the following paper :—

From Captain B. P. CREAGH, Her Majesty's Indian Marine, Officiating Presidency Port Officer, Madras, to the Chief Secretary to Government, dated Madras, 3rd February 1892, No. 1396—36-G.

I have the honour to request you will be good enough to bring to the notice of Government the desirability of providing signalling arrangements at lighthouse stations on the Madras seaboard, where such arrangements do not already exist. These stations are Manapad, Seven Pagodas, Pulicat, Armeghon, Point Divi, Hope Island and Santapilly. At present if a vessel in distress should signal to any of these lighthouses for assistance, the Superintendent in charge is unable to render any from want of appliances and of the knowledge necessary for reading and communicating signals. I propose therefore that each Superintendent shall be called upon to initiate himself in flag signalling, and with this view be provided with a copy of the code, a telescope and a complete set of flags, and I submit the matter for the approval of Government. A spar rigged to the platform of the light will answer for hoisting the flags from, and the Public Works Department can be asked to effect this arrangement. There are 9 sets of flags in stock which can be issued, and the number required to complete and to maintain a supply in stock can be obtained from the Bombay Dockyard. There is a sufficient number of codes on hand for distribution. The telescopes will also have to be obtained from the Director of Marine.

2. Under the arrangement above proposed, the Superintendents of lighthouses will be in a position to communicate with the nearest Port officer or with this office through him, as the case may be, for such assistance as their own resources may not permit of.

3. The approximate cost of this arrangement is given below, and the expenditure will, in my opinion, be amply justified by the benefits contemplated in behalf of the shipping and the nautical public :—

	Rs.
7 Spars and cost of rigging, say	350
420 Fathoms signal halyards	40
7 Telescopes	250
7 Sets Commercial Code flags	370
Total ..	1,010

4. As the occasions on which Lighthouse Superintendents may be called upon to communicate with shipping by signals will be few and far between, I do not consider it necessary to recommend them for any extra remuneration on this account.

Order—dated 15th February 1892, No. 60, Marine.

The Presidency Port Officer's proposals are sanctioned.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Presidency Port Officer.
" Public Works Department.
" Accountant-General.

Exd. A. Raitt.

Govt. of {1892} Madras.

MARINE.

Issued

Recd. *Encl.*

G.O., 15th February 1892, No. 60.

FEBRUARY.

Signalling Appliances at certain Lighthouses.

Sanctioning the Presidency Port Officer's proposals for providing —.

No. 589 Way 23rd Febry 1892

Comt to the Ss concerned who will arrange to have the required spars rigged up as proposed by the Presidency Port Officer.

1st/ O.W.B.

DW.

Ss. I, II, V & VII Circles

15TH FEBRUARY 1892, No. 60, MARINE.

GOVERNMENT OF MADRAS.

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2. Under the arrangement above proposed, the Superintendents of lighthouses will be in a position to communicate with the nearest Port officer or with this office through him, as the case may be, for such assistance as their own resources may not permit of.

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" Public Works Department.
" Accountant-General.

Exd. A. Raitt.

Govt. of {1892} Madras.

MARINE.

Issued

Reed. Encl.

G.O., 15th February 1892, No. 60.

No. 589 Way 23d Febry. 92

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1st/ O.C.B.

W.

FEBRUARY.

Signalling Appliances at certain Lighthouses.

Sanctioning the Presidency Port Officer's proposals for providing —.

S.Rs I, II, V & VII Circles

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From J. P. HEWETT, Esq., C.I.E., Officiating Secretary to the Government of India, Home Department (Judicial), to the Chief Secretary to the Government of Madras, dated Calcutta, 27th January 1892, No. 123—3 Judicial.

With reference to paragraphs 5 and 6 of the letter from the Madras Government, dated 19th ultimo, No. 2569, I am directed to forward a copy of a notification issued by the Government of India under section 5 of the Indian Factories Act, 1881, as amended by Act XI of 1891, prescribing 4 annas as the rate of fee for certifying Surgeons for each examination held under the said section. The Governor-General in Council is of opinion that the fee should be retained by all certifying Surgeons whether they are private practitioners or medical officers in the service of Government. The sanction of Her Majesty's Secretary of State will be solicited to its retention by Government medical officers in cases in which this would have the effect of raising the officer's salary above Rs. 5,000 per annum.

2. I am to add that a reference will also be made to the Secretary of State on the subject of the remuneration to be given to gentlemen of the medical profession who may be appointed Inspectors or Joint Inspectors of Factories, and that a further communication on this subject will be addressed to you on receipt of a reply.

ENCLOSURE.

NOTIFICATION from the Government of India, Home Department (Judicial), dated Calcutta, 27th January 1892, No. 122.

In exercise of the power conferred by section 5 of the Indian Factories Act (XV of 1881), as amended by Act XI of 1891, the Governor-General in Council is pleased to prescribe a fee of 4 annas as the fee payable to a certifying Surgeon by a person employed, or desirous of being employed, in a factory, for examining him and granting him a certificate in accordance with the provisions of that section.

(Signed) J. P. HEWETT,
Offg. Secy. to the Govt. of India.

ORDER—dated 8th February 1892, No. 246, Judicial.

The foregoing letter from the Government of India will be communicated to all District Magistrates, the Public and Public Works Departments, the Consulting Engineer for Railways, and the Commissioner of Police, Madras, for information, and the notification therewith received will be published in the *Fort St. George Gazette*.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To all District Magistrates.
" the Public Department.
" the Public Works Department.
" the Consulting Engineer for Railways.
" the Commissioner of Police, Madras.
Gazette.

Exd. A. Raitt.

Govt. of {1892} Madras.

JUDICIAL.

Issued

Recd. Encl.

G.O., 8th February 1892, No. 246.

FEBRUARY.

Indian Factories Act, 1881.

Communicating to all District Magistrates and to certain officers letter from the Government of India, forwarding copy of notification prescribing a fee for certifying Surgeons for each examination under section 5 of the —, as amended by Act XI of 1891, and directing its publication in the *Fort St. George Gazette*.

Communicated to officers mentioned in continuation of G.O. No. 49 w dy 5th Jany 1892.

O. V. B.

S. Es I, II, V circle.

P. W. CURRENT No. 1873

(162)

No. 177-W dy 18-1-92
... 295-W dy 2-2-92
... 296-W dy 2-2-92
... 552-W dy 20-2-92

R 22-2-92

E. 6

No. 711 W dy 4th March 1892.

The enclosures will be returned to the Consg: Architect with reference to G.O No 295 W dy 2nd Feby: 1892.

2 The amount of the Supplemental estimate for furniture has been included in the revised abstract estimate forwarded to the Govt: of India with G.O. No. 551 W of 20th Feby: 1892.

S.

To. The C.A. to Govt:
with 6 Enclos: & copy
of G.O. No. 551 W dy 20th Feb: 92

D 4/3 3/7/3 J.C. 5/3

All communications should be addressed to the Secretary.

No. 868-

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Buildings -

To

The Secretary to the Government of Madras,
Public Works Department.

Calcutta, the 16th February 1892

Sir,

In returning herewith the estimate received with your letter No. 296 W, dated the 2nd February 1892, amounting to Rupees 64,500/- of the cost of providing fixtures and furniture for the new Law Courts at Madras, I am directed to request that the amount may be included in the estimate for the building and in the statement called for in paragraph 2 of Public Works Department letter No. 78 B, dated the 10th February 1892. -

I have the honour to be,
Sir,
Your Most Obedient Servant,

C. Vincent

Under Secy. to the Govt. of India

1 C-2-a 1639
551-2W
20.2.92 impress

Document accompanying estimate referred to. 1

W. 8B

Enclosure 5 to the High Court's letter dated 11th January 1892 No. 75.

Estimate

[For Heads of Departments.]

Circular No. 1 ic Works.

GOVERNMENF INDIA.

PUBLIC WORKSEPARTMENT.

GENEL.

Calcutta, the 5thruary 1892.

Rate of conversion of English pay remittances of British troops serving in India durine year 1892-93.

The following is forwarded to thecal Governments, Administrations and Officers noted on the margin, for information and guidance, in continuation of Public Works Circular No. I., dated 29th April 1891.

The Governments of Madras and Bombay, Public Worartment, General and Railway Branches.
The Governments of Bengal, the North-Western Provind Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burmn and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central Inajputana and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India ailways, Calcutta, Central Division, and Lucknow.
The Director General of Telegraphs.

By order,

G. H. D. WALKER,

er Secy. to the Govt. of India.

GOVERNMENF INDIA.

MILITARY DTMENT.

Army Circulars, India, l 15th January 1892.

Rate of exchange during 1892-93 for the crsion of English pay and remittances of British troops serving in India, and the adjent of financial transactions between the British and Indian Governments.

Clause 17.—It is notified that the rate of ange governing the issue of pay to British troops in India and their remittances to England the adjustment of financial transactions between the British and Indian Governments dr the year 1892-93, has been fixed by Her Majesty's Government at 1*s.* 4$\frac{3}{4}$*d.* the rupee.

G. I. C. P. O. No 1398 P. W.—9-2-92—1,222.

[For Heads of Departments.]

Circular No. 1 Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Calcutta, the 5th February 1892.

Rate of conversion of English pay and remittances of British troops serving in India during the year 1892-93.

The following is forwarded to the Local Governments, Administrations and Officers noted on the margin, for information and guidance, in continuation of Public Works Circular No. I., dated 29th April 1891.

The Governments of Madras and Bombay, Public Works Department, General and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division, and Lucknow.
The Director General of Telegraphs.

By order,

G. H. D. WALKER,

Under Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

Army Circulars, India, dated 15th January 1892.

Rate of exchange during 1892-93 for the conversion of English pay and remittances of British troops serving in India, and the adjustment of financial transactions between the British and Indian Governments.

Clause 7.—It is notified that the rate of exchange governing the issue of pay to British troops in India and their remittances to England, and the adjustment of financial transactions between the British and Indian Governments during the year 1892-93, has been fixed by Her Majesty's Government at 1*s.* 4$\frac{3}{4}$*d.* the rupee.

G. I. C. P. O. No 1698 P. W. D.—9-2-92—1,222.

No. 525 W dy 18th Febry: 1892

Communicated to officers of the Public Works Department in continuation of G O. No. 1365 W dy 19th May 1891

(sd) D.v.B.

H.W

C.E. for I
C.E for Rly
S. Es
S. of W. P. P.
C. A
Ex. P. W. A
Ex. Ry Accts



MANY PARTS OF A WORK).

Additions to Power & to convert the same in Varandah Room at Light House at B.B.		Adding Steps in the open space Sheds at C.C.		Adding Spiral Stairs & Cuddapah Sheds at C.C.		Adding Spiral Stairs & Cuddapah Sheds at D.D.	
Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.
	RS.		RS.		RS.		RS.
	2620		14,140		2980		358
1	1746	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"
"	"

REFERENCE TO MADRAS P. W. D. CODE, EDITION OF 1886.

PARAS. 921 AND 932.

To be employed where there are many parts or sub-divisions of a work.

P. W. D. FORM, No. M 209.

CIRCLE.—

DIVISION.— Consulting Architect

TALUK.—

DISTRICT.— Madras.

ESTIMATE FORM.—ABSTRACT—GENERAL (FOR MANY PARTS OF A WORK).

Financial Head— Provincial Service

Budget Head— Civil Building

Departmental Head— Original work.

Main Head— 3. Law & Justice

Sub-Head— 3

Project of which the work forms part— P.W.D. Est. 1639/92

Section— Roads

Name of Work— Constructing new High Court Buildings at Madras.

Amount of Estimate— Rs. 12,33,663-0-0

To be carried out by— P.W.D.

REFERENCES.

1205 Ref

2

ESTIMATE FORM.—Abstract—Genera

Description of Work.	Rates.		Main Building		Coach house and Stables.		Latrine		Waterpipe and Diffusion	
	Unit.	Amount.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	C
		Rs.		Rs.		Rs.		Rs.		R
Brought forward				8,74,11⅝		23295		3297		4,1
Ornamental gallie.	Each	90/0/0	"	"	2	180	"	"	"	
Do Small	"	50/0/0	"	"	6	300	2	100	"	
Teak wood eave board complete	Aff	1.8.0	"	"	1143	572	"	"	"	
Breasting up and lathing terrace	100 Sqff	0.8.0	"	"	"	"	"	"	"	
Cut stone gutter	3/1	3.0.0	"	"	"	"	"	"	"	
Cud dapah slabs	100 Sqff	20.0.0	"	"	"	"	"	"	"	
Cud flooring	100	0.2.0	"	"	"	"	"	"	"	
				8,74,11⅝		24,327		3,394		
Contingencies at 5%				42327		1215		170		
Petty Suspension at 2½%				21165		608		85		
Total:				9,37,605		26,170		3,649		5,1

Station Chapark

Dated 9th December 189/.
4th January 1892.

5,000—26-9-90.

Note.—(1) All rates are to be given in Rupees, Annas and Pies.
(2) Quantities are to be entered as so many units; thus the unit for Bri
feet of Brick-work would be entered as 92·5 units.

Reference to Madras P. W. D. Code, Edition of 1886.

Paras. 921 and 932.

To be employed where there are many parts or sub-divisions of a work.

P. W. D. Form, No. M 209.

Circle.—

Division.—

Taluk.—

District.—

ESTIMATE FORM.—Abstract—General (for many parts of a Work).

Financial Head—

Budget Head—

Departmental Head—

Main Head—

Sub-Head—

Project of which the work forms part—

Section—

Name of Work—

Amount of Estimate—

To be carried out by—

REFERENCES.

ESTIMATE FORM.—ABSTRACT—GENERAL

Description of Work.	Rates.		Main Building		Coach house and Stables		Latrines		Water pands and Fi pond	
	Unit.	Amount.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cos
		Rs.		Rs.		Rs.		Rs.		
Brought forward				8,696		21,814		3,294		47
Spiral Stairs to Tower	"	"	"	"	"	"	"	"	"	
Fastenings of irons and tin for Bracing bottom Uprights to Stone bases	E	3-0-0	"	"	100	300	"	"	"	
Gates including iron bathchangee complete	Sqft	1-2-0	"	"	334	376	"	"	"	
Lead sheet for Valleys 1/16 thick	lb	0-3-0	"	"	370	69	"	"	"	
Honey comb work or Jolly work	1000	21-11-0	"	"	415	91	"	"	"	
Paving yards and Stalls with Laterite and gravel 6" thick well watered and rammed	"	3-8-0	"	"	36420	1275	"	"	"	
Diversion of roads and approaches	"	"	"	4,000	"	"	"	"	"	
Cleaning & leveling for repairing roads round Light House	"	"	"	500	"	"	"	"	"	
Carried Over				37,411		23295		3,294		

STATION _____

Dated _____ 189 .

NOTE.—(1) All rates are to be given in Rupees; Annas and Pies.

(2) Quantities are to be entered as so many units; thus the unit for Brick-work would be entered as 92·5 units.

5,000—26-9-00.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 21st January 1892, No. 44 :—

MR. CLOGSTOUN.

Resolution—dated 21st January 1892, No. 44.

The following report on the state of season during December will be submitted for the information of Government.

2. With December all practical expectation of rain of really useful character ends in the Presidency, except in parts of Tinnevelly. The rainfall of the month is usually considerable over the southern part of Nellore, those parts of North Arcot lying below the ghâts, Chingleput and the rest of the southern districts, but is only moderate inland in Salem and Coimbatore and light in Kurnool, Bellary, Cuddapah and Anantapur. The fall was well up to the average in December last in South Nellore and the southern districts, and in Chingleput, South Arcot and Tanjore greatly in excess of the average. Over the greater part of Coimbatore it was fair, but over the eastern parts of that district, and in the western parts of Salem, except the Atúr and Námakal taluks, it was very light. The good rainfall of the month has relieved anxiety regarding the southern districts, and in these as well as in the southern taluks of Nellore, the greater portion of the standing crops may be regarded as safe and the prospect fair. The rainfall has so greatly improved prospects in the affected portions of Chingleput and North Arcot that it has been possible to close all relief works in them. Some parts of North Arcot above the ghâts, however, not hitherto treated as affected are now beginning to cause grave anxiety, whilst there has been no improvement in the state of the western portions of Salem. In Coimbatore, the situation has greatly improved and relief works have been much circumscribed. In this district, however, as in North Arcot a part not hitherto treated as affected, viz., the Kollegál taluk, is now beginning to suffer.

In the Ceded Districts and Kurnool, except at a few stations near the southern frontier of Cuddapah and at the stations in the eastern section of the same district, there was practically no rain at all during the month. In those parts of Nellore lying to the north of the Pennér it was only at three stations that any useful showers fell, and they were light, whilst northwards in the four northernmost districts there was practically no rain at all. It is seldom that any part of the latter area, except the parts of Nellore immediately north of the Pennér river, receives much rain during December, except it be along the coast where occasional cyclonic rains raise the average. The absence of any rain during

Districts.	December.		October to December.	
	Average.	1891.	Average.	1891.
Cuddapah	1·02	·56	11·43	4·46
Anantapur	·22	·02	7·64	4·42
Bellary	·22	..	6·28	3·64
Kurnool	·31	..	6·65	3·17
North Nellore ..	2·05	·24	18·81	5·46
Kistna	·49	..	10·29	2·40
Godávari	·65	·02	11·42	·88
Vizagapatam ..	1·59	·04	12·42	2·65
Ganjam	1·35	·02	12·48	3·11

December followed on a very dry November, and for the most part an October of short rainfall. Altogether therefore the rains of the north-east monsoon have been exceedingly deficient over this area, and following as this did a late and light south-west monsoon has caused widespread loss of crop, and much anxiety regarding the area alluded to. In the five districts first noted on the margin, the failure of the rains is already causing distress and the opening of relief works has been ordered. In Kistna, the condition of the upland taluks bordering on the affected taluks of Kurnool is critical, but it is thought that it will only be necessary to slightly expand the ordinary public works until on the closing of the canals in the delta a great demand for labour will arise. In Godávari there is no likelihood of distress arising. In Vizagapatam, it is considered that the course being followed in Kistna may meet the necessities of the case. In Ganjam, the state of the southern parts of the district is such as may call for the opening of relief works on a small scale during the ensuing dry weather.

3. *Cultivation.*—Notwithstanding the unfavorable character of the season over so large a portion of the Presidency, the total area of land reported to have been sown during the month ending 20th December was in excess of the usual average for that period. The excess in the case of the dry land is, however, more than accounted for by excesses in the case of the Nellore (42,000 acres) and Bellary (42,000) districts which are probably more apparent than real and in South Arcot (66,000 acres) and in the former districts, as well as in a good many others, except those at the extreme south, the figures now entered represent corrections in the earlier accounts rather than actual sowings made during the period. The total area of dry land reported to have been sown up to the month is about half a million acres less than the average, notwithstanding the fact that it includes large excesses in particular districts, as noted on the margin, for which no particular reason can be ascribed, unless it be improvement in the punctuality of the reports over those of earlier years, or unless it be due to the fact, as it certainly is in some cases, that ordinary single crop dry land has in a large number of instances been sown a second time owing to the failure of the first crop, and so been shown a second time in the accounts. In Bellary and Anantapur the deficiency is very large. On the wet land, the excess in the area of land reported to have been sown during the month is chiefly accounted for by the large areas shown against the marginally-noted districts, the remaining districts not having reported areas differing greatly from those usually reported for December, except Anantapur, where there was a deficiency of about 6,700 acres in the area usually returned as sown during the month. This followed a large deficiency in the earlier months of the year. In Nellore the large area sown during the month is reported to consist of dry crops sown on the wet land instead of paddy. The extensive sowings reported from North Arcot have materially reduced the net deficiency up to the month from that reported for November, but the excess sown in Chingleput is small and as the supplies of water received in the tanks of both districts are reported to be inadequate, there is not now much hope for a large further

—	During December.		Up to December.	
	Average.	1891.	Average.	1891.
	ACS.	ACS.	ACS.	ACS.
Dry ..	1,274,917	1,376,362	17,122,874	16,652,967
Wet ..	334,304	450,528	5,068,629	5,050,823

	Excesses.
	ACS.
Godávari	27,500
Kistna	38,500
Nellore	124,000
South Arcot	34,000
Coimbatore	49,000
Malabar	30,700

	Deficiency.	Area not sown.
	ACS.	ACS.
Kurnool	72,000	108,500
Bellary	434,000	498,000
Anantapur	221,000	262,700
Cuddapah	+ 12,800	126,200
North Arcot	32,500	97,000
Chingleput	38,000	58,000
South Arcot	+ 34,000	196,000

Districts.	Excess.
	ACS.
Nellore	24,400
North Arcot	27,500
Chingleput	7,000
South Arcot	39,600
Trichinopoly	9,000
Tinnevelly	9,000

extension of cultivation on this class of land, and the area of wet land left waste in them will probably be not less than 30 per cent. of the total area of wet land.

4. *Prices*—rose very generally throughout the Presidency during the month, and very sharply in all the Northern, including the Ceded, Districts. Since the close of the month they have become easier generally, except in the four Northern Coast districts. The following table shows how the prices of the principal food-grains raised in each of the districts where the past season has been especially unfavorable, have fluctuated during the past six months, compared with the prices prevailing during the corresponding months in 1876 and 1877, and for Ganjam and Vizagapatam in 1888 also. Of these districts, the prices for these staple grains in December had reached the scarcity rates in Kistna, Nellore, Kurnool, Bellary, Anantapur, Cuddapah, North Arcot and Chingleput and were very near them in the remaining districts. Since the close of the month, rice, the principal crop of the district, has reached the scarcity rate in Ganjam, but the price of cholum has gone back below it in Bellary, the fall being due to the very large imports of grain made by rail into the district. Nowhere have the prices of 1876 been approached, but in Ganjam and Vizagapatam the prices for December 1888 have been considerably exceeded :—

Districts.	Grain.	Year.	Prices in seers of 80 tolas per rupee during the month of					
			July.	August.	September.	October.	November.	December.
Ganjam ..	Rice	1876 ..	17·7	17·2	17·6	17·7	15·4	11·9
		1877 ..	11·0	10·1	9·0	9·0	9·1	9·7
		1888 ..	17·8	16·0	14·5	11·3	12·6	12·4
		1891 ..	16·3	15·2	15·3	14·0	13·4	11·8
	Ragi	1876 ..	35·6	32·9	37·8	39·5	28·0	16·8
		1877 ..	14·7	13·7	17·7	14·6	15·2	14·8
		1888 ..	26·6	24·0	24·2	21·5	22·8	22·1
		1891 ..	29·5	29·8	30·7	28·4	24·3	19·5
Vizagapatam ..	Cumbu ..	1876 ..	29·5	30·8	33·1	29·5	23·8	18·4
		1877 ..	16·8	15·0	15·6	14·1	13·5	14·7
		1888 ..	27·7	27·1	28·0	22·0	22·2	24·1
		1891 ..	33·8	31·6	32·0	26·1	23·9	18·3
	Ragi	1876 ..	27·5	28·3	29·6	29·3	22·8	17·2
		1877 ..	14·6	13·0	11·7	12·1	12·4	13·9
		1888 ..	25·5	24·7	25·1	20·7	22·9	22·9
		1891 ..	29·5	29·0	28·9	24·3	21·7	17·1
Godávari ..	Rice	1876 ..	20·9	20·5	20·1	15·7	13·1	10·5
		1877 ..	9·2	8·1	7·4	9·3	8·4	8·4
		1891 ..	13·9	13·7	13·0	12·8	11·7	10·2
	Cholum ..	1876 ..	37·1	36·8	37·6	27·3	18·9	13·4
		1877 ..	12·2	7·4	8·9	11·3	12·6	13·0
		1891 ..	25·0	23·3	21·7	20·8	19·5	17·0
Kistna ..	Do. ..	1876 ..	29·7	28·9	28·3	20·0	14·5	11·2
		1877 ..	8·9	8·0	9·0	10·7	11·1	12·4
		1891 ..	19·4	18·4	18·0	18·4	17·5	15·1
Nellore ..	Do. ..	1876 ..	26·7	24·8	23·8	17·6	12·0	8·7
		1877 ..	8·0	6·4	6·8	7·2	7·5	8·9
		1891 ..	21·3	20·7	19·7	19·6	18·6	14·0
Kurnool ..	Do. ..	1876 ..	24·4	21·5	17·7	9·3	7·9	7·0
		1877 ..	6·2	6·0	6·4	8·2	9·5	10·6
		1891 ..	26·7	26·1	21·6	21·5	17·1	13·3
Bellary ..	Do. ..	1876 ..	22·0	20·9	16·2	10·2	7·1	7·4
		1877 ..	5·8	5·6	6·1	8·7	10·9	11·4
		1891 ..	26·4	26·1	22·7	21·9	17·1	14·2
Anantapur ..	Do. ..	1876 ..	23·2	20·2	14·8	10·6	7·9	7·5
		1877 ..	6·2	6·1	6·5	9·4	10·6	10·3
		1891 ..	27·7	26·0	22·4	21·0	16·6	12·4
Cuddapah ..	Do. ..	1876 ..	21·9	20·2	17·1	11·8	8·7	7·2
		1877 ..	6·6	6·3	6·7	9·0	10·4	11·5
		1891 ..	23·5	20·7	18·8	17·8	16·4	12·7
	Cumbu ..	1876 ..	21·1	19·7	17·0	11·6	9·0	7·4
		1877 ..	6·3	6·7	7·6	10·7	12·9	12·8
		1891 ..	18·6	17·3	16·0	16·2	15·9	13·0

District.	Grain.	Year.	Prices in seers of 80 tolas per rupee during the month of					
			July.	August.	September.	October.	November.	December.
North Arcot ..	Cumbu ..	1876 ..	18·3	18·4	18·2	13·5	11·1	8·6
		1877 ..	6·6	7·1	7·1	9·5	10·4	10·5
		1891 ..	16·4	15·6	14·1	14·3	13·5	11·2
	Ragi	1876 ..	21·5	19·4	12·4	14·6	11·6	8·6
		1877 ..	7·4	6·9	6·9	9·9	10·0	9·0
		1891 ..	20·6	19·3	17·3	18·9	17·2	13·0
Chingleput ..	Rice	1876 ..	15·4	14·1	13·9	11·6	9·8	7·9
		1877 ..	6·5	6·0	6·2	8·4	9·3	8·8
		1891 ..	10·2	10·1	10·0	10·0	10·0	9·5
	Ragi	1876 ..	20·5	21·0	20·1	17·0	13·4	9·4
		1877 ..	7·8	6·5	8·3	11·8	12·0	11·3
		1891 ..	17·6	17·5	15·5	15·8	14·7	11·9
Salem	Cumbu ..	1876 ..	19·6	19·4	19·4	15·9	11·9	8·9
		1877 ..	6·5	6·0	6·2	10·7	13·0	13·4
		1891 ..	19·5	18·1	16·2	16·6	15·8	13·0
	Ragi	1876 ..	20·7	20·1	18·3	14·6	11·3	8·7
		1877 ..	6·6	6·2	6·3	9·1	9·9	11·0
		1891 ..	22·6	21·4	17·6	20·0	17·7	13·1
Coimbatore ..	Cholum ..	1876 ..	19·3	18·3	17·2	15·4	12·2	8·3
		1877 ..	6·8	7·4	7·1	10·4	11·0	11·1
		1891 ..	17·2	17·9	15·9	16·5	16·2	13·1
	Cumbu ..	1876 ..	20·7	20·1	20·4	18·4	15·2	11·1
		1877 ..	8·1	8·5	7·5	10·2	12·8	19·7
		1891 ..	18·2	18·4	16·6	16·2	16·7	16·3

Trade is active. Large imports are being made at Madras by sea, whilst there is an active trade from Kistna by rail and canal into Nellore, and by rail into Kurnool and Bellary. Large amounts of grain are also being brought into the latter district by rail from the north. It is believed that all over the Ceded districts large stocks of grain still exist, and though a similar belief prevailed in the later months of 1876 before the famine set in in all its intensity, the belief now current receives strong support from the fact that notwithstanding the high prices ruling during the last six weeks of the year so few people have resorted to the relief works.

5. The removal of the hitherto affected taluks in Nellore, Chingleput and North Arcot from the list of affected tracts has already been referred to. In Salem, the affected area is extending in the Tiruchengód and Salem taluks and parts of Námakal and Dharmapuri. In Nellore, nearly the whole of the district north of the Pennér must now be considered as affected, whilst in Kurnool, Bellary, Anantapur and Cuddapah, there are large areas more or less threatened. Since the close of the month, the marginally-noted districts have been declared to be affected, and the provisions of the Famine Code are being applied to them. The area and population, which must now be included as affected or seriously threatened, is given in the following statement :—

Nellore.
Kurnool.
Bellary.

Anantapur.
Cuddapah.
Salem.

Districts.	Taluks.	Area in square miles.	Population.	Portion affected.	Affected portion.	
					Area.	*Population.
Coimbatore ..	Erode	598	244,920	Half.	299	122,460
	Bhávani	715	119,989	Half.	358	59,994
	Kollegál	1,076	88,519	Whole.	1,076	88,519
Salem	Námakal	715	299,709	Quarter.	179	74,927
	Tiruchengód	637	248,662	Whole.	637	248,662
	Salem	925	417,586	Half.	462	208,793
North Arcot ..	Dharmapuri	940	178,428	Half.	470	89,214
	Punganúr	648	92,023	Half.	324	46,011

Districts.	Taluks.	Area in square miles.	Population.	Portion affected.	Affected portion.	
					Area.	*Population.
Nellore	Ongole	797	225,240	Half.	398	112,620
	Kandukúr	787	148,475	Whole.	787	148,475
	Kávali	548	83,109	Whole.	548	83,109
	Nellore	638	197,912	Whole.	638	197,912
	Darsi	616	84,631	Whole.	616	84,631
	Podili	564	68,466	Whole.	564	68,466
	Kanigiri	1,014	131,222	Whole.	1,014	131,222
	Udayagiri	871	100,227	Whole.	871	100,227
	Atmakúr	640	101,154	Two-thirds	427	67,436
Kurnool	Márkápur	1,117	99,971	Whole.	1,117	99,971
	Cumbum	1,056	117,602	Half.	528	58,801
	Sirvel	613	65,168	None.	..	..
	Koilkuntla	572	86,544	One-third.	191	28,848
	Nandyál	854	96,292	Half.	427	48,146
	Nandikótkur	1,322	88,560	One-third.	441	29,520
	Rámallakót	846	124,971	One-third.	282	41,657
	Pattikonda	1,134	138,703	One-third.	378	46,234
Bellary	Adóni	837	160,795	Whole.	837	160,795
	Alúr	687	88,088	Whole.	687	88,088
	Bellary	838	180,353	Whole.	838	180,353
	Ráyadrug	753	97,801	Half.	376	48,900
	Hospet	421	92,512	None.	..	..
	Kúdligi	743	94,296	None.	..	..
	Hadagali	534	104,040	Half.	267	52,020
	Harpanahalli	631	82,241	None.	..	..
Anantapur	Gooty	1,051	142,917	Half.	525	71,458
	Tadpatri	641	112,656	Half.	320	56,328
	Anantapur	789	104,309	Half.	394	52,154
	Dharmavaram	1,226	118,724	Half.	613	59,362
	Penukonda	647	80,272	None.	..	..
	Madaksíra	439	67,993	None.	..	..
	Hindupur	481	81,678	None.	..	..
Cuddapah	Madanapalle	837	126,826	Whole.	837	126,826
	Váyalpád	831	125,009	Half.	415	62,504
	Pullampet	979	148,925	None.	..	..
	Sidhout	606	66,852	One-third.	202	22,284
	Badvél	755	93,086	Whole.	755	93,086
	Cuddapah	764	154,803	Quarter.	191	38,701
	Proddutúr	478	98,350	None.	..	..
	Jammalamadugu	616	101,098	None.	..	..
	Pulivendla	701	105,885	None.	..	..
	Kadiri	1,158	134,720	Half.	579	67,360
	Ráyachóti	997	113,147	Half.	498	56,573
	Total ..	..	..		21,366	3,522,647

* The population shown is only the proportion pertaining to the area divided *pro rata* from the talukwar totals.

6. *Relief.*—At the beginning of the month relief works were open on the marginally noted districts, the number of persons employed on them being 16,606. During the month most of the works in Chingleput were closed and arrangements were in progress for closing those open in North Arcot and Coimbatore. It was, however, necessary to open works in Bellary. On the 2nd current, 20,113 persons were employed on relief works, of which 5,919 persons were in Coimbatore, North Arcot and Chingleput, where the works have since been closed.

Chingleput.
North Arcot.
Salem.
Coimbatore.

Cuddapah.
Anantapur.
Kurnool.

Kitchens for the distribution of cooked food were open in the first four districts noted on the margin above at the beginning of the month, but by the end of it all the kitchens in Chingleput and three out of five in Coimbatore had been closed, and orders had been issued for closing the remaining two in the latter district as well as those in North Arcot. One new kitchen was opened in Kurnool. At the beginning of the month, 2,803 persons were receiving relief at kitchens, at the end 2,002 persons.

7. Up to the beginning of January, Rs. 8,27,469 had been disbursed in the form of loans for repairing or constructing wells in the affected districts, by the aid of which the work on 2,220 wells had been completed, and on 5,076 in progress. More than half these loans had been advanced in Chingleput and the affected taluks of North Arcot; the former district also accounts for 1,553 of the completed and for 2,343 of the

wells under construction. Up to the same date, Rs. 96,107 had been disbursed in loans, chiefly for the purchase of cattle and seed-grain, of which Rs. 52,115 had been distributed in Coimbatore. Particulars are given below :—

Up to 5th December 1891.

Districts.	Loans. For wells. Sanctioned.	Loans. For wells. Disbursed.	Loans. For the purchase and feeding of cattle and seed-grain. Sanctioned.	Loans. For the purchase and feeding of cattle and seed-grain. Disbursed.	Wells. Completed.	Wells. Under construction.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
1. Nellore	..	5,190	..	986	1	13
2. Kurnool	..	..	..	..	..	..
3. Bellary	..	..	..	..	..	..
4. Anantapur	..	..	..	..	..	..
5. Cuddapah	82,740	51,601	3,486	2,978	62	534
6. Chingleput	4,15,070	3,75,821	17,017	14,182	1,463	2,372
7. North Arcot—						
Wandiwash	2,34,574	1,54,108	700	700	309	991
Pólúr	29,927	16,882	..	..	44	182
8. Salem	61,540	36,385	9,203	8,123	63	279
9. Coimbatore	1,29,553	1,05,274	37,073	35,093	111	509
Total ..	..	7,45,261	..	62,062	2,053	4,880

Up to 2nd January 1892.

Districts.	Loans. For wells. Sanctioned.	Loans. For wells. Disbursed.	Loans. For the purchase and feeding of cattle and seed-grain, &c. Sanctioned.	Loans. For the purchase and feeding of cattle and seed-grain, &c. Disbursed.	Wells. Completed.	Wells. Under construction.
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.		
1. Nellore	..	6,220	..	2,440	2	23
2. Kurnool	7,220	3,295	2,330	1,710	2	18
3. Bellary	..	* 6,770	..	666	..	..
4. Anantapur	..	1,330	..	200	..	8
5. Cuddapah	94,600	57,689	8,416	5,206	68	585
6. Chingleput	4,42,167	3,78,044	34,876	22,617	1,553	2,343
7. North Arcot—						
Wandiwash	2,47,279	1,63,842	700	700	360	972
Pólúr	30,156	18,394	855	855	51	196
8. Salem	87,124	56,370	11,793	9,598	63	322
9. Coimbatore	2,04,714	1,35,515	68,448	52,115	121	609
Total ..	..	8,27,469	..	96,107	2,220	5,076

* Relates to the week ending 9th January 1892.

No form of relief can be devised cheaper to the State and more useful to the country than that of advances made for the construction of agricultural wells. Enormous benefits have been conferred on the affected tracts in the districts of Chingleput, North Arcot and Cuddapah during the past year by the extension of well-digging due to the exertions of the district and Divisional-officers, and the Commissioner trusts that the example set by these districts may be followed in all other districts where facilities for well-digging exist, and especially in the districts of Anantapur, Bellary, Kurnool and Nellore. Many a well dug in the past few months has already repaid its cost to the ryot in saving the lives of his cattle.

8. *Estimate of numbers likely to be in receipt of relief during the next six months.*—The following statement gives a very rough estimate of the numbers likely to be on relief during each of the first six months of the current year, with the approximate

cost for works and for gratuitous relief. The estimate is considerably below the figure at which the Commissioner would have placed it on a mere consideration of the extent of failure of the crops, and is based rather on a consideration of the numbers which have up to date (20th January) actually resorted to the works, and on the fact that the bodily health and condition of the people in the affected tracts is shown by the reports received and by the Commissioner's inspections to be generally very good, a proof that work of some kind sufficient for their support is up to date generally obtainable by all but a small fraction of the people.

Districts.	January. Number.	February. Number.	March. Number.	April. Number.	May. Number.	June. Number.	Total cost for six months.
	..	5,000	7,500	12,500	15,000	5,000	Rs. 1,18,000
Nellore	7,000	15,000	20,000	25,000	25,000	15,000	4,04,000
Kurnool	6,000	10,000	20,000	40,000	40,000	20,000	5,15,800
Bellary	500	3,000	7,000	10,000	15,000	5,000	1,53,900
Anantapur	2,000	7,500	15,000	25,000	15,000	5,000	2,62,800
Cuddapah	..	2,000	4,000	5,000	3,000	..	41,200
North Arcot	4,500	9,000	12,000	10,000	5,000	..	1,52,300
Salem	..	..	3,000	5,000	3,000	..	42,000
Coimbatore	20,000	51,500	88,500	132,500	121,000	50,000	16,90,000
Total on works ..	1,000	2,500	5,000	7,500	10,000	9,000	66,000
On gratuitous relief ..							

9. *Suspensions of Land Revenue.*—In North Arcot and Salem the collection of land revenue has been postponed as noted on the margin. No proposals have been received from the Collectors of Cuddapah and Bellary for the suspension of the December instalment. In Anantapur and Kurnool, the Board has ordered the collections of assessment not to be enforced on wet lands where possibly remissions will have to be granted under the present standing orders, and on such dry lands as had been entirely left waste or whereon the crops had totally failed owing to insufficient rainfall. It is therefore estimated that the collections for the current official year that have been postponed will be as shown below :—

North Arcot (five taluks north of the Pálár)—for one month from December to January.
Salem—for two months from December to February.

Districts or portions.	Demand of fasli 1300. Rs.	Sum postponed. Rs.
Cuddapah	16,14,000	3,00,000
Anantapur	7,55,000	2,00,000
Bellary	12,65,000	2,00,000
Kurnool	12,55,000	3,00,000
North Arcot	20,17,000	2,00,000
Salem	17,90,000	8,00,000
Total ...	...	20,00,000

No proposals have as yet been received in regard to the amount of remissions that should be granted owing to the unfavorable character of the season in the several districts.

(A true Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department, with map.
Copy to all Collectors.
" to the Government of India, Revenue and Agricultural Department, with map.
" to the Financial Commissioner, Burma.

APPENDIX I.

COMPARATIVE statement of rainfall in inches.

Districts.	April–May.		June—September.		October.	
	Average.	1891.	Average.	1891.	Average.	1891.
1	2	3	4	5	6	7
Ganjam	3·34	7·00	27·40	21·60	8·10	1·97
Vizagapatam	3·84	3·44	27·19	24·88	7·88	2·09
Godávari	2·24	0·70	23·20	21·94	7·58	0·70
Kistna	2·00	0·75	20·26	17·44	6·44	2·22
Nellore	1·84	0·38	10·71	7·27	9·78	5·26
Kurnool	1·88	1·13	18·40	10·51	4·87	2·93
Bellary	2·55	0·97	13·66	6·28	4·85	2·05
Anantapur	2·87	0·76	12·97	5·63	5·63	3·45
Cuddapah	2·40	0·79	14·81	8·92	6·39	3·29
North Arcot	3·31	0·80	16·51	10·06	7·45	8·07
Chingleput	2·68	0·73	16·44	7·34	9·01	8·61
South Arcot	3·36	1·72	16·27	7·61	8·01	12·72
Salem	5·19	1·82	14·28	8·79	6·34	5·70
Coimbatore	5·16	3·57	8·27	4·54	5·97	8·72
Trichinopoly	4·60	1·98	11·82	7·27	7·24	11·62
Tanjore	3·30	3·95	12·44	4·74	7·95	14·71
Madura	4·25	3·47	7·64	3·32	6·40	16·85
Tinnevelly	3·47	3·54	3·64	2·48	5·28	14·75
Nilgiris	8·70	9·06	28·52	34·30	10·01	23·14
Malabar	11·52	8·28	86·45	75·25	9·22	14·08
South Canara	7·81	2·20	121·11	101·77	9·22	10·13

Districts.	November.		December.		October to December.	
	Average.	1891.	Average.	1891.	Average.	1891.
1	8	9	10	11	12	13
Ganjam	3·03	1·12	1·35	0·02	12·48	3·11
Vizagapatam	2·95	0·52	1·59	0·04	12·42	2·65
Godávari	3·19	0·16	0·65	0·02	11·42	0·88
Kistna	3·36	0·18	0·49	..	10·29	2·40
Nellore	9·11	1·46	2·60	2·49	21·49	9·21
Kurnool	1·47	0·24	0·31	..	6·65	3·17
Bellary	1·21	0·59	0·22	..	6·28	3·64
Anantapur	1·79	0·95	0·22	0·02	7·64	4·42
Cuddapah	4·02	0·61	1·02	0·56	11·43	4·46
North Arcot	7·26	2·79	3·01	4·34	18·42	15·20
Chingleput	12·30	4·75	4·27	7·94	25·58	21·30
South Arcot	9·50	4·40	4·59	10·37	22·10	27·49
Salem	3·70	1·41	1·23	0·87	11·27	7·98
Coimbatore	3·95	1·94	1·31	1·30	11·23	12·01
Trichinopoly	6·12	2·46	3·17	3·86	16·53	17·94
Tanjore	11·18	5·99	7·49	16·83	26·62	37·53
Madura	5·86	5·40	3·38	3·13	15·64	25·38
Tinnevelly	7·40	7·75	3·84	3·49	16·52	25·99
Nilgiris	7·39	3·47	3·45	2·96	20·85	29·57
Malabar	4·52	3·39	1·00	0·66	14·74	18·13
South Canara	2·73	2·06	0·54	..	12·59	12·19

APPENDIX II.

COMPARATIVE statement of cultivation.

Districts.	Dry cultivation.				
	Sowings.				Total for the year.
	During December.		April to December.		
	Average.	1891.	Average.	1891.	
1	2	3	4	5	6
	ACS.	ACS.	ACS.	ACS.	ACS.
Ganjam	3,755	2,353	206,068	213,909	223,345
Vizagapatam	3,436	725	97,591	112,012	107,005
Godávari	23,880	22,396	368,899	396,439	413,254
Kistna	166,787	118,847	1,531,962	1,570,497	1,659,763
Nellore	197,904	239,799	638,662	763,291	802,608
Kurnool	54,315	34,052	1,766,624	1,694,873	1,803,449
Bellary	88,458	130,550	1,848,336	1,414,301	1,912,121
Anantapur	47,857	43,775	1,197,951	976,909	1,239,634
Cuddapah	96,432	77,675	1,247,878	1,260,633	1,386,823
North Arcot	32,401	35,809	534,400	501,918	599,008
Chingleput	11,121	12,026	218,912	180,818	238,636
South Arcot	72,213	138,664	875,031	908,881	1,105,066
Salem	41,224	44,803	1,193,024	1,196,322	1,222,656
Coimbatore	168,214	179,826	2,151,910	2,200,944	2,256,993
Trichinopoly	42,329	62,317	732,204	732,407	783,457
Tanjore	16,809	19,262	217,706	227,155	238,019
Madura	88,944	85,689	790,513	817,552	836,443
Tinnevelly	113,209	124,250	852,472	794,627	961,975
Nilgiris	461	288	61,424	70,447	61,569
Malabar	3,489	2,271	455,176	485,845	469,387
South Canara	1,679	985	136,137	133,187	137,595
Total	1,274,917	1,376,362	17,122,874	16,652,967	18,458,806

Districts.	Wet cultivation.				
	Sowings.				Total for the year.
	During December.		April to December.		
	Average.	1891.	Average.	1891.	
1	7	8	9	10	11
	ACS.	ACS.	ACS.	ACS.	ACS.
Ganjam	2,641	2,667	188,899	183,730	209,076
Vizagapatam	780	762	58,249	51,048	69,128
Godávari	6,342	4,818	562,518	537,507	613,725
Kistna	3,973	5,449	291,998	336,769	324,003
Nellore	12,659	37,104	168,876	191,896	205,898
Kurnool	3,123	2,059	45,905	34,353	53,483
Bellary	1,974	2,636	40,546	37,108	49,892
Anantapur	15,963	9,203	82,431	61,871	117,971
Cuddapah	16,708	16,400	128,920	123,020	195,377
North Arcot	37,961	65,502	275,669	237,874	361,798
Chingleput	20,216	27,194	354,887	260,485	416,249
South Arcot	28,725	68,364	274,416	325,179	347,220
Salem	13,153	12,573	112,855	99,475	126,113
Coimbatore	10,476	12,305	102,999	107,713	118,927
Trichinopoly	15,595	24,602	169,948	173,709	187,434
Tanjore	41,691	43,824	843,203	860,605	865,163
Madura	34,969	38,636	181,209	200,627	212,373
Tinnevelly	49,872	58,755	255,618	270,967	292,602
Nilgiris	..	..	5,223	5,649	5,223
Malabar	3,633	1,182	518,462	540,501	527,638
South Canara	13,850	16,523	405,798	410,737	437,394
Total	334,304	450,528	5,068,629	5,050,823	5,736,687

APPENDIX III.

COMPARATIVE statement of prices of food-grains in seers of 80 tolas.

Districts.	Rice, 2nd sort.							Cholum.						
	During 1891.			During December for 10 years.		9th January.	Scarcity rates.	During 1891.			During December for 10 years.		9th January.	Scarcity rates.
	October.	November.	December.	Average.	Smallest quantity sold.			October.	November.	December.	Average.	Smallest quantity sold.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam	14·0	13·4	11·8	(b) 18·5	13·6	11·2		24·9	22·5	18·2	(b) 29·6	22·2	14·9	
Vizagapatam	12·2	11·9	10·4	(c) 15·4	12·3	9·6		21·3	21·2	16·6	(c) 28·0	20·2	16·2	
Godávari	12·8	11·6	10·2	16·3	14·5	9·7	11·2	20·8	19·4	17·0	28·2	23·6	15·7	14·7
Kistna	12·7	11·6	10·3	15·1	13·6	9·8		18·4	17·5	15·1	24·8	19·7	14·1	
Nellore	11·4	10·9	9·3	15·2	13·0	9·6		19·6	18·6	14·0	25·3	22·2	13·0	
Kurnool	10·9	9·5	8·4	13·0	12·2	8·7		21·5	17·1	13·3	31·0	23·2	13·5	
Bellary	10·3	9·4	8·1	13·7	12·8	8·4		21·9	17·1	14·2	32·3	24·4	14·2	
Anantapur	11·0	9·2	7·9	(d) 15·4	13·6	8·3	9·7	21·0	16·6	12·4	(d) 32·6	21·9	13·5	13·7
Cuddapah	10·1	9·3	7·8	15·1	13·9	7·8		17·8	16·4	12·7	30·4	26·7	12·9	
North Arcot	10·3	10·2	9·2	16·2	12·7	9·5		16·2	15·0	11·4	28·8	24·1	12·1	
Chingleput	10·0	10·0	9·5	15·4	11·8	10·0	10·0	14·3	13·3	11·5	21·3	18·1	11·1	12·0
Madras	10·0	9·8	9·1	13·5	10·8	8·9	8·0	15·1	14·4	12·7	22·2	18·0	..	10·5
South Arcot	11·1	11·2	11·2	16·0	12·1	10·8	10·0	16·1	15·2	13·7	30·7	20·8	16·8	12·0
Salem	10·7	10·5	9·2	15·8	13·2	9·1		16·0	15·0	12·0	28·9	22·2	12·4	
Coimbatore	10·9	10·8	9·9	14·6	12·0	9·6	8·5	16·5	16·2	13·1	25·4	19·6	13·4	11·5
Trichinopoly	10·5	10·7	10·4	14·7	10·9	9·5		20·9	20·5	19·4	(a) 38·9	28·3	.	
Tanjore	12·0	12·4	12·2	15·6	11·9	11·9	8·8	18·3	21·2	20·7	26·8	19·9	22·2	13·5
Madura	10·4	10·6	10·3	14·1	10·8	10·0		14·9	13·9	13·1	(a) 32·3	21·0	13·2	
Tinnevelly	10·3	10·4	10·3	14·1	10·5	10·2	8·5	16·9	16·2	15·2	25·8	18·4	15·1	13·8
Nilgiris	7·9	8·0	7·8	11·3	9·8	8·3	7·0	14·5	15·3	12·6	21·9	16·5	11·8	8·0
Malabar	11·7	11·9	11·8	14·3	11·8	11·7								
South Canara	10·8	11·8	12·9	14·7	13·7	12·6	8·2	No quotations.						

(a) Includes the price of an inferior quality.
(b) Average of eight years ending 1887–88.
(c) Average of nine years ending 1888–89.
(d) Average of eight years for which figures are available.

Comparative statement of prices of food-grains in seers of 80 tolas—*cont.*

Districts.	Cumbu.							Ragi.						
	During 1891.			During December for 10 years.		9th January.	Scarcity rate.	During 1891.			During December for 10 years.		9th January.	Scarcity rate.
	October.	November.	December.	Average.	Smallest quantity sold.			October.	November.	December.	Average.	Smallest quantity sold.		
	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Ganjam	32·8	27·8	21·9	(a) 36·3	31·3	21·9		28·4	24·3	19·5	(a) 34·9	27·8	17·9	
Vizagapatam	26·1	23·9	18·3	(b) 31·8	24·1	17·6		24·3	21·7	17·1	(b) 29·2	22·9	16·1	
Godávari	24·5	21·3	19·1	29·8	23·3	17·2	15·4	22·7	20·9	18·2	30·3	24·9	17·2	16·6
Kistna	18·7	17·6	14·8	25·4	20·7	14·9		23·9	21·3	17·6	30·1	24·8	16·3	
Nellore	18·9	17·4	13·6	24·8	21·9	12·2		20·5	20·0	15·0	29·1	25·2	13·7	
Kurnool	17·2	15·5	12·2	26·5	20·8	12·1		21·2	18·9	14·8	31·0	26·1	13·6	
Bellary	18·7	15·4	13·0	26·9	18·5	12·5		24·5	19·6	15·7	37·2	23·1	15·9	
Anantapur	18·3	15·9	11·6	(c) 29·5	20·5	12·1	13·1	22·3	19·3	14·5	(c) 36·3	26·1	15·0	14·7
Cuddapah	16·2	15·9	13·0	31·0	28·2	12·5		19·5	17·9	14·0	33·9	30·5	13·8	
North Arcot	14·3	13·5	11·2	27·8	22·7	11·3		18·9	17·3	13·0	31·9	27·8	13·2	
Chingleput	12·3	13·3	11·7	21·6	17·0	..	12·0	15·8	14·7	11·9	27·7	24·4	12·2	13·2
Madras	13·2	11·7	..	23·8	19·4	..	10·0	16·9	16·0	12·5	27·1	23·8	12·3	12·0
South Arcot	16·7	19·6	19·0	31·2	21·5	17·3	12·0	17·3	18·3	16·8	31·8	22·9	15·7	13·2
Salem	16·6	15·8	13·0	29·9	24·5	14·1		20·0	17·7	13·1	32·4	28·7	13·5	
Coimbatore	16·2	16·7	16·3	31·2	24·3	16·8	12·8	19·7	19·0	15·3	31·8	25·3	15·2	13·5
Trichinopoly	17·0	17·3	17·1	30·3	21·6	17·0		17·9	17·9	16·4	31·3	22·4	15·7	
Tanjore	19·6	19·6	17·5	28·8	21·9	15·5		20·1	22·7	18·8	30·2	21·6	20·4	
Madura	16·0	16·7	15·8	28·6	19·8	16·9	12·5	17·1	16·7	16·5	31·6	22·7	17·0	13·75
Tinnevelly	15·3	15·2	14·4	23·7	16·0	14·7		17·8	17·0	17·2	29·3	21·1	18·0	
Nilgiris	12·6	12·6	11·6	17·8	15·4	14·0	7·9	14·2	13·7	12·0	22·1	18·7	11·4	9·0
Malabar								17·4	18·1	17·3	24·3	20·9	19·2	
South Canara	No quotations.							18·0	18·3	17·3	21·8	19·5	15·3	10·75

(a) Average of eight years ending 1887–88.
(b) Average of nine years ending 1888–89.
(c) Average of eight years for which figures are available.

APPENDIX IV.

STATEMENT showing numbers on relief works and numbers fed in kitchens at the beginning and end of December 1891.

Districts.	On the 5th December 1891.												
	Works.							Kitchens.					
	Professional Agency works.		Civil Agency works.					Numbers fed at					
			Local Fund.		Under Revenue Department.								
	Number of	Number employed on	Number on	Number employed on	Number of	Number employed on	Total.	Number of	Men.	Women.	Children.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Chingleput	16	2,436	17	1,595	41	856	4,887	7	41	55	95	191
North Arcot—												
Wandiwash	5	189	*	285	2	25	499	11	62	147	286	495
Polur	3	496	*	215	8	173	884	2	8	17	86	111
Kalahasti	20	2,587	..	..	..	..	2,587	22	51	150	966	1,167
Salem	..	..	2	2,953	3	584	3,537	2	37	114	128	279
Coimbatore	..	..	11	2,864	..	..	2,864	5	50	162	348	560
Anantapur	..	..	..	..	1	250	250	..	..	..	..	..
Kurnool	..	..	..	..	*	1,079	1,079	..	..	..	..	..
Cuddapah	..	..	..	..	*	19	19	..	..	..	..	..
Total ..	44	5,708	28	7,912	51	2,986	16,606	49	249	645	1,909	2,803

Districts.	On the 2nd January 1892.											
	Works.							Kitchens.				
	Professional Agency works.		Civil Agency works.					Numbers fed at				
			Local Fund.		Under Revenue Department.							
	Number of	Number employed on	Number of	Number employed on	Number of	Number employed on	Total.	Number of	Men.	Women.	Children.	Total.
	14	15	16	17	18	19	20	21	22	23	24	25
Chingleput	2	601	..	..	..	..	601	..	..	..	..	..
North Arcot—												
Wandiwash	5	75	*	185	..	..	260	..	56	124	271	451
Polur	..	..	*	60	5	50	110	..	6	17	86	109
Kalahasti	..	2,577	..	..	..	..	2,577	15	32	103	527	662
Salem	..	..	*	3,769	*	428	4,197	2	40	125	167	332
Coimbatore	..	..	8	2,371	..	..	2,371	2	13	72	166	251
Anantapur	..	..	..	..	1	501	501	..	..	..	..	..
Kurnool	..	..	..	..	*	3,650	3,650	1	32	36	129	197
Cuddapah	..	..	..	..	*	972	972	..	..	..	..	..
Bellary	..	..	..	..	6	4,874	4,874	..	..	..	..	..
Total ..	7	3,253	8	6,385	12	10,475	20,113	20	179	477	1,346	2,002

* Number of works was not given.

ORDER—dated 5th February 1892, No. 124, Revenue.

Miscellaneous.

Recorded.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ the Financial Department.
„ the Public Works Department.

Exd. C. A. Munisawmy.

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Govt. of {1892} Madras.

REVENUE.

No. 462 Wd/13 February 1892.

Com.rs to Supty. Engineers for information.

(sd) O.B.

D.W.

Issued

Recd.

Encl.

G.O., 5th February 1892, No. 124.

FEBRUARY.

Season.

Board's report on the state of season in the Presidency during December 1891, recorded.

S.Rs. C.E. for I

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th January 1892, No. 906, Mis. :—

MR. CLOGSTOUN.

Read—the following telegram from the Collector of Nellore, dated 22nd January 1892 :—

Sub-Collector urges very strongly necessity immediate opening road works Podili division ; lower classes losing condition rapidy, some emaciated. Please obtain and wire sanction funds.

Resolution—dated 26th January 1892, No. 906, Mis.

Submitted to Government with reference to Board's Proceedings, dated 26th January 1892, No. 61.

2. The Government has already sanctioned a grant of Rs. 20,000 from Provincial funds for the purpose of relief and the Collector is authorized to commence famine relief works in any part of the district north of the Pennér in which he is satisfied that relief is absolutely necessary, all work being tasked and paid for at the rates prescribed in the Famine Code. The Commissioner will be in the Podili division in the course of ten days.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" the Collector of Nellore.

ORDER—dated 5th February 1892, No. 125, Revenue.

Miscellaneous.

The list of works selected is approved.

2. The question of providing the necessary funds will be considered in the Financial Department.

3. The Commissioner's report on the condition of the affected tracts, after personal inspection, is awaited.

4. The Board's instructions in paragraph 2 of the second of the Proceedings read above are approved. The Commissioner will take care that proper tasks are enforced on all relief works so as to obviate, as far as possible, needless expenditure of Government money.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
" the Financial Department.
" the Public Works Department.

Exd. C. A. Munisawmy.

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REVENUE.

Issued

Recd.

Encl.

G.O., 5th February 1892, No. 125.

FEBRUARY.

Relief works.

The list of —, which are selected to be taken in hand in the sub-division of the Nellore district in consequence of distress prevailing there, approved with remarks.

No. 458 Wd/13 Feby

Comd to the S.C. Revi in continuation of undermentioned co

G.O. 345 Wdy 4-2
347 Wdy — 1

Isd 10-2-13.
D.W.

Sk. II Circle
Ch for I

B.—List of works referred to in sub-heads of column 5 of table A—*cont.*

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891). Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	Remarks.
1	2	3	4	5
		Rs.	Rs.	
Kánigiri	Minor Irrigation works already sanctioned— Kánigiri tank	800	800	
	Total ..	..	800	
	Local Funds—Repair and construction of roads— Special repairs of Kánigiri-Pamur road, first section.	12,000	12,000	Only Rs. 9,000 and Rs. 12,000 provided in the programme, but the estimates come up to present figures. This is a very important line of communication. The whole estimate for the portions in this and in Kandukúr taluk comes to about Rs. 40,000.
	Special repairs of Kánigiri-Pamur road, second section.	16,000	16,000	
	Special repairs to Ulavapalem-Vemulapad pass road (portion in this taluk).	40,000	18,500	
	Special repairs of Kánigiri-Podili road (portion in Kánigiri taluk).	8,850	4,000	
	Total ..	..	50,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing ponds and wells.	1,500	1,500	
	Total ..	..	1,500	
	Total, Kánigiri taluk ..	..	52,800	
Dársi division ..	Local Funds—Repair and construction of roads— Completing the improvements of Addanki to Podili road *viá* Dársi.	31,500	26,000	
	Completing the improvements of Dársi to Kurichedu.	6,000	3,000	
	Total ..	..	29,000	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	1,000	1,000	
	Total ..	..	1,000	
	Total, Dársi division ..	..	30,000	
Podili division ..	Local Funds—Repair and construction of roads— Constructing road from Podili to Rayavaram Railway Station *viá* Konakanamitla and Kaluzuvvalapad.	46,000	40,000	
	Special repairs of Kánigiri-Podili road (portion in this division).	8,850	4,000	This is partly in Kánigiri taluk and partly in Podili division. The whole estimate comes to about Rs. 8,800.
	Other road works for which details will follow.	14,500	14,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	3,000	3,000	
	Total, Podili division ..	..	61,500	
	Total, Sub division ..	..	2,51,581	

Govt. of {1892} Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 5th February 1892, No. 125.

FEBRUARY.

Relief works.

The list of —, which are selected to be taken in hand in the sub-division of the Nellore district in consequence of distress prevailing there, approved with remarks.

No. 458 Wd/13-Feby.

Copy to the S.R. Thrissi in continuation of undermentioned or

G.O. 345 Wdy 4-2-92
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5TH FEBRUARY 1892, No. 125, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th January 1892, No. 61 :—

MR. CLOGSTOUN.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 4th January 1892, No. 6.

ABSTRACT.—Passing orders on letter from the Collector of Nellore applying for certain grants in aid of Local Funds for relief works in the affected tracts.

Resolution—dated 26th January 1892, No. 61.

The lists of selected works, and the estimate of the expenditure that it will be necessary to incur in the sub-division taluks of Nellore up to June next, received from the Collector, will be submitted for the approval of Government, with reference to G.O., dated 12th January 1892, No. 38.

347 W 4-2-92

2. The lists include works classed as follows :—

	Rs.
Public Works Department works	29,600
Minor Irrigation works	5,981
Local Fund works	2,16,000
Total ...	2,51,581

The Commissioner recommends that the necessary lump grants, which will include the grant of Rs. 10,000 recommended for the Ongole Taluk Board in the Proceedings quoted, already dealt with in G.O., dated 22nd January 1892, No. 80, Financial Department, may be made to the Collector for the purpose of carrying out such works as may be absolutely necessary, subject to the instructions conveyed in the Proceedings read above.

3. The Commissioner hopes to visit the affected tracts in Nellore about the first week in February, after the completion of his tour through Kurnool.

(A true Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Collector of Nellore.
" Copy to the Government of India, Revenue and Agricultural Department.

APPENDICES.

A.—Forecast of outlay on works proposed to be executed in the Sub-Collector's division of the Nellore district up to June 1892.

Taluk.	Population as per 1891 census.	Average number of persons who will probably require work up to June 1892.	Cost of providing work for the persons in column 3 at 2 annas per head per diem for 6 months.	Heads under which work is proposed to be provided and cost under each head.					Grand Total.	Remarks.
				Public Works Department works.	Minor Irrigation works already sanctioned.	Local Funds.				
						Repair and construction of roads.	Village sanitation and water-supply.	Total.		
1	2	3	4	5					6	7
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ongole ..	225,160	3,000	60,000	17,000	1,068	40,000	2,500	42,500	60,568	
Kandukúr ..	148,623	2,000	45,000	12,600	4,113	28,000	2,000	30,000	46,713	
Kanigiri ..	131,262	2,400	52,000	..	800	50,500	1,500	52,000	52,800	Partly zemindari.
Darsi	84,810	1,500	30,000	..	..	29,000	1,000	30,000	30,000	Zemindari
Podili	63,390	3,000	60,000	..	..	58,500	3,000	61,500	61,500	taluks.
Total ..	658,245	11,900	2,47,000	29,600	5,981	2,06,000	10,000	2,16,000	2,51,581	

B.—List of works referred to in sub-heads of column 5 of table A.

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891).			Remarks.
	Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	
1	2	3	4	5
		Rs.	Rs.	
Ongole	D.P.W. works—			
	Kalavakur tank	21,800	17,000	
	Total ..	..	17,000	
	Minor Irrigation works already sanctioned—			
	Ongole Panta tank	502	502	
	Valaparla tank	80	80	
	Pulikonda Panta tank	486	486	
	Total ..	..	1,068	
	Local Funds—Repairs and construction of roads—			
	Completing Great Northern road from 171st to 212th mile.	40,000	20,000	
	Repair of road from Madaramitta to Koniki.	10,000	10,000	Not in the programme, but the estimate can be made very rapidly and the road connects with an important road in the Kistna district.
	Repairs to Kottapatam-Cumbum road (Ongole-Kottapatam section).	65,000	10,000	
	Total ..	..	40,000	
	Village sanitation and water-supply—			
	Removing prickly-pear in Ongole town ..	500	500	
	Repairs to drinking-water wells	2,000	2,000	
	Total ..	..	2,500	
	Total, Ongole taluk ..	..	60,568	
Kandukúr	D.P.W. works—			
	Pákala new tank	6,000	6,000	
	Pákala old tank	5,000	5,000	
	Karedu tank	5,100	1,600	
	Total ..	..	12,600	
	Minor Irrigation works already sanctioned—			
	Rajupalem big tank	1,054	1,054	
	Chákicherla Gogula tank	687	687	
	Potlur west tank	1,154	1,154	
	Chemidipad Dulala tank	736	736	
	Chagollu small tank	482	482	
	Total ..	..	4,113	
	Local Funds—Repair and construction of roads—			
	Special repairs of Ulavapalem-Vemulapad pass road (portion in this taluk).	40,000	20,000	
	Constructing road from Kandukúr to Chundi.	10,000	8,000	
	Total ..	..	28,000	
	Village sanitation and water-supply—			
	Removing prickly-pear and digging and repairing drinking-water ponds and wells.	2,000	2,000	
	Total ..	..	2,000	
	Total, Kandukúr taluk ..	..	46,713	

B.—List of works referred to in sub-heads of column 5 of table A—*cont.*

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891).			Remarks.
	Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	
1	2	3	4	5
		RS.	RS.	
Kánigiri	Minor Irrigation works already sanctioned— Kánigiri tank	800	800	
	Total ..	..	800	
	Local Funds—Repair and construction of roads— Special repairs of Kánigiri-Pamur road, first section.	12,000	12,000	Only Rs. 9,000 and Rs. 12,000 provided in the programme, but the estimates come up to present figures. This is a very important line of communication. The whole estimate for the portions in this and in Kandukúr taluk comes to about Rs. 40,000.
	Special repairs of Kánigiri-Pamur road, second section.	16,000	16,000	
	Special repairs to Ulavapalem-Vemulapad pass road (portion in this taluk).	40,000	18,500	
	Special repairs of Kánigiri-Podili road (portion in Kánigiri taluk).	8,850	4,000	
	Total ..	..	50,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing ponds and wells.	1,500	1,500	
	Total ..	..	1,500	
	Total, Kánigiri taluk ..	..	52,800	
Dársi division ..	Local Funds—Repair and construction of roads— Completing the improvements of Addanki to Podili road *vid* Dársi.	31,500	26,000	
	Completing the improvements of Dársi to Kurichedu.	6,000	3,000	
	Total ..	..	29,000	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	1,000	1,000	
	Total ..	..	1,000	
	Total, Dársi division ..	..	30,000	
Podili division ..	Local Funds—Repair and construction of roads— Constructing road from Podili to Rayavaram Railway Station *vid* Konakanamitla and Kaluzuvvalapad.	46,000	40,000	
	Special repairs of Kánigiri-Podili road (portion in this division).	8,850	4,000	This is partly in Kánigiri taluk and partly in Podili division. The whole estimate comes to about Rs. 8,800.
	Other road works for which details will follow.	14,500	14,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	3,000	3,000	
	Total, Podili division ..	..	61,500	
	Total, Sub division ..	..	2,51,581	

Govt. of {1892} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 5th February 1892, No. 125.

FEBRUARY.

Relief works.

The list of —, which are selected to be taken in hand in the sub-division of the Nellore district in consequence of distress prevailing there, approved with remarks.

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th January 1892, No. 906, Mis. :—

MR. CLOGSTOUN.

Read—the following telegram from the Collector of Nellore, dated 22nd January 1892 :—

Sub-Collector urges very strongly necessity immediate opening road works Podili division; lower classes losing condition rapidy, some emaciated. Please obtain and wire sanction funds.

Resolution—dated 26th January 1892, No. 906, Mis.

Submitted to Government with reference to Board's Proceedings, dated 26th January 1892, No. 61.

2. The Government has already sanctioned a grant of Rs. 20,000 from Provincial funds for the purpose of relief and the Collector is authorized to commence famine relief works in any part of the district north of the Pennér in which he is satisfied that relief is absolutely necessary, all work being tasked and paid for at the rates prescribed in the Famine Code. The Commissioner will be in the Podili division in the course of ten days.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
„ the Collector of Nellore.

ORDER—dated 5th February 1892, No. 125, Revenue.

Miscellaneous.

The list of works selected is approved.

2. The question of providing the necessary funds will be considered in the Financial Department.

3. The Commissioner's report on the condition of the affected tracts, after personal inspection, is awaited.

4. The Board's instructions in paragraph 2 of the second of the Proceedings read above are approved. The Commissioner will take care that proper tasks are enforced on all relief works so as to obviate, as far as possible, needless expenditure of Government money.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ the Financial Department.
„ the Public Works Department.

Exd. C. A. Munisawmy.

75 Copies.

B.—List of works referred to in sub-heads of column 5 of table A—*cont.*

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891).			Remarks.
	Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	
1	2	3	4	5
		RS.	RS.	
Kánigiri	Minor Irrigation works already sanctioned— Kánigiri tank	800	800	
	Total ..	..	800	
	Local Funds—Repair and construction of roads— Special repairs of Kánigiri-Pamur road, first section.	12,000	12,000	Only Rs. 9,000 and Rs. 12,000 provided in the programme, but the estimates come up to present figures. This is a very important line of communication. The whole estimate for the portions in this and in Kandukúr taluk comes to about Rs. 40,000.
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	Total ..	..	50,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing ponds and wells.	1,500	1,500	
	Total ..	..	1,500	
	Total, Kánigiri taluk ..	..	52,800	
Dársi division ..	Local Funds—Repair and construction of roads— Completing the improvements of Addanki to Podili road *viâ* Dársi.	31,500	26,000	
	Completing the improvements of Dársi to Kurichedu.	6,000	3,000	
	Total ..	..	29,000	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	1,000	1,000	
	Total ..	..	1,000	
	Total, Dársi division ..	..	30,000	
Podili division ..	Local Funds—Repair and construction of roads— Constructing road from Podili to Rayavaram Railway Station *viâ* Konakanamitla and Kaluzuvvalapad.	46,000	40,000	
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	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	3,000	3,000	
	Total, Podili division ..	..	61,500	
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Exd. C. A. Munisawmy.

75 Copies.

GOVERNMENT OF MADRAS.

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2. The lists include works classed as follows :—

	Rs.
Public Works Department works	29,600
Minor Irrigation works	5,981
Local Fund works	2,16,000
Total ...	2,51,581

The Commissioner recommends that the necessary lump grants, which will include the grant of Rs. 10,000 recommended for the Ongole Taluk Board in the Proceedings quoted, already dealt with in G.O., dated 22nd January 1892, No. 80, Financial Department, may be made to the Collector for the purpose of carrying out such works as may be absolutely necessary, subject to the instructions conveyed in the Proceedings read above.

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						Repair and construction of roads.	Village sanitation and water-supply.	Total.		
1	2	3	4	5					6	7
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
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Total ..	658,245	11,900	2,47,000	29,600	5,981	2,06,000	10,000	2,16,000	2,51,581	

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	Total ..	..	2,000	
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	Total ..	..	50,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing ponds and wells.	1,500	1,500	
	Total ..	..	1,500	
	Total, Kánigiri taluk ..	..	52,800	
Dársi division ..	Local Funds—Repair and construction of roads— Completing the improvements of Addanki to Podili road *viâ* Dársi.	31,500	26,000	
	Completing the improvements of Dársi to Kurichedu.	6,000	3,000	
	Total ..	..	29,000	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	1,000	1,000	
	Total ..	..	1,000	
	Total, Dársi division ..	..	30,000	
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Govt. of {1892} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 5th February 1892, No. 125.

FEBRUARY.

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Read—the following telegram from the Collector of Nellore, dated 22nd January 1892 :—

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Resolution—dated 26th January 1892, No. 906, Mis.

Submitted to Government with reference to Board's Proceedings, dated 26th January 1892, No. 61.

2. The Government has already sanctioned a grant of Rs. 20,000 from Provincial funds for the purpose of relief and the Collector is authorized to commence famine relief works in any part of the district north of the Pennér in which he is satisfied that relief is absolutely necessary, all work being tasked and paid for at the rates prescribed in the Famine Code. The Commissioner will be in the Podili division in the course of ten days.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
„ the Collector of Nellore.

ORDER—dated 5th February 1892, No. 125, Revenue.

Miscellaneous.

The list of works selected is approved.

2. The question of providing the necessary funds will be considered in the Financial Department.

3. The Commissioner's report on the condition of the affected tracts, after personal inspection, is awaited.

4. The Board's instructions in paragraph 2 of the second of the Proceedings read above are approved. The Commissioner will take care that proper tasks are enforced on all relief works so as to obviate, as far as possible, needless expenditure of Government money.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ the Financial Department.
„ the Public Works Department.

Exd. C. A. Munisawmy.

75 Copies.

B.—List of works referred to in sub-heads of column 5 of table A—*cont.*

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891).			Remarks.
	Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	
1	2	3	4	5
		RS.	RS.	
Kánigiri	Minor Irrigation works already sanctioned— Kánigiri tank	800	800	
	Total ..	..	800	
	Local Funds—Repair and construction of roads— Special repairs of Kánigiri-Pamur road, first section.	12,000	12,000	Only Rs. 9,000 and Rs. 12,000 provided in the programme, but the estimates come up to present figures. This is a very important line of communication. The whole estimate for the portions in this and in Kandukúr taluk comes to about Rs. 40,000.
	Special repairs of Kánigiri-Pamur road, second section.	16,000	16,000	
	Special repairs to Ulavapalem-Vemulapad pass road (portion in this taluk).	40,000	18,500	
	Special repairs of Kánigiri-Podili road (portion in Kánigiri taluk).	8,850	4,000	
	Total ..	..	50,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing ponds and wells.	1,500	1,500	
	Total ..	..	1,500	
	Total, Kánigiri taluk ..	..	52,800	
Dársi division ..	Local Funds—Repair and construction of roads— Completing the improvements of Addanki to Podili road *viá* Dársi.	31,500	26,000	
	Completing the improvements of Dársi to Kurichedu.	6,000	3,000	
	Total ..	..	29,000	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	1,000	1,000	
	Total ..	..	1,000	
	Total, Dársi division ..	..	30,000	
Podili division ..	Local Funds—Repair and construction of roads— Constructing road from Podili to Rayavaram Railway Station *viá* Konakanamitla and Kaluzuvvalapad.	46,000	40,000	
	Special repairs of Kánigiri-Podili road (portion in this division).	8,850	4,000	This is partly in Kánigiri taluk and partly in Podili division. The whole estimate comes to about Rs. 8,800.
	Other road works for which details will follow.	14,500	14,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	3,000	3,000	
	Total, Podili division ..	..	61,500	
	Total, Sub division ..	..	2,51,581	

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th January 1892, No. 906, Mis. :—

MR. CLOGSTOUN.

Read—the following telegram from the Collector of Nellore, dated 22nd January 1892 :—

Sub-Collector urges very strongly necessity immediate opening road works Podili division ; lower classes losing condition rapidy, some emaciated. Please obtain and wire sanction funds.

Resolution—dated 26th January 1892, No. 906, Mis.

Submitted to Government with reference to Board's Proceedings, dated 26th January 1892, No. 61.

2. The Government has already sanctioned a grant of Rs. 20,000 from Provincial funds for the purpose of relief and the Collector is authorized to commence famine relief works in any part of the district north of the Pennér in which he is satisfied that relief is absolutely necessary, all work being tasked and paid for at the rates prescribed in the Famine Code. The Commissioner will be in the Podili division in the course of ten days.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
„ the Collector of Nellore.

ORDER—dated 5th February 1892, No. 125, Revenue.

Miscellaneous.

The list of works selected is approved.

2. The question of providing the necessary funds will be considered in the Financial Department.

3. The Commissioner's report on the condition of the affected tracts, after personal inspection, is awaited.

4. The Board's instructions in paragraph 2 of the second of the Proceedings read above are approved. The Commissioner will take care that proper tasks are enforced on all relief works so as to obviate, as far as possible, needless expenditure of Government money.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ the Financial Department.
„ the Public Works Department.

Exd. C. A. Munisawmy.

75 Copies.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 26th January 1892, No. 61 :—

MR. CLOGSTOUN.

Read—again Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 4th January 1892, No. 6.

ABSTRACT.—Passing orders on letter from the Collector of Nellore applying for certain grants in aid of Local Funds for relief works in the affected tracts.

Resolution—dated 26th January 1892, No. 61.

The lists of selected works, and the estimate of the expenditure that it will be necessary to incur in the sub-division taluks of Nellore up to June next, received from the Collector, will be submitted for the approval of Government, with reference to G.O., dated 12th January 1892, No. 38.

2. The lists include works classed as follows :—

	Rs.
Public Works Department works	29,600
Minor Irrigation works	5,981
Local Fund works	2,16,000
Total ...	2,51,581

The Commissioner recommends that the necessary lump grants, which will include the grant of Rs. 10,000 recommended for the Ongole Taluk Board in the Proceedings quoted, already dealt with in G.O., dated 22nd January 1892, No. 80, Financial Department, may be made to the Collector for the purpose of carrying out such works as may be absolutely necessary, subject to the instructions conveyed in the Proceedings read above.

3. The Commissioner hopes to visit the affected tracts in Nellore about the first week in February, after the completion of his tour through Kurnool.

(A true Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
„ Collector of Nellore.
Copy to the Government of India, Revenue and Agricultural Department.

APPENDICES.

A.—Forecast of outlay on works proposed to be executed in the Sub-Collector's division of the Nellore district up to June 1892.

Taluk.	Population as per 1891 census.	Average number of persons who will probably require work up to June 1892.	Cost of providing work for the persons in column 3 at 2 annas per head per diem for 6 months.	Heads under which work is proposed to be provided and cost under each head.					Remarks.
				Public Works Department works.	Minor Irrigation works already sanctioned.	Local Funds.			
						Repair and construction of roads.	Village sanitation and water-supply.	Total.	
1	2	3	4	5				6	7
Ongole	225,160	3,000	Rs 60,000	Rs. 17,000	Rs. 1,068	Rs. 40,000	Rs. 2,500	Rs. 42,500	Rs. 60,568	
Kandukúr ..	148,623	2,000	45,000	12,600	4,113	28,000	2,000	30,000	46,713	
Kanigiri ..	131,262	2,400	52,000	..	800	50,500	1,500	52,000	52,800	Partly zemindari.
Darsi	84,810	1,500	30,000	..	..	29,000	1,000	30,000	30,000	Zemindari
Podili	63,390	3,000	60,000	..	..	58,500	3,000	61,500	61,500	taluks.
Total ..	658,245	11,900	2,47,000	29,600	5,981	2,06,000	10,000	2,16,000	2,51,581	

B.—List of works referred to in sub-heads of column 5 of table A.

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891).			Remarks.
	Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	
1	2	3	4	5
		Rs.	Rs.	
Ongole	D.P.W. works—			
	Kalavakur tank	21,800	17,000	
	Total ..	..	17,000	
	Minor Irrigation works already sanctioned—			
	Ongole Panta tank	502	502	
	Valaparla tank	80	80	
	Pulikonda Panta tank	486	486	
	Total ..	..	1,068	
	Local Funds—Repairs and construction of roads—			
	Completing Great Northern road from 171st to 212th mile.	40,000	20,000	
	Repair of road from Madaramitta to Koniki.	10,000	10,000	Not in the programme, but the estimate can be made very rapidly and the road connects with an important road in the Kistna district.
	Repairs to Kottapatam-Cumbum road (Ongole-Kottapatam section).	65,000	10,000	
	Total ..	..	40,000	
	Village sanitation and water-supply—			
	Removing prickly-pear in Ongole town ..	500	500	
	Repairs to drinking-water wells	2,000	2,000	
	Total ..	..	2,500	
	Total, Ongole taluk ..	..	60,568	
Kandukúr	D.P.W. works—			
	Pákala new tank	6,000	6,000	
	Pákala old tank	5,000	5,000	
	Karedu tank	5,100	1,600	
	Total ..	..	12,600	
	Minor Irrigation works already sanctioned—			
	Rajupalem big tank	1,054	1,054	
	Chakicherla Gogula tank	687	687	
	Potlur west tank	1,154	1,154	
	Chemidipad Dulala tank	736	736	
	Chagollu small tank	482	482	
	Total ..	..	4,113	
	Local Funds—Repair and construction of roads—			
	Special repairs of Ulavapalem-Vemulapad pass road (portion in this taluk).	40,000	20,000	
	Constructing road from Kandukúr to Chundi.	10,000	8,000	
	Total ..	..	28,000	
	Village sanitation and water-supply—			
	Removing prickly-pear and digging and repairing drinking-water ponds and wells.	2,000	2,000	
	Total ..	..	2,000	
	Total, Kandukúr taluk ..	..	46,713	

B.—List of works referred to in sub-heads of column 5 of table A—*cont.*

Taluk.	Name and cost of work proposed to be executed (see programme submitted with Nellore Collector's letter, No. 3381, dated 21st November 1891). Name of work.	Amount of estimate.	Estimated expenditure up to June 1892.	Remarks.
1	2	3	4	5
		Rs.	Rs.	
Kánigiri	Minor Irrigation works already sanctioned— Kánigiri tank	800	800	
	Total ..	..	800	
	Local Funds—Repair and construction of roads— Special repairs of Kánigiri-Pamur road, first section.	12,000	12,000	Only Rs. 9,000 and Rs. 12,000 provided in the programme, but the estimates come up to present figures. This is a very important line of communication. The whole estimate for the portions in this and in Kandukúr taluk comes to about Rs. 40,000.
	Special repairs of Kánigiri-Pamur road, second section.	16,000	16,000	
	Special repairs to Ulavapalem-Vemulapad pass road (portion in this taluk).	40,000	18,500	
	Special repairs of Kánigiri-Podili road (portion in Kánigiri taluk).	8,850	4,000	
	Total ..	..	50,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing ponds and wells.	1,500	1,500	
	Total ..	..	1,500	
	Total, Kánigiri taluk ..	..	52,800	
Dársi division ..	Local Funds—Repair and construction of roads— Completing the improvements of Addanki to Podili road *viâ* Dársi.	31,500	26,000	
	Completing the improvements of Dársi to Kurichedu.	6,000	3,000	
	Total ..	..	29,000	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	1,000	1,000	
	Total ..	..	1,000	
	Total, Dársi division ..	..	30,000	
Podili division ..	Local Funds—Repair and construction of roads— Constructing road from Podili to Rayavaram Railway Station *viâ* Konakanamitla and Kaluzuvvalapad.	46,000	40,000	
	Special repairs of Kánigiri-Podili road (portion in this division).	8,850	4,000	This is partly in Kánigiri taluk and partly in Podili division. The whole estimate comes to about Rs. 8,800.
	Other road works for which details will follow.	14,500	14,500	
	Village sanitation and water-supply— Removing prickly-pear and digging and repairing drinking-water wells.	3,000	3,000	
	Total, Podili division ..	..	61,500	
	Total, Sub division ..	..	2,51,581	

actuals being 6·27 to 1 against an average of 4·71 to 1. The increase is both under dry and wet, mostly the former:—

Sowings.	1891-92. Dry.	Wet.	Total.	Three-year average. Dry.	Wet.	Total.
1	2	3	4	5	6	7
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
In December	43,779	8,653	52,432	22,175	1,440	23,615
From 1st April to 31st December	103,065	16,416	119,481	69,465	14,737	84,202

Condition of people.—Generally good; cholera was prevalent in some villages, but it has since died out; otherwise public health was good. *Cattle and fodder.*—Stacked fodder very difficult to procure. The rich ryots had only a small supply of paddy and cholum straw available. Condition of cattle fair. *State of market and prices.*—The market is reported to be dull and food-grains difficult to procure owing to the withholding of stocks by the merchants. Prices were except for rice higher than in previous month, but below scarcity rates. Rice cheapened a little after 12th December 1891; jonna grew very dear:—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	18·10	18 70	..
5th December ,, ...	9·40	19·46	19·55	..
12th ,, ,, ...	9·62	16·74	17·00	..
19th ,, ,, ...	9·62	14·48	16·15	..
26th ,, ,, ...	9·62	14·48	16·15	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	6·00	..	..	8·50

Works.—Three minor irrigation works, costing Rs. 1,755, and the Public Works Department work—Vasili tank improvement,—Rs. 6,100, were affording labour to the poor. The works were employing about 126 coolies daily. About the end of the month five more minor irrigation works at a cost of Rs. 2,230 were started with the Board's approval.

12. RAPUR TALUK—*Rainfall.*—Forty villages in this taluk had rain on the 9th, 10th, 12th to 14th, and 19th to 22nd, varying from ·20 inch to 2·60 inches. The quantity registered in them was as below:—

2 inches and over in 11 villages.
1 inch „ „ in 16 „
½ „ „ „ in 8 „
Less than ½ inch in 5 „

The rain appears to have been general and very useful. *Water-supply.*—Sufficient for drinking but not for irrigation except in a small number of villages. The tanks received no fresh supply during the month. *Agricultural operations.*—These were actively conducted. The usual wet occupation is 6,000 acres, of which nearly half has been sown with wet crops, the rest being left waste. The standing paddy on 1,000 acres and cholum and ragi on 34,000 acres are reported to be in a very good condition and to require no more rain to mature them. The latter are expected to yield from 12 to 20 annas, and the dry crop sown on wet land a bumper crop. The table below compares the sowings in and up to end of December 1891 with the averages of the corresponding periods of the 3 previous years. The extents sown in and up to, say, 20th December exceeded the averages by 75 and 55 per cent. respectively, the increase being mostly under dry. The extent to which dry has been developed in preference to wet will be seen from columns 2 and 3, actuals being nearly 14·5 to 1 against an average of 9·9 to 1. This is accounted for by considerable wet

area having been cultivated with dry crops owing to deficient supply in irrigation sources for raising wet crops with advantage :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	21,570	1,085	22,655	12,633	313	12,946
From 1st April to 31st December	60,797	4,197	64,994	38,125	3,844	41,969

Condition of people.—Good generally, but cholera prevailed in the Pariah hamlet of Rápúr where there were 64 attacks and 9 deaths. *Cattle and fodder.*—Green fodder was plentiful, but stacked cholum straw was available only in half the villages of the taluk. Condition of cattle normal. *State of market and prices.*—During the first 3 weeks jonna alone was sold in Rápúr, and it was higher than the scarcity rate. In the last week all grains except cumbu were available, but at rates above the scarcity rates. The market is reported to be now well supplied and food-grains freely sold in anticipation of a good cholum harvest :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	13·43	..	..
5th December ,, ...	..	12·60	..	..
12th ,, ,, ...	..	11·70	..	..
19th ,, ,, ...	..	11·70	..	..
26th ,, ,, ...	8·46	11·70	12·75	..
District normal rate	15·98	24·94	27·81	23·73
,, scarcity rate	9·50	12·50	14·00	12·00
Taluk rate in 1877	7·00	8·00	..	9·50

Works.—The following works and the ordinary Local Fund roads were affording labour to about 801 coolies :—

	Coolies.
(1) Griddalur tank restoration, Rs. 16,600	459
(2) Vibinabi tank	42
(3) Private well at Obrelayapully	100
(4) Mica mines	200
Total ...	801

About 462 of the above number were ordinary village coolies. The minor irrigation works of this year have been with one exception completed.

13. GUDUR TALUK—*Rainfall.*—There was very heavy and generally distributed rain in this taluk, more especially towards the coast side adjoining Pólúr division and to the east of Kota firka. The fall registered in 51 villages varied from ·70 inch to 8½ inches as noted below :—

8·5	inches in	1	village.
7·6	,, in	1	,,
6	,, and over in	2	villages.
5	,, ,, in	8	,,
4	,, ,, in	9	,,
3	,, ,, in	14	,,
2	,, ,, in	11	,,
1 inch	,, in	3	,,
·7	,, in	1	village.

The fall in the kasba was not so heavy as in some of the villages, being only 3·6 inches. *Water-supply.*—The rains brought in a fresh supply of one to two months' water to some

tanks. The wet crops are in most places expected to grow to maturity. *Agricultural operations.*—Paddy, ragi and jonna were sown during the month, the latter over considerable area. The dry crops were all in good condition. Some wet crops had withered too far for recovery. The table below compares the sowings in December 1891 and from 1st April to the end of December 1891 with the averages of the corresponding periods of the three previous years. The extents sown in and up to, say, 20th December 1891 exceeded the averages by 410 and 1,442 acres, the increase being under dry. There has been a falling off under wet this year, due presumably to the ryots having, in anticipation of failure of rains, substituted dry for wet on wet lands. The proportion of wet cultivation to dry in the current year will be seen from columns 2 and 3, actuals being 1·24 to 1 against an average of 2·01 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	3,168	2,601	5,769	2,475	2,884	5,359
From 1st April to 31st December	21,733	37,041	58,774	19,003	38,329	57,332

Condition of people.—Fever and dysentery in many and cholera in two or three villages were prevalent. Public health was otherwise good. *Cattle and fodder.*—Fodder procurable to some extent in the coast villages. Pasture now ample. The condition of cattle was much improved after the rains. *State of market and prices.*—Imports of food-grains in the taluk were moderate. No exports. Rice was not sold. Dry grains were stationary, but ragi and cumbu were above the scarcity rates—*vide* statement below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	12·62	13·44	11·51
5th December ,, ...	..	12·62	13·44	11·51
12th ,, ,, ...	..	12·62	..	..
19th ,, ,, ...	..	12·62	13·44	..
26th ,, ,, ...	..	12·62	..	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·50	..	..	..

Works.—The special minor irrigation and sanitary works opened in this taluk have all been completed with the exception of a well for which materials are being collected. The Madamanoor tank improvement work was in progress during the month, employing daily about 514 coolies, of which 171 were village coolies. The Deputy Collector considers that this taluk is now practically safe.

14. VENKATAGIRI DIVISION—*Rainfall.*—There was heavy and generally distributed rain in this division also ; the fall registered in 19 villages was as under :—

6·7	inches in Venkatagiri kasba
1	inch and over in 8 villages
½	,, ,, ,, in 10 villages

Water-supply.—Sufficient for drinking and irrigation. The Venkatagiri river received freshes and the rain-fed tanks from 2 to 3 months' supply. *Agricultural operations.*—These were in active progress. The rain very considerably benefited both the wet and dry standing crops. Paddy is expected to yield from 8 to 12 annas and cholum and ragi about a 16-anna crop. The Deputy Collector furnished the following rough figures for the acreages under different crops.

	ACS.
Paddy	10,000
Ragi on wet lands	5,000
Ragi on dry lands	2,000
Cholum ,, ...	6,000
Oil-seeds ,, ...	2,000
Horse-gram ,, ...	2,000

The ragi crop, which belongs chiefly to the poorer classes, was being harvested. Weeding on paddy fields and ploughing for sowing ragi and chillies in gardens were in progress. No more rain is stated to be necessary to mature the standing crops. *Condition of people.*—Good generally except for an outbreak of cholera in Venkatagiri resulting in 51 attacks and 21 deaths. *Cattle and fodder.*—Pasture is now abundant throughout the division. The cattle that tided over the distress were picking up. *State of market and prices.*—The markets were well supplied and grains were freely sold. Paddy was being imported from Godávari district and ragi from Raichoor and Gulburga. The grain trade was very brisk. Prices were for all grains above the scarcity rates during the month. Ragi was stationary. Rice and jonna were gradually falling in price. Cumbu fluctuated and became dearer than in November—*vide* statement below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	7·42	11·59	13·44	12·22
5th December ,, ...	8·21	11·59	13·44	10·81
12th ,, ,, ...	8·21	11·59	13·44	10·57
19th ,, ,, ...	8·48	11·84	13·44	10·57
26th ,, ,, ...	8·48	11·84	13·44	11·75
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12 00
Division rate in 1877 ..	9·25	..	..	11·87

Works.—No special works needed as all classes of coolies were employed busily on the fields. Only one work, digging a well, was started for relieving the distress of the Malas in Gottikadu. About 15 coolies were employed thereon daily. I consider that this division may now be removed from the list of affected tracts.

15. REPORTS AND INSPECTIONS.—The Divisional officers' reports for December 1891 are herewith submitted. The Sub-Collector's report is meagre and fragmentary. He will be directed to submit a full and detailed report in future. During the month under report the Collector was at head-quarters and is now touring through the Head Assistant and Sub-Collector's divisions to organize relief measures wherever necessary in personal conference with the Divisional officers and Tahsildars concerned. The Sub-Collector, as already reported to the Board, inspected the Ponnur zemindari tract situated in Kanigiri and Udayagiri taluks and also portions of Podili division and Addánki division of Ongole taluk. The Head Assistant Collector and the Tahsildar inspected the Udayagiri taluk and the result of their inspections is given in detail in the present report. The Head Assistant Collector is now touring with me in Atmakúr taluk and we are on our way to Udayagiri. The Náyudupet Deputy Collector inspected parts of Pólúr and Venkatagiri. The Head-quarter Deputy Collector has not done much special inspection. Some of the western affected villages in Nellore taluk were visited by him during the month.

16. REMARKS BY BOARD—*Para.* 4.—The question of storing fodder for cattle is engaging my attention. On the 14th December I issued a circular similar to that issued in North Arcot advising the ryots to make hay and allowing them to cut grass for the purpose free of charge in reserves. I am arranging with the District Forest-officer to have one or more silos constructed as examples in Udayagiri taluk and also to carry out at once departmental storage of hay in some four places in the same taluk. It seems doubtful whether the ryots will have the energy to store it for themselves.

Paragraph 5—(*a*) *Works.*—I have already made recommendations in my letter embodied in Board's Proceedings, dated 4th January 1892, No. 6, regarding the works which it may be necessary to open for the relief of the persons who seem likely to require work during the next six months in the Sub-Collector's division. I am now submitting a similar report for the Head Assistant Collector's and other divisions.

(*b*) *Irrigation works lists.*—Complete proposals for the Sub-Collector's and Head Assistant Collector's divisions have been called for. They will be submitted to the Board when ready.

Paragraph 7—*Loans.*—The amounts shown under the head "Sanctioned" represent in all but one or two cases the amounts of allotments made for the taluks. Information will be given more clearly and in greater detail in future reports and the amount of accepted applications shown under the head "Granted." There was no delay, as presumed by the Board, in disbursing loans under the Agriculturists' Loans Act. At the end of November 1891 there were no cases admitted but pending payment. Only four taluks have allotments under this head and the progress up to date is given in the table below. Bearing in mind that allotments for the purchase of cattle and seed grains were only sanctioned lately, it is submitted that it is not unsatisfactory that nearly $\frac{5}{8}$ has been already paid :—

Taluk.	Applications pending at end of November 1891.		Applications received in December 1891.		Total.		Applications disposed of in December 1891.		Applications pending on the 31st December 1891.		Loans actually paid.		Allotment for 1891-92.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.		RS.		RS.		RS.		RS.		RS.	RS.
Gúdúr	118	8,358	59	4,369	177	12,727	31	1,264	146	11,463	52	1,753	2,000
Rápúr	28	1,337	8	390	36	1,727	7	505	29	1,222	18	687	1,000
Kávali ..	2	400	1	150	3	550	..	..	3	550	..	..	500
Atmakúr ..	12	1,225	21	860	33	2,085	24	1,625	9	460	..	..	500
Total ..	160	11,320	89	5,769	249	17,089	62	3,394	187	13,695	70	2,440	4,000

Paragraph 7—*Delay in commencing wells in Head Assistant Collector's division.*—*Vide* remarks under Land Improvement loans below.

17. *Rainfall, General.*—The rainfall was as per the following statement for the regular registering stations. It will be seen from columns 6 and 7 that the December rains were heavy and exceeded the average for only five stations—Tada in Pólúr division, Venkatagiri, and Monapalem, Kistnapatam and Gúdúr in Gúdúr taluk. Rápúr had about $\frac{1}{2}$ the average ; in the others it was scanty, being *nil* in Kánigiri and Kandukúr. Taking columns 4 and 5 which give the rainfall for the actual period of cultivation in this district, Pólúr and Venkatagiri have done pretty well, though they are not up to the average. Atmakúr and Udayagiri have fared the worst in point of rain. The remaining taluks had very insufficient rains being less than half the average. The north-east monsoon this year was a signal failure except in Venkatagiri, Pólúr, and parts of Gúdúr. Its progress in November was noted in my last monthly report. It recommenced with a slight general drizzling on the 7th December. The sky continued very cloudy till the morning of the 11th, but no appreciable rain fell during the interval. From the evening of the 11th clouds again began to collect and there were good falls in the portion of the district south of the Pennér river for the next few days, especially in part bordering on the sea coast and adjoining the Chingleput and North Arcot districts. The showers in the more northern taluks came later.

Registering stations.	From 1st January to 31st December, 10-year average.	Actuals, 1891.	From 1st April to 30th December, 10-year average.	Actuals, 1891.	Ten-year average for December.	Actuals, December 1891.
1	2	3	4	5	6	7
1. Darsi	27·41	11·67	26·43	10·55	1·76	0·85
2. Kánigiri	25·61	15·90	25·51	12·10	2·06	..
3. Udayagiri	31·96	13·87	31·38	12·32	3·28	0·30
4. Ongole	35·88	16·02	35·58	14·57	1·51	0·10
5. Pákala	30·17	14·87	29·94	14·81	2·76	0·05
6. Kandukúr	32·94	19·17	32·81	16·62	2·46	..
7. Kávali	39·11	21·75	38·90	19·35	2·79	0·15
8. Iskápalle	38·57	16·45	38·20	14·29	2·57	0·50
9. Nellore	39·20	18·39	38·91	17·19	3·67	3·92
10. Kistnapatam	32·34	23·98	32·02	17·98	3·53	3·82
11. Monapalem	36·28	21·85	35·85	20·75	3·55	7·75
12. Tada	34·06	30·90	33·52	29·13	5·24	9·51
13. Atmakúr	35·03	9·40	34·38	8·45	3·85	0·20
14. Rápúr	40·65	21·40	39·64	16·70	5·14	2·35
15. Gúdúr	29·37	16·50	29·16	15·15	3·59	3·60
16. Venkatagiri	41·71	33·22	40·92	29·77	5·31	6·70
Average for 16 stations ..	34·39	19·08	33·93	16·23	3·32	2·49

Agricultural season and prospects.—Agricultural operations were actively carried on throughout the district. The cultivated extents for the current year exceeded the averages in the five western and southern taluks. Considerable wet ayacuts were sown with dry crops owing to insufficiency of water for irrigation. Generally speaking the dry crops are later than is usual this season. The season may now be considered to have been favorable in Pólúr, Venkatagiri and part of Gúdúr, fair in the rest of Gúdúr, Rápúr and Nellore, unfavorable in Atmakúr, Udayagiri, Kávali, Kandukúr, Kánigiri and the southern part of Ongole and bad in the northern part of Ongole (Addanki division), Darsi and Podili. Parts of Udayagiri and Kanigiri should, it is believed, come under the latter category, the crops there having failed entirely. It is still feared that there may be considerable loss of the later sown paddy crops under the Sangam and Nellore anicuts owing to the short supply of water in the river.

Land Improvement loans.—The progress of operations under the Land Improvement Loans Act up to end of December 1891 is given in a tabular form below. There were during December 238 applications for well-sinking and repairing, involving Rs. 41,235, pending disposal, of which 78 for Rs. 11,595 were disposed of during the month. The pending applications are reported to be under inquiry and the attention of Tahsildars has been drawn to the necessity for their being promptly disposed of. The pendency of applications is large for Gúdúr, Atmakúr, Ongole, Kánigiri and Kandukúr. The Tahsildars will be directed to reduce them as speedily as possible. Out of 41 wells sanctioned work was in progress on 30 and three were completed by the end of the month. Divisional officers have been directed to strive their best to expend their allotments before the expiry of the official year.

Taluk with allotment for 1891-92.	Applications pending at the end of November 1891.		Applications received in December 1891.		Applications disposed in December. Total.		Wells.		Others.		Loans paid up to end of December		For wells.		For other improvements to lands.		Number of wells under construction.	Number of wells constructed.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		
Nellore	13	3,960	3	950	5	1,200	..	..	..	..	..	..	8	2,810	..	..	..	..
Gúdúr	34	4,455	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rápúr	13	1,680	3	110	37	4,565	..	..	..	..	..	..	..	..	..	..	..	..
Udayagiri	6	1,450	1	100	14	1,680	..	..	..	..	..	..	..	..	..	..	..	..
Kávali	9	1,550	7	950	13	2,400	..	..	..	..	..	..	..	..	..	..	..	..
Atmakúr	5	500	..	..	6	1,000	..	..	..	..	..	..	..	..	..	..	..	..
Ongole	59	9,530	20	2,120	25	2,620	..	..	3	550	..	..	..	..	..	..	..	..
Kandukúr	39	2,455	268	30,054	79	13,355	..	..	248	26,229	..	..	..	..	..	..	..	..
Kanigiri	26	11,810	21	2,935	39	4,055	3	150	21	1,335	..	..	..	..	..	..	..	..
			..	..	21	10,610	6	150	5	1,200	..	..	..	..	..	..	..	..
Total ..	204	37,290	320	36,269	238	41,235	13	1,050	286	32,324	..	..	8	2,810	..	..	30	3

Applications pending at the end of December 1891.

Taluk with allotment for 1891-92.	Wells.		Others.		Number of wells under construction.	Number of wells constructed.
	Number.	Amount.	Number.	Amount.		
	14	15	16	17	22	23
		Rs.		Rs.		
Nellore	..	..	..	..	..	..
Gúdúr	32	4,025	..	..	6	2
Rápúr	9	1,270	..	..	15	1
Udayagiri	5	1,100	..	..	7	..
Kávali	1	200	..	..	2	..
Atmakúr	19	2,840	..	..	..	..
Ongole	58	8,575	..	..	..	..
Kandukúr	19	3,120	..	..	..	..
Kanigiri	17	9,010	..	..	..	..
Total	160	29,640	273	31,274	41	4,180

Resolution—dated 18th January 1892, No. 39.

Submitted to Government.

2. During December, there was an almost complete failure of rain over all parts of Nellore lying north of the Pennér, the average fall for all the rainfall stations concerned only amounting to ·24 inches against a normal fall of 2·05 inches during the month. In these parts this followed a moderate October rainfall and a particularly small rainfall during November except in Pakala. The average total fall for the late north-east monsoon (October-December) at the stations alluded to was only 5·46 inches or less than one-third of the normal (18·81 inches). At the stations lying in the southern taluks, the fall during the month was in excess of the average, except at Rápúr, and was especially so in the Pólúr division :—

Stations.	April—Sept.		October.		November.		December.		Oct.—Dec.	
	Average.	1891.	Average.	1891.	Average.	1891	Average.	1891.	Average.	1891.
Darsi	14·24	8·40	5·62	1·05	3·96	0·25	1·34	0·85	10·92	2·15
Kánigiri	11·54	8·50	6·35	2·70	4·54	0·90	1·26	..	12·15	3·60
Udayagiri	9·98	7·27	8·68	3·75	7·68	1·00	2·49	0·30	18·85	5·05
Atmakúr	9·78	4·65	8·69	2·90	9·65	0·70	3·15	0·20	21·49	3·80
Ongole	15·51	8·45	9·82	5·10	6·42	0·92	1·18	0·10	17·42	6·12
Kandukúr	13·96	10·45	9·07	5·92	7·72	0·25	2·00	..	18·79	6·17
Pákála	11·89	9·56	9·63	5·20	6·31	..	2·12	0·05	18·01	5·25
Kávali	13·18	9·50	12·00	7·75	10·97	1·95	2·38	0·15	25·35	9·85
Iskapalle	12·92	7·15	13·18	4·50	10·67	2·12	2·50	0·50	26·35	7·12
Nellore	12·41	6 95	11·41	3·00	10·85	2·32	3·24	3 92	25 50	9·24
Kistnapatam	13·02	6·14	11 38	5·42	9·61	2·60	2·94	3·82	23·93	11·84
Gúdúr	9·65	6·25	8·75	4·10	9·98	1·20	3·25	3·60	21·98	8·90
Rápúr	12 95	5·60	10·74	7·75	11·04	1·20	4·20	2·35	25·98	11·30
Venkatagiri	11·69	8·52	8·12	11·80	12·11	2·75	4·22	6·70	24·45	21·25
Monapalem	11·54	6·40	10·83	5 00	13·41	1·60	2·61	7·75	26·85	14·35
Tada	14·40	7 60	9·63	8 37	12·05	3·65	4·17	9 51	25·85	21·53
District average ..	12·55	7·65	9·78	5·26	9·11	1·46	2·60	2·49	21·49	9·21

This continued failure of the later rains has caused widespread loss of crop in all the northern parts of the district and serious distress is apprehended in all taluks north of the Pennér.

3. The cultivation returns for the district show that 763,291 acres of dry land, out of a total average of 802,608 acres annually cultivated, had been sown up to December, but it is not possible to institute a useful comparison talukwar with the figures up to the month in previous years. The differences in some cases, *e.g.*, Kávali, Atmakúr and Rápúr, are so great as to cause grave suspicion as to the accuracy of some of the returns. The returns for the wet land, show that only 14,000 out of the 206,000 acres usually cultivated had not been sown on December 20th, but in this case not only has a large area of this class of land been sown with dry crops, but in some cases also discrepancies, similar to those noted regarding the dry land, are evident. It may be said, however, generally that the area put under crop this year has not been deficient, but that on the wet land a very circumscribed area of paddy has been sown. In the north-western portion of the district, the dry crops are reported to have mostly failed and what have been harvested are yielding only a poor outturn. The same remark applies to the greater part of the Udayagiri and Atmakúr taluks as well as to some parts of Kávali, whilst in Ongole and Kandukúr the crops are very poor. In Nellore and Gúdúr, the dry crops and the early sown paddy are fair, but the late paddy is suffering from want of water in the Pennér channels. In Rápúr, the dry crop is reported to be very good and the greater part of the usual wet area has been sown with dry crops which are expected to yield a full outturn. In the Venkatagiri and Pólúr divisions, the crops are good and very promising. On the whole that portion of the district lying to the south of the Pennér will probably do well and need not be regarded as a portion of the affected area. To the north, the worst portions lie in the Udayagiri and Kanigiri taluks and the Podili and Darsi divisions, whilst in parts of Ongole and Kandukúr the situation is serious.

4. All over the northern portion of the district the pastures have dried up, fodder is scanty and the cattle are suffering in consequence. The Collector is endeavouring to induce the ryots to cut grass in the reserves and to store it for use in the dry weather and is arranging for ensiling some of the grass as well as to store hay departmentally for future sale.

5. Prices rose very sharply during December and the rise has since been continued. That of cholum, the most widely grown food-grain, rose by 4·6 seers per rupee to 14 seers and the average price has since gone to 13 seers per rupee. All the food-grains are now above the scarcity rates for the district, although cholum at Kánigiri and rice at Kandukúr are cheaper than those rates as shown below :—

Stations.	Seers of 80 tolas per rupee.									
	Rice, 2nd sort.					Cholum.				
	1891.			Normal for December.	9th January.	1891.			Normal for December.	9th January.
	October.	November.	December.			October.	November.	December.		
1	2	3	4	5	6	7	8	9	10	11
Ongole	12·22	11·43	9·40	13·48	9·40	18·90	17·82	12·36	23·28	12·15
Addanki	11·13	10·77	8·91	12·06	9·40	17·91	17·10	13·21	22·10	13 50
Podili	11·28	10·94	9·51	14·19	9·40	21·72	20·78	16·05	25·59	13·57
Darsi	11·28	11·15	9·70	11·59	10·34	21·72	21·29	16·65	24·87	14·48
Kánigiri	12·22	10·49	9·06	14·05	9·40	26·15	24·22	18·42	26·24	16·29
Udayagiri	..	..	..	15·70	..	21·14	21·41	18·80	23·65	..
Kandukúr	13·59	13·01	10·34	15·93	11·28	21·83	20·65	12·87	25·66	12·67
Kávali	11·75	12 18	9·96	15·28	10·34	19·00	19·49	12·19	24·11	12·21
Nellore	11·11	10·19	9·06	15·14	9·54	16·97	15·46	11·82	22·65	13·39
Allúr	..	..	..	15·97	..	..	..	..	..	..
Gúdúr	..	10·60	..	15·83	..	17·42	15·94	13 00	21·60	12·61
Kóta	10·60	10·60	..	15·77	..	16·48	16·48	10·81	..	10·81
Pólúr	10·60	10·36	9·21	16·64	9·54	..	..	..	..	..
Venkatagiri ..	10·60	9·99	8·19	14·01	8·48	19·09	14·79	11·75	21·62	11·58
Rápúr	..	..	8·46	14·94	8·46	15·37	15·21	11·95	24·27	11·70
Atmakúr	10·34	10·02	9·55	13·54	9·62	20·81	20·05	16·21	25·93	14·48
Average ..	11·40	10·90	9·30	15·20	9·60	19·60	18·60	14·00	25·30	13·03
Scarcity rates ..	11·2					14·7				

Stations.	Seers of 80 tolas per rupee—*cont.*									
	Cumbu.					Ragi.				
	1891.			Normal for December.	9th January.	1891.			Normal for December.	9th January.
	October.	November.	December.			October.	November.	December.		
	12	13	14	15	16	17	18	19	20	21
Ongole	16·50	16·19	13·20	22·32	..	..	..	..	25·99	..
Addanki	16·42	15·68	12·11	21·19	12·37	20·40	19·55	15·79	26·07	15·30
Podili	19·30	18·83	14·54	23·74	12·30	23·80	22·83	17·49	29·70	13·60
Darsi	18·04	17·81	14·76	23·12	13·12	22·10	21·90	17·54	26·62	15·30
Kánigiri	21·45	20·26	14·80	22·80	12·37	26·98	24·50	17·76	30·46	13·60
Udayagiri	21·94	22·03	17·41	25·68	..	24·19	23·97	19·46	27·29	15·30
Kandukúr	22·66	21·82	15·49	..	11·48	22·53	22·07	14·58	..	13·60
Kávali	..	..	..	..	12·75	22·10	21·11	..	28·85	11·07
Nellore	..	15·04	11·21	21·74	11·75	17·28	16·25	12·20	23·79	13·44
Allúr	..	..	..	..	..	20·16	19·58	13·93	27·39	13·44
Gúdúr	..	11·52	11·54	22·62	..	16·80	16·01	13·44	25·48	13·44
Kóta	16·92	..	13·16	30·45	..	16·32	..	11·52	30·62	11·52
Pólúr	..	..	..	..	..	16·80	16·24	12·48	32·08	12·48
Venkatagiri ..	16·83	15·04	11·12	25·73	11·28	17·38	17·14	13·30	28·21	13·44
Rápúr	..	..	..	25·87	..	17·46	17·44	12·98	28·02	14·45
Atmakúr	..	..	..	24·69	..	22·95	21·78	17·22	27·77	16·15
Average ..	18·90	17·40	13·60	24·80	12·18	20·50	20·00	15·00	29·10	13·74
Scarcity rates ..	15·4					16·6				

Although considerable importations of grain are reported to be going on from Kistna, the markets generally are stated not to have been well supplied as the merchants hold back their stocks in hope of still higher prices.

6. The condition of the people is reported to be good everywhere and the starting of some special repairs on the Local Fund roads and on Minor Irrigation works has afforded employment. A further development of works will be shortly necessary and arrangements are being made for the purpose. The Collector's proposals in this matter have already been laid before the Government. The returns received so far have not distinguished laborers on ordinary works from those on special relief works. Instructions have been issued on this point. Every effort should be made to encourage the migration of coolies to the Kistna delta, where, after the harvest is over, a large demand for labour will arise in connection with the silt clearances of the canals.

7. According to the returns now submitted, up to the end of December Rs. 4,180 had been disbursed as loans for well-sinking chiefly in the Gúdúr and Rápúr taluks, against which 3 wells had been completed and 30 more were in progress. In Gúdúr taluk it would appear that nothing has been done in respect of five of the loans made. This should be fully inquired into. In the same taluk 32 applications were pending at the end of December and the work done in the disposal of applications was very small. In Ongole, Kandukúr, Kánigiri and Atmakúr also there is a large number of applications pending for disposal, which should be dealt with as rapidly as possible. The purpose of the 245 applications pending in Ongole for "other" purposes should be reported. The Collector should use every effort to induce the people to avail themselves of the loans for well-sinking, and, if he finds that he can usefully distribute larger amounts, the Board will be prepared to make further allotments to the district.

8. As the Nellore district has been declared an affected one under the Famine Code, in future the prescribed fortnightly narrative should be submitted. In his narratives the Collector should condense and summarise his remarks on the various points that have to be noticed and put them in a more succinct form than has hitherto been adopted in the monthly reports.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Collector of Nellore.
Copy to the Government of India, Revenue and Agricultural Department.
" Collector of Kistna.

ORDER—dated 5th February 1892, No. 123, Revenue.

Miscellaneous.

The Board's instructions in paragraphs 6, 7 and 8 of its Proceedings are approved.

2. Care should be taken to properly task the coolies on relief works.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
Copy to the Public Works Department.
" to the Local and Municipal Department.

Exd. A. Aubert.

80 Copies.

Govt. of {1892} Madras.

REVENUE.

Issued

Recd.

Encl.

G.O., 5th February 1892, No. 123.

FEBRUARY.

Season, Nellore.

The instructions issued by the Board of Revenue for affording relief to the distressed people in the district, approved.

No. 456 W 4/13 February 1892

Communicated to the Supdg. Engineer II circle

1/89 0013

DW

To

SE. II circle

Chief Engr for Irrign

P. W. Department

Proceedings of the Madras Govt.

Read the following:—

5TH FEBRUARY 1892, No. 123, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 18th January 1892, No. 39 :—

MR. CLOGSTOUN.

Read—the following letter from A. W. B. HIGGENS, Esq., Acting Collector of Nellore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Nandavaram, 10th January 1892, No. 8-Tour :—

I have the honour to submit the following report on the state of season in this district for December 1891.

2. DARSI DIVISION—*Rainfall.*—There was no rain during the month except a fall varying from 2 to 8½ ounces in Darsi and in 7 or 8 adjacent villages on the 22nd and 23rd. *Water-supply*—Generally insufficient. *Agricultural operations.*—No sowings in the month. The rain above was slightly beneficial to the standing crops, but the bulk of them had already withered or were dying away. Speaking generally, the December rains in the northern and western parts of the district were very scanty and the dry crops on dry lands in Addanki, Podili and Darsi divisions have mostly failed. The oil-seed crop in Podili was blighted by insects. *Condition of people.*—Good generally. Fever and small-pox were prevalent slightly. *Cattle and fodder.*—Both pasture and fodder were scarce, the latter being very difficult to procure; withered crops were, however, to some extent, supplying the place of fodder. *State of market and prices.*—The merchants obtained supplies from the Kistna and Godávari districts by canal and railway, but they withheld their stocks in view to future profit. Prices were as per the table below. All grains rose in the second week of the month and thereafter remained stationary. Rice was dearer and the dry grains cheaper than the scarcity rates :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·34	19·91	21·25	16·40
5th December ,, ...	10·34	19 91	21·25	16·40
12th ,, ,, ...	9·40	16·29	17·00	14·76
19th ,, ,, ...	9·40	16·29	17·00	14·76
26th ,, ,, ...	9·40	16·29	17·00	14·76
District normal rate	15 98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14 00	12·00
Division rate in 1877	6·75	8·00	9·00	8·00

Works.—The ordinary Local Fund road works, viz., the Addanki-Darsi and Darsi-Kurchedu road works, supplied work to some extent. As the Board is aware, I have already asked for a special grant in aid of Local funds. From the available balance of the Taluk Board, the Sub-Collector recently allotted Rs. 750 for water-supply and sanitation works. The Rajah of Venkatagiri has also stated that he is beginning repairs to many irrigation works.

3. PODILI DIVISION—*Rainfall*—Only one village, Pedarikatta, received a quarter of an inch; otherwise there was no rain. *Water-supply.*—Almost *nil* for irrigation and very insufficient for drinking. *Agricultural operations.*—Ragi being sown. Standing dry crops, cholum, arika and korra, have withered away. *Condition of people.*—Generally good except for prevalence of dysentery slightly in some villages. Gratuitous relief was begun on a small scale by the Deputy Tahsildar under mistake of the orders issued, but was subsequently discontinued. *Cattle and fodder.*—Same remarks as for Darsi. *State of market and prices.*—Prices were dearer here than in Darsi division. Rice rose above the scarcity rate after the 2nd week of the month and then continued stationary. The dry grains rose gradually and became very dear at end of the month, though still a little below the scarcity rate—*vide* statement below. The merchants obtained supplies from the northern districts, but were most unwilling to sell:—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·87	18·10	20·40	16·40
5th December ,, ...	9·87	18·10	20·40	16·40
12th ,, ,, ...	9·40	16·29	18·70	14·76
19th ,, ,, ...	9·40	16·29	17·00	14·76
26th ,, ,, ...	9·40	14·48	15·30	13·12
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Division rate in 1877	7·00	8·75	8·75	8·75

Works.—The special works in progress in this taluk were—

	RS.
(1) Repairs to Podili big and small tanks	3,497
(2) Local Fund water-supply and sanitation works, &c.	3,500

The first work was started by the Rajah of Venkatagiri who appears to have further issued orders to his Peshkar to have estimates got ready for as many irrigation works as possible.

4. KANIGIRI TALUK—*Rainfall.*—No rain in the month under report. *Water-supply.*—Insufficient in some villages for drinking and almost *nil* for irrigation throughout the taluk. *Agricultural operations.*—Dull owing to want of rain, and dry crops reported to be not thriving in consequence. Some cholum was harvested during the month, outturn being 4 to 8 annas. The following abstract compares the sowings in December 1891, and from 1st April to 31st December 1891, with the average sowings of the corresponding periods of the previous three years. The extents sown in the month and up to the end of month (say about the 20th) were about 51 and 94 per cent. of the average. The proportion of dry cultivation to wet in the current year will be seen from columns 2 and 3. Even in average years the area of wet cultivation in this taluk is small. The decrease in cultivation in the current year was mostly under the head "dry" and was due to want of rain:—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	6,156	60	6,216	11,313	177	11,490
From 1st April to 31st December ..	76,211	571	76,782	81,311	732	82,043

Condition of people.—Good except for an outbreak of small-pox in Kanigiri town and in Sankavaram. *Cattle and fodder.*—Both fodder and pasture insufficient. *State of market and prices.*—Though supplies are believed to have been sufficient, grain was

not freely sold by the merchants. Prices ranged high and became dearer than in the previous month. Rice was throughout the month above the scarcity rates and was quoted at the end at 8½ seers per rupee. Cumbu was very dear at end of month, owing probably to insufficient stock.

Week ending	Second-sort rice	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	21·72	20·40	18·15
5th December ,, ...	9·40	21·72	20·40	18·15
12th ,, ,, ...	8·46	19·91	17·85	14·85
19th ,, ,, ...	8·46	19·91	17·85	13·20
26th ,, ,, ...	8·46	18·10	17·00	13·20
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Taluk rate in 1877	6·25	8·01	9·00	8·18

Works.—The repairs to Kanigiri tank were started during the month at a cost of Rs. 800. The Sub-Collector has also begun sanitation and water-supply works costing Rs. 1,000 from Local funds.

5. UDAYAGIRI TALUK—*Rainfall.*—This is the 3rd successive year of insufficient rains in this taluk. During the month of December, there was rain as noted below on the 19th and 20th to 23rd in 19 villages, the fall varying from 3 inches to 2·3 inches:—

2·3 inches in one village.
1 inch and over in 6 villages.
½ inch and over in 9 villages.
Less than ½ inch in 3 villages.

The rain was, however, inadequate and the crops as will be seen below have mostly withered or are withering away. *Water-supply.*—Very deficient in parts for drinking and everywhere for irrigation. The tanks were dry and the wells drying up. *Agricultural operations.*—Ragi was being sown after the fall of rain. The standing crops were aruga, oil-seeds, cotton, horse-gram, jonna, indigo and ragi. The aruga crop entirely withered away for want of rain, except in a few villages where it revived with the aid of the rain. The other crops were reported to be withering for want of more rain to mature them, except in the extreme south of the taluk where they are in moderate condition. Most of the tank ayacuts were sown with dry crops, but even these were not thriving. The same is said to be to some extent the case with ragi sown under wells which have dried up. The following table compares the sowings in December 1891 and from 1st April to 31st December 1891 with the averages of the corresponding periods of the past three years. The extent sown in the month and up to the month, say, to 20th December 1891, were about 141 and 113 per cent., respectively, of the corresponding averages. A large extent, mostly dry, was sown over in the month. The proportion of dry cultivation to wet up to end of December in the current year is a little below the average of the three previous years, actuals being 30·2 to 1 against an average of 31·5 to 1.

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	23,823	842	24,665	17,420	147	17,567
From 1st April to 31st December ..	59,677	1,945	61,622	52,854	1,676	54,530

Condition of people.—Generally good for the present. Public health generally good. *Cattle and fodder.*—Both fodder and pasture very scarce. The cattle are reported to be very much emaciated for want of fodder. The grass in the kanchas is said to have dried up for want of rain and hill grass to be drying. *State of market and*

prices.—There were imports of paddy from Nellore and Kávali taluks, but the merchants have been refusing to sell. It is to be hoped that competition will soon rectify this state of things. During the month the prices were very high as will be seen from the table below. Rice was not sold. The dry grains remained stationary till of the end 3rd week and thereafter suddenly by 6 seers per rupee :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	..	23·37	20·50
5th December ,, ...	..	20·81	23·37	20·50
12th ,, ,, ...	..	20·81	23·37	20·50
19th ,, ,, ...	..	..	17·00	14·76
26th ,, ,, ...	..	15·38	17·00	14 76
District normal rate ..	15·98	24·94	27 81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	6·00	14·00	..	10·00

Works.—During the month, three minor irrigation works, costing together Rs. 1,625 were in progress, and about the end of it five more works, costing together Rs. 3,400, were started with the Board's approval. About 200 coolies were employed on the first three works, being paid at about 2 annas per head per day. The demand work is considerable in this taluk. The Head Assistant Collector has obtained an allotment of Rs. 1,000 for the special repairs of the Udayagiri-Seetharamapuram road and the work has been begun in the last few days, the result, so far, being an influx of 859 coolies. I am just now on my way to the taluk. *

* The number of coolies has now run up to 3,500.

(INTLD.) A. W. B. H., 12th Jany. 1891.

6. ONGOLE TALUK.—*Rainfall*.—There was rain during the month in but two villages on the 21st and 22nd, 1 ounce in one and 2½ ounces in another, but much more was needed to be of any practical use. *Water-supply*.—Insufficient for drinking and very greatly so in Addanki division. No supply available for irrigation except where the Kistna canal pierces the Addanki division. *Agricultural operations*.—Raggi was being sown under wells in Addanki division. Both wet and dry standing crops were in a bad condition. In Addanki division they have commenced to wither away. Cholum and pulses were harvested during the month, the outturn being 4 to 8 annas. The table below compares the sowings in December 1891 and from 1st April to end of December with the averages of the corresponding periods of the past three years. The extents sown in the month and up to the end of month, say, 20th December 1891, were nearly 70 and 97 per cent. of the corresponding averages. This is purely a dry taluk, the wet sowings being insignificant in comparison with the dry and the decrease is chiefly under the same head :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	52,596	665	53,261	76,164	524	76,688
From 1st April to 31st December ..	224,481	1,346	225,827	229,684	2,033	231,717

Condition of people—Good, but small-pox reported to be slightly prevalent in Addanki division. *Cattle and fodder*.—Fodder nearly exhausted and very difficult to procure. Pasture withering away in Ongole and scarce in Addanki division. Withered crops were being used as fodder in some villages. *State and market prices*.—Grain trade reported to be brisk, the imports from Kistna district into Addanki and Ongole being considerable but food-grains were difficult to procure, the merchants having withheld their stocks. Prices rose after the end of the first week of the month and afterwards remained stationary. Rice and jonna were dearer than the scarcity rates. Raggi was not sold—*Vide* statement below :—

ONGOLE TALUK.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·34	15·30	..	14·85
5th December ,, ...	9·40	13·50	..	13·20
12th ,, ,, ...	9·40	12·15	..	13·20
19th ,, ,, ...	9·40	12·15	..	13·20
26th ,, ,, ...	9·40	12·15	..	13·20
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·10	8·18	9·18	7·26

Works.—About the end of the month three minor irrigation works were started at a cost of Rs. 2,785. These and the Addanki-Darsi road work are now affording work. A number of laborers are reported to have now left the Addanki division for the Kistna harvest. This irrigation takes place, I believe, every year.

7. KANDAKUR TALUK.—*Rainfall*.—This taluk fared somewhat better than the other parts in the Sub-Collector's division, having had rain from the 19th to the 23rd in 17 villages in the south-eastern portion of the taluk, the quantity varying from ·05 inch to 1 inch. *Water-supply*—Fair for drinking, but insufficient for irrigation. *Agricultural operations*.—Jonna being sown in parts. Dry crops on tank-bed lands under special permission given by me. The standing jonna was slightly affected by insects. Outturn expected to be 4 annas. Cholum and cumbu were harvested in parts during the month, outturn being 4 to 8 annas for the former and 4 annas for the latter. The standing wet crops were withering away in parts and the dry were looking poor for want of rain. Ragi and aruga had begun to wither in some villages. The following table compares the sowings in December 1891 and from 1st April to end of December with the averages of the corresponding periods of the three previous years. The extents sown in and up to December were about 98 and 95·7 per cent., respectively, of the averages. The area under dry was nearly up to the normal, but under wet there was a falling off by nearly 25 per cent. The extent to which dry sowings have developed this year in preference to wet will be seen from colomns 2 and 3, actuals being 15·8 to 1 against an average of 12 to 1. During the month only 719 acres were cultivated with wet crops :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	51,243	719	51,962	51,570	2,708	54,278
From 1st April to 31st December	141,639	8,913	150,552	141,526	11,774	153,300

Condition of people—Good generally, but cholera and small-pox slightly prevalent in Kandukúr kasba and in some of the villages. *Cattle and fodder*.—Fodder insufficient. Pasture scarce and withering away. As in other parts of the subdivision, withered crops were being used as fodder. *State of market and prices*.—The market was well supplied, but food-grains were not freely exposed for sale—*vide* remarks under Ongole taluk. Prices were as per the table below. Rice fluctuated during the month, having risen in the 1st week and fallen in the subsequent week by an increase of one seer per rupee and by another seer in the last week, so that at end of December it was the same as in November. The prices of dry grains also fluctuated, but on the whole rose considerably and were very high in the latter part of the month. Ragi being above the scarcity rate.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	11·28	18·10	20·40	18·04
5th December ,, ...	9·40	13·57	17·00	16·40
12th ,, ,, ...	10·34	12·67	14·45	16·40
19th ,, ,, ...	10·14	11·76	13.60	14·76
26th ,, ,, ...	11·28	12·67	13·60	14·76
District normal rate ..	15 98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·25	8·00	11·33	11·33

Works.—Five minor irrigation works costing together Rs. 5,946, and three major irrigation works were in progress during the month, affording labour to coolies.

8. KAVALI TALUK.—*Rainfall.*—Only seven villages in this taluk had rain on the 18th and 20th to 22nd varying from 1 ounce to 1·2 inch, which was insufficient for the crops. *Water-supply*—Sufficient for drinking but not for irrigation. *Agricultural operations.*—Ploughing was in progress for sowing ragi under wells in gardens. The standing crops, gaddavari (dry ploughed) paddy, cholum, aruga, oil-seeds and horsegram were not flourishing for want of rain. The wet crops had withered away in some villages and cholum was sown in their place. The table below compares the sowings in and up to end of December 1891 with the corresponding averages of the three previous years. The extent sown in the current year exceeded the average by over 17½ per cent., the increase being under both dry and wet, but mostly under the former. The extent sown in December alone was about 70·3 per cent. of the average. The proportion of dry cultivation to wet in 1891–92 will be seen from columns 2 and 3, actuals being 2·7 to 1 against an average of 2·3 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	30,293	1,835	32,128	21,710	886	22,596
From 1st April to 31st December ..	52,842	19,492	72,334	43,048	18,746	61,794

Condition of people.—Good. *Cattle and fodder.*—Fodder insufficient, being due to large purchases of existing stocks by the ryots of Ongole and other northern villages, where it is scarce. Pasture procurable in most villages. Condition of cattle fair. *State of market and prices.*—Food-grains not freely offered for sale though markets well supplied. Paddy is being largely imported into this taluk by canal, *via* Ramayapatam. The price of rice which ranged above the scarcity rate until the 19th December 1891, grew cheaper at end of month by nearly a seer. Jonna fluctuated and rose above the scarcity rate. Other grains were not sold—*vide* table below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	..	..	..
5th December ,, ...	9·40	13·57	..	..
12th ,, ,, ...	9·40	11·76	..	..
19th ,, ,, ...	9·40	11·31	..	..
26th ,, ,, ...	10·34	11·76	..	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·00	8·00	..	..

Works.—Three minor irrigation works costing Rs. 1,923 were being conducted during the month. Three more costing Rs. 1,970 were sanctioned about the end of December and should be in progress by this time.

9. NELLORE TALUK.—*Rainfall.*—There was a fair fall of rain in 31 villages of this taluk on the 1st, 8th to 10th, 12 to 14th and 19th to 21st varying from 3 ounces to 4·70 inches. The quantity registered in them was as below :—

4	inches and over in	2 villages.
3	,, ,,	4 ,,
2	,, ,,	7 ,,
1	inch ,,	11 ,,
½	,, ,,	5 ,,
Less than ½	inch in	2 ,,

Water-supply—Insufficient for irrigation, rain-fed tanks having had no fresh supply by the recent rains. The Pennar received a slight fresh at end of month, which had its origin in Sidhout in Cuddapah district, where there was about 2 inches of rain on the 21st. Water in the Nellore anicut channels continues to be very low. *Agricultural operations.*—The rains were very beneficial to the crops especially to the dry crops. The early sown pishanam and samavari paddy are in ears and are expected to mature and yield a fair crop. The later sown crops are beginning to wither in some villages at the extremity of the channels for want of water. Dry crops were generally in good condition and are expected to yield a fair outturn. The following table compares the sowings in and up to end of December 1891, with the averages of the corresponding periods of the three previous years. The extent sown up to 20th December exceeded the average by nearly 26 per cent., while that cultivated in the month alone was over five times the average, but it must be remembered that in December 1889 there was almost no cultivation. The increase above is both under dry and wet, the proportion appearing in columns 2 and 3 being 4·45 to 1 against an average of 5·6 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	7,171	20,644	27,815	1,366	4,010	5,376
From 1st April to 31st December ..	22,848	101,976	124,824	14,983	84,164	99,147

Condition of people—Good, but fever, dysentery and cholera slightly, were prevalent in Nellore and in some of the villages. *Cattle and fodder.*—Pasture amply available, but stacked fodder insufficient. No cattle diseases. *State of market and prices.*—Prices were for all grains above the scarcity rates and dearer than in the previous month. There was a general fall after the second week due to merchants having brought their stocks more freely to market after the fall of rain and due also to imports by canal, and to a decrease in the export of grain to other districts which occurred at the beginning of the month.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9 54	12·36	13·44	..
5th December ,, ...	9·54	12·36	13·44	..
12th ,, ,, ...	8·48	11·33	11·52	10·34
19th ,, ,, ...	9·01	12·36	12·00	11·75
26th ,, ,, ...	9·01	11·84	12·00	11·75
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Taluk rate in 1877	7·00	8·75	..	10·00

Works.—The minor irrigation works sanctioned for this taluk have been completed. Sanction for more such works has been applied for. For the present there is a demand for work near Nellore (caused by the high prices) which is being met by the collection of gravel at a quarry. Some 400 coolies were working on this work on the 2nd January.

10. POLUR DIVISION.—*Rainfall.*—There was very heavy and generally distributed rain in this division in almost all the villages. The rain registered in 78 of them was as under.

15 inches and over in 1 village.
14 " " in 1 "
13 " " in 2 villages
12 " " in 5 "
11 " " in 2 "
10 " " in 8 "
5 to 10 inches in 41 "
1 to 5 " in 18 "

Pólúr kasba had 15·3 inches, which is stated to be the highest ever recorded in December during previous years. *Water-suppy.*—Ample for drinking and for irrigation. River-fed tanks received full and rain-fed three-fourths supply and the two rivers, Kalangi and Swarnamukhi, were in freshes.—*Agricultural operations.*—These were actively going on as will be seen from the Deputy Collector's letter. The standing crops are reported to be in an excellent condition. Wet crops are expected to yield an outturn of from 12 to 16 annas and the dry crops, ragi and cholum, 16 to 20 annas; ragi was being harvested. *Condition of people.*—Good. *Cattle and fodder.*—Pasture was abundant and the condition of cattle was normal. *State of market and prices.*—Prices were as per the table below. Rice fluctuated and stood at 9·54 seers in the 3rd week. Ragi was very dear during the whole month and higher than the scarcity rate. Other grains were not sold. No difficulty was felt in procuring grain in the villages:—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·60	..	16·80	..
5th December "	8·48	..	12·48	..
12th " "	9·01	..	12·48	..
19th " "	9·54	..	12·48	..
26th " "	9·54	..	12·48	..
District normal rate ..	15·98	24·94	27·81	23·73
" scarcity " ..	9·50	12·50	14·00	12·00
Division rate in 1877 ..	8·00	..	..	..

Works.—Agricultural coolies had ample work in connection with the weeding operations. Work on the Buckingham canal employed about 2,000 coolies. This division being now practically safe, no special works are needed and it may from the next month be removed from the list of affected tracts.

11. ATMAKUR TALUK—*Rainfall.*—During the month there was slight rain as under in 23 villages on the 1st, 12th to 14th and 20th to 24th, varying from 1 ounce to 1 inch:—

One inch in two villages.
Half inch and over in 10 villages.
Less than ½ inch in 11 villages.

The rain was chiefly confined to the strip lying south of the Pennér river. It was useful but was not as much as was needed. *Water-supply.*—Very deficient in Atmakúr kasba, which I visited on 8th January, and pretty fair in the villages. The Boggeru river received a slight fresh during the month. Tanks received but a few days supply. *Agricultural operations.*—Ragi being sown in some quarters. Aruga crop had already withered in most places. The recent rains were beneficial to the standing corps, paddy, jonna, ragi, horse-gram and oil-seeds. The main crop on wet and dry lands is jonna. On the whole it is distinctly poor, especially in dry lands, and it is generally very backward; but I anticipate an average yield throughout of at least 4 annas even without more rain. On some wet lands there will be a very good yield. The table below compares the sowings in and up to end of December 1891 with the average of the corresponding periods of the three previous years. The extents sown in and up to, say, 20th December 1891 exceeded the averages, the former by over 122 per cent. and the latter by nearly 42 per cent. The extent to which dry cultivation has been developed in preference to wet this year will be seen from columns 2 and 3,

actuals being 6·27 to 1 against an average of 4·71 to 1. The increase is both under dry and wet, mostly the former:—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	43,779	8,653	52,432	22,175	1,440	23,615
From 1st April to 31st December	103,065	16,416	119,481	69,465	14,737	84,202

Condition of people.—Generally good; cholera was prevalent in some villages, but it has since died out; otherwise public health was good. *Cattle and fodder.*—Stacked fodder very difficult to procure. The rich ryots had only a small supply of paddy and cholum straw available. Condition of cattle fair. *State of market and prices.*—The market is reported to be dull and food-grains difficult to procure owing to the withholding of stocks by the merchants. Prices were except for rice higher than in previous month, but below scarcity rates. Rice cheapened a little after 12th December 1891; jonna grew very dear:—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	18·10	18·70	..
5th December "	9·40	19·46	19·55	..
12th " "	9·62	16·74	17·00	..
19th " "	9·62	14·48	16·15	..
26th " "	9·62	14·48	16·15	..
District normal rate ..	15·98	24·94	27·81	23·73
" scarcity rate ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	6·00	..	..	8·50

Works.—Three minor irrigation works, costing Rs. 1,755, and the Public Works Department work—Vasili tank improvement,—Rs. 6,100, were affording labour to the poor. The works were employing about 126 coolies daily. About the end of the month five more minor irrigation works at a cost of Rs. 2,230 were started with the Board's approval.

12. RAPUR TALUK—*Rainfall.*—Forty villages in this taluk had rain on the 9th, 10th, 12th to 14th, and 19th to 22nd, varying from ·20 inch to 2·60 inches. The quantity registered in them was as below:—

2 inches and over in 11 villages.
1 inch " " in 16 "
½ " " " in 8 "
Less than ½ inch in 5 "

The rain appears to have been general and very useful. *Water-supply.*—Sufficient for drinking but not for irrigation except in a small number of villages. The tanks received no fresh supply during the month. *Agricultural operations.*—These were actively conducted. The usual wet occupation is 6,000 acres, of which nearly half has been sown with wet crops, the rest being left waste. The standing paddy on 1,000 acres and cholum and ragi on 34,000 acres are reported to be in a very good condition and to require no more rain to mature them. The latter are expected to yield from 12 to 20 annas, and the dry crop sown on wet land a bumper crop. The table below compares the sowings in and up to end of December 1891 with the averages of the corresponding periods of the 3 previous years. The extents sown in and up to, say, 20th December exceeded the averages by 75 and 55 per cent. respectively, the increase being mostly under dry. The extent to which dry has been developed in preference to wet will be seen from columns 2 and 3, actuals being nearly 14·5 to 1 against an average of 9·9 to 1. This is accounted for by considerable wet

area having been cultivated with dry crops owing to deficient supply in irrigation sources for raising wet crops with advantage :—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	21,570	1,085	22,655	12,633	313	12,946
From 1st April to 31st December	60,797	4,197	64,994	38,125	3,844	41,969

Condition of people.—Good generally, but cholera prevailed in the Pariah hamlet of Rápúr where there were 64 attacks and 9 deaths. *Cattle and fodder.*—Green fodder was plentiful, but stacked cholum straw was available only in half the villages of the taluk. Condition of cattle normal. *State of market and prices.*—During the first 3 weeks jonna alone was sold in Rápúr, and it was higher than the scarcity rate. In the last week all grains except cumbu were available, but at rates above the scarcity rates. The market is reported to be now well supplied and food-grains freely sold in anticipation of a good cholum harvest :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	13·43	..	..
5th December ,, ...	..	12·60	..	..
12th ,, ,, ...	..	11·70	..	..
19th ,, ,, ...	..	11·70	..	..
26th ,, ,, ...	8·46	11·70	12·75	..
District normal rate	15·98	24·94	27·81	23·73
,, scarcity rate	9·50	12·50	14·00	12·00
Taluk rate in 1877	7·00	8·00	..	9·50

Works.—The following works and the ordinary Local Fund roads were affording labour to about 801 coolies :—

	Coolies.
(1) Griddalur tank restoration, Rs. 16,600	459
(2) Vibinabi tank	42
(3) Private well at Obrelayapully	100
(4) Miga mines	200
Total ...	801

About 462 of the above number were ordinary village coolies. The minor irrigation works of this year have been with one exception completed.

13. GUDUR TALUK—*Rainfall.*—There was very heavy and generally distributed rain in this taluk, more especially towards the coast side adjoining Pólúr division and to the east of Kota firka. The fall registered in 51 villages varied from ·70 inch to 8½ inches as noted below :—

8·5	inches in	1	village.
7·6	,, in	1	,,
6	,, and over in	2	villages.
5	,, ,, in	8	,,
4	,, ,, in	9	,,
3	,, ,, in	14	,,
2	,, ,, in	11	,,
1 inch	,, in	3	,,
·7	,, in	1	village.

The fall in the kasba was not so heavy as in some of the villages, being only 3·6 inches.

Water-supply.—The rains brought in a fresh supply of one to two months' water to some

tanks. The wet crops are in most places expected to grow to maturity. *Agricultural operations.*—Paddy, ragi and jonna were sown during the month, the latter over considerable area. The dry crops were all in good condition. Some wet crops had withered too far for recovery. The table below compares the sowings in December 1891 and from 1st April to the end of December 1891 with the averages of the corresponding periods of the three previous years. The extents sown in and up to, say, 20th December 1891 exceeded the averages by 410 and 1,442 acres, the increase being under dry. There has been a falling off under wet this year, due presumably to the ryots having, in anticipation of failure of rains, substituted dry for wet on wet lands. The proportion of wet cultivation to dry in the current year will be seen from columns 2 and 3, actuals being 1·24 to 1 against an average of 2·01 to 1 :—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	3,168	2,601	5,769	2,475	2,884	5,359
From 1st April to 31st December	21,733	37,041	58,774	19,003	38,329	57,332

Condition of people.—Fever and dysentery in many and cholera in two or three villages were prevalent. Public health was otherwise good. *Cattle and fodder.*—Fodder procurable to some extent in the coast villages. Pasture now ample. The condition of cattle was much improved after the rains. *State of market and prices.*—Imports of food-grains in the taluk were moderate. No exports. Rice was not sold. Dry grains were stationary, but ragi and cumbu were above the scarcity rates—*vide* statement below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	12·62	13·44	11·51
5th December ,, ...	..	12·62	13·44	11·51
12th ,, ,, ...	..	12·62	..	..
19th ,, ,, ...	..	12·62	13·44	..
26th ,, ,, ...	..	12·62	..	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·50	..	..	..

Works.—The special minor irrigation and sanitary works opened in this taluk have all been completed with the exception of a well for which materials are being collected. The Madamanoor tank improvement work was in progress during the month, employing daily about 514 coolies, of which 171 were village coolies. The Deputy Collector considers that this taluk is now practically safe.

14. VENKATAGIRI DIVISION—*Rainfall.*—There was heavy and generally distributed rain in this division also; the fall registered in 19 villages was as under :—

6·7 inches in Venkatagiri kasba
1 inch and over in 8 villages
½ ,, ,, ,, in 10 villages

Water-supply.—Sufficient for drinking and irrigation. The Venkatagiri river received freshes and the rain-fed tanks from 2 to 3 months' supply. *Agricultural operations.*—These were in active progress. The rain very considerably benefited both the wet and dry standing crops. Paddy is expected to yield from 8 to 12 annas and cholum and ragi about a 16-anna crop. The Deputy Collector furnished the following rough figures for the acreages under different crops.

	ACS.
Paddy	
Ragi on wet lands	10,000
Ragi on dry lands	5,000
Cholum ,, ...	2,000
Oil-seeds ,, ...	6,000
Horse-gram ,, ...	2,000
	2,000

The ragi crop, which belongs chiefly to the poorer classes, was being harvested. Weeding on paddy fields and ploughing for sowing ragi and chillies in gardens were in progress. No more rain is stated to be necessary to mature the standing crops. *Condition of people.*—Good generally except for an outbreak of cholera in Venkatagiri resulting in 51 attacks and 21 deaths. *Cattle and fodder.*—Pasture is now abundant throughout the division. The cattle that tided over the distress were picking up. *State of market and prices.*—The markets were well supplied and grains were freely sold. Paddy was being imported from Godávari district and ragi from Raichoor and Gulburga. The grain trade was very brisk. Prices were for all grains above the scarcity rates during the month. Ragi was stationary. Rice and jonna were gradually falling in price. Cumbu fluctuated and became dearer than in November—*vide* statement below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	7·42	11·59	13·44	12·22
5th December ,, ...	8·21	11·59	13·44	10·81
12th ,, ,, ...	8·21	11·59	13·44	10·57
19th ,, ,, ...	8·48	11·84	13·44	10·57
26th ,, ,, ...	8·48	11·84	13·44	11·75
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12 00
Division rate in 1877 ..	9·25	..	..	11·87

Works.—No special works needed as all classes of coolies were employed busily on the fields. Only one work, digging a well, was started for relieving the distress of the Malas in Gottikadu. About 15 coolies were employed thereon daily. I consider that this division may now be removed from the list of affected tracts.

15. REPORTS AND INSPECTIONS.—The Divisional officers' reports for December 1891 are herewith submitted. The Sub-Collector's report is meagre and fragmentary. He will be directed to submit a full and detailed report in future. During the month under report the Collector was at head-quarters and is now touring through the Head Assistant and Sub-Collector's divisions to organize relief measures wherever necessary in personal conference with the Divisional officers and Tahsildars concerned. The Sub-Collector, as already reported to the Board, inspected the Ponnur zemindari tract situated in Kanigiri and Udayagiri taluks and also portions of Podili division and Addánki division of Ongole taluk. The Head Assistant Collector and the Tahsildar inspected the Udayagiri taluk and the result of their inspections is given in detail in the present report. The Head Assistant Collector is now touring with me in Atmakúr taluk and we are on our way to Udayagiri. The Náyudupet Deputy Collector inspected parts of Pólúr and Venkatagiri. The Head-quarter Deputy Collector has not done much special inspection. Some of the western affected villages in Nellore taluk were visited by him during the month.

16. REMARKS BY BOARD—*Para.* 4.—The question of storing fodder for cattle is engaging my attention. On the 14th December I issued a circular similar to that issued in North Arcot advising the ryots to make hay and allowing them to cut grass for the purpose free of charge in reserves. I am arranging with the District Forest-officer to have one or more silos constructed as examples in Udayagiri taluk and also to carry out at once departmental storage of hay in some four places in the same taluk. It seems doubtful whether the ryots will have the energy to store it for themselves.

Paragraph 5—(*a*) *Works.*—I have already made recommendations in my letter embodied in Board's Proceedings, dated 4th January 1892, No. 6, regarding the works which it may be necessary to open for the relief of the persons who seem likely to require work during the next six months in the Sub-Collector's division. I am now submitting a similar report for the Head Assistant Collector's and other divisions.

(*b*) *Irrigation works lists.*—Complete proposals for the Sub-Collector's and Head Assistant Collector's divisions have been called for. They will be submitted to the Board when ready.

Paragraph 7—*Loans.*—The amounts shown under the head "Sanctioned" represent in all but one or two cases the amounts of allotments made for the taluks. Information will be given more clearly and in greater detail in future reports and the amount of accepted applications shown under the head "Granted." There was no delay, as presumed by the Board, in disbursing loans under the Agriculturists' Loans Act. At the end of November 1891 there were no cases admitted but pending payment. Only four taluks have allotments under this head and the progress up to date is given in the table below. Bearing in mind that allotments for the purchase of cattle and seed grains were only sanctioned lately, it is submitted that it is not unsatisfactory that nearly $\frac{5}{8}$ has been already paid :—

Taluk.	Applications pending at end of November 1891.		Applications received in December 1891.		Total.		Applications disposed of in December 1891.		Applications pending on the 31st December 1891.		Loans actually paid.		Allotment for 1891-92.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.		RS.		RS.		RS.		RS.		RS.	RS.
Gúdúr	118	8,358	59	4,369	177	12,727	31	1,264	146	11,463	52	1,753	2,000
Rápúr	28	1,337	8	390	36	1,727	7	505	29	1,222	18	687	1,000
Kávali ..	2	400	1	150	3	550	..	..	3	550	..	..	500
Atmakúr ..	12	1,225	21	860	33	2,085	24	1,625	9	460	..	..	500
Total ..	160	11,320	89	5,769	249	17,089	62	3,394	187	13,695	70	2,440	4,000

Paragraph 7—*Delay in commencing wells in Head Assistant Collector's division.*—*Vide* remarks under Land Improvement loans below.

17. *Rainfall, General.*—The rainfall was as per the following statement for the regular registering stations. It will be seen from columns 6 and 7 that the December rains were heavy and exceeded the average for only five stations—Tada in Pólúr division, Venkatagiri, and Monapalem, Kistnapatam and Gúdúr in Gúdúr taluk. Rápúr had about $\frac{1}{2}$ the average; in the others it was scanty, being *nil* in Kánigiri and Kandukúr. Taking columns 4 and 5 which give the rainfall for the actual period of cultivation in this district, Pólúr and Venkatagiri have done pretty well, though they are not up to the average. Atmakúr and Udayagiri have fared the worst in point of rain. The remaining taluks had very insufficient rains being less than half the average. The north-east monsoon this year was a signal failure except in Venkatagiri, Pólúr, and parts of Gúdúr. Its progress in November was noted in my last monthly report. It recommenced with a slight general drizzling on the 7th December. The sky continued very cloudy till the morning of the 11th, but no appreciable rain fell during the interval. From the evening of the 11th clouds again began to collect and there were good falls in the portion of the district south of the Pennér river for the next few days, especially in part bordering on the sea coast and adjoining the Chingleput and North Arcot districts. The showers in the more northern taluks came later.

Registering stations.	From 1st January to 31st December, 10-year average.	Actuals, 1891.	From 1st April to 30th December, 10-year average.	Actuals, 1891.	Ten-year average for December.	Actuals, December 1891.
1	2	3	4	5	6	7
1. Darsi	27·41	11·67	26·43	10·55	1·76	0·85
2. Kánigiri	25·61	15·90	25·51	12·10	2·06	..
3. Udayagiri	31·96	13·87	31·38	12·32	3·28	0·30
4. Ongole	35·88	16 02	35·58	14·57	1·51	0·10
5. Pákala	30·17	14·87	29·94	14·81	2·76	0·05
6. Kandukúr	32·94	19·17	32·81	16·62	2·46	..
7. Kávali	39·11	21·75	38·90	19·35	2·79	0·15
8. Iskápalle	38·57	16·45	38·20	14·29	2·57	0·50
9. Nellore	39·20	18·39	38·91	17·19	3·67	3·92
10. Kistnapatam	32·34	23·98	32·02	17·98	3·53	3·82
11. Monapalem	36·28	21·85	35·85	20·75	3·55	7·75
12. Tada	34·06	30·90	33·52	29·13	5·24	9·51
13. Atmakúr	35·03	9·40	34·38	8·45	3·85	0·20
14. Rápúr	40·65	21·40	39·64	16·70	5·14	2·35
15. Gúdúr	29·37	16·50	29·16	15·15	3·59	3·60
16. Venkatagiri	41·71	33·22	40·92	29·77	5·31	6·70
Average for 16 stations ..	34·39	19·08	33·93	16·23	3·32	2·49

Agricultural season and prospects.—Agricultural operations were actively carried on throughout the district. The cultivated extents for the current year exceeded the averages in the five western and southern taluks. Considerable wet ayacuts were sown with dry crops owing to insufficiency of water for irrigation. Generally speaking the dry crops are later than is usual this season. The season may now be considered to have been favorable in Pólúr, Venkatagiri and part of Gúdúr, fair in the rest of Gúdúr, Rápúr and Nellore, unfavorable in Atmakúr, Udayagiri, Kávali, Kandukúr, Kánigiri and the southern part of Ongole and bad in the northern part of Ongole (Addanki division), Darsi and Podili. Parts of Udayagiri and Kanigiri should, it is believed, come under the latter category, the crops there having failed entirely. It is still feared that there may be considerable loss of the later sown paddy crops under the Sangam and Nellore anicuts owing to the short supply of water in the river.

Land Improvement loans.—The progress of operations under the Land Improvement Loans Act up to end of December 1891 is given in a tabular form below. There were during December 238 applications for well-sinking and repairing, involving Rs. 41,235, pending disposal, of which 78 for Rs. 11,595 were disposed of during the month. The pending applications are reported to be under inquiry and the attention of Tahsildars has been drawn to the necessity for their being promptly disposed of. The pendency of applications is large for Gúdúr, Atmakúr, Ongole, Kánigiri and Kandukúr. The Tahsildars will be directed to reduce them as speedily as possible. Out of 41 wells sanctioned work was in progress on 30 and three were completed by the end of the month. Divisional officers have been directed to strive their best to expend their allotments before the expiry of the official year.

Taluk with allotment for 1891-92.	Applications pending at the end of November 1891.		Applications disposed in December.				Applications received in December 1891.		Applications pending at the end of December 1891.				Loans paid up to end of December				Number of wells constructed.
			Total		Wells.		Others.		Wells.		Others.		For wells.		For other improvements to lands.		Number of wells under construction.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Nellore	13	3,960	4	950	4	950	..	3,010	..	..	..	..	..	..	..	..	..
Gúdúr	34	4,455	9	4,565	..	..	..	..	..	..	..	..	..	..	..	..	..
Rápúr	13	1,580	4	1,680	4	540	..	..	3	110	1	200	..	..	..	..	..
Udayagiri	6	1,450	5	2,400	5	410	..	..	1	100	..	..	..	..	..	..	..
Kávali	9	1,550	8	1,000	8	1,300	..	550	7	950	3	550	..	..	..	..	..
Atmakúr	5	500	6	2,620	5	800	1	..	..	..	..	..	..	..	..	..	..
Ongole	59	9,530	21	13,355	6	380	15	26,229	20	2,120	3	150	..	..	..	..	..
Kandukúr	39	2,455	20	4,055	21	4,780	6	1,335	21	30,054	6	150	..	..	..	..	..
Kanigiri	26	11,810	4	10,610	20	935	5	1,200	20	2,935	5	150	..	..	..	..	..
Total ..	204	37,290	78	41,235	78	11,595	286	32,324	320	36,269	238	1,050	..	..	..	..	..

Taluk with allotment for 1891-92.	Applications pending at the end of December 1891.						Loans paid up to end of December 1891.						Number of wells under construction.	Number of wells constructed.
	Wells.		Others.		For wells.		For other improvements to lands.		Others.					
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.				
1	14	15	16	17	18	19	20	21	22	23				
		Rs.		Rs.		Rs.		Rs.		Rs.				
Nellore	..	..	8	2,810	..	..	..	..	..	..				
Gúdúr	32	4,025	..	..	13	1,540	..	..	6	245				
Rápúr	9	1,270	..	..	18	1,490	..	..	15	15				
Udayagiri	5	1,100	..	..	7	750	..	..	7	5				
Kávali	1	200	..	..	2	300	..	..	2	..				
Atmakúr	19	2,340	..	..	1	100	..	..	..	..				
Ongole	58	8,575	..	..	..	..	..	..	..	..				
Kandukúr	19	3,120	..	..	..	..	..	..	..	..				
Kanigiri	17	9,010	..	..	..	..	..	..	..	..				
Total ..	160	29,640	..	..	41	4,180	..	..	30	273				3

Resolution—dated 18th January 1892, No. 39.

Submitted to Government.

2. During December, there was an almost complete failure of rain over all parts of Nellore lying north of the Pennér, the average fall for all the rainfall stations concerned only amounting to ·24 inches against a normal fall of 2·05 inches during the month. In these parts this followed a moderate October rainfall and a particularly small rainfall during November except in Pakala. The average total fall for the late north-east monsoon (October-December) at the stations alluded to was only 5·46 inches or less than one-third of the normal (18·81 inches). At the stations lying in the southern taluks, the fall during the month was in excess of the average, except at Rápúr, and was especially so in the Pólúr division :—

Stations.	April—Sept.		October.		November.		December.		Oct.—Dec.	
	Average.	1891.	Average.	1891.	Average.	1891	Average.	1891.	Average.	1891.
Darsi	14·24	8·40	5·62	1·05	3·96	0·25	1·34	0·85	10·92	2·15
Kánigiri	11·54	8·50	6·35	2·70	4·54	0·90	1·26	..	12·15	3·60
Udayagiri	9·98	7·27	8·68	3·75	7·68	1·00	2·49	0·30	18·85	5·05
Atmakúr	9·78	4·65	8·69	2·90	9·65	0·70	3·15	0·20	21·49	3·80
Ongole	15·51	8·45	9·82	5·10	6·42	0·92	1·18	0·10	17·42	6·12
Kandukúr	13·96	10·45	9·07	5·92	7·72	0·25	2·00	..	18·79	6·17
Pákála	11·89	9·56	9·63	5·20	6·31	..	2·12	0·05	18·01	5·25
Kávali	13·18	9·50	12·00	7·75	10·97	1·95	2·38	0·15	25·35	9·85
Iskapalle	12·92	7·15	13·18	4·50	10·67	2·12	2·50	0·50	26·35	7·12
Nellore	12·41	6 95	11·41	3·00	10·85	2·32	3·24	3·92	25·50	9·24
Kistnapatam	13·02	6·14	11·38	5·42	9·61	2·60	2·94	3·82	23·93	11·84
Gúdúr	9·65	6·25	8·75	4·10	9·98	1·20	3·25	3·60	21·98	8·90
Rápúr	12·95	5·60	10·74	7·75	11·04	1·20	4·20	2·35	25·98	11·30
Venkatagiri	11·69	8·52	8·12	11·80	12·11	2·75	4·22	6·70	24·45	21·25
Monapalem	11·54	6·40	10·83	5 00	13·41	1·60	2·61	7·75	26·85	14·35
Tada	14·40	7·60	9·63	8·37	12·05	3·65	4·17	9 51	25·85	21·53
District average ..	12·55	7·65	9·78	5·26	9·11	1·46	2·60	2·49	21·49	9·21

This continued failure of the later rains has caused widespread loss of crop in all the northern parts of the district and serious distress is apprehended in all taluks north of the Pennér.

3. The cultivation returns for the district show that 763,291 acres of dry land, out of a total average of 802,608 acres annually cultivated, had been sown up to December, but it is not possible to institute a useful comparison talukwar with the figures up to the month in previous years. The differences in some cases, *e.g.*, Kávali, Atmakúr and Rápúr, are so great as to cause grave suspicion as to the accuracy of some of the returns. The returns for the wet land, show that only 14,000 out of the 206,000 acres usually cultivated had not been sown on December 20th, but in this case not only has a large area of this class of land been sown with dry crops, but in some cases also discrepancies, similar to those noted regarding the dry land, are evident. It may be said, however, generally that the area put under crop this year has not been deficient, but that on the wet land a very circumscribed area of paddy has been sown. In the north-western portion of the district, the dry crops are reported to have mostly failed and what have been harvested are yielding only a poor outturn. The same remark applies to the greater part of the Udayagiri and Atmakúr taluks as well as to some parts of Kávali, whilst in Ongole and Kandukúr the crops are very poor. In Nellore and Gúdúr, the dry crops and the early sown paddy are fair, but the late paddy is suffering from want of water in the Pennér channels. In Rápúr, the dry crop is reported to be very good and the greater part of the usual wet area has been sown with dry crops which are expected to yield a full outturn. In the Venkatagiri and Pólúr divisions, the crops are good and very promising. On the whole that portion of the district lying to the south of the Pennér will probably do well and need not be regarded as a portion of the affected area. To the north, the worst portions lie in the Udayagiri and Kanigiri taluks and the Podili and Darsi divisions, whilst in parts of Ongole and Kandukúr the situation is serious.

4. All over the northern portion of the district the pastures have dried up, fodder is scanty and the cattle are suffering in consequence. The Collector is endeavouring to induce the ryots to cut grass in the reserves and to store it for use in the dry weather and is arranging for ensiling some of the grass as well as to store hay departmentally for future sale.

5. Prices rose very sharply during December and the rise has since been continued. That of cholum, the most widely grown food-grain, rose by 4·6 seers per rupee to 14 seers and the average price has since gone to 13 seers per rupee. All the food-grains are now above the scarcity rates for the district, although cholum at Kánigiri and rice at Kandukúr are cheaper than those rates as shown below :—

Stations.	Seers of 80 tolas per rupee.										
	Rice, 2nd sort.					Cholum.					
	1891.			Normal for December.	9th January.	1891.			Normal for December.	9th January.	
	October.	Novem-ber.	December.			October.	Novem-ber.	Decem-ber.			
1	2	3	4	5	6	7	8	9	10	11	
Ongole	12·22	11·43	9·40	13·48	9·40	18·90	17·82	12·36	23·28	12·15	
Addanki	11·13	10·77	8·91	12·06	9·40	17·91	17·10	13·21	22·10	13·50	
Podili	11·28	10·94	9·51	14·19	9·40	21·72	20·78	16·05	25·59	13·57	
Darsi	11·28	11·15	9·70	11·59	10·34	21·72	21·29	16·65	24·87	14·48	
Kánigiri	12·22	10·49	9·06	14·05	9·40	26·15	24·22	18·42	26·24	16·29	
Udayagiri	..	..	..	15·70	..	21·14	21·41	18·80	23·65	..	
Kandukúr	13·59	13·01	10·34	15·93	11·28	21·83	20·65	12·87	25·66	12·67	
Kávali	11·75	12·18	9·96	15·28	10·34	19·00	19·49	12·19	24·11	12·21	
Nellore	11·11	10·19	9·06	15·14	9·54	16·97	15·46	11·82	22·65	13·39	
Allúr	..	..	..	15·97	..	..	..	..	..	..	
Gúdúr	..	10·60	..	15·83	..	17·42	15·94	13 00	21·60	12·61	
Kóta	10·60	10·60	..	15·77	..	16·48	16·48	10·81	..	10·81	
Pólúr	10·60	10·36	9·21	16·64	9·54	..	..	..	..	..	
Venkatagiri ..	10·60	9·99	8·19	14·01	8·48	19·09	14·79	11·75	21·62	11·58	
Rápúr	..	..	8·46	14·94	8·46	15·37	15·21	11·95	24·27	11·70	
Atmakúr	10·34	10·02	9·55	13·54	9·62	20·81	20·05	16·21	25·93	14·48	
Average ..	11·40	10·90	9·30	15·20	9·60	19·60	18·60	14·00	25·30	13·03	
Scarcity rates ..	11·2					14·7					

Stations.	Seers of 80 tolas per rupee—*cont.*									
	Cumbu.					Ragi.				
	1891.			Normal for December.	9th January.	1891.			Normal for Decem-ber.	9th January.
	October.	Novem-ber.	December.			October.	Novem-ber.	Decem-ber.		
	12	13	14	15	16	17	18	19	20	21
Ongole	16·50	16·19	13·20	22·32	..	..	..	..	25·99	..
Addanki	16·42	15·68	12·11	21·19	12·37	20·40	19·55	15·79	26·07	15·30
Podili	19·30	18·83	14·54	23·74	12·30	23·80	22·83	17·49	29·70	13·60
Darsi	18·04	17·81	14·76	23·12	13·12	22·10	21·90	17·54	26·62	15·30
Kánigiri	21·45	20·26	14·80	22·80	12·37	26·98	24·50	17·76	30·46	13·60
Udayagiri	21·94	22·03	17·41	25·68	..	24·19	23·97	19·46	27·29	15·30
Kandukúr	22·66	21·82	15·49	..	11·48	22·53	22·07	14·58	..	13·60
Kávali	..	..	..	..	12·75	22·10	21·11	..	28·85	11·07
Nellore	..	15·04	11·21	21·74	11·75	17·28	16·25	12·20	23·79	13·44
Allúr	..	..	..	..	..	20·16	19·58	13·93	27·39	13·44
Gúdúr	..	11·52	11·54	22·62	..	16·80	16·01	13·44	25·48	13·44
Kóta	16·92	..	13·16	30·45	..	16·32	..	11·52	30·62	11·52
Pólúr	..	..	..	..	..	16·80	16·24	12·48	32·08	12·48
Venkatagiri ..	16·83	15·04	11·12	25·73	11·28	17·38	17·14	13·30	28·21	13·44
Rápúr	..	..	..	25·87	..	17·46	17·44	12·98	28·02	14·45
Atmakúr	..	..	..	24·69	..	22·95	21·78	17·22	27·77	16·15
Average ..	18·90	17·40	13·60	24·80	12·18	20·50	20·00	15·00	29·10	13·74
Scarcity rates ..	15·4					16·6				

Although considerable importations of grain are reported to be going on from Kistna, the markets generally are stated not to have been well supplied as the merchants hold back their stocks in hope of still higher prices.

6. The condition of the people is reported to be good everywhere and the starting of some special repairs on the Local Fund roads and on Minor Irrigation works has afforded employment. A further development of works will be shortly necessary and arrangements are being made for the purpose. The Collector's proposals in this matter have already been laid before the Government. The returns received so far have not distinguished laborers on ordinary works from those on special relief works. Instructions have been issued on this point. Every effort should be made to encourage the migration of coolies to the Kistna delta, where, after the harvest is over, a large demand for labour will arise in connection with the silt clearances of the canals.

7. According to the returns now submitted, up to the end of December Rs. 4,180 had been disbursed as loans for well-sinking chiefly in the Gúdúr and Rápúr taluks, against which 3 wells had been completed and 30 more were in progress. In Gúdúr taluk it would appear that nothing has been done in respect of five of the loans made. This should be fully inquired into. In the same taluk 32 applications were pending at the end of December and the work done in the disposal of applications was very small. In Ongole, Kandukúr, Kánigiri and Atmakúr also there is a large number of applications pending for disposal, which should be dealt with as rapidly as possible. The purpose of the 245 applications pending in Ongole for "other" purposes should be reported. The Collector should use every effort to induce the people to avail themselves of the loans for well-sinking, and, if he finds that he can usefully distribute larger amounts, the Board will be prepared to make further allotments to the district.

8. As the Nellore district has been declared an affected one under the Famine Code, in future the prescribed fortnightly narrative should be submitted. In his narratives the Collector should condense and summarise his remarks on the various points that have to be noticed and put them in a more succinct form than has hitherto been adopted in the monthly reports.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Collector of Nellore.
Copy to the Government of India, Revenue and Agricultural Department.
" Collector of Kistna.

ORDER—dated 5th February 1892, No. 123, Revenue.

Miscellaneous.

The Board's instructions in paragraphs 6, 7 and 8 of its Proceedings are approved.

2. Care should be taken to properly task the coolies on relief works.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
Copy to the Public Works Department.
" to the Local and Municipal Department.

Exd. A. Aubert.

80 Copies.

Govt. of {1892} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 5th February 1892, No. 123.

FEBRUARY.

Season, Nellore.

The instructions issued by the Board of Revenue for affording relief to the distressed people in the district, approved.

No 456 W4/13 February 1892

Communicated to the Supdg: Engineer II circle

157 ov 13 DW

To
SE. II Circle
Chief Engineer for Irrigation

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 18th January 1892, No. 39 :—

MR. CLOGSTOUN.

Read—the following letter from A. W. B. HIGGENS, Esq., Acting Collector of Nellore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Nandavaram, 10th January 1892, No. 8-Tour :—

I have the honour to submit the following report on the state of season in this district for December 1891.

2. DARSI DIVISION—*Rainfall.*—There was no rain during the month except a fall varying from 2 to 8½ ounces in Darsi and in 7 or 8 adjacent villages on the 22nd and 23rd. *Water-supply*—Generally insufficient. *Agricultural operations.*—No sowings in the month. The rain above was slightly beneficial to the standing crops, but the bulk of them had already withered or were dying away. Speaking generally, the December rains in the northern and western parts of the district were very scanty and the dry crops on dry lands in Addanki, Podili and Darsi divisions have mostly failed. The oil-seed crop in Podili was blighted by insects. *Condition of people.*—Good generally. Fever and small-pox were prevalent slightly. *Cattle and fodder.*—Both pasture and fodder were scarce, the latter being very difficult to procure; withered crops were, however, to some extent, supplying the place of fodder. *State of market and prices.*—The merchants obtained supplies from the Kistna and Godávari districts by canal and railway, but they withheld their stocks in view to future profit. Prices were as per the table below. All grains rose in the second week of the month and thereafter remained stationary. Rice was dearer and the dry grains cheaper than the scarcity rates :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·34	19·91	21·25	16·40
5th December ,, ...	10·34	19·91	21·25	16·40
12th ,, ,, ...	9·40	16·29	17·00	14·76
19th ,, ,, ...	9·40	16·29	17·00	14·76
26th ,, ,, ...	9·40	16·29	17·00	14·76
District normal rate	15 98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14 00	12·00
Division rate in 1877	6·75	8·00	9·00	8·00

Works.—The ordinary Local Fund road works, viz., the Addanki-Darsi and Darsi-Kurchedu road works, supplied work to some extent. As the Board is aware, I have already asked for a special grant in aid of Local funds. From the available balance of the Taluk Board, the Sub-Collector recently allotted Rs. 750 for water-supply and sanitation works. The Rajah of Venkatagiri has also stated that he is beginning repairs to many irrigation works.

3. PODILI DIVISION—*Rainfall*—Only one village, Pedarikatta, received a quarter of an inch; otherwise there was no rain. *Water-supply*.—Almost *nil* for irrigation and very insufficient for drinking. *Agricultural operations*.—Ragi being sown. Standing dry crops, cholum, arika and korra, have withered away. *Condition of people*.—Generally good except for prevalence of dysentery slightly in some villages. Gratuitous relief was begun on a small scale by the Deputy Tahsildar under mistake of the orders issued, but was subsequently discontinued. *Cattle and fodder*.—Same remarks as for Darsi. *State of market and prices*.—Prices were dearer here than in Darsi division. Rice rose above the scarcity rate after the 2nd week of the month and then continued stationary. The dry grains rose gradually and became very dear at end of the month, though still a little below the scarcity rate—*vide* statement below. The merchants obtained supplies from the northern districts, but were most unwilling to sell:—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·87	18·10	20·40	16·40
5th December ,, ...	9·87	18·10	20·40	16·40
12th ,, ,, ...	9·40	16·29	18·70	14·76
19th ,, ,, ...	9·40	16·29	17·00	14·76
26th ,, ,, ...	9·40	14·48	15·30	13·12
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Division rate in 1877	7·00	8·75	8·75	8·75

Works.—The special works in progress in this taluk were—

	RS.
(1) Repairs to Podili big and small tanks	3,497
(2) Local Fund water-supply and sanitation works, &c.	3,500

The first work was started by the Rajah of Venkatagiri who appears to have further issued orders to his Peshkar to have estimates got ready for as many irrigation works as possible.

4. KANIGIRI TALUK—*Rainfall*.—No rain in the month under report. *Water-supply*.—Insufficient in some villages for drinking and almost *nil* for irrigation throughout the taluk. *Agricultural operations*.—Dull owing to want of rain, and dry crops reported to be not thriving in consequence. Some cholum was harvested during the month, outturn being 4 to 8 annas. The following abstract compares the sowings in December 1891, and from 1st April to 31st December 1891, with the average sowings of the corresponding periods of the previous three years. The extents sown in the month and up to the end of month (say about the 20th) were about 51 and 94 per cent. of the average. The proportion of dry cultivation to wet in the current year will be seen from columns 2 and 3. Even in average years the area of wet cultivation in this taluk is small. The decrease in cultivation in the current year was mostly under the head "dry" and was due to want of rain:—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	6,156	60	6,216	11,313	177	11,490
From 1st April to 31st December ..	76,211	571	76,782	81,311	732	82,043

Condition of people.—Good except for an outbreak of small-pox in Kanigiri town and in Sankavaram. *Cattle and fodder*.—Both fodder and pasture insufficient. *State of market and prices*.—Though supplies are believed to have been sufficient, grain was not freely sold by the merchants. Prices ranged high and became dearer than in the previous month. Rice was throughout the month above the scarcity rates and was quoted at the end at $8\frac{1}{2}$ seers per rupee. Cumbu was very dear at end of month, owing probably to insufficient stock.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	21·72	20·40	18·15
5th December ,, ...	9·40	21·72	20·40	18·15
12th ,, ,, ...	8·46	19·91	17·85	14·85
19th ,, ,, ...	8·46	19·91	17·85	13·20
26th ,, ,, ...	8·46	18·10	17·00	13·20
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Taluk rate in 1877	6·25	8·01	9·00	8·18

Works.—The repairs to Kanigiri tank were started during the month at a cost of Rs. 800. The Sub-Collector has also begun sanitation and water-supply works costing Rs. 1,000 from Local funds.

5. UDAYAGIRI TALUK—*Rainfall*.—This is the 3rd successive year of insufficient rains in this taluk. During the month of December, there was rain as noted below on the 19th and 20th to 23rd in 19 villages, the fall varying from 3 inches to 2·3 inches:—

2·3 inches in one village.
1 inch and over in 6 villages.
½ inch and over in 9 villages.
Less than ½ inch in 3 villages.

The rain was, however, inadequate and the crops as will be seen below have mostly withered or are withering away. *Water-supply*.—Very deficient in parts for drinking and everywhere for irrigation. The tanks were dry and the wells drying up. *Agricultural operations*.—Ragi was being sown after the fall of rain. The standing crops were aruga, oil-seeds, cotton, horse-gram, jonna, indigo and ragi. The aruga crop entirely withered away for want of rain, except in a few villages where it revived with the aid of the rain. The other crops were reported to be withering for want of more rain to mature them, except in the extreme south of the taluk where they are in moderate condition. Most of the tank ayacuts were sown with dry crops, but even these were not thriving. The same is said to be to some extent the case with ragi sown under wells which have dried up. The following table compares the sowings in December 1891 and from 1st April to 31st December 1891 with the averages of the corresponding periods of the past three years. The extent sown in the month and up to the month, say, to 20th December 1891, were about 141 and 113 per cent., respectively, of the corresponding averages. A large extent, mostly dry, was sown over in the month. The proportion of dry cultivation to wet up to end of December in the current year is a little below the average of the three previous years, actuals being 30·2 to 1 against an average of 31·5 to 1.

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	23,823	842	24,665	17,420	147	17,567
From 1st April to 31st December ..	59,677	1,945	61,622	52,854	1,676	54,530

Condition of people.—Generally good for the present. Public health generally good. *Cattle and fodder*.—Both fodder and pasture very scarce. The cattle are reported to be very much emaciated for want of fodder. The grass in the kanchas is said to have dried up for want of rain and hill grass to be drying. *State of market and*

prices.—There were imports of paddy from Nellore and Kávali taluks, but the merchants have been refusing to sell. It is to be hoped that competition will soon rectify this state of things. During the month the prices were very high as will be seen from the table below. Rice was not sold. The dry grains remained stationary till of the end 3rd week and thereafter suddenly by 6 seers per rupee :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	..	23·37	20·50
5th December ,, ...	..	20·81	23·37	20·50
12th ,, ,, ...	..	20·81	23·37	20·50
19th ,, ,, ...	..	..	17·00	14·76
26th ,, ,, ...	..	15·38	17·00	14·76
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	6·00	14·00	..	10·00

Works.—During the month, three minor irrigation works, costing together Rs. 1,625 were in progress, and about the end of it five more works, costing together Rs. 3,400, were started with the Board's approval. About 200 coolies were employed on the first three works, being paid at about 2 annas per head per day. The demand work is considerable in this taluk. The Head Assistant Collector has obtained an allotment of Rs. 1,000 for the special repairs of the Udayagiri-Seetharamapuram road and the work has been begun in the last few days, the result, so far, being an influx of 859 coolies. I am just now on my way to the taluk. *

* The number of coolies has now run up to 3,500.

(INTLD.) A. W. B. H., 12th Jany. 1891.

6. ONGOLE TALUK.—*Rainfall.*—There was rain during the month in but two villages on the 21st and 22nd, 1 ounce in one and 2½ ounces in another, but much more was needed to be of any practical use. *Water-supply.*—Insufficient for drinking and very greatly so in Addanki division. No supply available for irrigation except where the Kistna canal pierces the Addanki division. *Agricultural operations* —Raggi was being sown under wells in Addanki division. Both wet and dry standing crops were in a bad condition. In Addanki division they have commenced to wither away. Cholum and pulses were harvested during the month, the outturn being 4 to 8 annas. The table below compares the sowings in December 1891 and from 1st April to end of December with the averages of the corresponding periods of the past three years. The extents sown in the month and up to the end of month, say, 20th December 1891, were nearly 70 and 97 per cent. of the corresponding averages. This is purely a dry taluk, the wet sowings being insignificant in comparison with the dry and the decrease is chiefly under the same head :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	52,596	665	53,261	76,164	524	76,688
From 1st April to 31st December ..	224,481	1,346	225,827	229,684	2,033	231,717

Condition of people—Good, but small-pox reported to be slightly prevalent in Addanki division. *Cattle and fodder.*—Fodder nearly exhausted and very difficult to procure. Pasture withering away in Ongole and scarce in Addanki division. Withered crops were being used as fodder in some villages. *State and market prices.* —Grain trade reported to be brisk, the imports from Kistna district into Addanki and Ongole being considerable but food-grains were difficult to procure, the merchants having withheld their stocks. Prices rose after the end of the first week of the

month and afterwards remained stationary. Rice and jonna were dearer than the scarcity rates. Raggi was not sold—*Vide* statement below :—

ONGOLE TALUK.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·34	15·30	..	14·85
5th December ,, ...	9·40	13·50	..	13·20
12th ,, ,, ...	9·40	12·15	..	13·20
19th ,, ,, ...	9·40	12·15	..	13·20
26th ,, ,, ...	9·40	12·15	..	13·20
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·10	8·18	9·18	7·26

Works.—About the end of the month three minor irrigation works were started at a cost of Rs. 2,785. These and the Addanki-Darsi road work are now affording work. A number of laborers are reported to have now left the Addanki division for the Kistna harvest. This irrigation takes place, I believe, every year.

7. KANDAKUR TALUK.—*Rainfall.*—This taluk fared somewhat better than the other parts in the Sub-Collector's division, having had rain from the 19th to the 23rd in 17 villages in the south-eastern portion of the taluk, the quantity varying from ·05 inch to 1 inch. *Water-supply*—Fair for drinking, but insufficient for irrigation. *Agricultural operations.*—Jonna being sown in parts. Dry crops on tank-bed lands under special permission given by me. The standing jonna was slightly affected by insects. Outturn expected to be 4 annas. Cholum and cumbu were harvested in parts during the month, outturn being 4 to 8 annas for the former and 4 annas for the latter. The standing wet crops were withering away in parts and the dry were looking poor for want of rain. Ragi and aruga had begun to wither in some villages. The following table compares the sowings in December 1891 and from 1st April to end of December with the averages of the corresponding periods of the three previous years. The extents sown in and up to December were about 98 and 95·7 per cent., respectively, of the averages. The area under dry was nearly up to the normal, but under wet there was a falling off by nearly 25 per cent. The extent to which dry sowings have developed this year in preference to wet will be seen from colomns 2 and 3, actuals being 15·8 to 1 against an average of 12 to 1. During the month only 719 acres were cultivated with wet crops :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	51,243	719	51,962	51,570	2,708	54,278
From 1st April to 31st December	141,639	8,913	150,552	141,526	11,774	153,300

Condition of people—Good generally, but cholera and small-pox slightly prevalent in Kandukúr kasba and in some of the villages. *Cattle and fodder.*—Fodder insufficient. Pasture scarce and withering away. As in other parts of the subdivision, withered crops were being used as fodder. *State of market and prices.* —The market was well supplied, but food-grains were not freely exposed for sale—*vide* remarks under Ongole taluk. Prices were as per the table below. Rice fluctuated during the month, having risen in the 1st week and fallen in the subsequent week by an increase of one seer per rupee and by another seer in the last week, so that at end of December it was the same as in November. The prices of dry grains also fluctuated, but on the whole rose considerably and were very high in the latter part of the month. Ragi being above the scarcity rate.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	11·28	18·10	20·40	18·04
5th December ,, ...	9·40	13·57	17·00	16·40
12th ,, ,, ...	10·34	12·67	14·45	16·40
19th ,, ,, ...	10·14	11·76	13.60	14·76
26th ,, ,, ...	11·28	12·67	13·60	14·76
District normal rate ..	15 98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·25	8·00	11·33	11·33

Works.—Five minor irrigation works costing together Rs. 5,946, and three major irrigation works were in progress during the month, affording labour to coolies.

8. KAVALI TALUK.—*Rainfall.*—Only seven villages in this taluk had rain on the 18th and 20th to 22nd varying from 1 ounce to 1·2 inch, which was insufficient for the crops. *Water-supply*—Sufficient for drinking but not for irrigation. *Agricultural operations.*—Ploughing was in progress for sowing ragi under wells in gardens. The standing crops, gaddavari (dry ploughed) paddy, cholum, aruga, oil-seeds and horsegram were not flourishing for want of rain. The wet crops had withered away in some villages and cholum was sown in their place. The table below compares the sowings in and up to end of December 1891 with the corresponding averages of the three previous years. The extent sown in the current year exceeded the average by over 17½ per cent., the increase being under both dry and wet, but mostly under the former. The extent sown in December alone was about 70·3 per cent. of the average. The proportion of dry cultivation to wet in 1891–92 will be seen from columns 2 and 3, actuals being 2·7 to 1 against an average of 2·3 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	30,293	1,835	32,128	21,710	886	22,596
From 1st April to 31st December ..	52,842	19,492	72,334	43,048	18,746	61,794

Condition of people.—Good. *Cattle and fodder.*—Fodder insufficient, being due to large purchases of existing stocks by the ryots of Ongole and other northern villages, where it is scarce. Pasture procurable in most villages. Condition of cattle fair. *State of market and prices.*—Food-grains not freely offered for sale though markets well supplied. Paddy is being largely imported into this taluk by canal, *via* Ramayapatam. The price of rice which ranged above the scarcity rate until the 19th December 1891, grew cheaper at end of month by nearly a seer. Jonna fluctuated and rose above the scarcity rate. Other grains were not sold—*vide* table below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	..	..	..
5th December ,, ...	9·40	13·57	..	..
12th ,, ,, ...	9·40	11·76	..	..
19th ,, ,, ...	9·40	11·31	..	..
26th ,, ,, ...	10·34	11·76	..	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ,, ..	7·00	8·00	..	..

Works.—Three minor irrigation works costing Rs. 1,923 were being conducted during the month. Three more costing Rs. 1,970 were sanctioned about the end of December and should be in progress by this time.

9. NELLORE TALUK.—*Rainfall.*—There was a fair fall of rain in 31 villages of this taluk on the 1st, 8th to 10th, 12 to 14th and 19th to 21st varying from 3 ounces to 4·70 inches. The quantity registered in them was as below :—

4	inches and over in	2 villages.
3	,, ,,	4 ,,
2	,, ,,	7 ,,
1	inch ,,	11 ,,
½	,, ,,	5 ,,
Less than ½	inch in	2 ,,

Water-supply—Insufficient for irrigation, rain-fed tanks having had no fresh supply by the recent rains. The Pennar received a slight fresh at end of month, which had its origin in Sidhout in Cuddapah district, where there was about 2 inches of rain on the 21st. Water in the Nellore anicut channels continues to be very low. *Agricultural operations.*—The rains were very beneficial to the crops especially to the dry crops. The early sown pishanam and samavari paddy are in ears and are expected to mature and yield a fair crop. The later sown crops are beginning to wither in some villages at the extremity of the channels for want of water. Dry crops were generally in good condition and are expected to yield a fair outturn. The following table compares the sowings in and up to end of December 1891, with the averages of the corresponding periods of the three previous years. The extent sown up to 20th December exceeded the average by nearly 26 per cent., while that cultivated in the month alone was over five times the average, but it must be remembered that in December 1889 there was almost no cultivation. The increase above is both under dry and wet, the proportion appearing in columns 2 and 3 being 4·45 to 1 against an average of 5·6 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	7,171	20,644	27,815	1,366	4,010	5,376
From 1st April to 31st December ..	22,848	101,976	124,824	14,983	84,164	99,147

Condition of people—Good, but fever, dysentery and cholera slightly, were prevalent in Nellore and in some of the villages. *Cattle and fodder.*—Pasture amply available, but stacked fodder insufficient. No cattle diseases. *State of market and prices.*—Prices were for all grains above the scarcity rates and dearer than in the previous month. There was a general fall after the second week due to merchants having brought their stocks more freely to market after the fall of rain and due also to imports by canal, and to a decrease in the export of grain to other districts which occurred at the beginning of the month.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·54	12·36	13·44	..
5th December ,, ...	9·54	12·36	13·44	..
12th ,, ,, ...	8·48	11·33	11·52	10·34
19th ,, ,, ...	9·01	12·36	12·00	11·75
26th ,, ,, ...	9·01	11·84	12·00	11·75
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Taluk rate in 1877	7·00	8·75	..	10·00

Works.—The minor irrigation works sanctioned for this taluk have been completed. Sanction for more such works has been applied for. For the present there is a demand for work near Nellore (caused by the high prices) which is being met by the collection of gravel at a quarry. Some 400 coolies were working on this work on the 2nd January.

10. POLUR DIVISION.—*Rainfall.*—There was very heavy and generally distributed rain in this division in almost all the villages. The rain registered in 78 of them was as under.

15 inches and over in 1 village.
14 " " in 1 "
13 " " in 2 villages
12 " " in 5 "
11 " " in 2 "
10 " " in 8 "
5 to 10 inches in 41 "
1 to 5 " in 18 "

Pólúr kasba had 15·3 inches, which is stated to be the highest ever recorded in December during previous years. *Water-suppy.*—Ample for drinking and for irrigation. River-fed tanks received full and rain-fed three-fourths supply and the two rivers, Kalangi and Swarnamukhi, were in freshes.—*Agricultural operations.*—These were actively going on as will be seen from the Deputy Collector's letter. The standing crops are reported to be in an excellent condition. Wet crops are expected to yield an outturn of from 12 to 16 annas and the dry crops, ragi and cholum, 16 to 20 annas; ragi was being harvested. *Condition of people.*—Good. *Cattle and fodder.*—Pasture was abundant and the condition of cattle was normal. *State of market and prices.*—Prices were as per the table below. Rice fluctuated and stood at 9·54 seers in the 3rd week. Ragi was very dear during the whole month and higher than the scarcity rate. Other grains were not sold. No difficulty was felt in procuring grain in the villages :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891				
5th December "	10·60	..	16·80	..
12th " "	8·48	..	12·48	..
19th " "	9·01	..	12·48	..
26th " "	9·54	..	12·48	..
	9·54	..	12·48	..
District normal rate ..	15·98	24·94	27·81	23·73
" scarcity " ..	9·50	12·50	14·00	12·00
Division rate in 1877 ..	8·00	..	..	..

Works.—Agricultural coolies had ample work in connection with the weeding operations. Work on the Buckingham canal employed about 2,000 coolies. This division being now practically safe, no special works are needed and it may from the next month be removed from the list of affected tracts.

11. ATMAKUR TALUK—*Rainfall.*—During the month there was slight rain as under in 23 villages on the 1st, 12th to 14th and 20th to 24th, varying from 1 ounce to 1 inch :—

One inch in two villages.
Half inch and over in 10 villages.
Less than ½ inch in 11 villages.

The rain was chiefly confined to the strip lying south of the Pennér river. It was useful but was not as much as was needed. *Water-supply.*—Very deficient in Atmakúr kasba, which I visited on 8th January, and pretty fair in the villages. The Boggeru river received a slight fresh during the month. Tanks received but a few days supply. *Agricultural operations.*—Ragi being sown in some quarters. Aruga crop had already withered in most places. The recent rains were beneficial to the standing corps, paddy, jonna, ragi, horse-gram and oil-seeds. The main crop on wet and dry lands is jonna. On the whole it is distinctly poor, especially in dry lands, and it is generally very backward; but I anticipate an average yield throughout of at least 4 annas even without more rain. On some wet lands there will be a very good yield. The table below compares the sowings in and up to end of December 1891 with the average of the corresponding periods of the three previous years. The extents sown in and up to, say, 20th December 1891 exceeded the averages, the former by over 122 per cent. and the latter by nearly 42 per cent. The extent to which dry cultivation has been developed in preference to wet this year will be seen from columns 2 and 3,

actuals being 6·27 to 1 against an average of 4·71 to 1. The increase is both under dry and wet, mostly the former :—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	43,779	8,653	52,432	22,175	1,440	23,615
From 1st April to 31st December	103,065	16,416	119,481	69,465	14,737	84,202

Condition of people.—Generally good; cholera was prevalent in some villages, but it has since died out; otherwise public health was good. *Cattle and fodder.*—Stacked fodder very difficult to procure. The rich ryots had only a small supply of paddy and cholum straw available. Condition of cattle fair. *State of market and prices.*—The market is reported to be dull and food-grains difficult to procure owing to the withholding of stocks by the merchants. Prices were except for rice higher than in previous month, but below scarcity rates. Rice cheapened a little after 12th December 1891; jonna grew very dear :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	18·10	18·70	..
5th December "	9·40	19·46	19·55	..
12th " "	9·62	16·74	17·00	..
19th " "	9·62	14·48	16·15	..
26th " "	9·62	14·48	16·15	..
District normal rate ..	15·98	24·94	27·81	23·73
" scarcity rate ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	6·00	..	..	8·50

Works.—Three minor irrigation works, costing Rs. 1,755, and the Public Works Department work—Vasili tank improvement,—Rs. 6,100, were affording labour to the poor. The works were employing about 126 coolies daily. About the end of the month five more minor irrigation works at a cost of Rs. 2,230 were started with the Board's approval.

12. RAPUR TALUK—*Rainfall.*—Forty villages in this taluk had rain on the 9th, 10th, 12th to 14th, and 19th to 22nd, varying from ·20 inch to 2·60 inches. The quantity registered in them was as below :—

2 inches and over in 11 villages.
1 inch " " in 16 "
½ " " " in 8 "
Less than ½ inch in 5 "

The rain appears to have been general and very useful. *Water-supply.*—Sufficient for drinking but not for irrigation except in a small number of villages. The tanks received no fresh supply during the month. *Agricultural operations.*—These were actively conducted. The usual wet occupation is 6,000 acres, of which nearly half has been sown with wet crops, the rest being left waste. The standing paddy on 1,000 acres and cholum and ragi on 34,000 acres are reported to be in a very good condition and to require no more rain to mature them. The latter are expected to yield from 12 to 20 annas, and the dry crop sown on wet land a bumper crop. The table below compares the sowings in and up to end of December 1891 with the averages of the corresponding periods of the 3 previous years. The extents sown in and up to, say, 20th December exceeded the averages by 75 and 55 per cent. respectively, the increase being mostly under dry. The extent to which dry has been developed in preference to wet will be seen from columns 2 and 3, actuals being nearly 14·5 to 1 against an average of 9·9 to 1. This is accounted for by considerable wet

area having been cultivated with dry crops owing to deficient supply in irrigation sources for raising wet crops with advantage :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	21,570	1,085	22,655	12,633	313	12,946
From 1st April to 31st December	60,797	4,197	64,994	38,125	3,844	41,969

Condition of people.—Good generally, but cholera prevailed in the Pariah hamlet of Rápúr where there were 64 attacks and 9 deaths. *Cattle and fodder.*—Green fodder was plentiful, but stacked cholum straw was available only in half the villages of the taluk. Condition of cattle normal. *State of market and prices.*—During the first 3 weeks jonna alone was sold in Rápúr, and it was higher than the scarcity rate. In the last week all grains except cumbu were available, but at rates above the scarcity rates. The market is reported to be now well supplied and food-grains freely sold in anticipation of a good cholum harvest :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	13·43	..	..
5th December ,, ...	..	12·60	..	..
12th ,, ,, ...	..	11·70	..	..
19th ,, ,, ...	..	11·70	..	..
26th ,, ,, ...	8·46	11·70	12·75	..
District normal rate	15·98	24·94	27·81	23·73
,, scarcity rate	9·50	12·50	14·00	12·00
Taluk rate in 1877	7·00	8·00	..	9·50

Works.—The following works and the ordinary Local Fund roads were affording labour to about 801 coolies :—

	Coolies.
(1) Griddalur tank restoration, Rs. 16,600	459
(2) Vibinabi tank	42
(3) Private well at Obrelayapully	100
(4) Mica mines	200
Total ...	801

About 462 of the above number were ordinary village coolies. The minor irrigation works of this year have been with one exception completed.

13. GUDUR TALUK—*Rainfall.*—There was very heavy and generally distributed rain in this taluk, more especially towards the coast side adjoining Pólúr division and to the east of Kota firka. The fall registered in 51 villages varied from ·70 inch to 8½ inches as noted below :—

8·5 inches in 1 village.
7·6 ,, in 1 ,,
6 ,, and over in 2 villages.
5 ,, ,, in 8 ,,
4 ,, ,, in 9 ,,
3 ,, ,, in 14 ,,
2 ,, ,, in 11 ,,
1 inch ,, in 3 ,,
·7 ,, in 1 village.

The fall in the kasba was not so heavy as in some of the villages, being only 3·6 inches. *Water-supply.*—The rains brought in a fresh supply of one to two months' water to some

tanks. The wet crops are in most places expected to grow to maturity. *Agricultural operations.*—Paddy, ragi and jonna were sown during the month, the latter over considerable area. The dry crops were all in good condition. Some wet crops had withered too far for recovery. The table below compares the sowings in December 1891 and from 1st April to the end of December 1891 with the averages of the corresponding periods of the three previous years. The extents sown in and up to, say, 20th December 1891 exceeded the averages by 410 and 1,442 acres, the increase being under dry. There has been a falling off under wet this year, due presumably to the ryots having, in anticipation of failure of rains, substituted dry for wet on wet lands. The proportion of wet cultivation to dry in the current year will be seen from columns 2 and 3, actuals being 1·24 to 1 against an average of 2·01 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
	ACS.	ACS.	ACS.	ACS.	ACS.	ACS.
In December	3,168	2,601	5,769	2,475	2,884	5,359
From 1st April to 31st December	21,733	37,041	58,774	19,003	38,329	57,332

Condition of people.—Fever and dysentery in many and cholera in two or three villages were prevalent. Public health was otherwise good. *Cattle and fodder.*—Fodder procurable to some extent in the coast villages. Pasture now ample. The condition of cattle was much improved after the rains. *State of market and prices.*—Imports of food-grains in the taluk were moderate. No exports. Rice was not sold. Dry grains were stationary, but ragi and cumbu were above the scarcity rates—*vide* statement below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	12·62	13·44	11·51
5th December ,, ...	..	12·62	13·44	11·51
12th ,, ,, ...	..	12·62	..	..
19th ,, ,, ...	..	12·62	13·44	..
26th ,, ,, ...	..	12·62	..	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·50	..	..	..

Works.—The special minor irrigation and sanitary works opened in this taluk have all been completed with the exception of a well for which materials are being collected. The Madamanoor tank improvement work was in progress during the month, employing daily about 514 coolies, of which 171 were village coolies. The Deputy Collector considers that this taluk is now practically safe.

14. VENKATAGIRI DIVISION—*Rainfall.*—There was heavy and generally distributed rain in this division also ; the fall registered in 19 villages was as under :—

6·7 inches in Venkatagiri kasba
1 inch and over in 8 villages
½ ,, ,, ,, in 10 villages

Water-supply.—Sufficient for drinking and irrigation. The Venkatagiri river received freshes and the rain-fed tanks from 2 to 3 months' supply. *Agricultural operations.*—These were in active progress. The rain very considerably benefited both the wet and dry standing crops. Paddy is expected to yield from 8 to 12 annas and cholum and ragi about a 16-anna crop. The Deputy Collector furnished the following rough figures for the acreages under different crops.

	ACS.
Paddy	
Ragi on wet lands	10,000
Ragi on dry lands	5,000
Cholum ,, ...	2,000
Oil-seeds ,, ...	6,000
Horse-gram ,, ...	2,000
	2,000

The ragi crop, which belongs chiefly to the poorer classes, was being harvested. Weeding on paddy fields and ploughing for sowing ragi and chillies in gardens were in progress. No more rain is stated to be necessary to mature the standing crops. *Condition of people.*—Good generally except for an outbreak of cholera in Venkatagiri resulting in 51 attacks and 21 deaths. *Cattle and fodder.*—Pasture is now abundant throughout the division. The cattle that tided over the distress were picking up. *State of market and prices.*—The markets were well supplied and grains were freely sold. Paddy was being imported from Godávari district and ragi from Raichoor and Gulburga. The grain trade was very brisk. Prices were for all grains above the scarcity rates during the month. Ragi was stationary. Rice and jonna were gradually falling in price. Cumbu fluctuated and became dearer than in November—*vide* statement below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	7·42	11·59	13·44	12·22
5th December ,, ...	8·21	11·59	13·44	10·81
12th ,, ,, ...	8·21	11·59	13·44	10·57
19th ,, ,, ...	8·48	11·84	13·44	10·57
26th ,, ,, ...	8·48	11·84	13·44	11·75
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity rate ..	9·50	12·50	14·00	12 00
Division rate in 1877 ..	9·25	..	..	11·87

Works.—No special works needed as all classes of coolies were employed busily on the fields. Only one work, digging a well, was started for relieving the distress of the Malas in Gottikadu. About 15 coolies were employed thereon daily. I consider that this division may now be removed from the list of affected tracts.

15. REPORTS AND INSPECTIONS.—The Divisional officers' reports for December 1891 are herewith submitted. The Sub-Collector's report is meagre and fragmentary. He will be directed to submit a full and detailed report in future. During the month under report the Collector was at head-quarters and is now touring through the Head Assistant and Sub-Collector's divisions to organize relief measures wherever necessary in personal conference with the Divisional officers and Tahsildars concerned. The Sub-Collector, as already reported to the Board, inspected the Ponnur zemindari tract situated in Kanigiri and Udayagiri taluks and also portions of Podili division and Addánki division of Ongole taluk. The Head Assistant Collector and the Tahsildar inspected the Udayagiri taluk and the result of their inspections is given in detail in the present report. The Head Assistant Collector is now touring with me in Atmakúr taluk and we are on our way to Udayagiri. The Náyudupet Deputy Collector inspected parts of Pólúr and Venkatagiri. The Head-quarter Deputy Collector has not done much special inspection. Some of the western affected villages in Nellore taluk were visited by him during the month.

16. REMARKS BY BOARD—*Para.* 4.—The question of storing fodder for cattle is engaging my attention. On the 14th December I issued a circular similar to that issued in North Arcot advising the ryots to make hay and allowing them to cut grass for the purpose free of charge in reserves. I am arranging with the District Forest-officer to have one or more silos constructed as examples in Udayagiri taluk and also to carry out at once departmental storage of hay in some four places in the same taluk. It seems doubtful whether the ryots will have the energy to store it for themselves.

Paragraph 5—(*a*) *Works.*—I have already made recommendations in my letter embodied in Board's Proceedings, dated 4th January 1892, No. 6, regarding the works which it may be necessary to open for the relief of the persons who seem likely to require work during the next six months in the Sub-Collector's division. I am now submitting a similar report for the Head Assistant Collector's and other divisions.

(*b*) *Irrigation works lists.*—Complete proposals for the Sub-Collector's and Head Assistant Collector's divisions have been called for. They will be submitted to the Board when ready.

Paragraph 7—*Loans.*—The amounts shown under the head "Sanctioned" represent in all but one or two cases the amounts of allotments made for the taluks. Information will be given more clearly and in greater detail in future reports and the amount of accepted applications shown under the head "Granted." There was no delay, as presumed by the Board, in disbursing loans under the Agriculturists' Loans Act. At the end of November 1891 there were no cases admitted but pending payment. Only four taluks have allotments under this head and the progress up to date is given in the table below. Bearing in mind that allotments for the purchase of cattle and seed grains were only sanctioned lately, it is submitted that it is not unsatisfactory that nearly $\frac{5}{8}$ has been already paid :—

Taluk.	Applications pending at end of November 1891.		Applications received in December 1891.		Total.		Applications disposed of in December 1891.		Applications pending on the 31st December 1891.		Loans actually paid.		Allotment for 1891–92.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Gúdúr	118	8,358	59	4,369	177	12,727	31	1,264	146	11,463	52	1,753	2,000
Rápúr	28	1,337	8	390	36	1,727	7	505	29	1,222	18	687	1,000
Kávali ..	2	400	1	150	3	550	..	..	3	550	..	..	500
Atmakúr ..	12	1,225	21	860	33	2,085	24	1,625	9	460	..	..	500
Total ..	160	11,320	89	5,769	249	17,089	62	3,394	187	13,695	70	2,440	4,000

Paragraph 7—*Delay in commencing wells in Head Assistant Collector's division.*—*Vide* remarks under Land Improvement loans below.

17. *Rainfall, General.*—The rainfall was as per the following statement for the regular registering stations. It will be seen from columns 6 and 7 that the December rains were heavy and exceeded the average for only five stations—Tada in Pólúr division, Venkatagiri, and Monapalem, Kistnapatam and Gúdúr in Gúdúr taluk. Rápúr had about $\frac{1}{2}$ the average; in the others it was scanty, being *nil* in Kánigiri and Kandukúr. Taking columns 4 and 5 which give the rainfall for the actual period of cultivation in this district, Pólúr and Venkatagiri have done pretty well, though they are not up to the average. Atmakúr and Udayagiri have fared the worst in point of rain. The remaining taluks had very insufficient rains being less than half the average. The north-east monsoon this year was a signal failure except in Venkatagiri, Pólúr, and parts of Gúdúr. Its progress in November was noted in my last monthly report. It recommenced with a slight general drizzling on the 7th December. The sky continued very cloudy till the morning of the 11th, but no appreciable rain fell during the interval. From the evening of the 11th clouds again began to collect and there were good falls in the portion of the district south of the Pennér river for the next few days, especially in part bordering on the sea coast and adjoining the Chingleput and North Arcot districts. The showers in the more northern taluks came later.

Registering stations.	From 1st January to 31st December, 10-year average.	Actuals, 1891.	From 1st April to 30th December, 10-year average.	Actuals, 1891.	Ten-year average for December.	Actuals, December 1891.
1	2	3	4	5	6	7
1. Darsi	27·41	11·67	26·43	10·55	1·76	0·85
2. Kánigiri	25·61	15·90	25·51	12·10	2·06	..
3. Udayagiri	31·96	13·87	31·38	12·32	3·28	0·30
4. Ongole	35·88	16·02	35·58	14·57	1·51	0·10
5. Pákala	30·17	14·87	29·94	14·81	2·76	0·05
6. Kandukúr	32·94	19·17	32·81	16·62	2·46	..
7. Kávali	39·11	21·75	38·90	19·35	2·79	0·15
8. Iskápalle	38·57	16·45	38·20	14·29	2·57	0·50
9. Nellore	39·20	18·39	38·91	17·19	3·67	3·92
10. Kistnapatam	32·34	23·98	32·02	17·98	3·53	3·82
11. Monapalem	36·28	21·85	35·85	20·75	3·55	7·75
12. Tada	34·06	30·90	33·52	29·13	5·24	9·51
13. Atmakúr	35·03	9·40	34·38	8·45	3·85	0·20
14. Rápúr	40·65	21·40	39·64	16·70	5·14	2·35
15. Gúdúr	29·37	16·50	29·16	15·15	3·59	3·60
16. Venkatagiri	41·71	33·22	40·92	29·77	5·31	6·70
Average for 16 stations ..	34·39	19·08	33·93	16·23	3·32	2·49

Agricultural season and prospects.—Agricultural operations were actively carried on throughout the district. The cultivated extents for the current year exceeded the averages in the five western and southern taluks. Considerable wet ayacuts were sown with dry crops owing to insufficiency of water for irrigation. Generally speaking the dry crops are later than is usual this season. The season may now be considered to have been favorable in Pólúr, Venkatagiri and part of Gúdúr, fair in the rest of Gúdúr, Rápúr and Nellore, unfavorable in Atmakúr, Udayagiri, Kávali, Kandukúr, Kánigiri and the southern part of Ongole and bad in the northern part of Ongole (Addanki division), Darsi and Podili. Parts of Udayagiri and Kanigiri should, it is believed, come under the latter category, the crops there having failed entirely. It is still feared that there may be considerable loss of the later sown paddy crops under the Sangam and Nellore anicuts owing to the short supply of water in the river.

Land Improvement loans.—The progress of operations under the Land Improvement Loans Act up to end of December 1891 is given in a tabular form below. There were during December 238 applications for well-sinking and repairing, involving Rs. 41,235, pending disposal, of which 78 for Rs. 11,595 were disposed of during the month. The pending applications are reported to be under inquiry and the attention of Tahsildars has been drawn to the necessity for their being promptly disposed of. The pendency of applications is large for Gúdúr, Atmakúr, Ongole, Kánigiri and Kandukúr. The Tahsildars will be directed to reduce them as speedily as possible. Out of 41 wells sanctioned work was in progress on 30 and three were completed by the end of the month. Divisional officers have been directed to strive their best to expend their allotments before the expiry of the official year.

Taluk with allotment for 1891–92.	Applications pending at the end of November 1891.		Applications received in December 1891.		Applications disposed in December.				Total.	
					Wells.		Others.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Nellore	13	1,200	..	..	..	..	1	200	1	200
Gúdúr	34	1,800	32	4,025	4	950	..	..	4	950
Rápúr	13	100	9	1,270	5	540	..	..	5	540
Udayagiri	6	1,500	5	1,100	5	410	..	..	5	410
Kávali	9	1,500	1	200	8	1,300	..	..	8	1,300
Atmakúr	5	1,000	19	2,340	6	800	3	550	9	1,350
Ongole	59	500	58	8,575	6	380	..	..	6	380
Kandukúr	39	9,530	19	3,120	21	4,780	3	150	24	4,930
Kanigiri	26	2,455	17	9,010	20	935	6	150	26	1,085
		11,810			4	1,600	..	..	4	1,600
Total ..	204	37,290	160	29,640	78	11,595	13	1,050	91	12,645

Taluk with allotment for 1891–92.	Applications pending at the end of December 1891.						Loans paid up to end of December				Number of wells under construction.	Number of wells constructed.
	Wells.		Others.		Total.		For wells.		For other improvements to lands.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		
1	14	15	16	17	18	19	20	21	22	23		
		Rs.		Rs.		Rs.		Rs.		Rs.		
Nellore	..	..	8	2,810	8	2,810	..	..	..	..	..	..
Gúdúr	..	4,025	..	..	..	4,025	13	1,540	..	..	6	2
Rápúr	32	1,270	..	..	32	1,270	18	1,490	..	..	15	1
Udayagiri	9	1,100	..	..	9	1,100	7	750	..	..	7	..
Kávali	5	200	..	..	5	200	2	300	..	..	2	..
Atmakúr	1	2,340	..	..	1	2,340	1	100	..	..	1	..
Ongole	19	8,575	..	..	19	8,575	..	..	..	..	..	..
Kandukúr	58	3,120	245	26,079	303	29,199	..	..	..	..	..	..
Kanigiri	19	9,010	15	1,185	34	10,195	..	..	..	..	..	..
	17		5	1,200	22		..	..	..	..	..	..
Total ..	160	29,640	273	31,274	433	60,914	41	4,180	..	..	30	3

Resolution—dated 18th January 1892, No. 39.

Submitted to Government.

2. During December, there was an almost complete failure of rain over all parts of Nellore lying north of the Pennér, the average fall for all the rainfall stations concerned only amounting to ·24 inches against a normal fall of 2·05 inches during the month. In these parts this followed a moderate October rainfall and a particularly small rainfall during November except in Pakala. The average total fall for the late north-east monsoon (October-December) at the stations alluded to was only 5·46 inches or less than one-third of the normal (18·81 inches). At the stations lying in the southern taluks, the fall during the month was in excess of the average, except at Rápúr, and was especially so in the Pólúr division :—

Stations.	April—Sept.		October.		November.		December.		Oct.—Dec.	
	Average.	1891.	Average.	1891.	Average.	1891	Average.	1891.	Average.	1891.
Darsi	14·24	8·40	5·62	1·05	3·96	0·25	1·34	0·85	10·92	2·15
Kánigiri	11·54	8·50	6·35	2·70	4·54	0·90	1·26	..	12·15	3·60
Udayagiri	9·98	7·27	8·68	3·75	7·68	1·00	2·49	0·30	18·85	5·05
Atmakúr	9·78	4·65	8·69	2·90	9·65	0·70	3·15	0·20	21·49	3·80
Ongole	15·51	8·45	9·82	5·10	6·42	0·92	1·18	0·10	17·42	6·12
Kandukúr	13·96	10·45	9·07	5·92	7·72	0·25	2·00	..	18·79	6·17
Pákála	11·89	9·56	9·63	5·20	6·31	..	2·12	0·05	18·01	5·25
Kávali	13·18	9·50	12·09	7·75	10·97	1·95	2·38	0·15	25·35	9·85
Iskapalle	12·92	7·15	13·18	4·50	10·67	2·12	2·50	0·50	26·35	7·12
Nellore	12·41	6·95	11·41	3·00	10·85	2·32	3·24	3·92	25·50	9·24
Kistnapatam	13·02	6·14	11·38	5·42	9·61	2·60	2·94	3·82	23·93	11·84
Gúdúr	9·65	6·25	8·75	4·10	9·98	1·20	3·25	3·60	21·98	8·90
Rápúr	12·95	5·60	10·74	7·75	11·04	1·20	4·20	2·35	25·98	11·30
Venkatagiri	11·69	8·52	8·12	11·80	12·11	2·75	4·22	6·70	24·45	21·25
Monapalem	11·54	6·40	10·83	5·00	13·41	1·60	2·61	7·75	26·85	14·35
Tada	14·40	7·60	9·65	8·37	12·05	3·65	4·17	9·51	25·86	21·53
District average ..	12·55	7·65	9·78	5·26	9·11	1·46	2·60	2·49	21·49	9·21

This continued failure of the later rains has caused widespread loss of crop in all the northern parts of the district and serious distress is apprehended in all taluks north of the Pennér.

3. The cultivation returns for the district show that 763,291 acres of dry land, out of a total average of 802,608 acres annually cultivated, had been sown up to December, but it is not possible to institute a useful comparison talukwar with the figures up to the month in previous years. The differences in some cases, *e.g.*, Kávali, Atmakúr and Rápúr, are so great as to cause grave suspicion as to the accuracy of some of the returns. The returns for the wet land, show that only 14,000 out of the 206,000 acres usually cultivated had not been sown on December 20th, but in this case not only has a large area of this class of land been sown with dry crops, but in some cases also discrepancies, similar to those noted regarding the dry land, are evident. It may be said, however, generally that the area put under crop this year has not been deficient, but that on the wet land a very circumscribed area of paddy has been sown. In the north-western portion of the district, the dry crops are reported to have mostly failed and what have been harvested are yielding only a poor outturn. The same remark applies to the greater part of the Udayagiri and Atmakúr taluks as well as to some parts of Kávali, whilst in Ongole and Kandukúr the crops are very poor. In Nellore and Gúdúr, the dry crops and the early sown paddy are fair, but the late paddy is suffering from want of water in the Pennér channels. In Rápúr, the dry crop is reported to be very good and the greater part of the usual wet area has been sown with dry crops which are expected to yield a full outturn. In the Venkatagiri and Pólúr divisions, the crops are good and very promising. On the whole that portion of the district lying to the south of the Pennér will probably do well and need not be regarded as a portion of the affected area. To the north, the worst portions lie in the Udayagiri and Kanigiri taluks and the Podili and Darsi divisions, whilst in parts of Ongole and Kandukúr the situation is serious.

4. All over the northern portion of the district the pastures have dried up, fodder is scanty and the cattle are suffering in consequence. The Collector is endeav-

ouring to induce the ryots to cut grass in the reserves and to store it for use in the dry weather and is arranging for ensiling some of the grass as well as to store hay departmentally for future sale.

5. Prices rose very sharply during December and the rise has since been continued. That of cholum, the most widely grown food-grain, rose by 4·6 seers per rupee to 14 seers and the average price has since gone to 13 seers per rupee. All the food-grains are now above the scarcity rates for the district, although cholum at the food-grains are now above the scarcity rates for the district, although cholum at Kánigiri and rice at Kandukúr are cheaper than those rates as shown below :—

Stations.	Seers of 80 tolas per rupee.									
	Rice, 2nd sort.					Cholum.				
	1891.			Normal for December.	9th January.	1891.			Normal for December.	9th January.
	October.	November.	December.			October.	November.	December.		
1	2	3	4	5	6	7	8	9	10	11
Ongole	12·22	11·43	9·40	13·48	9·40	18·90	17·82	12·36	23·28	12·15
Addanki	11·13	10·77	8·91	12·06	9·40	17·91	17·10	13·21	22·10	13·50
Podili	11·28	10·94	9·51	14·19	9·40	21·72	20·78	16·05	25·59	13·57
Darsi	11·28	11·15	9·70	11·59	10·34	21·72	21·29	16·65	24·87	14·48
Kánigiri	12·22	10·49	9·06	14·05	9·40	26·15	24·22	18·42	26·24	16·29
Udayagiri	..	..	..	15·70	..	21·14	21·41	18·80	23·65	..
Kandukúr	13·59	13·01	10·34	15·93	11·28	21·83	20·65	12·87	25·66	12·67
Kávali	11·75	12·18	9·96	15·28	10·34	19·00	19·49	12·19	24·11	12·21
Nellore	11·11	10·19	9·06	15·14	9·54	16·97	15·46	11·82	22·65	13·39
Allúr	..	..	..	15·97	..	..	..	..	..	..
Gúdúr	..	10·60	..	15·83	..	17·42	15·94	13·00	21·60	12·61
Kóta	10·60	10·60	..	15·77	..	16·48	16·48	10·81	..	10·81
Pólúr	10·60	10·36	9·21	16·64	9·54	..	..	..	..	..
Venkatagiri ..	10·60	9·99	8·19	14·01	8·48	19·09	14·79	11·75	21·62	11·58
Rápúr	..	..	8·46	14·94	8·46	15·37	15·21	11·95	24·27	11·70
Atmakúr	10·34	10·02	9·55	13·54	9·62	20·81	20·05	16·21	25·93	14·48
Average ..	11·40	10·90	9·30	15·20	9·60	19·60	18·60	14·00	25·30	13·03
Scarcity rates ..	11·2					14·7				

Stations.	Seers of 80 tolas per rupee—*cont.*									
	Cambu.					Ragi.				
	1891.			Normal for December.	9th January.	1891.			Normal for December.	9th January.
	October.	November.	December.			October.	November.	December.		
	12	13	14	15	16	17	18	19	20	21
Ongole	16·50	16·19	13·20	22·32	..	..	..	..	25·99	..
Addanki	16·42	15·68	12·11	21·19	12·37	20·40	19·55	15·79	26·07	15·30
Podili	19·30	18·83	14·54	23·74	12·30	23·80	22·83	17·49	29·70	13·60
Darsi	18·04	17·81	14·76	23·12	13·12	22·10	21·90	17·54	26·62	15·30
Kánigiri	21·45	20·26	14·80	22·80	12·37	26·98	24·50	17·76	30·46	13·60
Udayagiri	21·94	22·03	17·41	25·68	..	24·19	23·97	19·46	27·29	15·30
Kandukúr	22·66	21·82	15·49	..	11·48	22·53	22·07	14·58	..	13·60
Kávali	..	..	..	..	12·75	22·10	21·11	..	28·85	11·07
Nellore	..	15·04	11·21	21·74	11·75	17·28	16·25	12·20	23·79	13·44
Allúr	..	..	..	..	..	20·16	19·58	13·93	27·39	13·44
Gúdúr	..	11·52	11·54	22·62	..	16·80	16·01	13·44	25·48	13·44
Kóta	16·92	..	13·16	30·45	..	16·32	..	11·52	30·62	11·52
Pólúr	..	..	..	..	..	16·80	16·24	12·48	32·08	12·48
Venkatagiri ..	16·83	15·04	11·12	25·73	11·28	17·38	17·14	13·30	28·21	13·44
Rápúr	..	..	..	25·87	..	17·46	17·44	12·98	28·02	14·45
Atmakúr	..	..	..	24·69	..	22·95	21·78	17·22	27·77	16·15
Average ..	18·90	17·40	13·60	24·80	12·18	20·50	20·00	15·00	29·10	13·74
Scarcity rates ..	15·4					16·6				

Although considerable importations of grain are reported to be going on from Kistna, the markets generally are stated not to have been well supplied as the merchants hold back their stocks in hope of still higher prices.

6. The condition of the people is reported to be good everywhere and the starting of some special repairs on the Local Fund roads and on Minor Irrigation works has afforded employment. A further development of works will be shortly necessary and arrangements are being made for the purpose. The Collector's proposals in this matter have already been laid before the Government. The returns received so far have not distinguished laborers on ordinary works from those on special relief works. Instructions have been issued on this point. Every effort should be made to encourage the migration of coolies to the Kistna delta, where, after the harvest is over, a large demand for labour will arise in connection with the silt clearances of the canals.

7. According to the returns now submitted, up to the end of December Rs. 4,180 had been disbursed as loans for well-sinking chiefly in the Gúdúr and Rápúr taluks, against which 3 wells had been completed and 30 more were in progress. In Gúdúr taluk it would appear that nothing has been done in respect of five of the loans made. This should be fully inquired into. In the same taluk 32 applications were pending at the end of December and the work done in the disposal of applications was very small. In Ongole, Kandukúr, Kánigiri and Atmakúr also there is a large number of applications pending for disposal, which should be dealt with as rapidly as possible. The purpose of the 245 applications pending in Ongole for "other" purposes should be reported. The Collector should use every effort to induce the people to avail themselves of the loans for well-sinking, and, if he finds that he can usefully distribute larger amounts, the Board will be prepared to make further allotments to the district.

8. As the Nellore district has been declared an affected one under the Famine Code, in future the prescribed fortnightly narrative should be submitted. In his narratives the Collector should condense and summarise his remarks on the various points that have to be noticed and put them in a more succinct form than has hitherto been adopted in the monthly reports.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Collector of Nellore.
Copy to the Government of India, Revenue and Agricultural Department.
" Collector of Kistna.

ORDER—dated 5th February 1892, No. 123, Revenue.

Miscellaneous.

The Board's instructions in paragraphs 6, 7 and 8 of its Proceedings are approved.

2. Care should be taken to properly task the coolies on relief works.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Revenue Settlement, Land Records and Agriculture.
Copy to the Public Works Department.
" to the Local and Municipal Department.

Exd. A. Aubert.

80 Copies.

Govt. of {1892} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 5th February 1892, No. 123.

FEBRUARY.

Season, Nellore.

The instructions issued by the Board of Revenue for affording relief to the distressed people in the district, approved.

No. 456 W4/13 - February 1892

Communicated to the Supdg. Engineer II circle

1507 0013 DW

To S.E. II circle
Chief Engineer for Irrign.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 18th January 1892, No. 39 :—

MR. CLOGSTOUN.

Read—the following letter from A. W. B. HIGGENS, Esq., Acting Collector of Nellore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Nandavaram, 10th January 1892, No. 8-Tour :—

I have the honour to submit the following report on the state of season in this district for December 1891.

2. DARSI DIVISION—*Rainfall.*—There was no rain during the month except a fall varying from 2 to 8½ ounces in Darsi and in 7 or 8 adjacent villages on the 22nd and 23rd. *Water-supply*—Generally insufficient. *Agricultural operations.*—No sowings in the month. The rain above was slightly beneficial to the standing crops, but the bulk of them had already withered or were dying away. Speaking generally, the December rains in the northern and western parts of the district were very scanty and the dry crops on dry lands in Addanki, Podili and Darsi divisions have mostly failed. The oil-seed crop in Podili was blighted by insects. *Condition of people.*—Good generally. Fever and small-pox were prevalent slightly. *Cattle and fodder.*—Both pasture and fodder were scarce, the latter being very difficult to procure; withered crops were, however, to some extent, supplying the place of fodder. *State of market and prices.*—The merchants obtained supplies from the Kistna and Godávari districts by canal and railway, but they withheld their stocks in view to future profit. Prices were as per the table below. All grains rose in the second week of the month and thereafter remained stationary. Rice was dearer and the dry grains cheaper than the scarcity rates :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·34	19·91	21·25	16·40
5th December ,, ...	10·34	19·91	21·25	16·40
12th ,, ,, ...	9·40	16·29	17·00	14·76
19th ,, ,, ...	9·40	16·29	17·00	14·76
26th ,, ,, ...	9·40	16·29	17·00	14·76
District normal rate	15 98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14 00	12·00
Division rate in 1877	6·75	8·00	9·00	8·00

Works.—The ordinary Local Fund road works, viz., the Addanki-Darsi and Darsi-Kurchedu road works supplied work to some extent. As the Board is aware, I have already asked for a special grant in aid of Local funds. From the available balance of the Taluk Board, the Sub-Collector recently allotted Rs. 750 for water-supply and sanitation works. The Rajah of Venkatagiri has also stated that he is beginning repairs to many irrigation works.

3. PODILI DIVISION—*Rainfall*.—Only one village, Pedarikatta, received a quarter of an inch; otherwise there was no rain. *Water-supply*.—Almost *nil* for irrigation and very insufficient for drinking. *Agricultural operations*.—Ragi being sown. Standing dry crops, cholum, arika and korra, have withered away. *Condition of people*.—Generally good except for prevalence of dysentery slightly in some villages. Gratuitous relief was begun on a small scale by the Deputy Tahsildar under mistake of the orders issued, but was subsequently discontinued. *Cattle and fodder*.—Same remarks as for Darsi. *State of market and prices*.—Prices were dearer here than in Darsi division. Rice rose above the scarcity rate after the 2nd week of the month and then continued stationary. The dry grains rose gradually and became very dear at end of the month, though still a little below the scarcity rate—*vide* statement below. The merchants obtained supplies from the northern districts, but were most unwilling to sell:—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·87	18·10	20·40	16·40
5th December ,,	9·87	18·10	20·40	16·40
12th ,, ,,	9·40	16·29	18·70	14·76
19th ,, ,,	9·40	16·29	17·00	14·76
26th ,, ,,	9·40	14·48	15·30	13·12
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,,	9·50	12·50	14·00	12·00
Division rate in 1877	7·00	8·75	8·75	8·75

Works.—The special works in progress in this taluk were—

	RS.
(1) Repairs to Podili big and small tanks	3,497
(2) Local Fund water-supply and sanitation works, &c.	3,500

The first work was started by the Rajah of Venkatagiri who appears to have further issued orders to his Peshkar to have estimates got ready for as many irrigation works as possible.

4. KANIGIRI TALUK—*Rainfall*.—No rain in the month under report. *Water-supply*.—Insufficient in some villages for drinking and almost *nil* for irrigation throughout the taluk. *Agricultural operations*.—Dull owing to want of rain, and dry crops reported to be not thriving in consequence. Some cholum was harvested during the month, outturn being 4 to 8 annas. The following abstract compares the sowings in December 1891, and from 1st April to 31st December 1891, with the average sowings of the corresponding periods of the previous three years. The extents sown in the month and up to the end of month (say about the 20th) were about 54 and 94 per cent. of the average. The proportion of dry cultivation to wet in the current year will be seen from columns 2 and 3. Even in average years the area of wet cultivation in this taluk is small. The decrease in cultivation in the current year was mostly under the head "dry" and was due to want of rain:—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	6,156	60	6,216	11,313	177	11,490
From 1st April to 31st December ..	76,211	571	76,782	81,311	732	82,043

Condition of people.—Good except for an outbreak of small-pox in Kanigiri town and in Sankavaram. *Cattle and fodder*.—Both fodder and pasture insufficient. *State of market and prices*.—Though supplies are believed to have been sufficient, grain was

not freely sold by the merchants. Prices ranged high and became dearer than in the previous month. Rice was throughout the month above the scarcity rates and was quoted at the end at 8½ seers per rupee. Cumbu was very dear at end of month, owing probably to insufficient stock.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9·40	21·72	20·40	18·15
5th December ,, ...	9·40	21·72	20·40	18·15
12th ,, ,, ...	8·46	19·91	17·85	14·85
19th ,, ,, ...	8·46	19·91	17·85	13·20
26th ,, ,, ...	8·46	18·10	17·00	13·20
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Taluk rate in 1877	6·25	8·01	9·00	8·18

Works.—The repairs to Kanigiri tank were started during the month at a cost of Rs. 800. The Sub-Collector has also begun sanitation and water-supply works costing Rs. 1,000 from Local funds.

5. UDAYAGIRI TALUK—*Rainfall*.—This is the 3rd successive year of insufficient rains in this taluk. During the month of December, there was rain as noted below on the 19th and 20th to 23rd in 19 villages, the fall varying from 3 inches to 2·3 inches:—

2·3 inches in one village.
1 inch and over in 6 villages.
½ inch and over in 9 villages.
Less than ½ inch in 3 villages.

The rain was, however, inadequate and the crops as will be seen below have mostly withered or are withering away. *Water-supply*.—Very deficient in parts for drinking and everywhere for irrigation. The tanks were dry and the wells drying up. *Agricultural operations*.—Ragi was being sown after the fall of rain. The standing crops were aruga, oil-seeds, cotton, horse-gram, jonna, indigo and ragi. The aruga crop entirely withered away for want of rain, except in a few villages where it revived with the aid of the rain. The other crops were reported to be withering for want of more rain to mature them, except in the extreme south of the taluk where they are in moderate condition. Most of the tank ayacuts were sown with dry crops, but even these were not thriving. The same is said to be to some extent the case with ragi sown under wells which have dried up. The following table compares the sowings in December 1891 and from 1st April to 31st December 1891 with the averages of the corresponding periods of the past three years. The extent sown in the month and up to the month, say, to 20th December 1891, were about 141 and 113 per cent., respectively, of the corresponding averages. A large extent, mostly dry, was sown over in the month. The proportion of dry cultivation to wet up to end of December in the current year is a little below the average of the three previous years, actuals being 30·2 to 1 against an average of 31·5 to 1.

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	23,823	842	24,665	17,420	147	17,567
From 1st April to 31st December ..	59,677	1,945	61,622	52,854	1,676	54,530

Condition of people.—Generally good for the present. Public health generally good. *Cattle and fodder*.—Both fodder and pasture very scarce. The cattle are reported to be very much emaciated for want of fodder. The grass in the kanchas is said to have dried up for want of rain and hill grass to be drying. *State of market and*

prices.—There were imports of paddy from Nellore and Kávali taluks, but the merchants have been refusing to sell. It is to be hoped that competition will soon rectify this state of things. During the month the prices were very high as will be seen from the table below. Rice was not sold. The dry grains remained stationary till of the end 3rd week and thereafter suddenly by 6 seers per rupee :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	..	23·37	20·50
5th December ,, ...	..	20·81	23·37	20·50
12th ,, ,, ...	..	20·81	23·37	20·50
19th ,, ,, ...	..	..	17·00	14·76
26th ,, ,, ...	..	15·38	17·00	14·76
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	6·00	14·00	..	10·00

Works.—During the month, three minor irrigation works, costing together Rs. 1,625 were in progress, and about the end of it five more works, costing together Rs. 3,400, were started with the Board's approval. About 200 coolies were employed on the first three works, being paid at about 2 annas per head per day. The demand work is considerable in this taluk. The Head Assistant Collector has obtained an allotment of Rs. 1,000 for the special repairs of the Udayagiri-Seetharamapuram road and the work has been begun in the last few days, the result, so far, being an influx of 859 coolies. I am just now on my way to the taluk. *

* The number of coolies has now run up to 3,500.

(INTLD.) A. W. B. H., 12th Janv. 1891.

6. ONGOLE TALUK.—*Rainfall.*—There was rain during the month in but two villages on the 21st and 22nd, 1 ounce in one and 2½ ounces in another, but much more was needed to be of any practical use. *Water-supply.*—Insufficient for drinking and very greatly so in Addanki division. No supply available for irrigation except where the Kistna canal pierces the Addanki division. *Agricultural operations* —Raggi was being sown under wells in Addanki division. Both wet and dry standing crops were in a bad condition. In Addanki division they have commenced to wither away. Cholum and pulses were harvested during the month, the outturn being 4 to 8 annas. The table below compares the sowings in December 1891 and from 1st April to end of December with the averages of the corresponding periods of the past three years. The extents sown in the month and up to the end of month, say, 20th December 1891, were nearly 70 and 97 per cent. of the corresponding averages. This is purely a dry taluk, the wet sowings being insignificant in comparison with the dry and the decrease is chiefly under the same head :—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
In December	52,596	665	53,261	76,164	524	76,688
From 1st April to 31st December ..	224,481	1,346	225,827	229,684	2,033	231,717

Condition of people—Good, but small-pox reported to be slightly prevalent in Addanki division. *Cattle and fodder.*—Fodder nearly exhausted and very difficult to procure. Pasture withering away in Ongole and scarce in Addanki division. Withered crops were being used as fodder in some villages. *State and market prices.* —Grain trade reported to be brisk, the imports from Kistna district into Addanki and Ongole being considerable but food-grains were difficult to procure, the merchants having withheld their stocks. Prices rose after the end of the first week of the month and afterwards remained stationary. Rice and jonna were dearer than the scarcity rates. Raggi was not sold—*Vide* statement below :—

ONGOLE TALUK.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·34	15·30	..	14·85
5th December ,, ...	9·40	13·50	..	13·20
12th ,, ,, ...	9·40	12·15	..	13·20
19th ,, ,, ...	9·40	12·15	..	13·20
26th ,, ,, ...	9·40	12·15	..	13·20
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·10	8·18	9·18	7·26

Works.—About the end of the month three minor irrigation works were started at a cost of Rs. 2,785. These and the Addanki-Darsi road work are now affording work. A number of laborers are reported to have now left the Addanki division for the Kistna harvest. This irrigation takes place, I believe, every year.

7. KANDAKUR TALUK.—*Rainfall.*—This taluk fared somewhat better than the other parts in the Sub-Collector's division, having had rain from the 19th to the 23rd in 17 villages in the south-eastern portion of the taluk, the quantity varying from ·05 inch to 1 inch. *Water-supply*—Fair for drinking, but insufficient for irrigation. *Agricultural operations.*—Jonna being sown in parts. Dry crops on tank-bed lands under special permission given by me. The standing jonna was slightly affected by insects. Outturn expected to be 4 annas. Cholum and cumbu were harvested in parts during the month, outturn being 4 to 8 annas for the former and 4 annas for the latter. The standing wet crops were withering away in parts and the dry were looking poor for want of rain. Ragi and aruga had begun to wither in some villages. The following table compares the sowings in December 1891 and from 1st April to end of December with the averages of the corresponding periods of the three previous years. The extents sown in and up to December were about 98 and 95·7 per cent., respectively, of the averages. The area under dry was nearly up to the normal, but under wet there was a falling off by nearly 25 per cent. The extent to which dry sowings have developed this year in preference to wet will be seen from colomns 2 and 3, actuals being 15·8 to 1 against an average of 12 to 1. During the month only 719 acres were cultivated with wet crops :—

Sowings.	1891-92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	51,243	719	51,962	51,570	2,708	54,278
From 1st April to 31st December	141,639	8,913	150,552	141,526	11,774	153,300

Condition of people—Good generally, but cholera and small-pox slightly prevalent in Kandukúr kasba and in some of the villages. *Cattle and fodder.*—Fodder insufficient. Pasture scarce and withering away. As in other parts of the subdivision, withered crops were being used as fodder. *State of market and prices.* —The market was well supplied, but food-grains were not freely exposed for sale—*vide* remarks under Ongole taluk. Prices were as per the table below. Rice fluctuated during the month, having risen in the 1st week and fallen in the subsequent week by an increase of one seer per rupee and by another seer in the last week, so that at end of December it was the same as in November. The prices of dry grains also fluctuated, but on the whole rose considerably and were very high in the latter part of the month. Ragi being above the scarcity rate.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	11·28	18·10	20·40	18·04
5th December ,, ...	9·40	13·57	17·00	16·40
12th ,, ,, ...	10·34	12·67	14·45	16·40
19th ,, ,, ...	10·14	11·76	13.60	14·76
26th ,, ,, ...	11·28	12·67	13·60	14·76
District normal rate ..	15 98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ..	7·25	8·00	11·33	11·33

Works.—Five minor irrigation works costing together Rs. 5,946, and three major irrigation works were in progress during the month, affording labour to coolies.

8. KAVALI TALUK.—*Rainfall.*—Only seven villages in this taluk had rain on the 18th and 20th to 22nd varying from 1 ounce to 1·2 inch, which was insufficient for the crops. *Water-supply*—Sufficient for drinking but not for irrigation. *Agricultural operations.*—Ploughing was in progress for sowing ragi under wells in gardens. The standing crops, gaddavari (dry ploughed) paddy, cholum, aruga, oil-seeds and horsegram were not flourishing for want of rain. The wet crops had withered away in some villages and cholum was sown in their place. The table below compares the sowings in and up to end of December 1891 with the corresponding averages of the three previous years. The extent sown in the current year exceeded the average by over 17½ per cent., the increase being under both dry and wet, but mostly under the former. The extent sown in December alone was about 70·3 per cent. of the average. The proportion of dry cultivation to wet in 1891–92 will be seen from columns 2 and 3, actuals being 2·7 to 1 against an average of 2·3 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	30,293	1,835	32,128	21,710	886	22,596
From 1st April to 31st December ..	52,842	19,492	72,334	43,048	18,746	61,794

Condition of people.—Good. *Cattle and fodder.*—Fodder insufficient, being due to large purchases of existing stocks by the ryots of Ongole and other northern villages, where it is scarce. Pasture procurable in most villages. Condition of cattle fair. *State of market and prices.*—Food-grains not freely offered for sale though markets well supplied. Paddy is being largely imported into this taluk by canal, *via* Ramayapatam. The price of rice which ranged above the scarcity rate until the 19th December 1891, grew cheaper at end of month by nearly a seer. Jonna fluctuated and rose above the scarcity rate. Other grains were not sold—*vide* table below :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	..	..	..	..
5th December ,, ...	9·40	..	..	..
12th ,, ,, ...	9·40	13·57	..	..
19th ,, ,, ...	9·40	11·76	..	..
26th ,, ,, ...	9·40	11·31	..	..
	10·34	11·76	..	..
District normal rate ..	15·98	24·94	27·81	23·73
,, scarcity ,, ..	9·50	12·50	14·00	12·00
Taluk rate in 1877 ,, ..	7·00	8·00	..	..

Works.—Three minor irrigation works costing Rs. 1,923 were being conducted during the month. Three more costing Rs. 1,970 were sanctioned about the end of December and should be in progress by this time.

9. NELLORE TALUK.—*Rainfall.*—There was a fair fall of rain in 31 villages of this taluk on the 1st, 8th to 10th, 12 to 14th and 19th to 21st varying from 3 ounces to 4·70 inches. The quantity registered in them was as below :—

4	inches and over in	2	villages.
3	,, ,,	4	,,
2	,, ,,	7	,,
1	inch ,,	11	,,
½	,, ,,	5	,,
Less than ½	inch in	2	,,

Water-supply—Insufficient for irrigation, rain-fed tanks having had no fresh supply by the recent rains. The Pennar received a slight fresh at end of month, which had its origin in Sidhout in Cuddapah district, where there was about 2 inches of rain on the 21st. Water in the Nellore anicut channels continues to be very low. *Agricultural operations.*—The rains were very beneficial to the crops especially to the dry crops. The early sown pishanam and samavari paddy are in ears and are expected to mature and yield a fair crop. The later sown crops are beginning to wither in some villages at the extremity of the channels for want of water. Dry crops were generally in good condition and are expected to yield a fair outturn. The following table compares the sowings in and up to end of December 1891, with the averages of the corresponding periods of the three previous years. The extent sown up to 20th December exceeded the average by nearly 26 per cent., while that cultivated in the month alone was over five times the average, but it must be remembered that in December 1889 there was almost no cultivation. The increase above is both under dry and wet, the proportion appearing in columns 2 and 3 being 4·45 to 1 against an average of 5·6 to 1 :—

Sowings.	1891–92.			Three-year average.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.
1	2	3	4	5	6	7
In December	7,171	20,644	27,815	1,366	4,010	5,376
From 1st April to 31st December ..	22,848	101,976	124,824	14,983	84,164	99,147

Condition of people—Good, but fever, dysentery and cholera slightly, were prevalent in Nellore and in some of the villages. *Cattle and fodder.*—Pasture amply available, but stacked fodder insufficient. No cattle diseases. *State of market and prices.*—Prices were for all grains above the scarcity rates and dearer than in the previous month. There was a general fall after the second week due to merchants having brought their stocks more freely to market after the fall of rain and due also to imports by canal, and to a decrease in the export of grain to other districts which occurred at the beginning of the month.

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	9 54	12·36	13·44	..
5th December ,, ...	9·54	12·36	13·44	..
12th ,, ,, ...	8·48	11·33	11·52	10·34
19th ,, ,, ...	9·01	12·36	12·00	11·75
26th ,, ,, ...	9·01	11·84	12·00	11·75
District normal rate	15·98	24·94	27·81	23·73
,, scarcity ,, ...	9·50	12·50	14·00	12·00
Taluk rate in 1877	7·00	8·75	..	10·00

Works.—The minor irrigation works sanctioned for this taluk have been completed. Sanction for more such works has been applied for. For the present there is a demand for work near Nellore (caused by the high prices) which is being met by the collection of gravel at a quarry. Some 400 coolies were working on this work on the 2nd January.

10. POLUR DIVISION.—*Rainfall.*—There was very heavy and generally distributed rain in this division in almost all the villages. The rain registered in 78 of them was as under.

15 inches and over in 1 village.
14 " " in 1 "
13 " " in 2 villages
12 " " in 5 "
11 " " in 2 "
10 " " in 8 "
5 to 10 inches in 41 "
1 to 5 " in 18 "

Pólúr kasba had 15·3 inches, which is stated to be the highest ever recorded in December during previous years. *Water-suppy.*—Ample for drinking and for irrigation. River-fed tanks received full and rain-fed three-fourths supply and the two rivers, Kalangi and Swarnamukhi, were in freshes.—*Agricultural operations.*—These were actively going on as will be seen from the Deputy Collector's letter. The standing crops are reported to be in an excellent condition. Wet crops are expected to yield an outturn of from 12 to 16 annas and the dry crops, ragi and cholum, 16 to 20 annas; ragi was being harvested. *Condition of people.*—Good. *Cattle and fodder.*—Pasture was abundant and the condition of cattle was normal. *State of market and prices.*—Prices were as per the table below. Rice fluctuated and stood at 9·54 seers in the 3rd week. Ragi was very dear during the whole month and higher than the scarcity rate. Other grains were not sold. No difficulty was felt in procuring grain in the villages :—

Week ending	Second-sort rice.	Jonna.	Ragi.	Cumbu.
28th November 1891	10·60	..	16·80	..
5th December "	8·48	..	12·48	..
12th " "	9·01	..	12·48	..
19th " "	9·54	..	12·48	..
26th " "	9·54	..	12·48	..
District normal rate ..	15·98	24·94	27·81	23·73
" scarcity " ..	9·50	12·50	14·00	12·00
Division rate in 1877 ..	8·00	..	..	..

Works.—Agricultural coolies had ample work in connection with the weeding operations. Work on the Buckingham canal employed about 2,000 coolies. This division being now practically safe, no special works are needed and it may from the next month be removed from the list of affected tracts.

11. Atmakur Taluk—*Rainfall.*—During the month there was slight rain as under in 23 villages on the 1st, 12th to 14th and 20th to 24th, varying from 1 ounce to 1 inch :—

One inch in two villages.
Half inch and over in 10 villages.
Less than ½ inch in 11 villages.

The rain was chiefly confined to the strip lying south of the Pennér river. It was useful but was not as much as was needed. *Water-supply.*—Very deficient in Atmakúr kasba, which I visited on 8th January, and pretty fair in the villages. The Boggeru river received a slight fresh during the month. Tanks received but a few days supply. *Agricultural operations.*—Ragi being sown in some quarters. Aruga crop had already withered in most places. The recent rains were beneficial to the standing corps, paddy, jonna, ragi, horse-gram and oil-seeds. The main crop on wet and dry lands is jonna. On the whole it is distinctly poor, especially in dry lands, and it is generally very backward; but I anticipate an average yield throughout of at least 4 annas even without more rain. On some wet lands there will be a very good yield. The table below compares the sowings in and up to end of December 1891 with the average of the corresponding periods of the three previous years. The extents sown in and up to, say, 20th December 1891 exceeded the averages, the former by over 122 per cent. and the latter by nearly 42 per cent. The extent to which dry cultivation has been developed in preference to wet this year will be seen from columns 2 and 3,

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 22nd January 1892, No. 49 :—

Mr. Clogstoun.

Read—the following letter from W. G. UNDERWOOD, Esq., Collector of Anantapur, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 15th January 1892, No. F. 12 :—

As directed in paragraph 3 of Board's Proceedings, No. 833, dated 30th December 1891, I have the honour to report, in continuation of my letter, F. No. 4, dated 10th instant, on the state of this district for December 1891.

2. *Rainfall.*—There was no rain during the month except in Dharmavaram, Kalyándrug, Penukonda and Madakasíra, where the fall was, respectively, ·12, ·08, ·05, and ·05, giving a nominal average for the four weeks of December of ·03 inches against ·58 for December 1890. The total average for the district from April to December 1891 was 10·84 inches against an average of 24·88 for the corresponding period in 1890. The following abstract shows, as per weekly season reports, the fall in 1891 as compared with the preceding five years' average for each registering station in the district :—

	Stations.	1891.	Five years' average.
		INCHES.	INCHES.
1.	Gooty	11·86	26·65
	Uravakonda	9·90	23·94
2.	Tadpatri	14·41	28·70
	Yadiki	9·23	25·21
3.	Anantapur	9·75	20·59
4.	Dharmavaram	9·92	20·66
	Kalyándrug	6·44	22·12
5.	Penukonda	12·04	25·60
	Bukkapatnam	10·80	30·89
6.	Hindupur	12·80	24·91
7.	Madakasíra	12·11	24·38
	Average ...	10·84	24·88

The divisions which suffered most from want of rain are Uravakonda in Gooty taluk, Yadiki in Tadpatri taluk and notably Kalyándrug in the Dharmavaram taluk, also the Anantapur taluk. In the remainder of the district the fall varied from 11 to 14 inches. Taking the district as a whole, both the monsoons have been much below the average, the fall in November 1891 being less than quarter of that in the same month of 1890 and the fall in December being almost nothing.

3. *Cultivation.*—The subjoined statement gives particulars of cultivation up to the end of December under dry and wet as compared with the figures for the same period

in 1890. The statistics include Government and inam lands under the first and second crops :—

Taluks.	Dry.		Wet.		Total.	
	1891.	1890.	1891.	1890.	1891.	1890.
	Acs.	Acs.	Acs.	Acs.	Acs.	Acs.
1. Gooty	302,783	374,125	5,809	8,561	308,593	382,686
2. Tadpatri	185,403	214,744	8,630	8,587	194,033	223,331
3. Anantapur	161,515	182,466	8,006	10,460	169,521	192,926
4. Dharmavaram	170,644	204,186	8,091	9,614	178,735	213,800
5. Penukonda	69,426	82,341	7,920	10,988	77,346	93,329
6. Hindupur	43,319	51,933	14,807	14,280	58,126	66,213
7. Madakasira	43,819	58,814	8,608	7,228	52,447	66,042
Total ..	976,909	1,168,609	61,871	69,718	1,038,780	1,238,327

Compared with 1890 there is a decrease in cultivation both under dry and wet, that under the former being acres 191,700 and under the latter 7,847.

4. *Crops.*—The following extract from the Head Assistant Collector's report No. 31, dated 10th instant, gives a succinct account of the condition of crops in the four taluks of his division :—

"The only standing crops in my division are at present paddy under one or two tanks (best under Kambadur and Mulakaledu. Harvesting of crops under the former partly finished and partly progressing now. Crops under the latter have already been harvested, so there are no standing crops) cholum, especially under wells, and castor-oil plants and horsegram in dry lands. The latter two are not in a flourishing condition owing to failure of rain. They are already withering and, if harvested at all, would not fetch much. The cholum, &c., under wells is far better than the above two, but the ryots are afraid of decrease of water in their wells. A few paddy fields still stand unharvested under Kambadur tank. They are in good condition, and the water in the tank is reported to be sufficient for all of them. The ryots of Kambadur say that the yield of the crop already harvested was a middling (8 annas) one. This was, it appears, for want of timely rain after the weeding to mature the ears. Water from the underneath cannot do this sufficiently. To test the allegation, I got a kunta of a wet field containing paddy crops ready for harvest measured, crops cut, and thrashed in my presence. The outturn was 31 seers. At this rate the outturn for one acre will be 1,240 seers. This, I believe, an average (1 rupee) crop. A bumper crop is generally reckoned as 2,000 seers per acre of wet land. From the above experiment I am of opinion that the crops already harvested produced 1 rupee crop. There was a total failure of dry crops around Kalyándrug, and I am of opinion that in the other part of the Deputy Tahsildar's division the yield was less than 4 annas. At the end of November I passed through Ramgiri, Nasavakota, Kanaganapalli and surrounding villages and nowhere did I see any dry crop with a probable outturn of more than 2 or 3 annas . . . In Madakasira taluk dholl and horsegram are fair in several parts, though withering in others. Cholum in tank-bed is good. With regard to tank-bed cultivation generally, good crops, I am afraid, will not be obtained, as cultivation was not begun till most of the moisture had evaporated. In Madakasira, however, and parts of Hindupur, fair crops ought to be obtained. Cholum and Bengal-gram have been generally sown in tank-beds. With regard to Penukonda taluk, Bukkapatnam sub-division is worst off, and I am afraid no outturn greater than 2 annas can be expected. There will probably be a crop from 4 to 8 annas of ragi and cholum under wells and nalas. In Bukkapatnam itself and Kottacheruvu at the beginning of December I saw fair crops of sugarcane and the outturn ought to be more than 8 annas. In Penukonda, generally, the early dry crops are withering, sugarcane not more than 4 annas. Paddy under wells and nalas is fair and ought to realise 8 annas."

For the remaining taluks of Anantapur, Gooty and Tadpatri, the Divisional officers' reports have not yet been received; but the following particulars are extracted from the weekly season reports sent by the Tahsildars for December :—

Anantapur.—Paddy and ragi under wells and nalas fair, the outturn being 8 annas. The dry crops, viz., red-gram, horse-gram, gingelly, and castor-oil seed withered in most parts. But where there has been any harvest, the yield is estimated at 4 to 6 annas. Tank-bed lands are being sown with cholum. The operations in the Anantapur tank-bed are not encouraging.

Gooty.—Paddy under tanks having supply good and ploughing under nalas for second-crop. Bengal-gram, cholum, korra and cotton withered in some and withering in others; the harvest of the last three and of ragi, cumbu and oil-seeds being 1 to

6 annas. But cholum and ragi under wells may yield 6 to 12 annas and paddy under nalas 4 to 8. In the Uravakonda division, crops withered and withering. No harvest and no ploughing for want of rain.

Tadpatri.—Wet crops under wells and nalas with water good and under those without it withering. Dry crops on unirrigated lands have failed and are withering. Cholum and castor-oil blighted in some villages; outturn of cholum under wells ranging from 1 to 16. Paddy under nalas 4 to 16, korra, varagu and ragi under the same source 4 to 8. Ragi is being sown under wells and nalas and cholum in tank-beds.

5. *Water-supply.*—In the four taluks of Dharmavaram, Penukonda, Hindupur and Madakasíra comprising the Head Assistant Collector's division, the chief big tanks are Dharmavaram, Kambadur, Malayanur, Mulakaledu, Bukkapatnam, Kottacheruvu, Purghi, Chilamattur, &c. Of these, only Kambadur and Mulakaledu had a full supply; the rest had either none or very little. The tanks, channels and wells in this division are dependent on rainfall and on freshes from the Pennér, Chitravati, Jayamangali and other vankas. The same remarks hold good for the remaining taluks. The Anantapur tank was practically dry. The Singanamala tank received some time back a nominal supply of three months and is now dry. The Gooty tank received a supply and one crop will be obtained. The Jokkalacheruvu tank breached owing to the bad state of the bund. The Royalcheruvu and Bhogasamudram tanks of the Tadpatri taluk are also dry and on the whole the supply of water was very inadequate for agricultural operations. At present drinking water is available generally, but I am afraid that the look of it may become a serious question later on.

6. *Prices.*—The following tabular statement furnishes talukwar particulars of the prices of second sort rice, cholum and ragi which form the chief food-grains of the district for the four weeks of December 1891 as compared with the corresponding periods of 1890 :—

Taluks.	Second sort rice.								Cholum.			
	Week ending December 1891.				Week ending December 1890.				Week ending December 1891.			
	5th.	12th.	19th.	26th.	6th.	13th.	20th.	27th.	5th.	12th.	19th.	26th.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Gooty	7·56	7·56	7·56	7·56	12·96	12·96	12·96	12·96	14·42	14·42	14·42	14·42
2. Tadpatri	8·64	8·64	8·64	8·64	12·96	12·96	12·96	12·96	12·88	12·36	12·88	12·87
3. Anantapur	7·56	8·10	8·64	8·64	12·96	12·96	12·96	12·96	13·39	14·42	14·94	14·42
4. Dharmavaram	7·56	7·56	7·56	7·56	14·04	14·04	14·04	14·04	11·33	11·33	11·33	11·33
5. Penukonda	7·56	7·56	7·56	7·56	15·02	15·02	15·02	14·58	11·33	11·33	11·33	12·88
6. Hindupur	7·56	7·56	7·56	7·56	14·04	14·04	15·04	14·04	12·36	12.36	11·33	11·33
7. Madakasíra	9·72	9·72	9·72	9·72	15·56	15·56	15·06	15·22	..	..	..	..
Scarcity rates ..	9·7								13·7			

Taluks.	Cholum—*cont.*				Ragi.							
	Week ending December 1890.				Week ending December 1891.				Week ending December 1890.			
	6th.	13th.	20th.	27th.	5th.	12th.	19th.	26th.	6th.	13th.	20th.	27th.
	14	15	16	17	18	19	20	21	22	23	24	25
1. Gooty	32·96	32·96	32·96	32·96	13·58	13·58	13·58	13·59	29·10	29·10	29·10	29·10
2. Tadpatri	26·78	27·04	26·78	27·81	14·55	13·58	13·58	13·58	27·16	27·16	27·16	27·16
3. Anantapur	25·75	28·84	28·84	25·75	15·52	15·52	14·55	14·55	27·16	27·16	27·16	27·16
4. Dharmavaram	26·78	26·78	26·78	26·78	13·58	13·58	13·58	13·58	35·86	35·86	35·86	35·86
5. Penukonda	28·84	28·84	28·84	28·07	14·55	14·55	14·55	16·49	38·80	38·80	38·80	38·80
6. Hindupur	32·57	26·15	30·90	25·30	14·55	14·55	14·55	14·55	44·85	43·71	38·80	39·87
7. Madakasíra	30·90	30·90	30·90	30·90	17·52	15·52	15·52	15·52	38·80	38·80	38·80	38·80
Scarcity rates ..	13·7				14·7							

In almost all the taluks the prices have exceeded the scarcity rates. During the four weeks under reference, the price of the second-sort rice remained stationary in all taluks but Anantapur, where it has slightly fallen owing to imports from Cocanada and other places. In the prices of other grains there were slight fluctuations. In the four southern taluks and, I believe, in the other taluks also, the affected portions excepted, there are sufficient stores with ryots who have not yet left their houses in search of labour to distant places, but are attending to their own agricultural operations. But the sooner the Guntakal-Villupuram Railway is opened for goods traffic the better.

7. *Condition of Cattle.*—The following extract from the Head Assistant Collector's report shows the condition of cattle in his division :—

"Up to date, though the cattle are said to be in good health and condition, they must very shortly feel the scarcity of fodder, especially in parts of Dharmavaram and Pamdurty side of Bukkapatnam. In other parts also of the division, fodder is reported scanty. In my last inspection at the end of December and beginning of this month, I noticed that stalks of dry grain from which no crops have resulted are being cut and stalked for the cattle ; notably between Kambadur and Perur and in the latter place, cholum stalks are being so stalked. In some parts they are now feeding with *tungaveru*, roots of tunga grass and hill grass. In my recent tours I have seen numbers of cattle in jungles passing from one hill to another for want of grass and water. But they were not nearly so emaciated as I expected to see them. The weaker sort of the cattle which are turned out in the jungle for grazing will of course soon begin to die off; in fact, in Kalyándrug sub-division cases have occurred already. In my division there is scarcely any prickly-pear, so I cannot get the cattle fed on that. In some parts of Dharmavaram division, *i.e.*, Damajapalli, Nanoddala, Ramgiri, &c., there is a small quantity of prickly-pear. I am forwarding the instruments for cutting the plant to the Dharmavaram Tahsildar with directions to induce ryots to feed their cattle. But I hear that cattle require a "sance" to this kind of fodder in the shape of some gravies of wheat, &c. If so, I am afraid the experiment will not be successful. However, it will be done."

My own experience is the same as the Head Assistant Collector's as to the condition of the cattle, and I can only attribute their being in no worn condition to the fact that they do no work and spend the whole day searching in a fairly successful way for dried up grass.

In the main division also the same state of things exists. Three sets of instruments for preparing the prickly-pear plant as a fodder to cattle have been received from the Collector of Bellary and distributed to each Divisional officer. The want of pasturage is everywhere felt for the present. I have allowed grass-cutting in the undermentioned forest reserves up to the close of December :—

Taluk.	Reserves in which free grazing is allowed.	Reserves in which free cutting is permitted.	Reserves in which grazing on payment of fees is allowed.
1. Gooty	..	..	1. Nagasamudram (north and south), 2. Cuttermalla, 3. Badrampalli, 4. Peddadoddi.
2. Tadpatri	..	..	..
3. Anantapur	..	All reserves.	..
4. Dharmavaram	Kalyándrug, north & south.	1. Ramgiri, 2. Badrapuram, 3. Kalayándrug.	1. Taramalla, 2. Marutla, 3. Kunakuntla.
5. Penukonda	..	..	1. Guttur, east, 2. Nyalakota.
6. Hindupur	..	1. Kothakoda, 2. Narasampalli, 3. Yerlampalli.	1. Somandepalli, 2. Mullakavemla, 3. Agraharam, 4. Jannivaripalli, 5. Vengalammacheruvu.
	..	..	1. Amagondupalliem, 2. Gopidevarapalli, 3. Yerrakonda.

8. The following statement shows talukwar the number of applications received and sanctioned under the Land Improvement Act and Agriculturists' Loans Act up to the end of December 1891 :—

Name of taluk.	Number of applications. Received: Under Land Improvement Loan Act.	Received: Under Agriculturists Loans Act.	Disposed of: Under Land Improvement Loans Act.	Disposed of: Under Agriculturists Loans Act.	Pending: Under Land Improvement Loans Act.	Pending: Under Agriculturists Loans Act.	Allotment: Under Land Improvement Loans Act.	Allotment: Under Agriculturists Loans Act.	Disbursement: Under Land Improvement Loans Act.	Disbursement: Under Agriculturists Loans Act.
							Rs.	Rs.	Rs.	Rs.
1. Gooty	123	..	14	..	109	..	4,100	75	..	..
2. Tadpatri	6	1	3	1	3	..	500	75	..	..
3. Anantapur	3	..	..	..	3	..	600	75	..	..
4. Dharmavaram	15	3	8	1	7	2	6,435	200	150	200
5. Penukonda	16	6	2	..	14	6	600	75	200	..
6. Hindupur	26	25	4	19	22	6	3,750	160	500	90
7. Madakasira	180	95	30	11	150	84	1,300	55	1,180	..
Total ..	369	130	61	32	308	98	17,285	715	2,030	290

The grants for the taluks of Anantapur, Gooty and Tadpatri have not been utilised up to date. Two extra Revenue Inspectors have just been sanctioned for this purpose for the Gooty taluk and satisfactory results may soon be expected. The particular attention of the Divisional officers has often been drawn to the repeated orders of the Board and Government on the subject of well-sinking. The Head Assistant Collector, in whose division there is some progress, reports that he will soon be able to disburse Rs. 1,000 or so on well loans. From the progress reports received up to date it appears that the subject of well-sinking is receiving attention as shown below :—

	Number of wells sunk.
1. Dharmavaram	1
2. Penukonda	3
3. Hindupur	3
4. Madakasira	7
	14

9. *General aspect of the district and the parts affected.*—In the taluks of Penukonda, Hindupur, and Madakasira, where the rainfall was comparatively greater, there is no distress for the present, except that the prices are ruling high, and it is not likely that relief in any form will be needed for a month or two more. In the last-mentioned two taluks, importations from Bangalore and a good harvest under the Kambadur tank have contributed to keep prices stationary.

Excepting the Kalyándrug division of the Dharmavaram taluk, which has already formed the subject of a separate report from me (*vide* Board's Proceedings, No. 708, dated 4th November 1891), and in which relief operations are now in progress, the remaining portion of the taluk does not stand in need of immediate help from the State. Provision will, however, have to be made for the relief of the ryots in villages lying at the foot of the hills just to the east of the Pennér river, viz., Ramgiri, Nasanakota, Netimadugu, &c. An estimate for Rs. 2,200 has been sanctioned by me for repairs to the Netimadugu tank and this fact was reported to the Board in my letter, F. No. 4, dated 10th January 1892. The Head Assistant Collector now forwards two more estimates for repairs to the tanks at Bhadrapuram and Yelakuntla at an estimated cost of Rs. 2,750 and Rs. 894, respectively. These will be sanctioned under section 46 of the code and the Head Assistant Collector authorized to proceed with them as necessity arises. The question of special agency to be employed on these works is treated in paragraph 12 *infra*. There is another tank in this taluk which the Public Works Department will undertake when there is a necessity. It is number B of the works proposed in paragraph 6 of my letter printed in Board's Proceedings, No. 833, dated 30th December 1891.

In my telegram to Government of the 4th instant, I reported that, owing to failure of crops, distress would shortly be felt in the Anantapur taluk. On the 11th instant I again wired that relief works would have soon to be opened, as the season continues unfavorable. I have just directed my Divisional officer to arrange for the opening of two works in the taluk. One of these is repairs to the tank at Alamúr at an estimated cost of Rs. 5,700. The ryots of the place having petitioned His Excellency the Governor when he was here on the 21st ultimo to repair their village tank, it will be taken up as the first work as I was directed by His Excellency. The second is Kamarapalli tank, for which an estimate for Rs. 2,000 is ready. It was prepared by the Public Works Department though a minor irrigation work, as it required their professional opinion. The Municipality of Anantapur have undertaken the construction of a feeder road to the railway station and this will give work to the needy poor at head-quarters for some time.

As regards Gooty, slight want is being felt. The training work at the Pennér bridge is capable of affording work for many thousands for three months. In the Uravakonda division, works will eventually have to be opened. At Uravakonda there is no useful work and the Madigas declined to go to Pamidi to the bridge, so I allowed the Tahsildar to clear out the Lattavaram tank if the people were in real want. In the main division of Tadpatri, hingari crop is being reaped and there is no want of work at present; but later on works must be started. The construction of the river embankment at Tádpatri should be proceeded with and the difficulty of revetment can be got over by planting nanul. The repairs to Balarajucalva of Sajjaladinna, for which an estimate was prepared by the Public Works Department for Rs. 500, and the repairs to the spring channel at Peddapolamadu at an estimated cost of Rs. 5,000. All these works will be taken in hand when necessity arises. There is now real distress in the Yadiki division and the Sub-divisional officer has been asked to lay out the Pinnapalli tank.

10. *Relief works, kitchens and gratuitous relief.*—The only relief work in progress in the district is the wall round the forest reserve at Kalyándrúg, the coolies employed being mostly weavers belonging to the kasba. The number relieved on the last day, according to the progress report for the week ending 2nd January 1892, was 501, consisting of 180 men, 243 women, and 78 children. The amount spent was Rupees 1,241-12-5. No relief kitchens were opened at the close of December; but, with reference to Board's Proceedings No. 782, dated 9th December 1891, arrangements have been made for starting 3 kitchens at Kalyándrúg, Uravakonda and Yadiki, and these will be dealt with in my next report. The Deputy Tahsildar of Kalyándrug sends a register under section 56 of 174 persons requiring gratuitous relief in 26 villages in his division. In 9 of these villages it appears that no relief can be given except in the form of village relief alone; but the Deputy Tahsildar's proposals are so incomplete that the Head Assistant Collector has called for further information and promises to send a supplemental report. In connection with this subject, he states: "From the Deputy Tahsildar's list of persons requiring gratuitous relief and from what I have observed in all my journeys through the Kalyándrúg sub-division and the other affected parts of Dharmavaram, I find that the people, who are at present in want of relief, are either such as weavers who never save, and who, owing to the adverse season, find no demand for what they manufacture, or beggars, who, even in good seasons, have no means of livelihood except what they get from charity, and who are now destitute because the ryots cannot afford in these hard times to give them their usual dole. Thus, in each of these several villages, there are about 3 decrepit persons of the latter class above mentioned and it is difficult to see how relief can be given them except in the form of village relief. In no case, except Kalyándrúg, is there a sufficient number of destitute persons to fill a relief kitchen, yet relief must be given soon in poor villages like Ramgiri, which I inspected a few days ago. The tank of this village only receives a good supply once in 3 years, so a bad season at once reduces the poorer classes to abject poverty. What is urgently wanted in my opinion is a sort of itinerant taluk relief officer to run through the taluk village by village and make centres where relief kitchens can be started and drive the destitutes to them. The Deputy Tahsildar now relieved in some measure by the appointment of the Stock Inspector can do this for his sub-division, but the

Dharmavaram Tahsildar cannot do so for his taluk unless he is relieved of his magisterial and other routine duties. Further, all Tahsildars are now engaged in remission reports and I myself, for this reason, am unable to do more than make flying visits here and there; but, if some officer of the status of Deputy Tahsildar were appointed taluk relief officer for the whole of Dharmavaram taluk, we could obtain reliable information as to where and when to open relief kitchen."

11. I would humbly submit that with jamabandi close on our heels and a prospect of increased crime that it would be well to relieve Tahsildars of magisterial work and if possible Divisional officers also. If the Board is pleased to approve, definite proposals with proposition statements will be submitted.

12. *Establishment.*—For the supervision of the three works proposed to be taken in the Dhamavaram division of the taluk, the Head Assistant Collector supports the Tahsildar's proposal to entertain an overseer on Rs. 30 with a lascar on Rs. 8 + a daily batta of 8 and 1 anna respectively. In addition to this, a maistry on Rs. 20 per mensem is wanted for the preparation of estimates required for other tank repairs, so that there may be ample work available in case distress extends to the other parts of the taluk. This duty cannot be entrusted to the ordinary establishment of Revenue Inspectors, who have plenty to do in the way of azmaishing fields for remission and other extra work. I therefore request sanction for the entertainment of the proposed establishment, the batta to be allowed being according to the provisions of the Travelling Allowance Code. In the Anantapur taluk, where distress has commenced and in the Gooty and Tadpatri taluks, in portions of which it has been in existence for some time, it will be necessary to employ the same staff and the General Deputy Collector, Gooty, has submitted proposals for the entertainment of special establishment both in his office and in the taluk cutcherries; but I think his application to be premature and have informed him accordingly, drawing his attention to G.O., No. 1192, dated 16th December 1891, communicated with Board's Proceedings, No. 825, dated 18th idem.

13. No private charity or relief is at present afforded in any taluk of this district and as far as I know none can be expected.

14. *Suspension of revenue.*—This subject has already been touched upon by me in the report printed in Board's Proceedings, No. 800, dated 16th December 1891. Up to date the Head Assistant Collector alone has given, as shown in the margin, a rough estimate of the probable amount requiring suspension at present in his division. The other Divisional officers have not yet furnished their estimates. The question of remissions will be separately reported as soon as information is received from Divisional officers to whom urgent reminders have been sent.

	Rs.
... ...	20,000
Dharmavaram	10,000
Penukonda	13 800
Hindupur	12,500
Madakasira	
	56,300

Resolution—dated 22nd January 1892, No. 49.

Submitted for the information of Government.

2. During December there was practically no rain at all in the Anantapur district, but even in an ordinary year the expectation of rain during the month is very small. For the district, as a whole, the rainfall of the north-east monsoon (October—December) has only averaged 4·43 inches against a normal fall of 7·64 inches. The deficiency was most marked at the three stations noted on the margin. There has been no rain since that alluded to in Board's Proceedings, dated 30th December 1891, No. 833.

Stations.	October—December.		
	Average.	1891.	Deficiency.
Yadiki	6·70	1·81	4·89
Uravakonda	7·62	1·50	6·12
Kalyándrúg	8·36	2·14	6·22

3. The cultivation returns for December 1891 are compared below with the averages of preceding years up to the

same period. The areas brought to account during the month have reduced the area left unsown by about 44,000 acres of dry and 9,200 acres of wet land. Of the former about 263,000 acres or 21 per cent. and of the latter about 56,000 acres or 48 per cent. have not been sown, and there is little prospect of further sowings taking place :—

Taluks.	Dry cultivation.				
	Sowings				Total for the year.*
	During December.		April to December.		
	Average.*	1891.	Average.*	1891.	
1	2	3	4	5	6
	Acs.	Acs.	Acs.	Acs.	Acs.
Gooty	15,883	18,464	370,596	302,783	374,241
Tadpatri	4,037	2,972	216,019	185,403	218,029
Anantapur	10,222	7,335	192,451	161,515	204,382
Dharmavaram	9,657	7,779	206,021	170,644	218,972
Penukonda	4,211	3,468	77,158	69,426	80,536
Hindupur	2,657	2,378	52,732	43,319	54,934
Madakasira	1,287	1,379	61,517	43,819	62,983
District average * ..	47,857	43,775	1,197,951	976,909	1,239,634

Taluks.	Wet cultivation.				
	Sowings				Total for the year.*
	During December.		April to December.		
	Average.*	1891.	Average.*	1891.	
7	8	9	10	11	
	Acs.	Acs.	Acs.	Acs.	Acs.
Gooty	1,304	991	8,520	5,809	11,945
Tadpatri	704	588	8,644	8,630	10,826
Anantapur	2,576	1,308	11,625	8,006	17,893
Dharmavaram	3,062	623	11,015	8,091	18,496
Penukonda	5,583	1,334	13,290	7,920	18,067
Hindupur	4,376	2,614	15,853	14,807	24,456
Madakasira	2,079	1,745	10,069	8,608	14,753
District average * ..	15,963	9,203	82,431	61,871	117,971

* Average of three years for taluks and five years for the district ending 1890–91.

From the statement it will be seen that the district depends chiefly on its dry crops. These are reported to be withered or withering almost throughout the district, but the accounts given are very vague, and from the taluks of Anantapur, Gooty and Tadpatri reports from the Divisional officers are entirely wanting. What is wanted is a reference to the staple crops of each taluk, and an estimate, rough of course it must necessarily be, of the average outturn. To state that an outturn ranges from 1 to 16 annas conveys no information whatever. The taluk returns of the area sown with the estimated outturn will, if intelligently read by an officer who is himself acquainted with the general state of the taluk, give very valuable information. The state of prices gives ample evidence that the harvest will be a very bad one.

4. The cattle throughout the district are falling off in condition, and the pastures are dried up. There is not much store of fodder, and it is to be feared that the poorer cattle will soon begin to die off. The Collector has opened reserves for free grazing in Dharmavaram, and for cutting grass free of charge in Tadpatri, Dharmavaram and Penukonda. He will be requested to consider whether arrangements cannot be made immediately by the Forest Department for the collection of grass for future sale.

5. Prices rose very sharply during December, and that of cholum, the principal food-grain grown in the district, stood above the scarcity rate fixed for that grain

throughout. Since the close of the month prices have been much easier, owing, probably, to large importations and to the situation having been more accurately gauged by the merchants.

Stations.	Seers of 80 tolas per rupee.									
	Rice, second sort.					Cholum.				
	1891.			Normal for December.	2nd January.	1891.			Normal for December.	2nd January.
	October.	November.	December.			October.	November.	December.		
1	2	3	4	5	6	7	8	9	10	11
Uravakonda	10·26	9·07	7·48	14·40	..	16·22	15·81	13·39	33·10	..
Gooty	9·99	8·64	7·56	13·41	7·56	20·34	15·97	13·39	31·97	14·42
Yadiki	11·34	8·75	8·21	15·66	..	24·10	14·71	12·59	31·93	..
Tadpatri	10·80	9·07	8·56	15·19	8·64	20·50	15·50	12·57	28·91	13·90
Anantapur	10·61	9·07	8·10	14·61	8·64	20·75	16·89	13·54	32·35	13·39
Dharmavaram	10·80	9·89	7·56	17·45	7·56	20·60	18·36	11·43	35·71	12·36
Kalyándrúg	10·80	9·72	7·83	16·56	..	21·11	16·74	11·21	32·96	..
Bukkapatnam	11·34	8·75	6·89	17·46	..	23·69	17·92	12·40	35·02	..
Penukonda	11·52	8·97	7·73	17·68	8·64	21·06	15·76	11·59	36·29	12·36
Hindupur	11·80	9·21	7·56	17·00	7·56	21·36	18·06	11·82	35·72	12·36
Madakasira	11·37	9·78	9·38	18·32	9·72	..	..	..	38·27	13·39
District average ..	11·00	9·20	7·90	15·40	8·33	21·00	16·60	12·40	32·60	13·17
Scarcity rates ..	9·7					13·7				

Stations.	Seers of 80 tolas per rupee—*cont.*									
	Cumbu.					Ragi.				
	1891.			Normal for December.	2nd January.	1891.			Normal for December.	2nd January.
	October.	November.	December.			October.	November.	December.		
12	13	14	15	16	17	18	19	20	21	
Uravakonda	14·10	16·92	9·24	26·92	..	12·61	..	..	35·63	..
Gooty	15·98	14·57	13·16	25·46	13·30	19·40	16·73	13·58	31·36	13·58
Yadiki	15·39	15·20	11·30	24·86	..	..	..	..	33·30	..
Tadpatri	16·17	14·48	11·56	27·32	12·22	20·95	17·27	13·78	30·17	14·06
Anantapur	16·92	14·66	11·84	29·02	12·22	20·99	17·65	17·55	33·63	13·58
Dharmavaram	20·90	17·39	10·45	31·75	10·45	24·09	20·69	13·58	36·84	13·58
Kalyándrúg	24·44	18·10	12·00	32·59	..	20·86	16·97	13·58	36·21	..
Bukkapatnam	22·56	..	..	32·90	..	29·68	22·02	14·45	37·57	..
Penukonda	..	..	..	33·74	..	24·37	19·33	13·45	43·39	15·52
Hindupur	..	..	..	..	..	26·91	21·58	14·55	53·11	16·49
Madakasira	..	..	..	..	..	22·99	21·73	15·55	52·07	16·49
District average ..	18·30	15·90	11·60	29·50	12·05	22·30	19·30	14·50	36·30	14·76
Scarcity rates ..	13·1					14·7				

Generally speaking, the Collector considers that the ryots possess ample stores of grain. The attention of the Government will be specially drawn to the advisability of opening the remaining sections of the Villupuram-Guntakal State Railway, for goods traffic at least, at the earliest possible date, as it serves a very large portion of the affected area both in the Anantapur and Cuddapah districts.

6. Only one relief work has yet been opened in the district—the walling of the Kalyándrúg forest reserve—on which 501 persons were employed on the 2nd current. The number employed has, it is observed, remained steady for several weeks, and it would appear therefore that there is no urgent demand at present for the opening of further works in the neighbourhood. The Collector has, however, sanctioned the opening of three tank works to cost Rs. 5,844 in the Dharmavaram taluk and two in the Anantapur taluk to cost Rs. 7,700, whilst in the Yadiki division of the Tadpatri taluk he has ordered the work of repairing the Pinnapalli tank to be laid out. No estimate appears to have been prepared for the last-named work. The Collector also mentions several other works additional to those alluded to in Board's Proceedings, dated 30th December 1891, No. 833, as being available for execution as relief works, but he will be reminded that the powers conferred by section 48 of the Famine Code only apply to works which have been approved by the Government under section 35 of the code. It is eminently undesirable that important tank works should be undertaken on estimates which, for all that is known to the contrary, may have been prepared by a Revenue Inspector on Rs. 30 or a maistry on Rs. 20, and as no urgency exists it is absolutely unnecessary that such a course should be followed. Assuming that the estimates for the works alluded to are accepted by the Public Works Department, no more suitable works can, the Commissioner considers, be undertaken, but he would recommend that the duty of supervising all relief works in Anantapur, other than Local Fund works, so far as professional details are concerned should be imposed upon the District Engineer lately appointed to the district, the duty of making payments on all Civil Agency works being left to the Revenue Department.

No relief kitchens were opened during the month, but arrangements are being made for opening them shortly. In reference to the remarks made by the Collector on the subject of gratuitous relief in paragraph 10 of his letter, he will be informed that on proved necessity kitchens may be opened at convenient centres, but that village relief will not be given otherwise than in kitchens. It does not appear that any kitchen is at present necessary anywhere in the Dharmavaram taluk, besides at Kalyándrúg, to which place village officers may be authorised to send all destitute persons unable to go there themselves.

7. Up to the end of the month 2,030 rupees had been disbursed in four taluks for well-sinking, by the aid of which 14 wells are reported to have been sunk. At the end of the month 308 applications for loans under the Land Improvements Act were pending and during the month 61 applications under the same Act had been disposed of. It is hoped that in future the applications will be more rapidly disposed of. The District officers have the opportunity before them of doing inestimable good to their district by pushing forward the construction of wells. The results achieved in Chingleput, North Arcot, Coimbatore and the neighbouring sub-division of Cuddapah show what can be done by officers who devote their energies to this good work.

8. In his report the Collector urges that all Tahsildars should be relieved of their magisterial work, and, if possible, Divisional officers also. The Commissioner recommends that in each of the marginally-noted taluks a Special Deputy Tahsildar should be appointed to set free the Tahsildars for the supervision of relief works. It seems premature at present to recommend that an additional Deputy Collector may be appointed to relieve the Head Assistant Collector of his routine and magisterial work. A Special Assistant Collector has already been appointed to relieve the Collector at head-quarters.

Gooty.	Anantapur.
Tadpatri.	Dharmavaram.

[The necessary proposition statements will be forwarded through the Accountant-General.]

9. The Collector reports that the Head Assistant Collector estimates that it will be necessary to suspend the collection of about Rs. 56,300 in the four taluks of his division. His further report on the suspensions necessary in the remaining taluks will be awaited.

10. As the provisions of the Famine Code have been put in force in the district, in future the Collector will forward the prescribed fortnightly narrative, and he must insist on his Divisional officers submitting their reports punctually in order that the Commissioner may be kept fully informed as to the state of the district.

(A true Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
" Accountant-General, with a proposition statement.
" Collector of Anantapur.
" Chief Engineer for Irrigation.
Copy to the Government of India, Revenue and Agricultural Department.

Read—also office-note from the Public Works Department, dated 5th February 1892, No. 605-C.

Abstract.—Enquiring, with reference to G.O., No. 121, dated 4th February 1892, Revenue, whether the special officer to be posted to the North Arcot district should be under the Collector or Superintending Engineer.

Order—dated 15th February 1892, No. 152; Revenue.

Miscellaneous.

The concluding sentence of clause 1, paragraph 6 of the Board's Proceedings read above is not very clear and it seems desirable to lay down precisely the procedure which should be adopted in regard to the execution of all works classed as relief works, that is to say those to which the provisions of the Famine Code in respect of enforcement of tasks, regulation of wages and such like matters are applied.

2. The Government considers that all works undertaken for the relief of the distressed population, other than those connected with Local Fund roads and other Local Fund works, which will as a rule be executed under the supervision of the Local Fund Engineer and his staff, should be carried out under the orders of the Executive Engineer of the division; in other words, all works undertaken for the purposes of relief (other than Local Fund works), whether they are major works which the Department of Public Works would undertake in ordinary times or minor works such as would ordinarily be executed by the Revenue Department, will be classed as professional agency and the provisions of the Famine Code relating to works of that description will be applicable to them. It will of course be open to the Collector to direct that any work which would ordinarily be carried out by the Local Fund Engineer as a civil agency work should be classed for special reasons as professional agency and placed under the Executive Engineer of the division.

3. The position of the Collector in relation to officers of all departments employed on famine duty within the limits of his district is very clearly defined in paragraph 10 of the Famine Code under which all officers are bound to accept his decision on all points not strictly of a technical or professional character. Accordingly his orders regarding all matters relating to the employment and wages of labourers, opening and closing of works, periods of payment and matters of the like description must be obeyed at once without question. It is essential that this position should be maintained and that the Collector should exercise the most complete powers of control.

All officers of the Department of Public Works posted to affected districts for famine duty will be placed under the Executive Engineer of the division through whom the Collector should issue all orders relating to the management of relief works. The former will be subject to the general supervision ordinarily exercised by the Superintending Engineer in purely professional matters.

4. The subordinate staff required for the execution of professional agency works will be provided in the Department of Public Works and that department will also arrange for making payments, so far as it is in a position to do so, but it will be the duty of the Collector to render such assistance as the Executive Engineer may require by placing at his disposal additional paymasters. The subordinate staff required for Local Fund works must be provided by the Boards concerned.

5. All expenditure on relief works classed as professional agency will be accounted for in the manner prescribed in the Famine Code. As regards Local Fund works, the cost may perhaps have to be met from Provincial funds eventually, but as a matter of convenience and to ensure adequate check, it is desirable that the expenditure should pass through the Local Fund accounts, any deficit which may arise in consequence of such debit being met by a grant from Provincial funds. This procedure has already been ordered—*vide* G.O., dated 16th December 1891, No. 1192—and it should be carefully followed.

6. The necessary orders to give effect to the above instructions will be issued in the Department of Public Works and the necessity for strengthening the executive staff in the affected districts to admit of its coping with the increased work which will devolve upon it will also be considered in that department.

7. The question of opening certain sections of the Villupuram-Guntakal State Railway for goods traffic will be considered in the Railway Branch of the Public Works Department.

8. The appointment of a Special Deputy Tahsildar on Rs. 70 is sanctioned as recommended for each of the taluks of Gooty, Tadpatri, Anantapur and Dharmavaram. The Government agrees with the Board in considering that no Special Deputy Collector is required for the present.

9. The numbers on gratuitous relief in Anantapur are high as compared with the number on works. This is a feature peculiar to Anantapur and the Commissioner should report on the subject.

Week ending 6th February—works 546, kitchens 584.

The Collector should also be called upon to report what steps have been taken to check admissions to kitchens.

(True Extract.)

Secretary to Government.

To the Financial Department.
„ the Judicial Department.
„ the Local and Municipal Department.
„ the Public Works Department.
„ the „ (Railway Branch).
„ the Board of Revenue (Revenue Settlement, Land Records and Agriculture).
„ the „ (Land Revenue).
„ the Accountant-General.

Exd. A. Aubert.

130 Copies.

P. W. CURRENT No. 1648

Govt. of {1892} Madras.

REVENUE.

Issued
Rec'd. 16-2-92. Encl.

G.O., 15th February 1892, No. 152.

Recd. in "W." branch also.

FEBRUARY.

Season, Anantapur.

Laying down the procedure which should be adopted in regard to the execution of all works classed as relief works; sanctioning the appointment of a Special Deputy Tahsildar on Rs. 70 for each of the taluks of Gooty, Tadpatri, Anantapur and Dharmavaram; agreeing with the Board in considering that no Special Deputy Collector is required for the present; and calling upon the Collector to report what steps he has taken to check admissions to kitchens where the numbers are comparatively high.

No. 386 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

THE GOVERNMENTS OF MADRAS AND BOMBAY, PUBLIC WORKS DEPARTMENT, GENERAL AND RAILWAY BRANCHES.

THE GOVERNMENTS OF BENGAL, THE NORTH-WESTERN PROVINCES AND OUDH, AND THE PUNJAB.

THE CHIEF COMMISSIONERS OF THE CENTRAL PROVINCES, BURMA, ASSAM, AND COORG.

THE RESIDENT AT HYDERABAD.

THE AGENTS TO THE GOVERNOR GENERAL FOR CENTRAL INDIA, RAJPUTANA, AND BALUCHISTAN.

THE DIRECTOR GENERAL OF RAILWAYS.

THE CONSULTING ENGINEERS TO THE GOVERNMENT OF INDIA FOR RAILWAYS, CALCUTTA, CENTRAL DIVISION, AND LUCKNOW.

THE DIRECTOR GENERAL OF TELEGRAPHS.

Calcutta, the 8th February 1892.

SIR,

In supersession of the orders contained in Public Works Department letter No. 2743 G., dated 22nd October 1891, I am directed to request that in cases when Covenanted Engine Drivers, Foremen, Mechanics, and others who have re-engaged for service in India under fresh agreements on expiry of their original covenants with the Secretary of State, are granted leave out of India, the following particulars may invariably accompany the last-pay certificates granted to the men:—

(1) Reference to the old covenant executed with the Secretary of State, giving its date and the date on which it lapsed, if it has lapsed.

(2) Terms of re-engagement (in abstract).

(3) Date of fresh agreement.

(4) Rate of pay and any special conditions under the new agreement.

2. If desirable in any particular case, a copy of the new agreement should also be attached.

I have the honour to be,

SIR,

Your most obedient Servant,

G. Walker

Under Secy. to the Govt. of India.

Documents accompanying.

Nil.

G. I. C. P. O. No. 1466 P. W. D.—11-2-92.—1,221.

Joint Secretary to the Government of
Public Works Department

P. W. CURRENT N

Para. 706*A*. *First line, after the word,* "officers" *insert,* of sappers and miners;

Also insert the following as paras. 706*B, C and D*:—

706B. All other military officers (including field officers) whether of British or Native troops, superintending working parties entitled to working pay, will receive working pay at Rs. 2 *per diem*.

706C. Working pay will be issued only to such officers as the general or other officer commanding a camp or cantonment may, on the requisition of the head of the department requiring the working party, order to be attached thereto; but in no case shall the number of officers to whom working pay is issued exceed the following proportions:—

When the party is under 75 men	...	...	1
When over 75 and under 120 men	...	...	2
For every additional 50 men or fraction thereof		...	1

706D. The working pay referred to in the preceding paragraphs will, in all cases, be charged to the works concerned.
[No. 1690—6-11-91.]

Insert the following as para. 1349*A*:—

1349A. In framing contracts of any description, care should be taken to retain in the hands of government the supply of English materials, if required to any considerable extent, and to arrange the terms accordingly. Such stores would be supplied either from the existing government stock or obtained in ordinary course by indent on the secretary of state. See also appendix G, rule 2, note 2 as revised by S.O. no. 1608.
[No. 1691—6-11-91.]

Para. 1422. *Expunge the last sentence of this paragraph on page* 238.
[No. 1692—6-11-91.]

Paras. 1486*A and* 1487. *Add at the end of each of these paragraphs*:—
See also para. 1851 note (1*a*).
[No. 1693—6-11-91.]

Para. 1487. *Insert the following as a note after this paragraph.*

NOTE.—The government may sanction a relaxation of the rules prescribed in paras. 1486-A and 1487 in the case of works executed by provincial establishments for municipal and local funds, but when such relaxation will affect imperial establishments, the previous sanction of the government of India should be obtained.

[No. 1694—6-11-91.]

No. 481 G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

To

THE Joint Secretary to the Government of Madras.
Railway Branch, Public Works Department.

Calcutta, the 13th February 1892.

SIR,

I am directed to request that letters for the Government of India in the Public Works Department which cannot reach Calcutta by the 26th March next, may be addressed to Simla.

2. Telegrams will be received in Calcutta till the 31st March.

3. I am also to request that all local officers under your orders who send returns direct to the Government of India, may be desired to comply with the above instruction.

I have the honour to be,
SIR,
Your most obedient Servant,

G. H. Walker

Under Secretary to the Govt. of India.

G. I. C. P. O.—No. 1481 P. W. D.—16-2-92.—140.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	Military Works. Imperial.				Civil Works. Imperial.				Civil Works. Provincial.				Civil Works. Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—																
Military	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	6,737
Civil Buildings	...	...	...	...	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	17,473
Communications	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military	3,13,295	3,00,000	44,250	51,119	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings	...	...	...	...	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Communications	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
Total Works and Repairs	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,7... 04

P. W. CURRENT . 1872

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Capital Outlay.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year . Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
During year .	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	Military Works.				Civil Works.											
	Imperial.				Imperial.				Provincial.				Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Original Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	6,737
Civil Buildings	...	...	...	...	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	17,473
Communications	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military	3,13,295	3,00,000	44,250	51,119	...	...	...	...	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Civil Buildings	...	...	...	...	19,280	13,000	16,080	14,058	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Communications	...	...	...	...	...	...	...	...								
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
Total Works and Repairs	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay.												
During year — Direct	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year — Indirect	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year — Direct	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year — Indirect	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year — Direct	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year — Indirect	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year — Direct	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year — Indirect	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year — Direct	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year — Indirect	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
During year — Deduct old maintenance charges	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.										Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Revenue Account—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses—contd.												
Direct .	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
Indirect .	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
To end of year .	1,25,58,017	73,12,832	77,65,946	9,88,942	5,62,182	2,72,308	14,94,640	8,883	...	3,09,63,750	...	3,09,63,750
Deduct old maintenance charges .	...	...	76,82,880	7,11,382	1,53,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total .	1,25,58,017	73,12,832	83,066	2,77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,540	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year . . .	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	9,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,139	64,279	21,31,418
To end of year . . .	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,038	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9,53,703	5,95,298	41289	...	...	...	...	...	16,57,260	...	15,92,981
To end of year . . .	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	....	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	27,518	42,619	9,03,339	14,788	85,441	...	64,279	...
To end of year . . .	...	...	...	...	11,098	5,00,592	81,40,095	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue . .	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·39
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. MACDONALD, Esq., Offg. Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Revenue.					
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,080
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation		50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—	Provincial	1,02,633	1,00,000	95,000	97,723
Departmental Officers	Incorporated Local	8,917	8,000	3,000	4,036
	Provincial Incorporated Local	7,979	15,000	22,000	31,012
Civil Officers		9,75,432	9,25,000	9,70,000	9,08,883
		11,20,483	10,78,000	10,94,000	11,04,540
Total Buildings and Roads		61,33,862	60,69,000	61,86,000	62,94,221
GRAND TOTAL					
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
42.—Major Works—Navigation—					
Departmental Officers	Imperial	32,42,699	36,50,000	36,60,000	35,46,344
43.—Minor Works and Navigation—					
Departmental Officers	Provincial Incurrorated Local	2,699	41,000	16,000	12,719
	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
49.—Irrigation—Capital expenditure not charged against Revenue—		60,41,742	64,34,000	69,55,000	68,45,884
Departmental Officers	Imperial	7,66,499	7,04,200	1,12,900	1,14,580
Total Irrigation		28,430	22,400	27,900	25,654
44.—Military Works	Imperial	22,70,211	28,50,000	28,50,000	24,80,200
45.—Civil Works—	Provincial				94,787
Departmental Officers	Incorporated Local	87,134	1,13,000	87,000	1,41,204
	Provincial Incorporated Local	1,28,589	3,89,000	1,50,000	
Civil Officers		40,08,743	38,90,000	39,98,000	41,79,817
		72,84,606	79,68,600	70,25,800	70,36,252
Total Buildings and Roads		1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136
GRAND TOTAL					

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—*Civil Works.*

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

Suspense.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
Affecting charge to grant—				
Stock purchases and sales	...	...	...	25,389
Stock	...	...	4,26,876	...
Workshop manufacture	...	1,199	12,138	...
London stores	...	...	7,993	...
London invoices	...	...	5,856	...
Miscellaneous advances	...	...	48,023	...
Debt heads—				
Deposits	...	...	...	83,247

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under *42—Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

P. W. CURRENT No. 1579

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

IRREGULARITIES.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	IRREGULARITIES AS TO ESTIMATES.					IRREGULARITIES AS TO APPROPRIATIONS.				
	NO ESTIMATE.		EXCESS OVER ESTIMATE.			NO APPROPRIATION.		EXCESS OVER APPROPRIATION.		
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works	75	1,40,473	56	6,74,775	57,436	5	15,882	17	4,73,434	50,448
Buildings and Roads—Military Works	3	1,966	5	1,99,040	5,892	...	...	2	33,237	6,536
Civil Works {Provincial	27	60,911	18	8,89,198	56,629	...	...	7	1,19,245	12,774
Civil Works {Local	...	...	...	...	...	...	...	...	...	...
TOTAL	105	2,03,350	79	17,63,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

FLOATING CHEQUES.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

FINANCIAL RESULTS.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.
Appendices A and B.

RESOLUTION.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

ORDER.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. Ellambrandt
Offg. Depy. Secy. to the Govt. of India.

No. 472 W-/18-2-91.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

To
The Secretary to the Govt. of Madras
P. W. Department.

(to depart calcutta sent by packet-boat)

605-C
Recd: 15-II-92

No. 590 W dated 23rd Febry 1892

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Resolution of the Govt. of India, P.W. Department, No. 42-A.-G. dated 5th February 1892

Communicated to the Chief Engineer for Irrigation and the Examiner of P. W. Accounts.

2. The Examiner of P. W. Accts. will submit the report called for by the Govt. of India in connection with para 5 of the Accountant General's note.

18/2/92 Jones 18-2-92

To
The Chief Engr. for Irrigation
" Examiner of P. W. Accounts

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. MACDONALD, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Rerenue.					
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
Civil Officers	Provincial	7,979	15,000	22,000	31,012
	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
GRAND TOTAL	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
Civil Officers	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
GRAND TOTAL	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—*Civil Works.*

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

Suspense.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
Affecting charge to grant—				
Stock purchases and sales	...	...	...	25,389
Stock	...	...	4,26,876	...
Workshop manufacture	...	1,199	12,138	...
London stores	...	...	7,993	...
London invoices	...	...	5,856	...
Miscellaneous advances	...	...	48,023	...
Debt heads—				
Deposits	...	...	...	83,247

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

IRREGULARITIES.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	IRREGULARITIES AS TO ESTIMATES.				IRREGULARITIES AS TO APPROPRIATIONS.			
	No Estimate.		Excess over Estimate.		No Appropriation.		Excess over Appropriation.	
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works . .	75	1,40,473	56	6,74,775	57,436	5	15,882	17	4,73,434	50,448
Buildings and Roads—										
Military Works . .	3	1,966	5	1,99,040	5,892	...	...	2	33,287	6,536
Civil Works { Provincial . .	27	60,911	18	8,80,198	56,639	...	...	7	1,19,245	12,774
{ Local . .	...	...	...	...	...	...	...	...	...	...
Total .	105	2,03,350	79	17,53,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

FLOATING CHEQUES.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

FINANCIAL RESULTS.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.
Appendices A and B.

RESOLUTION.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

ORDER.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,
Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	MILITARY WORKS.				CIVIL WORKS.											
	Imperial.				Imperial.				Provincial.				Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—																
Military . . .	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	6,737
Civil Buildings . .	...	...	...	...	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	17,473
Communications . .	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military . . .	3,13,295	3,00,000	44,250	51,119	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings . .	...	...	...	...	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Communications . .	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
Total Works and Repairs .	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment . . .	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant . . .	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss . .	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers .	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay.												
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year . Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
During year . Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.						Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Account—*contd.*									
Working Expenses—contd.									
Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	8,595	...	2,92,72,710	...	2,92,72,710
Indirect	7,55,547	4,15,687	3,61,566	72,082	288	...	16,91,040	...	16,91,040
To end of year	1,25,58,017	73,12,832	77,65,946	9,88,942	8,883	...	3,09,63,750	...	3,09,63,750
Deduct old maintenance charges	...	...	76,82,880	7,11,382	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,066	2,77,560	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.									
During year	15,74,193	13,16,633	6,61,540	1,06,407	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.									
During year	4,33,518	3,62,930	66,242	65,118	15,374	85,441	20,67,139	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.									
During year	11,40,675	9,53,703	5,95,298	41289	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.									
During year	...	...	...	...	14,788	85,441	...	64,279	...
To end of year	...	...	...	...	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.									
Of net revenue	1·83	2·09	...	...	0·14	...	6·62	...	6·69
Of net loss	...	...	0·17	...	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Revenue.					
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
	Provincial	7,979	15,000	22,000	31,012
Civil Officers	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
Grand Total	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
Civil Officers	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
Grand Total	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land-revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—*Civil Works.*

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

Suspense.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
	...	...	...	25,389
Affecting charge to grant—				
Stock purchases and sales	...	...	4,26,876	...
Stock	...	1,199	12,138	...
Workshop manufacture	...	...	7,993	...
London stores	...	...	5,856	...
London invoices	...	...	48,023	...
Miscellaneous advances				83,247
Debt heads—				
Deposits	...	...	...	

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

Irregularities.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	Irregularities as to Estimates.				Irregularities as to Appropriations.			
	No Estimate.		Excess over Estimate.		No Appropriation.		Excess over Appropriation.	
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works . .	75	1,40,473	56	6,74,775	57,496	5	15,882	17	4,73,434	50,448
Buildings and Roads—								2	23,287	6,536
Military Works . .	3	...	5	1,99,940	5,892	...	...	7	1,19,245	12,774
Civil Works { Provincial . .	27	1,966	18	8,89,198	56,629	...	...	...	...	...
Civil Works { Local . .	...	60,911	...	...	...	...	...	...	...	...
Total .	105	2,03,350	79	17,63,913	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

Floating Cheques.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

Financial Results.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.

Appendices A and B.

Resolution.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	Military Works. Imperial.				Civil Works. Imperial.				Civil Works. Provincial.				Civil Works. Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—					...	...	...	...	...	...	...	...	...	...	...	...
Military . . .	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	6,737
Civil Buildings . .	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	17,473
Communications . .	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...								
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—					...	...	...	...	...	...	...	...	...	...	...	...
Military . . .	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	24,330	21,695	28,653	34,526
Civil Buildings . .	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	...	...	70	...
Communications . .	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...		
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...								
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
Total Works and Repairs .	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment . . .	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant . .	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense . . .	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss . .	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers .	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay.												
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
During year .	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.							Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Account—*contd.*												
Working Expenses—contd.												
Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
Indirect	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
To end of year	1,25,58,017	73,12,832	77,65,946	9,88,942	5,62,182	2,72,308	14,94,640	8,883	...	3,09,63,750	...	3,09,63,750
Deduct old maintenance charges	...	...	76,82,880	7,11,382	1,53,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,066	2,77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,540	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	9,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,189	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,038	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9,53,703	5,95,298	41289	...	...	...	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	...	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	27,518	42,619	9,03,339	14,788	85,441	...	64,279	...
To end of year	...	...	...	...	11,098	5,00,592	81,40,095	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·39
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Revenue.		Rs.	Rs.	Rs.	Rs.
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
Civil Officers	Provincial	7,979	15,000	22,000	31,012
	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
Grand Total	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
Civil Officers	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
Grand Total	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—Civil Works.

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

ESTABLISHMENT.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

SUSPENSE.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
Affecting charge to grant—				
Stock purchases and sales	...	...	...	25,389
Stock	...	...	4,26,876	...
Workshop manufacture	...	1,199	12,138	...
London stores	...	...	7,993	...
London invoices	...	...	5,856	...
Miscellaneous advances	...	...	48,023	...
Debt heads—				
Deposits	...	...	...	83,247

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Peryur, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

IRREGULARITIES.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	IRREGULARITIES AS TO ESTIMATES.						IRREGULARITIES AS TO APPROPRIATIONS.			
	No Estimate.		Excess over Estimate.		No Appropriation.		Excess over Appropriation.			
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works ...	75	1,40,473	56	6,74,775	57,436	5	15,882	17	4,73,434	50,448
Buildings and Roads—										
Military Works ...	3	1,968	5	1,99,040	5,892	...	...	2	33,287	6,536
Civil Works {Provincial ...	27	60,911	18	8,89,198	56,629	...	...	7	1,19,245	12,774
{Local ...	...	...	...	...	...	...	...	...	...	...
TOTAL ...	105	2,03,350	79	17,63,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

FLOATING CHEQUES.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

FINANCIAL RESULTS.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.
Appendices A and B.

RESOLUTION.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

ORDER.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,
Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

DEPARTMENTAL AND SERVICE HEADS.	MILITARY WORKS.				CIVIL WORKS.											
	IMPERIAL.				IMPERIAL.				PROVINCIAL.				INCORPORATED LOCAL.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Original Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings	...	...	...	...	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	6,737
Communications	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	17,473
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military	3,13,295	3,00,000	44,250	51,119	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings	...	...	...	...	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Communications	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
TOTAL WORKS AND REPAIRS	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.									Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Capital Outlay.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account. *Gross Revenue.*												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

Loan Fund Works.								Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Revenue Account—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses—contd.												
Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
Indirect	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
To end of year	1,25,58,017	73,12,832	77,65,946	9,88,942	5,62,182	2,72,308	14,94,640	8,883	...	3,09,63,750	...	3,09,63,750
Deduct old maintenance charges	...	...	76,82,880	7,11,382	1,53,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,066	2,77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,540	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	9,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,139	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,038	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9,53,703	5,95,298	41289	...	...	...	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	...	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	27,518	42,619	9,03,339	14,788	85,441	...	64,279	...
To end of year	...	...	...	...	11,098	5,00,592	81,40,095	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·39
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Revenue.		Rs.	Rs.	Rs.	Rs.
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
Civil Officers	Provincial	7,979	15,000	22,000	31,012
	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
Grand Total	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
Civil Officers	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
Grand Total	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

REVENUE.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

EXPENDITURE.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—*Civil Works.*

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
Outlay on Works and Repairs—	Rs.	Rs.
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

Suspense.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
Affecting charge to grant—				
Stock purchases and sales	...	...	...	25,389
Stock	...	...	4,26,876	...
Workshop manufacture	...	1,199	12,138	...
London stores	...	...	7,993	...
London invoices	...	...	5,856	...
Miscellaneous advances	...	...	48,023	...
Debt heads—				
Deposits	...	...	...	83,247

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

Irregularities.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	Irregularities as to Estimates.					Irregularities as to Appropriations.				
	No Estimate.		Excess over Estimate.			No Appropriation.		Excess over Appropriation.		
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works	75	1,40,473	56	6,74,775	57,436	5	15,882	17	4,73,434	50,448
Buildings and Roads—Military Works	3	1,966	5	1,99,040	5,892	...	...	2	33,287	6,536
Civil Works {Provincial	27	60,911	18	8,89,198	56,629	...	...	7	1,19,245	12,774
Civil Works {Local	...	...	...	...	...	...	...	...	...	...
Total	105	2,03,350	79	17,63,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

Floating Cheques.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

Financial Results.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.
Appendices A and B.

Resolution.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,
Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Civil Works.

Departmental and Service heads.	Provincial.				Incorporated Local.				Imperial.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—												
Military	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	...	...	...	...	...
Civil Buildings	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	6,737	...	...	...	...
Communications	...	...	...	...	...	...	...	17,473	3,555	5,000	6,490	6,548
Miscellaneous Public Improvements	17,900	8,680	43,724	42,748	1,885	...	...	614	...	...	...	...
	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824	3,555	5,000	6,490	6,548
Repairs—												
Military	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...	...	...	...	...
Civil Buildings	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526	19,280	13,000	16,080	14,058
Communications	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements	12,340	14,000	14,665	14,025	...	...	70	...	...	...	...	...
	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526	19,280	13,000	16,080	14,058
Total Works and Repairs	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350	22,835	18,000	22,570	20,606
Establishment	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479	5,252	4,100	4,970	4,739
Tools and Plant	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958	343	300	360	309
Suspense	—28,428	...	—8,600	21,477	...	...	...	...	...	...	...	...
Profit and Loss	89	...	...	...	...	...	...	...	...	...	...	...
Outlay by Civil Officers	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817	...	...	...	...
GRAND TOTAL	23,98,600	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604	22,430	22,400	27,900	25,654
Deduct—Expenditure in England	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India	23,98,600	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604	22,430	22,400	27,900	25,654

Military Works.

Departmental and Service heads.	Imperial.				Imperial.			
	1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—								
Military	2,96,214	2,64,400	46,300	41,016	...	...	...	...
Civil Buildings	...	...	...	...	3,555	5,000	6,490	6,548
Communications	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548
Repairs—								
Military	3,13,295	3,00,000	44,250	51,119	...	...	...	...
Civil Buildings	...	...	...	...	19,280	13,000	16,080	14,058
Communications	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058
Total Works and Repairs	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606
Establishment	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739
Tools and Plant	9,141	8,500	1,350	1,366	343	300	360	309
Suspense	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...
Outlay by Civil Officers	...	...	...	...	...	...	...	...
GRAND TOTAL	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654
Deduct—Expenditure in England	...	...	...	...	...	...	...	...
„ Loss by Exchange	...	...	...	...	...	...	...	...
Net outlay in India	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Capital Outlay.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year . Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
During year .	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.						Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Account—*contd.*												
Working Expenses—contd.												
To end of year { Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
Indirect	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
Deduct old maintenance charges	...	...	76,82,880	7,11,382	1,58,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,065	2 77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,549	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	2,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,139	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,038	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9 53,703	5,95,298	41389	...	...	...	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56.897	...	...	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	...	...	...	...	85,441	...	64,279	...
To end of year	...	...	...	...	...	42,619	9,03,339	14,788	1,62,956	...	2,08,279	...
						5,00,592	81,40,095	80,449				
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·39
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

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No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Revenue.					
XXIX.—Major Works—Direct receipts—Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
Civil Officers	Provincial	7,979	15,000	22,000	31,012
	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
Grand Total	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
Civil Officers	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
Grand Total	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—*Civil Works.*

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

Suspense.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
Affecting charge to grant—				
Stock purchases and sales	...	...	...	25,389
Stock	...	...	4,26,876	...
Workshop manufacture	...	1,199	12,138	...
London stores	...	...	7,993	...
London invoices	...	...	5,856	...
Miscellaneous advances	...	...	48,023	...
Debt heads—				
Deposits	...	...	...	83,247

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

Irregularities.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	Irregularities as to Estimates.					Irregularities as to Appropriations.				
	No Estimate.		Excess over Estimate.			No Appropriation.		Excess over Appropriation.		
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works	75	1,40,473	56	6,74,775	57,436	5	15,882	17	4,73,434	50,448
Buildings and Roads—										
Military Works	3	1,966	5	1,99,040	5,892	...	...	2	33,287	6,536
Civil Works {Provincial	27	60,911	18	8,89,198	56,629	...	...	7	1,19,245	12,774
Civil Works {Local	...	...	...	...	...	...	...	...	...	...
Total	105	2,03,350	79	17,63,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

Floating Cheques.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

Financial Results.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.
Appendices A and B.

Resolution.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Resolution of the Govt. of India P.W. Dept. No 42 A—G dt/5th Feby 1892.

Order No. 5-90 Way 23d Feby 1892

Communicated to the Chief Engineer for Irrigation and the Examiner of P.W. Accounts

2. The Examiner of P.W. Accounts will submit the report called for by the Govt. of India in connection with para 5 of the Accountant General's note.

/True Extract/

SO OVB

DW

To

The C.E. for I.

& Exr of P.W. Accts.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. MACDONALD, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Revenue.		Rs.	Rs.	Rs.	Rs.
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated				
	Local	8,917	8,000	3,000	4,036
Civil Officers	Provincial	7,979	15,000	22,000	31,012
	Incorporated				
	Local				
Total Buildings and Roads	...	9,75,432	9,25,000	9,70,000	9,68,883
GRAND TOTAL	...	11,20,483	10,78,000	10,94,000	11,04,590
	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated				
	Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated				
	Local	87,134	1,13,000	87,000	94,787
Civil Officers	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated				
	Local				
Total Buildings and Roads	...	40,03,743	38,90,000	39,98,000	41,79,817
GRAND TOTAL	...	72,84,606	79,68,600	70,25,800	70,36,252
	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—*Major Works—Direct Receipts.*

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—*Major Works—Portion of land revenue due to Irrigation.*

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—*Minor Works and Navigation.*

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—*Military Works.*

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—*Civil Works.*

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—*Construction of Protective Irrigation Works.*

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—*Major Works—Working Expenses.*

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—*Minor Works and Navigation.*

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—*Irrigation—Capital expenditure not charged against Revenue.*

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—*Military Works.*

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—Civil Works.

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

ESTABLISHMENT.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

SUSPENSE.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
Affecting charge to grant—				
Stock purchases and sales	...	...	...	25,389
Stock	...	...	4,26,876	...
Workshop manufacture	...	1,199	12,138	...
London stores	...	...	7,993	...
London invoices	...	...	5,856	...
Miscellaneous advances	...	...	48,023	...
Debt heads—				
Deposits	...	...	...	83,247

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

Irregularities.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	Irregularities as to Estimates.				Irregularities as to Appropriations.			
	No Estimate.		Excess over Estimate.		No Appropriation.		Excess over Appropriation.	
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works . .	75	1,40,473	56	6,74,775	57,496	5	15,882	17	4,73,434	50,448
Buildings and Roads—										
Military Works . .	3	1,966	5	1,90,040	5,892	...	...	2	33,287	6,536
Civil Works { Provincial .	27	60,911	18	8,80,196	56,629	...	...	7	1,19,245	12,774
{ Local .	...	...	...	...	...	...	...	...	...	...
Total .	105	2,03,350	79	17,63,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

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32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

Financial Results.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

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R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	Military Works. Imperial.				Civil Works. Imperial.				Civil Works. Provincial.				Civil Works. Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Original Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military . . .	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings . .	...	...	...	...	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	6,737
Communications . .	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	17,473
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military . . .	3,13,295	3,00,000	44,250	51,119	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings . .	...	...	...	...	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Communications . .	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
Total Works and Repairs .	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment . . .	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant . .	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss . .	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers .	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Capital Outlay.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year . Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.										Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Revenue Account—*contd.*												
Working Expenses—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
To end of year { Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
To end of year { Indirect	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
	1,25,58,017	73,12,832	77,65,946	9,88,942	5,62,182	2,72,308	14,94,640	8,883	...	3,09,63,750	...	3,09,63,750
Deduct old maintenance charges	...	...	76,82,880	7,11,382	1,53,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,066	2,77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,540	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	9,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,139	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,088	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9,53,703	5,95,298	41289	...	...	...	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	...	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	27,518	42,619	9,03,339	14,788	85,441	...	64,279	...
To end of year	...	...	..	...	11,098	5,00,592	81,40,095	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·32
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	Military Works. Imperial.				Civil Works. Imperial.				Civil Works. Provincial.				Civil Works. Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Original Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings	...	...	...	..	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	...	...	6,737
Communications	...	..	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	42,112	31,299	17,473
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885	...	...	614
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military	3,13,295	3,00,000	44,250	51,119	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings	...	...	...	...	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Communications	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Miscellaneous Public Improvements	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
Total Works and Repairs	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers	...	...	...	...	...	...	...	...	1,28,589	3,89,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Capital Outlay.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year . Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.					Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tauk.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Account—contd. Working Expenses—contd.												
Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
Indirect	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
To end of year Deduct old maintenance charges	1,25,58,017	73,12,832	77,65,946	9,88,942	5,62,182	2,72,308	14,94,640	8,883	...	3,09,63,750	...	3,09,63,750
	...	...	76,82,880	7,11,382	1,53,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,066	2,77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,540	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	9,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,139	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,038	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9,53,703	5,95,298	41289	...	...	...	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	...	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	27,518	42,619	9,03,339	14,788	85,441	...	64,279	...
To end of year	...	...	...	...	11,098	5,00,592	81,40,095	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·39
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following:—

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review:—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.	Rs.
Revenue.					
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
	Provincial	7,979	15,000	22,000	31,012
Civil Officers	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
Grand Total	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
Civil Officers	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
Grand Total	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

43.—Minor Works and Navigation.

13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

14. *Incorporated Local.*—The increase, as compared with the actuals of 1889-90, is due to the construction of a larger number of works in 1890-91 than in the previous year; while the decrease as compared with the Budget Estimate is chiefly due to certain works in the Coimbatore District, for which provision was made in the Budget Estimate, not having been commenced during the year.

49.—Irrigation—Capital expenditure not charged against Revenue.

15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

16. The Budget Estimate was prepared for an expenditure of Rs. 13,00,000, but owing to additional grants having been sanctioned during the course of the year, the Revised Estimate was placed at Rs. 16,20,000. The actuals amounted to Rs. 15,79,883, or Rs. 40,117 less than the Revised Estimate. The decrease occurs on the Periyar Project, and is attributed to (1) non-payment of compensation for lands taken up for works, (2) neglect of contractor, and (3) the cost of the drilling machinery from Ceylon not having been advised for adjustment in the accounts for 1890-91.

44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

45.—*Civil Works.*

18. *Provincial—Departmental Officers.*—The expenditure in 1890-91 exceeded that of the previous year by Rs. 2,09,989. The increase is due to a larger programme of works. The outlay under this head was over-estimated in the Budget and Revised Estimates.

19. *Civil Officers.*—The actual outlay of the year fell short of the Budget Estimate by Rs. 2,47,796. The lapse is due to the postponement of water-works projects in the Madras and Trichinopoly Municipalities.

20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

21. *Civil Officers.*—The increase in the expenditure during 1890-91 is ascribed to expenditure on special works undertaken in the latter part of the year.

22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
Major Works—Working Expenses	24,059
Minor Works and Navigation	10,928
Buildings and Roads	28,774
	63,761

Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

	1889-90.	1890-91.
	Rs.	Rs.
Outlay on Works and Repairs—		
Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
Net	64,73,244	67,89,444
Establishment Charges—		
Gross outlay	22,40,469	21,09,205
Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
Net	16,69,123	15,33,066
Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

Suspense.

27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
			...	25,389
Affecting charge to grant—	...	...	4,26,876	...
Stock purchases and sales	...	...	12,138	...
Stock	...	1,199	7,993	...
Workshop manufacture	...	...	5,856	...
London stores	...	...	48,023	...
London invoices	...	...		
Miscellaneous advances				83,247
Debt heads—	...	...	...	
Deposits				

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

30. *Miscellaneous Advances.*—The exceptional items under Miscellaneous advances are—

(1) *Irregular debits to Miscellaneous Advances of amounts chargeable to final heads, Rs. 11,390.*—This occurred chiefly in the Kistna Eastern and No. 1 Periyar Divisions. Measures have, however, been taken for their early adjustment.

(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

Irregularities.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	Irregularities as to Estimates.					Irregularities as to Appropriations.				
	No Estimate.		Excess over Estimate.			No Appropriation.		Excess over Appropriation.		
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.	Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.
Irrigation Works	75	1,40,473	56	6,74,775	57,436	5	15,882	17	4,73,434	50,448
Buildings and Roads—										
Military Works	3	1,966	5	1,99,040	5,892	...	...	2	33,287	6,536
Civil Works { Provincial	27	60,911	18	8,89,198	56,629	...	...	7	1,19,245	12,774
Civil Works { Local	...	...	...	...	...	...	...	...	...	...
Total	105	2,03,350	79	17,63,013	1,19,957	5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

Floating Cheques.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

Financial Results.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.
Appendices A and B.

Resolution.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

Order.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

No. 42 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Calcutta, the 5th February 1892.

Finance Accounts of the Buildings and Roads Branch, and Finance and Administrative Accounts of the Irrigation Branch, Madras, for 1890-91.

Read the following :—

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, No. 1071 G., dated 10th December 1891.

In the following statement the revenue and expenditure of 1890-91 are compared with the actuals of 1889-90 and the Budget and Revised Estimates of the year under review :—

	Funds.	1889-90.	1890-91.		
		Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
Revenue.		Rs.	Rs.	Rs.	Rs.
XXIX.—Major Works—Direct receipts—					
Departmental Officers	Imperial	2,45,926	2,47,000	2,32,000	2,74,212
XXIX.—Major Works—Portion of land revenue due to Irrigation	Imperial	46,43,758	46,32,000	47,35,000	47,76,060
XXX.—Minor Works and Navigation—					
Departmental Officers	Provincial	1,23,695	1,12,000	1,25,000	1,39,359
Total Irrigation	...	50,13,379	49,91,000	50,92,000	51,89,631
XXXI.—Military Works	Imperial	25,522	30,000	4,000	2,936
XXXII.—Civil Works—					
Departmental Officers {	Provincial	1,02,633	1,00,000	95,000	97,723
	Incorporated Local	8,917	8,000	3,000	4,036
Civil Officers {	Provincial	7,979	15,000	22,000	31,012
	Incorporated Local	9,75,432	9,25,000	9,70,000	9,68,883
Total Buildings and Roads	...	11,20,483	10,78,000	10,94,000	11,04,590
Grand Total	...	61,33,862	60,69,000	61,86,000	62,94,221
Expenditure.					
35.—Construction of Protective Irrigation Works—					
Departmental Officers	Imperial	3,14,215	3,50,000	4,47,000	4,54,570
42.—Major Works—Working Expenses—					
Departmental Officers	Imperial	10,87,195	10,93,000	12,13,000	12,52,368
43.—Minor Works and Navigation—					
Departmental Officers {	Provincial	32,42,699	36,50,000	36,60,000	35,46,344
	Incorporated Local	3,699	41,000	16,000	12,719
49.—Irrigation—Capital expenditure not charged against Revenue—					
Departmental Officers	Imperial	13,93,934	13,00,000	16,20,000	15,79,883
Total Irrigation	...	60,41,742	64,34,000	69,56,000	68,45,884
44.—Military Works	Imperial	7,66,499	7,04,200	1,12,900	1,14,590
45.—Civil Works—					
Departmental Officers {	Imperial	28,430	22,400	27,900	25,654
	Provincial	22,70,211	28,50,000	26,50,000	24,80,200
	Incorporated Local	87,134	1,13,000	87,000	94,787
Civil Officers {	Provincial	1,28,589	3,89,000	1,50,000	1,41,204
	Incorporated Local	40,03,743	38,90,000	39,98,000	41,79,817
Total Buildings and Roads	...	72,84,606	79,68,600	70,25,800	70,36,252
Grand Total	...	1,33,26,348	1,44,02,600	1,39,81,800	1,38,82,136

Revenue.

XXIX—Major Works—Direct Receipts.

2. The revenue in 1890-91 exceeded that of the previous year by Rs. 28,286, owing chiefly to an increase in the water-rates on the Karnul Canal realized in the Revenue Department. The excess over the Budget and Revised Estimates is due partly to an unforeseen development of navigation in the Godavari and Kistna Deltas, and partly to an under-estimate of water-rates from the Karnul Canal.

XXIX.—Major Works—Portion of land revenue due to Irrigation.

3. The actual collections of the year show an improvement of Rs. 1,32,302 over those of the previous year and of Rs. 1,44,060 over the Budget Estimate, owing chiefly to an expansion of irrigation in the Godavari and Kistna Deltas. The increase would have been larger had it not been for large remissions of water-rates on the Srivaikuntham Anicut owing to an unfavourable season.

4. The actuals have exceeded the Revised Estimate by Rs. 41,060. The increase is due partly to a credit to this head of Rs. 27,362 as explained in the following paragraph and partly to the credit of Rs. 14,752 on account of the Irrigation share of the sale proceeds of certain tank bed lands. There are also other differences between the actuals and the Revised Estimate, of which the principal is an increase of Rs. 1,03,312 on the Kistna Delta System, owing to various improvements carried out to the Anicut channels. This increase was to some extent counterbalanced by a decrease on the Srivaikuntham Anicut owing to large remissions of water-rates and by smaller collections on the Godavari Delta.

5. In the Administrative accounts of 1890-91 the share of enhanced land revenue has for the first time been credited to the Karnul Canal. The amount so credited is Rs. 27,362, and no provision for this credit was made in the estimates. This sum represents the value of water supplied by the canal to Government tanks in the Karnul District from 1884-85 to 1889-90. It is not known how the amount credited to the canal on this account in 1890-91 has been shown in the accounts; the Examiner of Public Works Accounts has been asked for an explanation on this point. The classification of these credits under the head *Share of enhanced land revenue* does not appear to be correct.

XXX.—Minor Works and Navigation.

6. The increase in the actuals during 1890-91 is chiefly due to the development of navigation, specially on the Buckingham Canal.

XXXI.—Military Works.

7. The decrease in the receipts of 1890-91, as compared with those of 1889-90 and the Budget Estimate, is due to the transfer to the Military Works Branch in 1890-91 of many of the buildings which were previously in charge of the Public Works Department, Madras.

XXXII.—Civil Works.

8. *Provincial—Civil Officers.*—The increase in the actuals of 1890-91 is chiefly due to the recovery of arrears of contributions from the Maharaja of Jeypore, to the receipt of a special contribution for the Jubilee ghat and other roads from the same source and to the recovery of a portion of the arrears due by the Cuddalore Municipality for the construction of certain roads and bridges. A part of the increase due to this cause was foreseen and provided for in the Revised Estimate.

9. *Incorporated Local.*—The decrease in the revenue realized in 1890-91 by departmental officers, as compared with that of 1889-90, on which the Budget Estimate of the year was based, is due to the sales of produce not having been so large as in the previous year. The revenue realized by Civil Officers has exceeded the Budget Estimate by Rs. 43,883 owing to the establishment of additional ferries and toll-gates.

Expenditure.

35.—Construction of Protective Irrigation Works.

10. The increase in the outlay in 1890-91 over that of the previous year and the Budget Estimate is due to the vigorous prosecution of works on the Rushikulya Project. The excess expenditure of Rs. 7,570 over the Revised Estimate is explained to be chiefly due to the necessity for pushing on with the closure of the Russellkondah reservoir dam, and to the adjustment of the cost of certain stores, used for the Rushikulya Canal, 1st mile.

42.—Major Works—Working Expenses.

11. The increased expenditure in 1890-91, as compared with that of the previous year and the Budget Estimate, is due chiefly to the additional outlay incurred in carrying out improvements to the Karnul Canal, and on the efficient up-keep of the works of other projects, and partly to the transfer from Capital to Revenue during 1890-91 of the value of the old lock at Vijeshweram in the Godavari Western Division.

12. Compared with the Revised Estimate, the expenditure during 1890-91 shows an increase of Rs. 39,368. It is made up of several small excesses resulting from various causes which were not foreseen when the Revised Estimate was prepared.

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13. *Provincial.*—There has been an increase of Rs. 3,03,645 in the expenditure compared with that of the previous year, which is attributed to more funds having been available for expenditure in 1890-91. The short outlay, as compared with the Budget and Revised Estimates, is due chiefly to an overestimate of the requirements for maintenance and repairs of the Buckingham Canal and of several works classed under the heads "Works for which Capital and Revenue Accounts are not kept."

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15. Of the total expenditure of Rs. 15,79,883 in 1890-91, Rs. 10,60,170 were spent on the Periyar Project against Rs. 7,42,012 in the previous year. The increase is due to the vigorous prosecution of works. The outlay on the other projects is gradually becoming smaller owing to their approaching completion.

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44.—Military Works.

17. Compared with the actuals of 1889-90 and the Budget Estimate, the short expenditure during the year is due to the greater portion of the Military Works in the Presidency having been transferred from the control of the Government of Madras to the Director General of Military Works. Compared with the Revised Estimate there has been an excess expenditure of Rs. 1,690 in 1890-91; it is the net result of some small increases and decreases.

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20. *Incorporated Local.*—The decrease in the expenditure on works in charge of departmental officers, as compared with the Budget Estimate, is due to the construction of the Mattalapalem Bridge having been postponed. The excess over the Revised Estimate occurs under Establishment, and is explained to be principally due to the charges on account of scrutiny of Local Fund Estimates having been under-estimated.

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22. *Comparison of outlay under departmental heads.*—In Appendix A the outlay of the year under *44—Military Works* and *45—Civil Works* is compared by service and departmental heads with the Budget and Revised Estimates and the actuals of the previous year.

23. *Excluded Local.*—A sum of Rs. 671 was credited to this head as revenue during 1890-91, of which Rs. 23 represents the sale proceeds of old materials, and Rs. 648 the casual rents of buildings. The expenditure of the year amounted to Rs. 18,357 against a Revised Estimate of Rs. 15,510.

24. *Contributions.*—The total outlay from this source amounted to Rs. 63,761 as follows :—

	Rs.
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Minor Works and Navigation	10,928
Buildings and Roads	28,774
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Establishment.

25. The total cost of the Public Works establishment in the Madras Presidency during 1890-91 amounted to Rs. 21,09,205, or 22·58 per cent. on the outlay on Works and Repairs, against 25·78 per cent. in the previous year, as shown in the subjoined statement :—

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Gross outlay	70,36,434	73,68,500
Deduct—Cost of land, &c., on which establishment charges are not admissible	5,63,190	5,79,056
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Deduct—Cost of survey and workshop establishment and the amounts charged to Revenue for the collection and management of revenue	5,71,346	5,76,139
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Percentage of the net charges for Establishment on the net outlay on Works and Repairs	25·78	22·58

26. The decrease in the percentage is due to the outlay on Irrigation Works and Provincial Civil Buildings in 1890-91 having been larger than in the previous year. The decrease in the total charges for establishment, as compared with those of 1889-90, is due to the transfer and reduction of establishment in consequence of the transfer of the greater portion of the Military Works from the control of the Local Government.

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27. The balances on the 31st March 1891 were as follows :—

	Irrigation Branch.		Buildings and Roads Branch.	
	Dr.	Cr.	Dr.	Cr.
	...	...	...	25,389
Affecting charge to grant—	...	...	4,26,876	...
Stock purchases and sales	...	1,199	12,138	...
Stock	...	...	7,993	...
Workshop manufacture	...	...	5,856	...
London stores	...	...	48,023	...
London invoices	...	...		
Miscellaneous advances				83,247
Debt heads—				
Deposits	...	...	...	

The above balances are reported to have been audited in the prescribed manner, and with the few exceptions noted below to have been proved current and efficient.

28. *Stock.*—Stock was taken within the year throughout the Presidency, except in the Central Delta Sub-Division of the Godavari Western Division. As regards the deficiency of 190 candies and 14 paras of lime in the Gudivadi Division, noticed in para. 28 of my note on the Finance Accounts for 1889-90, it is stated that 46 candies and 2 paras have since been found in the Kistna Western Division. The value of the remaining quantity is recoverable from a piece-worker. Judgment has, however, not yet been delivered by the Court in the suit instituted against him. The loss of Rs. 5,059 in the sawpit account of the Bezwada workshops, noticed in the same paragraph of my note on the previous year's Finance accounts, is said to have been enquired into and found to be due to the defective system of keeping the accounts. Orders have, however, been issued by the Government of Madras requiring the accounts to be kept more systematically in future. Out of the loss of Rs. 5,059, a sum of Rs. 3,221 has been charged off to stock by increasing rates of timber, painters' stores, &c., and the balance, Rs. 1,838, has been debited to Tools and Plant under 42—*Major Works, Working Expenses.*

29. *Materials at site.*—No statements of materials at site of works in the Vizagapatam and Bellary Divisions were received. On 68 works materials to the value of Rs. 22,190 have not been verified, while on 31 works, materials to the value of Rs. 3,617 were found short on verification, and the matter is under investigation.

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(2) *Amounts irregularly spent pending recovery from persons in fault, Rs. 1,078.*—This represents the balance still to be recovered from the Executive Engineer by monthly instalments of Rs. 100 on account of cash missing in the cash chest of the Executive

Engineer in charge of the Cuddalore Bridge, noticed in para. 34 of my note on the Finance Accounts for 1889-90.

(3) *Value of grain and food articles in the Government bazar at Periyar, Rs. 11,524.*—This has been fully explained in para. 30 of my note on the Finance Accounts of the previous year. The Government of Madras has since authorized the continuance of the bazar.

IRREGULARITIES.

31. The following statement shows the irregular expenditure remaining unremedied at the close of the year 1890-91 :—

	IRREGULARITIES AS TO ESTIMATES.						IRREGULARITIES AS TO APPROPRIATIONS.			
	No Estimate.		Excess over Estimate.				No Appropriation.		Excess over Appropriation.	
	Number of works.	Amount expended.	Number of works.	Amount of Estimate.	Excess expended.		Number of works.	Amount expended.	Number of works.	Amount of appropriation.	Excess over appropriation.
		Rs.		Rs.	Rs.			Rs.		Rs.	Rs.
Irrigation Works . .	75	1,40,473	56	6,74,775	57,436		5	15,882	17	4,73,434	50,448
Buildings and Roads—											
Military Works . .	3	1,966	5	1,90,040	5,892		...	...	2	32,287	6,536
Civil Works { Provincial .	27	60,911	18	8,89,198	56,639		...	...	7	1,19,245	12,774
{ Local .	...	...	...	...	...		...	...	...	...	...
TOTAL .	105	2,03,350	79	17,53,013	1,19,967		5	15,882	26	6,25,966	69,758

It is reported that the Government of Madras has taken steps to regularize the outlay in respect of estimates, and has authorized the Examiner of Public Works Accounts to admit all outlay without, or in excess of, appropriation.

FLOATING CHEQUES.

32. The amount of uncashed cheques at end of March 1891 was Rs. 5,74,098 against Rs. 5,15,316 outstanding at end of 1889-90.

FINANCIAL RESULTS.

33. The financial results of Major Irrigation Works during, and to end of, 1890-91 are shown in Appendix B.

Documents accompanying.

Appendices A and B.

RESOLUTION.—The attention of the Government of Madras is invited to para. 5 of the Accountant General's note regarding the classification of the sums credited to the Karnul Canal on account of the value of water supplied by the canal to Government tanks in the Karnul District. A report should be submitted to the Government of India explaining fully the nature of the recovery in order that it may be decided how the amounts involved are to be treated in the accounts.

ORDER.—Ordered, that the foregoing be communicated to the Government of Madras for information and guidance.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1379 P. W. D.—9-2-92.—121.

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix A.

Statement showing by departmental and service heads, the Expenditure in the Buildings and Roads Branch, Madras, during 1890-91, in comparison with the actuals of previous year and the Budget and Revised Estimates.

Departmental and Service heads.	MILITARY WORKS.				CIVIL WORKS.											
	Imperial.				Imperial.				Provincial.				Incorporated Local.			
	1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.			1889-90.	1890-91.		
	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—																
Military . . .	2,96,214	2,64,400	46,300	41,016	...	...	...	...	...	...	...	...	...	...	...	6,737
Civil Buildings . .	...	...	...	...	3,555	5,000	6,490	6,548	9,24,866	16,33,371	13,30,908	12,79,436	...	42,112	31,299	17,473
Communications . .	...	...	...	...	...	...	...	...	4,30,596	3,27,949	3,46,250	3,18,424	52,763	...	...	614
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...	17,900	8,680	43,724	42,748	1,885			
	2,96,214	2,64,400	46,300	41,016	3,555	5,000	6,490	6,548	13,73,362	19,70,000	17,20,882	16,40,608	54,648	42,112	31,299	24,824
Repairs—																
Military . . .	3,13,295	3,00,000	44,250	51,119	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings . .	...	...	...	...	19,280	13,000	16,080	14,058	1,81,606	1,77,000	2,19,653	2,21,559	...	...	...	...
Communications . .	...	...	...	...	...	...	...	...	1,34,541	1,09,000	1,35,354	1,30,954	24,330	21,695	28,653	34,526
Miscellaneous Public Improvements . .	...	...	...	...	...	...	...	...	12,340	14,000	14,665	14,025	...	...	70	...
	3,13,295	3,00,000	44,250	51,119	19,280	13,000	16,080	14,058	3,28,487	3,00,000	3,69,672	3,66,538	24,330	21,695	28,723	34,526
TOTAL WORKS AND REPAIRS .	6,09,509	5,64,400	90,550	92,135	22,835	18,000	22,570	20,606	17,01,849	22,70,000	20,90,554	20,07,146	78,978	63,807	60,022	59,350
Establishment . . .	1,47,849	1,31,300	21,000	21,089	5,252	4,100	4,970	4,739	5,71,710	5,20,000	5,00,000	4,36,231	6,051	23,225	18,159	28,479
Tools and Plant . . .	9,141	8,500	1,350	1,366	343	300	360	309	24,991	60,000	68,046	15,346	2,105	25,968	8,819	6,958
Suspense	...	...	...	...	...	...	...	...	—28,428	...	—8,600	21,477	...	...	...	...
Profit and Loss . .	...	...	...	...	...	...	...	...	89	...	...	...	...	...	...	...
Outlay by Civil Officers .	...	...	...	...	...	...	...	...	1,28,589	3,39,000	1,50,000	1,41,204	40,03,740	38,90,000	39,98,000	41,79,817
GRAND TOTAL .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604
Deduct—Expenditure in England . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ Loss by Exchange .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Net outlay in India .	7,66,499	7,04,200	1,12,900	1,14,590	28,430	22,400	27,900	25,654	23,98,800	32,39,000	28,00,000	26,21,404	40,90,874	40,03,000	40,85,000	42,74,604

Accompaniment to Accountant General, Public Works Department, No. 1071 G. of 1891.

Appendix B.

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91.

	Loan Fund Works.										Protective Works.	Grand Total.
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Capital Outlay.												
During year . Direct .	9,759	4,70,979	...	8,587	...	18,996	—373	11,765	10,60,170	25,79,883	4,54,570	20,34,453
During year . Indirect .	3,029	42,695	...	—131	...	113	...	1,008	31,752	78,466	22,851	1,01,317
	12,788	5,13,674	...	8,456	...	19,109	—373	12,773	10,91,922	16,58,349	4,77,421	21,35,770
To end of year . Direct .	1,08,42,821	93,08,737	16,56,061	16,32,250	13,51,027	29,79,877	2,16,41,306	3,90,231	26,66,102	5,24,68,412	18,34,270	5,43,02,682
To end of year . Indirect .	18,89,212	7,01,779	1,23,392	2,43,147	1,00,514	6,60,138	...	21,097	65,576	38,04,855	2,38,921	40,43,776
	1,27,32,033	1,00,10,516	17,79,453	18,75,397	14,51,541	36,40,015	2,16,41,306	4,11,328	27,31,678	5,62,73,267	20,73,191	5,83,46,458
Revenue Account.												
Gross Revenue.												
During year . Direct .	1,22,362	50,474	8,131	469	549	1,271	90,956	...	...	2,74,212	...	2,74,212
During year . Indirect .	20,47,028	16,74,612	7,03,674	1,34,785	54,007	1,29,465	27,362	5,127	...	47,76,060	...	47,76,060
	21,69,390	17,25,086	7,11,805	1,35,254	54,556	1,30,736	1,18,318	5,127	...	50,50,272	...	50,50,272
To end of year . Direct .	18,27,037	6,54,604	1,20,240	4,878	22,041	4,466	6,90,161	157	...	33,23,584	...	33,23,584
To end of year . Indirect .	4,56,72,594	2,47,84,982	1,90,05,272	24,63,271	13,51,650	5,09,568	27,362	8,452	...	9,38,23,151	...	9,38,23,151
	4,74,99,631	2,54,39,586	1,91,25,512	24,68,149	13,73,691	5,14,034	7,17,523	8,609	...	9,71,46,735	...	9,71,46,735
Working Expenses.												
During year . Direct .	5,60,499	3,85,758	1,75,946	48,717	33,874	67,234	1,50,936	4,389	...	14,27,353	...	14,27,353
During year . Indirect .	34,698	22,695	9,253	2,127	1,255	2,799	5,061	152	...	78,040	...	78,040
During year .	5,95,197	4,08,453	1,85,199	50,844	35,129	70,033	1,55,997	4,541	...	15,05,393	...	15,05,393
Deduct old maintenance charges .	...	...	1,34,934	21,997	7,096	15,493	...	...	...	1,79,520	...	1,79,520
Net Total .	5,95,197	4,08,453	50,265	28,847	28,033	54,540	1,55,997	4,541	...	13,25,873	...	13,25,873

Statement showing the Financial results of Major Irrigation Works in Madras during, and to end of, the year 1890-91—continued.

	Loan Fund Works.										Protective Works.	Grand Total
	Godavari Delta System.	Kistna Delta System.	Cauvery Delta System.	Penner Anicut System.	Srivaikunthum Anicut System.	Sangam Anicut System.	Karnul Canal.	Barur Tank.	Periyar Project.	Total.	Rushikulya Project.	
Revenue Account—*contd.*												
Working Expenses—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
To end of year { Direct	1,18,02,470	68,97,145	74,04,380	9,16,860	5,32,475	2,61,811	14,48,974	8,595	...	2,92,72,710	...	2,92,72,710
To end of year { Indirect	7,55,547	4,15,687	3,61,566	72,082	29,707	10,497	45,666	288	...	16,91,040	...	16,91,040
	1,25,58,017	73,12,832	77,65,946	9,88,942	5,62,182	2,72,308	14,94,640	8,883	...	3,09,63,750	...	3,09,63,750
Deduct old maintenance charges	...	...	76,82,880	7,11,382	1,53,302	46,720	...	...	...	85,94,284	...	85,94,284
Net Total	1,25,58,017	73,12,832	83,066	2,77,560	4,08,880	2,25,588	14,94,640	8,883	...	2,23,69,466	...	2,23,69,466
Net Revenue.												
During year	15,74,193	13,16,633	6,61,540	1,06,407	26,523	76,196	—37,679	586	...	37,24,399	...	37,24,399
To end of year	3,49,41,614	1,81,26,754	1,90,42,446	21,90,589	9,64,811	2,88,446	—7,77,117	—274	...	7,47,77,269	...	7,47,77,269
Simple Interest.												
During year	4,33,518	3,62,930	66,242	65,118	54,041	1,18,815	8,65,660	15,374	85,441	20,67,139	64,279	21,31,418
To end of year	1,04,15,915	66,06,868	14,70,250	14,33,692	9,75,909	7,89,038	73,62,978	80,175	1,62,956	2,92,97,781	2,08,279	2,95,06,060
Net Revenue in excess of Interest.												
During year	11,40,675	9,53,703	5,95,298	41289	...	...	...	...	...	16,57,260	...	15,92,981
To end of year	2,45,25,699	1,15,19,886	1,75,72,196	7,56,897	...	...	...	...	...	4,54,79,488	...	4,52,71,209
Interest in excess of net Revenue.												
During year	...	...	...	...	27,518	42,619	9,03,339	14,788	85,441	...	64,279	...
To end of year	...	...	..	...	11,098	5,00,592	81,40,095	80,449	1,62,956	...	2,08,279	...
Percentage of net Revenue and net loss during year, on the total Capital outlay to end of year.												
Of net revenue	12·36	13·15	37·18	5·67	1·83	2·09	...	0·14	...	6·62	...	6·39
Of net loss	...	...	...	...	...	...	0·17	...	...	...	...	...

Government of India Central Printing Office.—No. 1372 P. W. D.—9-2-92.—121.

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Read item 5 of the Government Order, Public, No. 42, dated 5th February 1892.

Body Memo. No. 5520 Works, dated 3rd December 1892.

Communicated to the Collector, Engineer for Irrigation and the Examiner of P.W. Accounts.

2. The Examiner of P.W. Accounts will submit the report called for by the Government in connection with Para 5 of the Resolution and Financial Rules.

By order of His Excellency the Governor in Council,

C. Purnaiah Pantulu
Under Secretary to Govt.

To
The Chief Engineer
Irrigation.
The Examiner of P.W. Accounts.

No. 590 Way 23-2-92

No. 496/71

Supg. Engineer's office, IV Circle,
Coimbatore 22 September 1891.

From

Lt-Col: R. R. E. Drake Brockman R.E.,
Superintending Engineer,
IV Circle.

To

The Chief Engineer,
Public Works Department.

Sir,

Enclos 1

With reference to para 2 of G.O. dated 6th August 1891 No. 2107 W I have the honor to state that the 3 vacant quarters in question are now being utilized as follows:-

I Occupied by the Serjeant attached to the R. A. Staff at a monthly rent of Rs. 50.

II Occupied by the two Volunteer Serjeants each paying Rs. 20 a month or both Rs. 40.

2. The above allocation effects a saving of Rs. 90 a month hitherto paid by Government.

3. Adverting to para 3 of the G.O. under reply I beg to forward a statement showing the amount of rent (Rs. 231) proposed to be recovered under the rules from the Nilgiris

Volunteer Rifles for the use of such portion
of the Main building, excluding that portion
occupied by the Deputy Judge Advocate
General's Office, as a place of arms and
for other purposes connected with the Corps.

SUPD. ENGINEER'S OFFICE
No. ...
-9 DEC. 91
Encls. ...
FOURTH CIRC.

I have the honor to be,
Sir,
Your most obed^t Serv^t,

Rivers Wilson - Buchanan Lt^t Colonel R.E.
Superintending Engineer

E. 3-67/14
to 43
1436/91
1440
331/92
1434

From

The Secy. Govt
to Circle

EXECUTIVE ENGINEER'S OFFICE No. 1449. W. P. 9 DEC. 91 Circle 8 FOURTH CIRCLE

EXECUTIVE ENGINEER'S OFFICE No. 1469 P. W. 8 JAN 92 Circle 9 FOURTH CIRCLE

EXECUTIVE ENGINEER'S OFFICE No. 7758 14 DEC. 91 P. W. D. COIMBATORE.

Dated 22
Despd 22
Rd 24-9-91

} Septr 91

No 496
W

Enclos

Jail buildings at
Pollachi
Forwarding a rental
statement in connection
with —

0/24/9

Fr. Asst 298 W 3 22. 9. 91
" " 1367 W 3 22. 8. 91
" " 10 W 3 5. 1. 91
" " 1655 W 3 19. 6. 91
" " 2507 W 3 6. 8. 91

No 959 Dated 28 Septr 91

Referred to the
Military Department
for favor of information
whether the rate of rent
proposed for the
place of arms is
accepted.

[signature]
Col RE
Secy. to Govt P. W. D.

pmp
24. 9. 91

5.3614 Fr. Acc 298 rec'd 22.9.88

Q. M. G.'s Form No. 7.

MILITARY (1891) DEPARTMENT.

Current Number 5735

Former papers.

P.G. 16.10.88, No. 6862
" 22.1.91, No. 466R
" 20.7.91, No. 4028R.
" 24.8.91, No. 4700R.

From

THE P.W.D

No. 937/D

Dated 28th September

Received 14th October

Registered —

/ ENCLOSURE.

P.G., No. , dated

Forwarding a rental statement in Connection with the Jail Buildings at Cataccamund

13
E.369
P.W. ~~#360/91~~
~~#2740~~
~~337~~/92
1434

SUPG. ENGINEER'S OFFICE No. 1449 W. P. W. D. -9 DEC. 91 Encls. 5 FOURTH CIRCLE.

EXECUTIVE ENGINEER'S OFFICE No. 6775 14 DEC. 91 P. W. D. COIMBATORE.

ENGINEER No. 1969 8-JAN-92 Encls. FOURTH CIRCLE.

REQUESTED TO BE RETURNED WITH REPLY.

No. 5542

GOVERNMENT OF MADRAS,
Military Department.

Fort St George 8th octr 1891.

To

The Quarter Mr Genl.

REFERRED to His Excellency the Commander-in-Chief.

(By Order.)

A Kennet Herbert
Brigdr.-General,
Secretary to Govt., Mily. Dept.

N.B.—Reply *may* be endorsed on this docket.

P.W. 436/91 £. 2 12
1434/92

P.W. 331/92 £. 8 8
1434

Q. M. G.'s Form No. 7.

HEADING Buildings
Appropriation

It is requested that the heading, number, and date of this communication may be quoted in any subsequent correspondence on this subject.

QUARTER MASTER GENERAL'S OFFICE,
Ootacamund,
24th October 1891.

No. 2355 M. W.

From

BRIGADIER-GENERAL E. H. EYRE,
QUARTER MASTER GENERAL,

To

THE SECRETARY TO GOVERNMENT,
MILITARY DEPARTMENT.

SIR,

In returning, as requested, the correspondence referred to this office in Military Department No. 5542 of the 8th instant, I am desired to enclose for the information of Government a copy of the marginally noted letter from the Commandant Nilgiri Volunteer Rifles, and to state that it will be quite impossible for corps funds to pay such a large sum as Rs 231, proposed to be levied from it, for the use of a portion of the Main Jail Buildings at this station, as an Armoury and for other purposes connected with the corps.

2. With reference to para II of the Commandant's letter, it has been ascertained from the Superintending Engineer IV circle that the approximate value of the walls surrounding the jail, being Rs 12000, a

* No. 491 of 22nd September 1891.

a deduction of Rs 73 might be made on the proposed rental, or the rent might be reduced to Rs 158 per mensem; but I am to say that even this reduced amount, it will be impossible for the corps to pay.

3. The Commander-in-Chief recommends therefore for the favorable consideration of Government, that the rent of the portion of the building proposed to be utilized by the Corps, be fixed at Rs 50 per mensem and His Excellency desires to take this opportunity of expressing his opinion, that if Government hopes to make the Volunteer Force in this country more efficient than it is at present, it can only be done by treating Volunteers in a liberal manner and helping them as far as possible to bear the expenses incidental to their formation and maintenance.

4. It is noted that by the removal of the Volunteer Head Quarters to the Jail Buildings, a Saving to the State of Rs 40 per mensem, now paid as compensation for Quarters for two Sergeant Instructors will be effected and this Saving of Rs 480 per annum, added to the annual rental which His Excellency now

No. 491

Ootacamund

From

22nd September 1891

Colonel Jane Sewell.

Commandant; Nilgiri Volunteer Rifles.

To

The Quarter Master General

Madras army, Ootacamund

Sir,

Referring to Government Order dated 6th August 1891, No. 2107 W. Public Works. the last part of para 3, I understand that the rent of the main building alone of the European Prison, excluding that portion occupied by the Deputy Judge Advocate Generals office, has been calculated under the rules of the Public Works Department at Rs 231 (two hundred and thirty one) per mensem, and further that this estimate will have to be submitted to the Government of India before the buildings can be handed over to the Corps under my Command.

II. I would point out that the Public Works Department in fixing the rent, would be obliged to estimate the value of the walls which surround the jail and which are of great height, these probably cost more than the actual buildings of which the jail consists, so that it will be hardly fair to expect the corps to pay rental for them.

III. I have therefore the honor to request that His Excellency the Commander-in-Chief, will kindly point out to the Government of India, how impossible it is for the Corps to pay so large a rent for its armoury store rooms etc, and suggest that the Regiment should be allowed the use of the buildings, free if possible, otherwise at a nominal rent, until such time as they

may

may again be required by Government. This will prove of the greatest benefit to the Corps, the funds being in a far from satisfactory state, chiefly owing to the high rent it has been paying for its present quarters.

II. A reference to my letter No 664 date 18th October 1890, will show what strong reasons exist for the handing over of the place to the Volunteers, Viz, a great saving to the Corps Funds, a saving to Government of the monthly house rent allowance drawn by Sergeant Instructors, and that should the necessity for a place of refuge ever arise, the jail is the position that would in all probability be selected for that purpose, and to those I may now add that the armoury would be perfectly secure, which it is not in the building at present occupied by the Corps.

I. I shall be glad if the portion of the jail sanctioned in G.O. 3/6th August 1891 No 2107 by Public works, can be made over to the Corps at an early date, as the lease of the building at present occupied expires on the 31st December and cannot be renewed for a short period.

I have &c

(Sd) Jane Sewell Colonel

Commandant Nilgiri Volunteer Rifles.

"True Copy"

Colonel

Dy: Quarter Master General

S. + 11
P.W 4736/91
1434/92

now proposes should be charged to the Corps for the use of a portion of the Main building viz. Rs 600 making a total of Rs 1080 may be expected to go a great way towards meeting the cost of repairs to the same.

5. For the reasons mentioned in para V of the Commandant's letter, His Excellency solicits that the early orders of Government may issue on this reference.

I have the honor to be.

Sir,

Your obedient Servant.

L. H. Leyd Brigr: Genl:

Quarter Master General

JS.

Military (1891) Department.

P. W. CURRENT No. 11360

~~Current~~ No. 6092

From

THE QUARTER MASTER GENERAL,

To

THE SECRETARY TO GOVERNMENT,

MILITARY DEPARTMENT.

EXECUTIVE ENGINEER'S OFFICE No. 5775 14 DEC. 91 P. W. D. COIMBATORE.

Endorsd.

Recd: 28.10.91

SUPERINTENDING ENGINEER'S OFFICE 1449 -9 DEC. 91 FOURTH CIRC.

Military Department
Fort St. Geo: 27. Oct: 1891

No. 2355 MW

no 5988

Dated 24
Received 26a } October 1891.

SUPERINTENDING ENGINEER'S OFFICE 1962 P. W. D. 8-JAN.92 FOURTH CIRCLE.

Transferred to the Public works Department, with an expression of concurrence in the recommendations made in the Quarter master General's letter, and the reference papers returned.

2. The favour of early orders is solicited.

A. Kennyfatherd,
Secretary to Govt.

Stg 7 1/2
P.W. Fortnightly
331/92
1436

ENCLOSURE. /

States that it will be quite impossible for N V R Corps funds to pay such a large sum as Rs. 231 proposed to be received from it, for the use of a portion of the Main Jail Building &c &c as amend, as an Armoury & for other purposes connected with the Corps.

No. 2981 W a/22-7-88
" 1367 at - 22-5-89
" 103 - 5-1-91
" 1655 W - 19-6-91
" 2107 W - 6-8-91

Encl

E W J.
28.10

No. 4836 C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 2nd November 1891

OFFICE NOTE.

From The Secty. to Govt. P. W. Dept.

To The Secty. to Govt. Military Dept.

Endt. in the Military Dept. No: 5988 dated 27th October 1891.

It is suggested with reference to this. matter that if the Nilgiri Volunteer Rifles will state distinctly what portion of the Jail buildings they really require for occupation and are prepared to pay rent for, it may be possible to meet their wishes without having to go up to the Govt. of India for special sanction to relax the rule at present in the

The Government would charge rent only for the rooms actually occupied.

2. The Current number 11360 is re-enclosed for reference and favour of return.

Col. R.E.
Secty. to Govt.
P.W.D.

EXECUTIVE ENGINEER'S OFFICE
No.
14 DEC. 91
P. W. D.
COIMBATORE.

SUPG. ENGINEER'S OFFICE C.W.D.
No. 1432
21 SEP. 91
Encls:
FOURTH CIRCLE.

SUPG. ENGINEER'S OFFICE C.W.D.
No. 14494
9 DEC. 91
Encls: 9
FOURTH CIRCLE.

SUPG. ENGINEER'S OFFICE C.W.D.
No. 19 C9
8 - 1 92
Encls: 6
FOURTH CIRCLE.

Statement giving data for calculation of rents of Buildings in Coimbatore Division.

11.

Item No.	Name of Building	Official designation & Salary of occupant	Whether permanent or temporary	Date of Completion or purchase	Capital Cost: Cost of construction or purchase	Capital Cost: Cost of Establishment & Charges not charged to accounts	Capital Cost: Land plots	Capital Cost: Total	4 % on Capital Cost (8)	Actual average cost of repairs Rules 9 & 10 No. 135 of 1st & 22nd May 1889: Cost of Repairs	Actual average cost of repairs Rules 9 & 10 No. 135 of 1st & 22nd May 1889: 10% to Establishment & Co	Actual average cost of repairs Rules 9 & 10 No. 135 of 1st & 22nd May 1889: Total.	Estimate Cost of Repairs under actual average in last column	Normal rate of return on Basis of foregoing data: Annual (14+15)	Normal rate of return on Basis of foregoing data: Monthly 1/12 of 15	Rent fixed (paid) from 1st September 1888: Yearly	Rent fixed (paid) from 1st September 1888: Monthly	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20.
1	Portion of main building of the European prison buildings at Potacamund to be used by the Nilgiri Volunteer rifles as a place of arms and for other purposes connected with the Corps		P.	1863	38,030	Not required vide Note III of G.O. Code para 1041.	Not known	38,030	1,521	"	"	"	1255	2776	231	"	2776	231	

Executive Engineer.
16/9/91

Dy 19/9
16/9

MILITARY (1891) DEPARTMENT.

Current Number 6556

Office note

From

THE Public Works Dept

No. m/c 4836-C.

Former papers.

PG 16-10-1888 No 6862 R.
" 22-1-1891 No. 466 R
" 13-4-1891 No 2104 R
" 20-6-1891 No 3452 R
" 20-7-1891 No 4028 R
" 12-8-1891 No 4460 R
" 24-8-1891 No 4700 R

Dated 2nd
Received 4th } Novr '91
Registered

EXECUTIVE ENGINEER'S OFFICE No. 4775 14 DEC. 91 P. W. D. COIMBATORE.

P.W.D. ENGINEER'S OFFICE No. 9 DEC. 91 DIVISION FOURTH CIRCLE.

P.G., No. , dated

Enclosures.

S.E.-5-8
P.W. 19240(1)
351/92
1434

19 C.I. DEC 92

stating that it may be possible to meet the wishes of the Nilgiris Volr Rifle corps, if they state distinctly what portions of the Jail buildings at Coloacamund they really require & the rents that they are prepared to pay-

REQUESTED TO BE RETURNED WITH REPLY.

No. 6263.

GOVERNMENT OF MADRAS,
Military Department,
Fort Saint George 7 Nov. 1891.

To

The Quarter Master General

Referred for favor of early report.

C.E. ENGINEER'S OFFICE No. 1449. 9 DEC. 91 3

(By order.)

Brigdr.-General,
~~Offg.~~ Secretary to Govt., Mily. Dept.

N.B.—Reply may be endorsed on this docket.

EXECUTIVE ENGINEER'S OFFICE No. 3/7582 14 DEC. 91 P. W. D. COIMBATORE.

P.W. 2477 1434 — 19 Dec 91 — 9 JAN 92 — 23/52 — FOURTH CIRCLE

No. 592.

Ootacamund
23rd November 1891

To

The Quarter Master General
Madras army

Through Southern District.

With reference to office Note No. 4836 C. dated 2nd November 1891, from the Secretary to Government P.W.D. to the Secretary to Government Military Department, I now enclose a plan of the European Prison (return requested) on which I have marked in red pencil the portions of the Jail Buildings that I really require for occupation; it is only the portions enclosed in the red lines that are wanted.

The cells upper Corridor have been omitted altogether from the plan, as they are not required.

I trust that the portions of the building that will not be used by the

the Volunteers, will not be given over to any other Department, as if that is done it will be most difficult to be responsible for the arms and Govern-ment stores in possession of the Corps.

To

The documents received with your No. 2503 M.W of the 11th instant are herewith returned.

EXECUTIVE ENGINEER'S OFFICE
No. 2775 & 82
14 DEC. 91
P. W. D.
COIMBATORE.

ENGINEER'S OFFICE
No. 1449 W
-9 DEC. 91
Encls. 2
FOURTH CIRCLE.

(Sd) Fanedewell Col
Lieut. Nilgiri Vol. Rifles

1902.
4492
FOURTH CIRCLE.

"True Copy"

Attested Stings
Colonel
Dy. Qr. Mr. General

HEADING Buildings.

It is requested that the heading, number, and date of this communication may be quoted in any subsequent correspondence on this subject.

QUARTER MASTER GENERAL'S OFFICE,
Ootacamund,
30th November 1891.

No. 2623 M.W.

From

BRIGADIER-GENERAL E. H. EYRE,
QUARTER MASTER GENERAL,

To

THE SECRETARY TO GOVERNMENT,
MILITARY DEPARTMENT.

SIR,

In returning the enclo-sures of Reference Order No. 6263 of the 7th Instant, I am desired to for-ward for the information of Govern-ment the accompanying copy of a Memorandum from the Com-mandant Nilgiri Volunteer Rifles, No. 592 dated 23. Nov'91, with one tracing (to be obligingly returned when no longer required), shewing the portions of the Jail Buildings at this station which will

will be required by the Corps.

I have the honor to be,

Sir,

Your obed't. servant,

Asst. Adjutant General

For Quarter Master Genl

P.S.

P. W. CURRENT No. 1242

1434 331/92

Military (1891) Department.

Current No. 7209

From

The Quarter Master General,

To

The Secretary to Government,
Military Department.

EXECUTIVE ENGINEER'S OFFICE No. 17582 14 DEC 91 P. W. D. COIMBATORE.

SUPDG. ENGINEER'S OFFICE 1449 P. W. D. 3 DEC 91 FOURTH CIRCLE.

No. 2623 M-W.

Dated 30th November 1891.
Received 2nd December —"

Recd: 5. 12. 91

Encls: 8 (1 Plan)

19 C. J. 3 FOURTH CIR.

ENCLOSURES

Forwards a tracing shewing the portions of the Jail Buildings at Ootacamund which will be required by the Nilgiri Volr. Rifles.

No. 6927.

Military Department

Fort St. George 4th Decr 91.

Transferred to the Public Works Department, with a request that the rent for the accomodation now required by the Nilgiris Volunteer Rifles may be fixed, when the Commandant of the Corps will be asked, if he accepts the same.

(By Order)

W. H. Le B. Gl.

Secretary to Govt.

- per ky

Statement giving data for calculation of rents of buildings in the Coimbatore Division

Item Number	Name of Building	Official designation and Salary of Occupant	Whether permanent or temporary	Date of Completion of purchase	Capital cost: Cost of Construction or purchase	Capital cost: Establishment Cost 10% on amount in 7	Capital cost: Cost of Site	Capital cost: Total	4½ on Capital cost (8)	actual average cost of repairs vide G.O. No 1367 dt 22nd May 1891: Cost of repairs	actual average cost of repairs vide G.O. No 1367 dt 22nd May 1891: 10% to Establishment & Tools &c.	actual average cost of repairs vide G.O. No 1367 dt 22nd May 1891: Total	Estimated cost of Repairs when actual average is not taken	Normal rate of rent on basis of foregoing data: Annual 9+13 or 10+14	Normal rate of rent on basis of foregoing data: Monthly ½ of 15	Rent fixed in Division Order dated 1893	Rent to be charged: Yearly	Rent to be charged: Monthly	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Portion of main building of the European prison buildings at Dotacamund to be used by the Nilgiri Volunteer Rifles, as a place of arms and for other purposes connected with the corps		8	1863	13583	Not required Vide Note II & P.W.D. Code para 1041	Not Known	13583	543	"	"	"	448	991	82	"	991	82	

Sd/ J.C. Larmine
Executive Engineer

/True Copy/

Rud Drake Brockman
Superintending Engineer
Lt Col. RE
4th Circle

PW 4+3 / 22nd/Gr. 1434

Executive Engrs Office
No 34. Coimbatore 5th January 18
Camp Ootacamund.

From

J.C. Larminie Esq
Executive Engineer
Coimbatore Dt

To

The Superintending Engineer
4th Circle, Coimbatore

Enclosure Sir,

With reference to your endorsement No 1153/C.J dated 10th ultimo on Chief Engineer's Memorandum No 5502C of 8th Idem. I have the honor to forward herewith a revised Rental statement showing the monthly rent of Rs 82 which should be charged to the Nilgiri Volunteer Corps, for the portion of the Jail buildings they actually require.

2. I presume that it is the intention of Government to consider the whole of the Jail pro-

-perty

perty, as still belonging to Provincial buildings possibly with the future intention of again utilizing them for Civil Requirements.

3. If this surmise be correct I would draw attention to the occupancy of some of the best rooms, free of rent by the Judge Advocate's Office and of two sets of quarters by Military Subordinates, one set rent free and the other at the nominal rent of Rs 12.

4. The Government of India in the Military Works Department have been unable to allot funds to the full extent required to meet the various urgent calls for works carried out for them

5. So I would venture to suggest that, as is paid, in the case of the Military Offices on Mount Stuart, rents should also be charged for the Jail Buildings on their valuation + the cost of Recent additions and improvements for those portions occupied by the Judge Advocate and the Military Subordinates.

6. There seems no more reason why rents should not charged for these portions, than for those to be occupied by the Volunteers.

I have &c.

Signed/ J.C. Larminie
Executive Engineer

The Volunteers are on a different footing

No 20 W

Copy: Submitted to the Chief Engineer P.W. department with reference to his Memorandum No 5502 C of 8th December 1891 with the recommendation that the suggestion of the Executive Engineer should be adopted.

Enclosure
9 papers in all including tracing
1 Statement

The original documents which accompanied the Memo under reference are herewith returned.

Rt. Hon. Brodrick
Lt Col R.E.
Superintending Engineer
4th Circle

Rent charged to Imperial Commissariat for the Jail Buildings & the Barracks to Prisoners

5.2

P.W. CURRENT No. 331

From 1434/92

The Supt. Engr
4th Circle

Dated 9 January 1892
Recd 11.
Recd: 12-1-92

No. 20
W

Enclosure-11 (Plan.)

Jail buildings Patacamund
Submitting copy of
letter from the Ex Engr
Coimbatore Dn forward
-ing a revised Statement
of rents to be charged to
the Volunteer Corps for
the portion of the —

1 al 16/

2mm
C.

No. 219 C dt/15 January
1892

16 JAN. 92

Referred to the
Military Department
for inquiry whether
the Volunteer Corps is
prepared to pay the
rent fixed by the
Executive Engineer for
the portions of the Jail
buildings to be appropriated

Col/P.W.

Secretary to Govt
P.W.D

O.M.
M. 1.92

To
The Military Deptt. to
be returned.

Col/P.W.
16/2/92

5.2

MILITARY (1892) DEPARTMENT.

Former papers.

Current Number 328

Encl
From

THE Public Works dept

No. 219-6

Dated 15th
Received 16th } January 92
Registered

/ ENCLOSURES.

P.G., No. , dated

Forwd revised statement of rents to be charged to the Volunteer corps for the portion of the gaol buildings at Ootacamund and enquires whether the Volunteer Corps is prepared to pay the said rents

5.2

RETURNED

Former papers

No. 368

GOVERNMENT OF MADRAS,

Military Department,

18 January 1892.

To

The Quarter Master General

REFERRED to His Excellency the Commander-in-Chief.

(By Order.)

Brigdr.-General,

Secretary to Govt., Mily. Dept.

N.B.—Reply *may* be endorsed on this docket.

5.1
P.W. 14346/92

HEADING *Buildings.*
Appropriation.

QUARTER MASTER GENERAL'S OFFICE,

Ootacamund,

6th February 1892.

It is requested that the heading, number, and date of this communication may be quoted in any subsequent correspondence on this subject.

No. 231 M.W.

From

BRIGADIER-GENERAL E. H. EYRE,

QUARTER MASTER GENERAL,

To

THE SECRETARY TO GOVERNMENT,

MILITARY DEPARTMENT.

SIR,

In returning as requested, the correspondence &c, referred to this Office with Military Department No. 368 of the 18th ultimo I am desired to state for the information of Government, that the Commandant Nilgiri Volunteer Rifles reports that the Corps cannot afford to pay more than Rs. 50/- per mensem for the portion of the jail buildings asked for.

2. As one of the chief objects in asking for these buildings was to reduce expenditure, and as the corps would be in a worse condition, financially, than it is at present by paying Rs. 82/- per mensem for the required accommodation,

the

the Commander-in-Chief desires me to express the hope that Government will be pleased to fix the rental of the same at Rs. 60/- per mensem as was recommended in para 3 of my letter No. 2355 M.W. of 24th October 1891.

3. I am to add that should Government be unable to grant the indulgence asked for, the Volunteers would prefer that existing arrangements be continued.

I have the honor to be,

Sir,

Your obedt. Servant,

Colonel,

For Quarter Master General.

No. 2981 W a/22-9-88
" 1367 W - 22-5-87
" 10 W - 5-1-91
" 888 W - 28-3-91
" 157 D - 6-5-91
" 248 D - 22-5-91
" 1485 W - 1-6-91
" 523 D - 8-7-91
" 574 D - 23-7-91
" 2005 W - 24-7-91
" 596 D - 28-7-91
" 2107 W - 6-8-91
" 959 D - 28-9-91
" 4836 C - 2-11-91
" 5479 C - 7-12-91
" 5502 C - 8-12-91
" 219 C - 15-1-92