7412

Govt. of 1895 Madras.

PUBLIC WORKS.

Dated

Read. Encl.

G.O. 4/10/ 1895, No. 2439 W.

Inspection Reports.

=

Office Note from the Examiner P.W. accounts submitting an - & Accounts of the Godavari Eastern Dn. sent to L.E. Circle, with remarks.

7426

Previous Review (2387 W) was sent to W. in the Circ. 7331 on 1.10.95.

Letter from the Supdt. Govt. Press stating that the Review of the Suspense balances &c. will be published shortly.

D.F.

W. S. Aw.

S.O. 21/95.

T. 4/10

20

15.7-95 Nº 1742 W
1-7-95 " 1613 W
2-10-94 " 2451 W
31-3-94 " 888 W
17-8-88 " 2523 W
4-7-92 " 1931 W

P. W. CURRENT No. 7412

Upd Asst Rct 1-10-95
Enc 1.

Nº 2439 W 94 4th October 1895

A
Encl 102

190

Communicated to
~~the Supty Engr~~ I circle
~~for the information &~~
guidance of ~~the~~ Ex.
~~Engr~~ Godavari Eastern
division. Special
attention being drawn
~~to the~~ Examiner's Covering
remarks.

2. The Supty: Engr will
report on the points
noticed in paras 13
33, 46, & 47 of the
inspection notes.

S.E. I circle
other Supty: Engrs
C.A to Govt
Supdt of W.P. Project
Exas P.W. accts.

passed on para 22 of my No.3207 B. of I6th.September I895,in connection with the accounts of the Kistna Eastern Division will cover this.

20. Para 50. Title deeds should be obtained and forwarded to the audit office for transmission to Government.

2I. Para 5I. It is trusted that no time will be lost in giving effect to the proposals that have been made for bringing the accounts of the Division into a completely satisfactory state.

C.

8. Para I5. If the work in question is not to be carried out this year the money allotted for it will be available for use elsewhere.

9. Para I8. Code II. I. I87 & I88 should receive attention.

I0. Para 2I(a). The result of reference should be reported.

II. Para 24(b). Attention invited to para I7 of office note printed with G.O. No.I742 W.dated I5th.July I895.

I2. Para 26. All vouchers not submitted to audit should be cancelled to prevent their being used fraudulently a second time.

I3. Para 33. The Superintending Engineers opinion on this point appears desirable.

I4. Para 36. Attention is invited to Code II. I. I29 & I30.

I5. Paras 42 (a)&(b). The instructions contained in Code volume II. I.I37 and I73 should receive attention.

I6. Para 42(c). This should receive attention.

I7. Para 46 and 47. The Superintending Engineers opinion on this subject is desirable.

I8. Para 48. Form E ought to be used.

I9. Para 49. The orders that may be

E. No. 27.
500—30-7-95.

EP-WITH CURRENT No. GOVT. OF MADRAS. 1895. P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

Madras, 30 September 1895.

OFFICE NOTE No. 3373/3

160

To

W.

Inspection report of the Godavari Eastern Division by the Deputy Examiner in July 1895.

Submitted for the orders of Govt. attention being invited to the following remarks:-

2. Paras 6 (a)&(c) This does not appear necessary.

3. Para 6(b) This should be remedied.

4. Paras 8(b)(c) &(d) Strict attention should be paid to Code volume II. I. 35 and 37.

5. Para 9(a) Casual labour forms should be used to the extent contemplated in Code volume II. I. 30.

6. Para 13. This is an administrative question with reference to ~~volume~~ Code I. VII. 42.

7. Para 14. There were doubtless good reasons for the variations noticed here.

Pw 81
7412/95

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Report by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, of an inspection made on 22nd to 26th July and 1st and 2nd August 1895 of the Accounts of the Executive Engineer, Gódávari Eastern Division.

PART I.—DIVISIONAL OFFICE.

I.—PRELIMINARY.

Previous inspection.—The previous inspection was made in January 1894 by Mr. W. A. Crisp, Examiner, fourth class, third grade. Action on this report was deferred for some time and has only taken place recently. Points then noticed and still remaining unremedied, are noted by me in their appropriate place.

2. *Executive charge.*—The charge of the division has since the last inspection rested with Mr. C. J. Ussher, Executive Engineer, first grade. Mr. A. G. Romilly, Executive Engineer, third grade, temporary, was however in charge from the 3rd May to the 3rd July 1895. Mr. Ussher was unable to be present during the inspection owing to absence on inspection with the Chief Engineer for Irrigation.

3. *Accounts charge.*—The following accountants have for the same period dealt with the divisional accounts :—

Name.	Rank.	Till
M.R.Ry. K. Desikacharry Avergal	Accountant, fourth grade.	20th April 1895.
„ C. Manavala Naidu Garu	Accountant, second grade.	Present date.

4. *Scope of inspection.*—The period embraced in the inspection generally ranged from February 1894 to July 1895, the accounts for February 1895 were test-audited, and the travelling allowance claims were dealt with for December 1894 to March 1895.

II.—EXPENDITURE.

A.—Cash, Treasury.

5. *Cheques.*—(*a*) In a few counterfoils written by the Executive Engineer, the head of accounts affected by the cheque is omitted to be given. The payments were all in recoupment of the imprest of the Dumagudiem sub-division.

(*b*) The certificate of count of cheque is signed by Executive Engineer when cheque books are brought into use, and then only when the books are for his own use, the Sub-divisional officer signing when he brings a book into use.

6. *Cash book.*—(*a*) Cash extracts and vouchers submitted by sub-divisions are not acknowledged by the Divisional office.

(*b*) Vouchers frequently fail to accompany the cash extracts of Head Works and Workshops sub-divisions. As the Divisional cashier makes all payments in these cases and then and there completes the vouchers, the reason for delay is not apparent.

(*c*) Receipts are not obtained from imprest-holders on issue or modification of their imprests.

(*d*) The details of the cash balances given in the closing entries are unnecessarily repeated in the opening entries of the cash book.

7. *Payments into treasury.*—Miscellaneous receipts of the Supervisor and other subordinates at Cocanada are remitted to the Delta Sub-division officer at Dowlaishweram who pays them into the Rajahmundry treasury. These remittances are sent by lock "tappal" post), a special escort of two or more lascars escorting sums of over Rs. 10.

In the month of April 1895, one remittance exceeded Rs. 150-6-0. There appears to be no reason why the money should not have been paid into the Cocanada treasury, and the treasury receipt sent in to the Sub-divisional officer by the Supervisor.

II-B.—General.

8. *Measurements.*—(*a*) All the measurement books required for test-audit were produced.

(*b*) Pencil entries had been inked over in the following measurement books of the Delta sub-division:—

Book No. 1	pp. 69–88.
„ „ 978	all pages.

(*c*) In some measurement books, the entries are not crossed off in red ink, but merely a reference given to bill, date and particulars of payment.

(*d*) In the following cases, even this reference to the bill, &c., was not entered:—

Book No. 235	pages 25, 27, 28—33.

(*e*) Test-check had not been applied to completed measurement books on return. It was stated that, in future, compliance would be paid to G.O. No. 1613 W., dated 1st July 1895.

(*f*) Check-measurement was stated to be practised, and the books showed tokens of it.

9. *Labour accounts.*—(*a*) Casual labour forms had not yet been brought generally into use. In a few instances, manuscript forms had been ordered to be issued. The point was noticed in paragraph 6 (11) of the previous report.

(*b*) With reference to paragraph 36 of the last report, it was noted that muster rolls had been recorded by the disbursing officers only since April 1895.

10. *Want of estimates.*—In the divisional objectionable item statement for the first three months of the past official year, a large number of items appeared as wanting estimates, principally works of maintenance and repair; timely preparation of the estimates may have been possible in most cases.

11. *Unnecessary expenditure.*—A voucher for As. 8-0 had not been submitted to audit. This represented outlay on a court-fee stamp by Mr. Jones, Boat Superintendent. The stamp was utilized in stamping an indemnity bond granted to the East Coast Railway for delivering Cuddapah slabs in the absence of the regular railway receipt note. It is remarked on this that—

(*a*) indemnity bonds granted by a Government department to the Railway need not be stamped—*vide* G.O.I., Railway Circular No. [illegible] dated [illegible].

(*b*) a fiscal and not a court-fee stamp would ordinarily be the proper stamp to use.

(*c*) the voucher (S.D. No. 97, voucher No. 7 of February 1895) is in form No. 16 and signed by the mark of one Kondiah. If he is a railway official, as purports to be the case, it is not clear why he could not sign instead of making his mark. The voucher itself was quite unnecessary, nor could it under rule be exacted from the railway authorities.

(*d*) the amount 8 annas is recoverable from the person incurring the unnecessary expenditure.

12. *Suspended outlay.*—A list is appended in annexure A of works on which no expenditure had been incurred for at least four months prior to July 1895.

13. *Thatched buildings.*—There are a number of buildings with thatched roofs in the division. Some of them are of little value however. A list is given in annexure B.

14. *Variations of expenditure.*—The number and value of uncashed cheques at end of March 1895 did not exceed the normal monthly amount. The expenditure during March though did, amounting to Rs. 28,110 against an average monthly expenditure for the year of Rs. 14,866. The fluctuation appears to have been most marked in the Delta sub-division, which showed in March an outlay of Rs. 16,459 against Rs. 6,155 and Rs. 4,166 for the two previous months (*vide* annexure C). The divisional expenditure at close of the year showed an excess of about Rs. 7,500 or 3·5 per cent. over grants, chiefly in the case of the Head Works sub-division. The principal working months in this division, it may be noted, are April, May and June.

15. *Ineffective appropriation.*—An appropriation had been made this year for Rs. 5,863 on behalf of the "substitution of iron rails for wooden ones in the Central Jail at Rajahmundry." This is at present ineffective owing to want of a sanctioned estimate.

16. *Delays with bills.*—In annexure D will be found a list which shows delays between the dates of measuring up work and the preparation of the necessary bills Some of these delays are far from inconsiderable.

II-C.—Contracts.

17. *Payment agency.*—All payments (*i.e.*, including other than final) are made by the Divisional office on bills from the Head Works and Workshops sub-divisions, whose head-quarters are also at Dowlaishweram, in the case of the following contractors:—

R. Perraz, Stone contractor.
G. Nagaraz, Iron boats and ferry ballacut contractor.
A. Lachiah, Wooden boat contractor.

This was said to be due to special scrutiny of the bills being desired by the Executive Engineer, and consequently appears free from objection if the scrutiny is not merely for the purpose of obtaining information regarding progress or statistics.

18. *Use of forms.*—Form No. 16 is frequently used, where quarter sheets of form No. 15 would be more correctly employed, besides obviating the signature of the payee and the waste of a counterfoil. The specific use of forms 14, 15 and 16 is determined by paragraphs 187–88 of chapter I, Volume II, Public Works Department Code.

II-D.—Accounts of Works.

19. *Work agency.*—Practically, the whole of the work in this division is done by piecework.

20. *Workshop accounts.*—With reference to paragraph 28 of the previous report, it was noted that the Government of India workshop forms, then stated to be about to be used immediately, had only been in June 1895 partially introduced and would not be fully employed till August 1895.

21. *Materials at site.*—(*a*) As regards the balance of "materials at site" of the minor work "head-sluice to Somaswaram channel" noticed in paragraph 7 (*a*) of the previous report, it is observed that the Sub-divisional officer in his No. 301, dated 19th June 1895, reports no materials at site. The register of works, however, still shows a balance of Rs. 168–8–8. The matter is said to be under reference—fourteen months after the previous report had issued in May 1894.

(*b*) The rules regarding the accounting for materials at site and the use of form 7-F for that purpose are laid down in Volume II, chapter I, paragraphs 103–106. In this division it may be premised that, with the exception of the Head Works sub-division which keeps all the stock, the remaining sub-divisions have no stock accounts, and consequently all supplies from stock or other sub-divisions must pass through the form 7-F. This is done, but while the work accounts, such as the work abstracts, show the transactions as the issues are advised, regardless of actual receipt, the form 7-F merely exhibits the acknowledgment for actual receipts at site. Where the issue to and receipt at work occur in the same month, form 7-F is checked and filed with the work abstract for the month concerned. When, however, issues are acknowledged over more than one month, or are not actually received in same month as issued,

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(*c*) All stock issues are sent from the loading wharf to the site of work by boat invoiced under "b at notes." The actual quantity received is noted on the back of the "boat note" by the subordinate in charge of the work. Steps are then taken to rectify differences. With this check applied, the existing further employment of form 7-F is unnecessary in the cases of works not accounted for by sub-heads (*vide* the spirit of paragraph 104, chapter I, Volume II).

22. *Work abstracts.*—As noted in paragraph 21 (*b*) above, work abstracts are not fully prepared in the Sub-divisional offices, but are completed as to stock entries in the Divisional office. The reason for this was stated to be the difficulty in obtaining prompt and accurate information regarding sub-divisional inter-transfers. This objection is, in my opinion, exaggerated. The work abstracts are rarely submitted to the Divisional offices before the 15th of a month. By that time it appears possible for sub-divisions to be advised, through the Divisional office whenever necessary, of the value and quantities of all stores issued to them. The value of all stock issues should be known early in the month by the Divisional office, particularly in those cases where fixed or standard rates are maintained. Further, should any difficulties occur through manufacturing operations being involved, it may be ruled that, in order to enable it to determine the value of issues to other sub-divisions should such happen, the accounts of manufactures shall have priority in preparation and submission to the Divisional office. Under the present system (*vide* paragraph 21) there is always a chance, with the incomplete check exercised, of the same issues and receipts being twice accounted for—once by the Sub-division and once by the Divisional office.

23. *Register of works.*—(*a*) It was observed that only since the 1st April 1895 had compliance been paid to paragraph 52 of the previous report, which dealt with the necessity for showing petty works in the register of works, and the collection of the charges on them pending completion.

(*b*) Workshop liabilities are still exhibited as such in the register of works, notwithstanding paragraph 50 of the previous report to the contrary. The practice is against the general account principle that no delay shall occur in charging off finally when possible.

24. *Omitted.*

II-E.—Suspense.

25. *Security deposits.*—(*a*) The security deposit of the late storekeeper Venkatanarayana, who died in January 1893, has not yet been disposed of. This was brought to notice in paragraph 75 of the previous report. As more than a reasonable time to produce a certificate has been allowed, the amount should be paid in as unclaimed estate into the District judges' court with full particulars. The amount is Rs. 300 and the only claimant known is the brother, the present storekeeper, who, it is stated, will produce a certificate of heirship *shortly*.

(*b*) The contract under which security is held from Messrs. Wilson & Co., does not yet appear in the register of contracts. This was noted in paragraph 76 of the previous report.

II-F.—Accounts of Divisional Office.

26. *Cancelment of Vouchers.*—With the exception of those for contingent expenses, vouchers not submitted to audit remain uncancelled.

II-G.—Establishment.

27. *Temporary service declarations.*—(*a*) Fresh declarations are not taken from temporary employés on renewal of sanction to their temporary service.

(*b*) The declarations do not state, as specifically as possible, the nature of the duties and work for which temporary employés are retained nor the period for which engaged.

28. *Service books.*—(*a*) As regards paragraph 79 (*f*) of the previous report and the worn out service books alluded to therein, it was observed that new service books had not yet been opened out. There is no need, I think, to transcribe all the old entries into the new books. The old books should simply be closed by an entry "Book closed being worn out entries continued from —— in service book No. — attached;" and the new books opened, "Entries continued from (*vide* old service book No. — attached)."

The condition of some of the old books, however, may render it necessary to transcribe in their case specially.

(*b*) Declarations of holding land in the form A prescribed in article 12 of the Government Servants Manual issued by the Madras Government have only been obtained this year for the first time. The entries in form A transferred to form B have, however, been attested by the Executive Engineer under article 15 of the manual. This is unnecessary.

29. *Establishment charged to "Stock."*—The pay of the charcoal watcher, noted in paragraph 6 (i) of the previous report, as charged to "Stock" is still treated so.

30. *Travelling allowance.*—On examining the journal for 30th March 1895 of S. Ananda Row, clerk, 5th class, 1st grade, pay Rs. 20, the following observations were made:—

Date.	Mileage.	Amount passed.	Amount admissible.	Remarks.
		Actual expenses.	*Mileage 22 miles.*	
9th	22	Rs. 2 for 32 miles	Rs. 1-6-0	Left Masulipatam at 12th November. Reached Dowlaishweram.
10th	10		Daily allowance for 10th As. 4.	
		Head-quarters.		
11th } April .. 12th }			Daily allowance for 13th As. 4.	Left Dowlaishweram at November.
13th	17	Rs. 1-8-0 for 26 miles ..	Daily allowance for 14th As. 4.	Reached Dowlaishweram at November.
14th	9	....		Reached Rotepalli at 9th November.
	Total ..	Rs. 3-8-0	Rs. 2-2-0.	

The claim should be revised and the excess of Rs. 1-6-0 recovered.

31. *Building advance.*—A sum of Rs. 40 was originally granted as a building advance to Draftsman Brahmaji Row Naidu when at Chettipet in the Gódávari Western division. On his transfer in November 1894 to the Superintending Engineer's office at Dowlaishweram, there still remained Rs. 15 unpaid, which is under recovery. The house, however, was sold by him on transfer to a lascar at Chettipet for Rs. 18. No information of the transaction was given by him to the Executive Engineer or other person. The lascar is of course subordinate to him and the proceeding is irregular under Volume I, Appendix Q, paragraph 5 (viii). The sanction of Government should further have been obtained.

The full amount outstanding should be recovered at once.

III.—Stock.

A.—Stores.

32. *Europe stores.*—In the few cases of purchase of Europe stores noticed in the Divisional objectionable item statement for 1894-95, it was observed that applications for sanction were made some time after their actual purpose. Sanction should precede purchase.

the form 7-F is not filed with the work abstract for the month where the materials are acknowledged, but with that in which they are actually finally received. This is partly due to the fact that, although work abstracts are partially prepared in the Sub-divisional offices, they are completed as to stock transactions in the Divisional office, which makes the forcing entries regarding issues to the sub-divisional works alluded to above. No check is further, in these cases, exercised to agree the amounts in the work abstracts and the form 7-F. The remedy seems to be that no materials shall be acknowledged or brought on to works accounts until actually received. The stock accounts can be elucidated, if necessary, by using the head "stores in transit" till the receipt of materials issued is acknowledged.

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24. *Omitted.*

II-E.—Suspense.

25. *Security deposits.*—(*a*) The security deposit of the late storekeeper Venkatanarayana, who died in January 1893, has not yet been disposed of. This was brought to notice in paragraph 75 of the previous report. As more than a reasonable time to produce a certificate has been allowed, the amount should be paid in as unclaimed estate into the District judges' court with full particulars. The amount is Rs. 300 and the only claimant known is the brother, the present storekeeper, who, it is stated, will produce a certificate of heirship *shortly*.

(*b*) The contract under which security is held from Messrs. Wilson & Co., does not yet appear in the register of contracts. This was noted in paragraph 76 of the previous report.

II-F.—Accounts of Divisional Office.

26. *Cancelment of Vouchers.*—With the exception of those for contingent expenses, vouchers not submitted to audit remain uncancelled.

II-G.—Establishment.

27. *Temporary service declarations.*—(*a*) Fresh declarations are not taken from temporary employés on renewal of sanction to their temporary service.

(*b*) The declarations do not state, as specifically as possible, the nature of the duties and work for which temporary employés are retained nor the period for which engaged.

28. *Service books.*—(*a*) As regards paragraph 79 (*f*) of the previous report and the worn out service books alluded to therein, it was observed that new service books had not yet been opened out. There is no need, I think, to transcribe all the old entries into the new books. The old books should simply be closed by an entry "Book closed being worn out entries continued from ——— in service book No. — attached;" and the new books opened, "Entries continued from (*vide* old service book No. — attached)."

The condition of some of the old books, however, may render it necessary to transcribe in their case specially.

(*b*) Declarations of holding land in the form A prescribed in article 12 of the Government Servants Manual issued by the Madras Government have only been obtained this year for the first time. The entries in form A transferred to form B have, however, been attested by the Executive Engineer under article 15 of the manual. This is unnecessary.

29. *Establishment charged to "Stock."*—The pay of the charcoal watcher, noted in paragraph 6 (i) of the previous report, as charged to "Stock" is still treated so.

30. *Travelling allowance.*—On examining the journal for 30th March 1895 of S. Ananda Row, clerk, 5th class, 1st grade, pay Rs. 20, the following observations were made:—

Date.	Mileage.	Amount passed.	Amount admissible.	Remarks.
		Actual expenses.	*Mileage 22 miles.*	
9th	22	Rs. 2 for 32 miles	Rs. 1-6-0	Left Masulipatam at 12th November.
10th	10		Daily allowance for 10th As. 4.	Reached Dowlaishweram.
11th } April ..	Head-quarters.			
12th }				
13th	17	Rs. 1-8-0 for 26 miles ..	Daily allowance for 13th As. 4.	Left Dowlaishweram at November.
14th	9	....	Daily allowance for 14th As. 4.	Reached Dowlaishweram at November. Reached Rotepalli at 9th November.
	Total ..	Rs. 3-8-0	Rs. 2-2-0.	

The claim should be revised and the excess of Rs. 1-6-0 recovered.

31. *Building advance.*—A sum of Rs. 40 was originally granted as a building advance to Draftsman Brahmaji Row Naidu when at Chettipet in the Gódávari Western division. On his transfer in November 1894 to the Superintending Engineer's office at Dowlaishweram, there still remained Rs. 15 unpaid, which is under recovery. The house, however, was sold by him on transfer to a lascar at Chettipet for Rs. 18. No information of the transaction was given by him to the Executive Engineer or other person. The lascar is of course subordinate to him and the proceeding is irregular under Volume I, Appendix Q, paragraph 5 (viii). The sanction of Government should further have been obtained.

The full amount outstanding should be recovered at once.

III.—Stock.

A.—Stores.

32. *Europe stores.*—In the few cases of purchase of Europe stores noticed in the Divisional objectionable item statement for 1894-95, it was observed that applications for sanction were made some time after their actual purpose. Sanction should precede purchase.

33. *Reserve limit.*—The sanctioned limit for reserve stock in this division is Rs. 1,00,000. The average monthly balance, however, for the past fifteen months is Rs. 55,400, the highest and lowest monthly balances having, respectively, been Rs. 60,219 and Rs. 53,344 in July 1894 and February 1895. The limit appears therefore susceptible of reduction.

34. *Stock manufacture.*—There are a number of manufacturing operations in progress, including the "boat office" account, which deals under this head with the records of the steamers, punts, &c., employed.

35. *Stone manufacture.*—(*a*) In annexure E will be found a statement showing the differences at end of the year 1894–95 between operation and outturn under "stone manufacture." These differences relate to both quantities and values. The curious fact will be noticed that the quantities shown under "outturn" are greater than those under "operation." The principal causes of these differences are—

(i) as to values, the pricing of outturn at higher than the estimated rates, the cost of operation not demanding this, and before the cost of operation has been clearly established by time;

(ii) the failure to transfer even with value assets under both operation and outturn (*i.e.*, materials at site of operations and outturn (complete or not) not issued to stock) to the next account at close of operations;

(iii) as to both quantity and value, the exclusion of quantity and value of outstanding liabilities against operations. This, it is understood, under the spirit of Volume II, chapter II, paragraph 134.

(*b*) The rates were not struck monthly in the register of manufacture. Sufficient check as to the probability of agreement between estimate and actuals was therefore impeded.

(*c*) With reference to the cause specified in (*a*) (i) above, no reason is recorded for the outturn being priced at other than the estimated rates. The reason, perhaps, may be found in the causes given in (*a*) (ii) and (iii). If so, the procedure is not correct, as it arises from results which the faulty and defective accounting do not clearly show. It must be remembered that accounts are not merely records of facts as to quantities and values but of *all* facts (except when special exception is made on the ground that the results are incommensurate with the trouble involved).

(*d*) With reference to (*a*) (ii), it must be remarked that on the close of each operation, the materials at site of the operations may first be valued and credited to operation and then transferred in debit to the next year's operations.

Such outturn as is finished should be transferred at once to stock or the work concerned. The quantity and value of incomplete outturn, however, should be estimated and credited, and then debited also in transfer to the next year's operation. After that it is possible to ascertain the actual loss or gain upon the year's transactions, and to distribute it either by—

(i) reducing rates of stock balances to not less than market rates;

(ii) crediting or debiting, as the case may be, the difference to the principal works or departmental and service heads concerned by the year's operations.

In regard to this latter I see no reason why, should it be difficult owing to their number and the smallness of the amounts involved, to specify the individual works concerned, a special estimate should not be sanctioned under the departmental or service head concerned in order to assign the amount to the *class* of work affected. This is practically what is done in railway working where the "abstract head" corresponds more or less to our departmental and service heads and fund. There is no need of any special accuracy, except in the case of Capital and Revenue, all of which, however, so far as this Province is concerned are large projects against which it is needless to individualise such items as those against component works. Sanction to such proposed estimates would of course consider the question why it was difficult to apportion the amount to individual works and whether the sanction would to an appreciable extent impair the accounts or tend to conceal the cost of their construction. In this division the majority of the manufacture operations are carried on for the benefit of the Gódávari delta system, and so long as that system is credited or debited with its share of the results of operations, the component works concerned are of little account except under the circumstances alluded to before.

(*e*) As regards (*a*) (iii), it may be observed that the rule as to the exclusion of liabilities from the accounts of works in progress given in Volume II, chapter II, paragraph 154, cannot be held to exclude them from the closing accounts of either a work or those of a manufacture account at end of each year. Liabilities and assets, though they may in the initial stage of manufacture be, to some extent, overlooked, must undoubtedly be brought into consideration and account when closing the annual account. This is necessary not only to enable an accurate rate to be struck for outturn, but for watch to be kept over the transfer of the materials at site to the next year's operations, and at a value current and efficient.

36. *Manufactures under Rs.* 2,500.—It was noted that the accounts of manufactures costing less than Rs. 2,500 including "lime manufacture" have, during the year 1894–95, not been kept by sub-heads under either operation or outturn. Prior and subsequently to that period they have. Even the total quantity and value of outturn was not given.

In these cases, though it is, I think, not necessary to detail operation under sub-heads still, I think, perhaps outturn should always be so detailed. At any rate its quantity and value must be shown and the value and quantity is not of much use unless the quality is also specified. The value in these cases should be determined by the current schedule or stock rates.

37. "*Manufacture of surki for* 1894–95.—(*a*) The "surki" operations for 1894–95 resulted as follows:—

	Rs.	A.	P.
Total cost of operations	2,285	4	9
Value of outturn	2,557	5	6
Profit ...	272	0	9
Percentage of profit on outlay	12 per cent.		

The profit of 12 per cent. was credited to XXIX, Major Works, Direct Receipts. The so-called profit was arrived at without any account having been taken of—

(i) quantity and value of liabilities;

(ii) assets at site such as firewood, &c.

(*b*) These remarks in (*a*) apply also to other small manufactures.

(*c*) the profit in all these cases was credited to XXIX, Major Works, Direct Receipts.

38. *Register of manufacture.*—In the register of manufacture the balance or debit of the several operations has not been entered in the column provided, which was struck out and used to record the total outturn.

39. *Omitted.*

40. *Land and kilns.*—In connection with stone manufacture, the land and kiln account shows that a recovery of Rs. 772–2–10 has been effected over and above the original expenditure. Notwithstanding this, the monthly fixed instalment of Rs. 38 fixed in G.O. No. 1931 W., dated 4th July 1892, is still being recovered. The recovery of the instalments should have been discontinued directly the land and kilns account was cleared unless there was a distinct probability of further outlay on this account, to meet which it was desirable to form a reserve fund. The excess recovery partly arises from royalty charged for quarrying to private persons, Local funds, &c. Such royalties recovered now and in future in excess of the land and kilns outlay should be credited to revenue, just as charges for materials sold. The excess due to instalments over-recovered should be applied to reducing rates (to market prices) or credited to works.

41. *Manufacture balances.*—(*a*) The details of manufacture balances given in the stock account current for June 1895 could not be verified owing to the outturn portion of the register of manufacture not having been posted up for want, it was stated, of details from Sub-divisional officers.

(*b*) The monthly agreement of value balances between the stock abstract book and the workshop Sub-divisional forms is still maintained, though in paragraphs 59 and 60 of the previous report, it was pointed out that a half-yearly agreement was sufficient. The quantity and amount of the workshop transactions do not seem to render a monthly agreement preferable, but as the workshops were not inspected on this occasion, I could not form an accurate opinion on this point.

42. *Workshop Accounts.*—(*a*) Work appears from the Divisional Objectionable Item statement of 1894–95 to have been undertaken in the shops for private persons without prepayment of the estimated cost of the jobs.

(*b*) Further, in the case of these private jobs, the approval of the person concerned is not obtained to an estimate (which should include percentages). As pointed out, however, in paragraph——of my report on the Madras Workshops I think the Executive Engineer should have power to dispense with estimates in the case of work costing below a certain amount.

(*c*) No certificate is submitted to audit by the Divisional accountant and the Executive Engineer that the conditions laid down in Volume II, chapter III, paragraph 95 VI and VII and the note at foot have been complied with in the workshop, and as pointed out above they are not complied with.

III-B.—Tools and Plant.

43. *Previous discrepancies.*—No steps appear to have been taken to adjust the differences and discrepancies in the half-yearly return of tools and plant for June 1893, pointed out as still existing in paragraph 68 of the previous report.

44. *Use of printing.*—The balance return of the workshop Sub-division is not yet printed. The suggestion was made in paragraph 73 of the previous report and should be proceeded on as far as possible so far at least as regards the majority of articles in ordinary use.

IV.—Revenue.

A.—Direct.

45. *Credit before realisation.*—A cheque on the Bank of Madras for Rs. 19–8–0 was received from Surgeon-Major Cama in Burma on account of boat-rent. Credit for the full amount was immediately given to "Revenue" in the cash-book on the 10th October 1894. On the cheque being remitted into treasury at Cocanada on the 15th October, the Bank of Madras, which is also the Government treasury, deducted As. 4 for commission. This commission was debited to miscellaneous advances and subsequently recovered from Surgeon-Major Cama. It may be pointed out here that credit should not be taken till realisation for cheques of outside officers, or for any cheques which are not upon a local bank or branch. Commission is almost invariably charged by local banks and branches for cheques on banks or branches elsewhere.

46. *System of tolls and license accounts.*—(*a*) Collections on account of toll and license fees made by the lock superintendent and the boat superintendent at Dowlaishweram, the divisional head-quarters, are sent to the Executive Engineer's office. These remittances are made bi-weekly and irregularly, and are in the case of the lock superintendent accompanied by a remittance book, and of the boat superintendent by the counterfoil of his imprest, which are signed in token of receipt by the divisional cashier.

(*b*) No separate receipts are therefore granted. Form 20 E. is not used since it is stated its employment is limited to the grant of receipts to outsiders, and that it involves the signature of Executive Engineer. It need not involve the signature of Executive Engineer, since a divisional cashier is attached to his office.

(*c*) The imprest accounts of toll collectors and the boat superintendent sent with the remittances give full details of the toll and license issued. This is unnecessary. It is sufficient merely to state whether the tickets are for licenses or tolls, their number and amount. These should be checked with the accompanying remittance and that is sufficient. When the original imprest account is sent in, it should be seen that it agrees with the remittance form, or with the receipts previously granted.

(*d*) Some of the toll collectors and lock superintendents do not submit their accounts in English. It is a question whether, under those circumstances, the full salary of their post should be granted.

(*e*) A note drawn up by the Divisional Accountant M.R.Ry. Manavalu Naidu Garu, who was formerly attached to the Buckingham Canal division, is given in annexure F. Comparing the methods adopted in checking the receipts from canals in the Gódávari Eastern and Buckingham Canal divisions, it will be noted that the conditions of the Buckingham Canal permit the more effective check of the two.

In the Gódávari Eastern division further it will be noted from paragraph 2 (*b*) of the note, that the boat office exercised a check which should perhaps be more properly performed by the divisional office. The system in the Gódávari is further defective, inasmuch as it never compares the tickets issued to boats with the counterfoils recorded in the division.

(*f*) The use of carbonised paper for toll and license tickets and for the other accounts kept at present in counterfoil by the toll collectors, would save much work.

(*g*) The Delta Sub-divisional officer Mr. A. G. Romilly, Executive Engineer, informed me that check-measurements are occasionally excercised by him over the measurement of boats plying for traffic compared with their license tickets. The next step is of course to see that that the boat owner's license ticket agrees with the one sent to audit with remittances. If the collection of these cannot be made as in the Buckingham Canal division, this, of course, will be difficult. It will probably be possible occasionally.

47. *Ultra-departmental returns.*—It is noted that traffic returns, involving some work, are submitted by the lock superintendents being required by the Revenue Department. It was not known whether the Revenue Department contributed towards the cost of the necessary establishment. Such contribution is, as a rule, levied by railways for similar statistics furnished.

48. *Record of receipts.*—Recipts granted to local funds for monies remitted are not granted in a departmental form, or permanent continuous record, but in a duplicate furnished by the local funds themselves. The use of Form E. should be extended, the triplicate form adopted as in railways, and the question of a carbonised paper form considered.

V.—General.

A.—Correspondence and Records.

49. *Waste products.*—Regarding the disposal of waste products, it was stated that waste paper was usually burnt; that saw-dust was thrown away, though occasionally used on engines no credit or debit being given; and that scrap iron was auctioned upon accumulation, the sale-proceeds being credited to Revenue.

50. *Title-deeds.*—The title-deeds of a building and site purchased through the Revenue Department for a Police station at Rajahmundry, the value of which was debited in March 1895, had not yet been received. The Collector enquired why they were required and the matter was still under correspondence.

B.—Staff and Personal.

51. *Accountant.*—The present accountant has but recently joined and has taken steps to act upon the previous report. The recent accountant M.R.Ry. Desikachariar being transferred, no explanation could, in the absence of the Executive Engineer, be obtained as to why the previous report had not been more fully acted upon. As regards the manufacture accounts, it may be noted that much trouble and care had been expended in an attempt to place these upon a satisfactory footing so far back as 1883 and 1888—*vide* G.O. No. 683 I., dated 23rd August 1883, and G.O. No. 2523 W., dated 17th August 1888. The present report shows in what respects they are at present unsatisfactory. An attempt should also be made to reduce the work in connection with canal receipts and for the accounts check to be made as effective as possible.

Madras,
24th August 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

MEMORANDUM showing differences in the procedures observed in Ro-Navigation receipts in the Gódávari delta and Buckingham Canal systems.

Items.	Procedure in Gódávari delta system.	Procedure in Buckingham canal system.	Remarks.
(1) License fees.	The collection of all licenses is made by the boat superintendent, who has a separate office (boat office) and the licenses are sent to the officer in charge of head works, subdivision, for signature. The extract from cash-book of the boat superintendent is sent to divisional office ordinarily twice a week to be posted in the divisional cash-book after being checked by the accountant with the foils or office copies of licenses which are also sent to divisional office.	1. All license collections are made by a special clerk who is provided with a seat in the divisional office and the entries in the cash-book of the clerk are checked then and there by the divisional accountant.	
2. Toll fees.	(*a*) These fees are collected by the following lock superintendents only :— 1. Dowlaishweram—Head lock. 2. Cocanada 3. Kovur } Tidal locks. 4. Manjair 5. Tallarevu (*b*) These toll-tickets are in triplicate, the foil is kept as office copy and the duplicate is sent to divisional office along with the cash extract containing the toll fees and the triplicate is given to the boat owner. After check the duplicates are forwarded to the boat office where they are compared with the foils received direct from the lock superintendents and pasted against corresponding original office copy.	(*a*) The fees are collected by— 1. The special clerk in Divisional office. 2. Wharf clerks. 3. Toll clerks. (*b*) The tickets used are the same as in Gódávari delta, but the check of the duplicates with the office copies of tickets is done by a clerk in the divisional office under the direction of the accountant. The triplicate tickets issued to boat owners are also returned to the clerks who issue new toll tickets.	
3. Wharfage fees.	No wharf established.	Five large and two smaller wharfs are established on this system. They collect wharfages and demurrages for overstays. They also act as checking stations for licenses and toll-tickets.	
4. Return of old licenses or toll-tickets before the issue of new ones.	This procedure cannot invariably be insisted on in Gódávari, as the boats here ply not only on the canals, but also on the river, and go also into the salt creeks which are out side the jurisdiction of canal authorities.	The return of all tickets (license or toll) is insisted on as it can be ascertained exactly whether a boat was licensed or plied on a toll-ticket in a previous year or not, and if not licensed or paid toll, the license fee for the period or years during which the boat was not licensed is collected, unless it is proved to the satisfaction of the Executive Engineer that the boat was not plying owing to certain extraordinary circumstances or to its being under repairs. Thus, every boat plying on Buckingham Canal will either have a license or toll-ticket or will have a permit from the Executive Engineer allowing its repairs, during which it shall not be liable to any license or toll fee.	
5. Traffic returns.	Traffic registers are maintained by lock superintendents showing details of all traffic of boats passing through each lock. An abstract of this register is furnished to the divisional office where its arithmetical accuracy alone is checked ; and a general statement of traffic is compiled and submitted after the close of the year to Government (a copy of the return received in the divisional office is attached).	True copies of traffic registers maintained by wharf clerks, toll clerks and the wharf superintendent are received in the divisional office. They are regularly audited by a special clerk ; see paragraph 19 of Inspection notes printed with G.O. No. 888 W., dated 31st March 1894.	

ANNEXURE E (*vide* paragraph 35).

Gódávari Eastern Division.

STATEMENT showing comparison between operation and outturn of the "Manufacture of stone" for the year 1894–95.

Item number.	Description of stone.	Operation.		Outturn.		Difference. More outturn.				Rates.		
						Quantity.		Value.				
		Quantity.	Value.	Quantity.	Value.	Quantity	Percentage of column 7 on column 3.	Amount.	Percentage of column 9 on column 4.	Estimated rate.	Rate * at which outturn was priced.	Unit.
1	2	3	4	5	6	7	8	9	10	11	12	13
		C. FT.	RS. A. P.	C. FT.	RS. A. P.	C. FT.		RS. A. P.		RS. A. P.	RS. A. P.	
1	Building stone	263,044	8,493 7 9	272,084	10,712 7 8	9,040	3·44	2,218 15 11	26·13	3 12 0	3 15 0	100 c. ft.
2	Concrete	77,465	1,993 15 8	79,409	2,501 4 0	1,944	2·51	507 4 4	25·44	2 14 0	3 2 5	..
3	Cyclopean stone	4,490	807 13 11	4,735	1,126 0 8	245	5·46	318 2 9	39·38	22 0 0	23 12 10	..
		NO.		NO.		NO.						
4	Demarcation stones	797	648 6 6	797	622 10 6	..	..	— 25 12 0	— 3·97	..	0 12 6	each.
		C. FT.		C. FT.		C. FT.						
5	Dressed faces	286	105 15 9	469	39 12 8	183	64·00	— 66 3 1	— 62·44	..	8 7 8	100 c. ft.
6	Cut stones	1,076	1,014 6 3	1,265	379 8 0	189	17·57	— 634 14 3	— 62·59	..	30 0 0	..
7	Large apron stone	1,785	272 9 7	2,006	411 8 10	221	12·38	138 15 3	51·00	17 0 0	20 8 3	..
8	Gravel	27,771	378 9 1	41,125	719 10 11	13,354	48·10	341 1 10	90·09	1 12 0	1 12 0	..
9	Mile stones	..	0 12 0	..	..	..	..	— 0 12 0	— 100	..	..	..
10	Flooring stone	2,374	1,516 2 3	4,858	1,408 3 3	2,484	104·63	— 107 15 0	— 7·12	29 0 0	28 15 9	..
11	Rubbish	18,096	206 1 3	7,501	68 12 3	— 10,595	— 58·55	— 137 5 0	— 66·75	1 12 0	0 14 8	..
12	Purushottapatnam Cyclopean stone ..	605	68 7 0	..	..	— 605	— 100	— 68 7 0	— 100	..	..	..
		R. FT.		R. FT.		R. FT.						
13	Beam stones'	219½	329 4 0	81	121 8 0	— 138½	— 63·10	— 207 12 0	— 63·10	..	1 8 0	R. FT.
		C. FT.		C. FT.		C. FT.						
14	Laterite	351,813	6,773 5 1	436,499	8,729 15 8	84,686	24·07	1,956 10 7	28·88	2 0 9	2 0 0	100 c. ft.
15	Groyne stone	..	..	..	— 9 3 11	..	..	— 9 3 11	— 100	..	..	..
				NO.		NO.						
16	Guard stones	..	..	64	60 0 0	64	100	60 0 0	100	..	0 15 0	each.
17	General charges	..	1,917 7 5	..	..	..	..	— 1,917 7 5	— 100	..	..	..
	Total ..	..	24,526 11 6	..	26,892 2 6	..	..	2,365 7 0	..	..	..	..

Percentage of general charges to operation is 8·48 per cent. on operation.

* Different rates appeared to have been used during the course of the year. The rate in column 12 is the resultant.

ANNEXURE D (see paragraph 16).

EXTRACT from the Register of Bills showing delays between dates of measurement and dates of preparation of bills exceeding one month.

Item number.	Name of contractor.	Amount of bill.	Date of measurement.	Date of bill.	Name of sub-divisional officer.	Name of sub-division.	Remarks.
1	2	3	4	5	6	7	8
		RS. A. P.					
1	Mr. N. R. MacDonald	22[illegible] 3 7	16th March 1894	19th June 1894 ..	J. M. Parker, Esq.	Delta	F.
2	Ch. Visayya	[illegible]	6th October 1893	19th July 1894 ..	J. S. Wilson, Esq.	Do.	F.
3	M. Ramaswami	765 4 10	21st May 1894	26th ,, ..	J. M. Lacey, Esq.	Workshop ..	
		599 14 10	12th and 14th June 1894	26th ,, ..	C. J. Ussher, Esq.	Do.	
		204 15 7	6th, 7th, 9th, and 10th May 1894; 25th June 1894.	12th October 1894 ..	J. M. Parker, Esq.	Delta	F.
4	M. Ramanna	130 0 0	Do. do. do. ..	Do. ..	Do.	Do.	F.
		35 0 0	24th, and 15th February 1894; 25th and 28th March 1894.	Do. ..	Do.	Do.	F.
5	Rayapati Ammanna	32 0 0	19th, 18th and 29th May 1894	Do. ..	Do.	Do.	F.
6	M. Paddigadu	10 6 0	19th May 1894	Do. ..	Do.	Do.	F.
		134 0 0	10th to 14th May 1894	Do. ..	Do.	Do.	F.
		9 0 0	12th December 1893	20th October 1894 ..	J. S. Wilson, Esq.	Do.	F.
		226 0 0	4th, 25th 26th June 1894, 10th July 1894.	Do. ..	J. M. Parker, Esq.	Do.	F.
7	K. Subbarayudu	40 0 0	14th May 1894	Do. ..	Do.	Do.	F.
		49 0 0	12th ,, ...	Do. ..	Do.	Do.	F.
		237 14 9	6th, 22nd June 1894 and 23rd; 27th May 1894.	Do. ..	Do.	Do.	F.
8	A. B. Prakasa Row	84 0 0	4th, 21st and 24th May 1894, 5th June	Do. ..	Do.	Do.	F.
9	B. Basavayya	25 0 0	1894; 6th 8th, 10th and 11th June 1894.	Do. ..	Do.	Do.	F.
10	Velagala Venkanna ..	50 0 0	28th May 1894, 7th, 8th, 10th and 11th June 1894.	Do. ..	Do.	Do.	F.
		15 0 0	12th June 1894	Do. ..	Do.	Do.	F.
		80 0 0	15th ,, ...	Do. ..	Do.	Do.	F.
11	G. Appalaswamy	75 0 0	7th, 8th and 9th June 1894; 24th, 25th May 1894.	Do. ..	Do.	Do.	F.
		48 0 0	25th March 1894	Do. ..	Do.	Do.	F.
12	M. Ramanna	50 11 5	18th July 1894	Do. ..	Do.	Do.	F.
13	G. Appalaswamy	60 0 0	5th and 12th May 1894	Do. ..	Do.	Do.	F.
14	N. Veeraswamy	8 0 0	27th August 1893	23rd October 1894 ..	J. S. Wilson, Esq.	Do.	F.
		21 0 8	28th March 1894	Do. ..	J. M. Parker, Esq.	Do.	F.
15	M. Veeraswamy	7 0 0	19th December 1893	Do. ..	J. S. Wilson, Esq.	Do.	F.
		27 0 0	11th January 1894	Do. ..	Do.	Do.	F.
16	H. Subbarayudu	6 0 0	28th October 1893	Do. ..	Do.	Do.	F.
16 (*a*)	R. Perrazu	218 0 0	12th, 13th May 1894; and 6th, 28th June 1894.	24th September 1894 ..	J. M. Parker, Esq.	Do.	F.
17	G. Gogulamma	7 0 0	3rd December 1893	23rd October 1894 ..	J. S. Wilson, Esq.	Do.	F.
18	M. Ramanna	25 0 0	27th March 1894 and 25th July 1894 ..	Do. ..	J. M. Parker, Esq.	Do.	F.
19	M. Annappa	40 0 0	10th January 1894	Do. ..	J. S. Wilson, Esq.	Do.	F.
20	Ch. Prakasa Row	10 0 0	22nd November 1893	Do. ..	Do.	Do.	F.
21	M. Annappa	103 8 3	14th, 16th May 1894; 26th June 1894; and 6th, 8th and 9th July 1894.	1st November 1894 ..	J. M. Parker, Esq.	Do.	F.
22	R. Subbayya	5 0 0	3rd December 1893	1st November 1894 ..	J. S. Wilson, Esq.	Delta	F.
23	S. Surayya	40 0 0	24th May 1894, 3rd and 14th June 1894 ..	13th do. ..	J. M. Parker, Esq.	Do.	F.
24	M. Visvanadham	54 7 9	28th March 1894	Do. ..	Do.	Do.	F.
25	K. V. Subbarayudu	30 0 0	27th June 1894	28th November 1894 ..	Do.	Do.	F.
26	M. Jadrarayya	5 0 0	2nd May 1894	Do. ..	Do.	Do.	F.
27	N. Purtayya	3 12 6	3rd December 1894	9th February 1895 ..	Do.	Do.	F.
28	M. Annappa	221 15 0	8th, 13th, and 25th May 1894 ..	20th September 1894 ..	Do.	Do.	F.
29	Mr. N. R. Macdonald	94 10 0	22nd May 1894	4th do. ..	Do.	Do.	F.
30	K. Subbarayudu	50 0 0	31st August 1894	13th February 1895 ..	Do.	Do.	F.
31	Syed Davood	67 4 0	20th April 1894	20th do. ..	Do.	Head-works ..	F.
32	S. Veeraswamy	26 6 2	19th April 1894	21st do. ..	Do.	Do. ..	F.
33	S. Sanyasi	7 13 0	16th November 1894	23rd do. ..	Do.	Do. ..	F.
34	G. Venkataswami	5 0 0	6th December 1894	20th do. ..	Mr. J. Mahoney	Rajahmundry ..	F.
			Boat rates.				
35	G. Mulaswami	3 0 0	21st May 1894 and 20th June 1894 ..	25th do. ..	J. M. Parker, Esq.	Head-works ..	F.
36	R. Peerazu	430 10 0	4th September 1894	2nd March 1895 ..	Do.	Do. ..	F.
37	A. Jogirazu	15 9 9	21st July 1894 and 20th August 1894 ..	6th do. ..	Do.	Do. ..	F.
38	A. Sathiah	97 1 0	9th June 1894 and 22nd May 1894 ..	20th September 1894 ..	Do.	Delta	F.
		40 0 0	20th, 22nd and 24th January 1895 and 4th February 1895	March 1895	Do.	Do.	F.
39	K. Subbarayudu	69 4 5	15th November 1894	Do. ..	Do.	Do.	F.
40	M. Virayya	21 0 1	13th, 23rd and 24th May 1894	20th September 1894 ..	Do.	Do.	F.
41	M. Dorayya	12 0 0	10th May 1894	Do. ..	Do.	Do.	F.
42	R. Peerazu	1,188 14 2	19th January 1895	20th March 1895 ..	A. G. Romilly, Esq. ..	Head-works ..	F.
43	B. Appalaswami	334 8 0	15th September 1894	26th do. ..	J. M. Parker, Esq. ..	Delta	F.
44	Syed Davood	3 10 0	20th November 1894	5th April 1895 ..	Do.	Head-works ..	F.
45	N. Pentayya	113 1 5	23rd March 1895	12th June 1895 ..	A. G. Romilly, Esq. ..	Workshop ..	
		129 6 11	11th April 1895	Do. ..	Do.	Do. ..	
46	R. Peerazu	551 14 10	15th April 1895	26th June 1895 ..	Do.	Head-works ..	
		78 3 11	27th April 1895	5th July 1895 ..	Do.	Workshops ..	
		47 11 7	Do.	Do. ..	Do.	Do. ..	
		30 1 4	Do.	Do. ..	Do.	Do. ..	
		59 11 5	Do.	Do. ..	Do.	Do. ..	
		52 0 2	Do.	Do. ..	Do.	Do. ..	
		30 6 5	Do.	Do. ..	Do.	Do. ..	
		21 13 2	29th April 1825	Do. ..	Do.	Do. ..	
		65 11 0	Do.	Do. ..	Do.	Do. ..	
		32 3 0	30th April 1895	Do. ..	Do.	Do. ..	
47	N. Pentayya	26 7 2	Do.	Do. ..	Do.	Do. ..	(*a*)
		102 5 10	Do.	Do. ..	Do.	Do. ..	
		86 10 10	27th April 1895	Do. ..	Do.	Do. ..	
		175 1 7	29th May 1895	Do. ..	Do.	Do. ..	
		24 10 4	29th April 1895	Do. ..	Do.	Do. ..	
		13 3 9	5th October 1894	9th February 1895 ..	C. J. Ussher, Esq.	Do. ..	
		13 3 9	Do.	Do. ..	Do.	Do. ..	
		123 3 4	Do.	Do. ..	Do.	Do. ..	
		18 0 0	Do.	Do. ..	Do.	Do. ..	
		4 15 3	30th November 1894	Do. ..	Do.	Do. ..	

NOTE.—(F) The items marked F. represent final bills for payment of withheld amounts after the works were properly completed, &c.
The items marked (*a*) represent the claims of a deceased contractor whose heirs were called upon to produce the necessary heir certificate from the District Court. Hence the delay in the preparation of bills.

ANNEXURE C (*a*) (See paragraph 14).

STATEMENT of expenditure on works and repairs from April 1894–95, Gódávari Eastern Division.

Month.	Expenditure.
	RS.
April 1894	12,921
May ,, ...	15,989
June ,, ...	16,161
July ,, ...	15,852
August 1894	21,494
September 1894	13,521
October ,, ...	13,228
November ,, ...	11,399
December ,, ...	14,447
Total ..	1,35,012
Average for the 9 months ..	15,000

	Sub-divisions.					
	Dumagudem.	Head-works.	Delta.	Rajahmundry.	Workshop.	
	RS.	RS.	RS.	RS.	RS.	RS.
January 1895	885	876	6,155	1,835	..	9,751
February ,, ...	945	2,731	4,166	2,684	..	10,526
March ,, ...	2,250	1,514	16,459	2,765	122	23,110
Total for 12 months ..						1,78,399
Average for 12 months ..						14,866

ANNEXURE C (*b*) (See paragraph 14).

STATEMENT showing lapses or excesses against grant for the year 1894–95, Gódávari Eastern Division.

Sub-divisions.	Grant.	*Excess* + lapse —.	Percentage of excess or lapse to the grant.	Expenditure during March 1895.	Percentage of excess over grant to expenditure in March 1895.
	RS.	RS.	PER CENT.	RS.	PER CENT.
Dumagudem	18,943	129	·68	2,200	..
Head-works	38,988	3,012	7·72	1,514	200
Delta	99,257	2,218	2·23	16,459	14
Rajahmundry	29,295	357	1·22	2,765	12
Workshop	23,318	1,980	8·49	122	1,600
Total ..	2,09,801	7,438	3·54	..	..

ANNEXURE B (See paragraph 13).

LIST of thatched buildings in Gódávari Eastern Division.

Item No.	Locality.	Name of building.	Value.	Expenditure, if any, during 1894–95.	Remarks.
			RS.	RS.	
1	Tollaerwa	Lock establishment quarters ..	660	..	
2	Alamin	Rest-house, kitchen and stables ..	2,923	..	Main building thatched; Bengal terrace.
3	Chintapalle ..	Do. do. ..	2,582	116	Main building to verandah.
4	Kotapalle	Rest-house, kitchen and godown ..	2,511	193	Thatched to main room.
5	Jagannathagiri ..	Rest-house	2,537	30	Do. do.
6	Bhadráchalam ..	Post office	* 570	..	
7	Dumagudem ..	Assistant Engineer's bungalow ..	3,562	50	
8	Bhadráchalam ..	Ward for six beds	462		
9	Do. ..	Ward for four beds	353	1,159	Improvements.
10	Do. ..	Bath-room	72		
11	Do. ..	Latrines	165		
12	Dowlaishweram ..	Small bungalow close to new lock ..	1,130	..	
13	Do. ..	House purchased from Colonel Drake-Brockman.	3,151	369	
14	Do. ..	Kitchen to Colonel Drake-Brockman.			
15	Do. ..	Stables to Colonel Drake-Brockman			

* This includes the value of also a tiled building.

ANNEXURE A (See paragraph 12).

STATEMENT showing works on which there has been no outlay for the four months prior to July 1895, and which have not been completed in Gódávari Eastern Division.

Item No.	Name of work.	Amount of estimate.	Expenditure up to February 1895.	Month in which last outlay was recorded.
1	2	3	4	5
		RS.	RS.	
1	Constructing a 2nd-class police station-house at Tuni ..	2,280	2,225	January 1895.
2	Repairs to Telegraph office at Cocanada	470	440	August 1894.
3	Repairs to the rest-house at Jagannadhagiri ..	220	52	October ,,
4	Raising and strengthening the bund of Pedda tank of Kesavaram	720	491	,, ,,
5	Closing breaches in Surampalem anicut channel	290	8	September ,,
6	Constructing drainage pipe sluice on Teki drain right bank ..	220	149	December ,,
7	Constructing nine earthenware pipe sluices on Patavala channel in place of 44 spouts	250	284	February 1895.

ANNEXURE C (*a*) (See paragraph 14).

STATEMENT of expenditure on works and repairs from April 1894–95, Gódávari Eastern Division.

Month.	Expenditure.
	RS.
April 1894	12,921
May ,, ...	15,989
June ,, ...	16,161
July ,, ...	15,852
August 1894	21,494
September 1894	13,521
October ,, ...	13,228
November ,, ...	11,399
December ,, ...	14,447
Total ..	1,35,012
Average for the 9 months ..	15,000

	Sub-divisions.					
	Dumagudem.	Head-works.	Delta.	Rajahmundry.	Workshop.	
	RS.	RS.	RS.	RS.	RS.	RS.
January 1895	885	876	6,155	1,835	..	9,751
February ,, ...	945	2,731	4,166	2,684	..	10,526
March ,, ...	2,250	1,514	16,459	2,765	122	23,110
Total for 12 months ..						1,78,399
Average for 12 months ..						14,866

ANNEXURE C (*b*) (See paragraph 14).

STATEMENT showing lapses or excesses against grant for the year 1894–95, Gódávari Eastern Division.

Sub-divisions.	Grant.	*Excess* + lapse —.	Percentage of excess or lapse to the grant.	Expenditure during March 1895.	Percentage of excess over grant to expenditure in March 1895.
	RS.	RS.	PER CENT.	RS.	PER CENT.
Dumagudem	18,943	129	·68	2,200	..
Head-works	38,988	3,012	7·72	1,514	200
Delta	99,257	2,218	2·23	16,459	14
Rajahmundry	29,295	357	1·22	2,765	12
Workshop	23,318	1,980	8·49	122	1,600
Total ..	2,09,801	7,438	3·54	..	..

ANNEXURE B (See paragraph 13).

LIST of thatched buildings in Gódávari Eastern Division.

Item No.	Locality.	Name of building.	Value.	Expenditure, if any, during 1894–95.	Remarks.
			RS.	RS.	
1	Tollaerwa	Lock establishment quarters ..	660	..	
2	Alamin	Rest-house, kitchen and stables ..	2,923	..	Main building thatched; Bengal terrace.
3	Chintapalle ..	Do. do. ..	2,582	116	Main building to verandah.
4	Kotapalle	Rest-house, kitchen and godown ..	2,511	193	Thatched to main room.
5	Jagannathagiri ..	Rest-house	2,537	30	Do. do.
6	Bhadráchalam ..	Post office	* 570	..	
7	Dumagudem ..	Assistant Engineer's bungalow ..	3,562	50	
8	Bhadráchalam ..	Ward for six beds	462	1,159	Improvements.
9	Do. ..	Ward for four beds	353		
10	Do. ..	Bath-room	72		
11	Do. ..	Latrines	165		
12	Dowlaishweram ..	Small bungalow close to new lock ..	1,130	..	
13	Do. ..	House purchased from Colonel Drake-Brockman.	3,151	369	
14	Do. ..	Kitchen to Colonel Drake-Brockman.			
15	Do. ..	Stables to Colonel Drake-Brockman			

* This includes the value of also a tiled building.

ANNEXURE A (See paragraph 12).

STATEMENT showing works on which there has been no outlay for the four months prior to July 1895, and which have not been completed in Gódávari Eastern Division.

Item No.	Name of work.	Amount of estimate.	Expenditure up to February 1895.	Month in which last outlay was recorded.
1	2	3	4	5
		RS.	RS.	
1	Constructing a 2nd-class police station-house at Tuni ..	2,280	2,225	January 1895.
2	Repairs to Telegraph office at Cocanada	470	440	August 1894.
3	Repairs to the rest-house at Jagannadhagiri ..	220	52	October ,,
4	Raising and strengthening the bund of Pedda tank of Kesavaram	720	491	,, ,,
5	Closing breaches in Surampalem anicut channel	290	8	September ,,
6	Constructing drainage pipe sluice on Teki drain right bank ..	220	149	December ,,
7	Constructing nine earthenware pipe sluices on Patavala channel in place of 44 spouts	250	284	February 1895.

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 4th.

Recd. *Encl.*

G.O. No. 2439 W., 4th Oct. 1895.

OCTOBER.

Inspection Report

Office-note from the Examiner, Public Works Accounts, submitting an — of the accounts of the Gódávari Eastern division, communicated to Superintending Engineer, I Circle, with remarks.

P W Q1
7412/95

P to G1
7412/95

No. 2439 W., 4th October 1895.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Report by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, of an inspection made on 22nd to 26th July and 1st and 2nd August 1895 of the accounts of the Executive Engineer, Gódávari Eastern Division.

PART I.—DIVISIONAL OFFICE.

I.—Preliminary.

Previous inspection.—The previous inspection was made in January 1894 by Mr. W. A. Crisp, Examiner, fourth class, third grade. Action on this report was deferred for some time and has only taken place recently. Points then noticed and still remaining unremedied, are noted by me in their appropriate place.

2. *Executive charge.*—The charge of the division has since the last inspection rested with Mr. C. J. Ussher, Executive Engineer, first grade. Mr. A. G. Romilly, Executive Engineer, third grade, temporary, was however in charge from the 3rd May to the 3rd July 1895. Mr. Ussher was unable to be present during the inspection owing to absence on inspection with the Chief Engineer for Irrigation.

3. *Accounts charge.*—The following accountants have for the same period dealt with the divisional accounts :—

Name.	Rank.	Till
M.R.Ry. K. Desikacharry Avergal	Accountant, fourth grade.	20th April 1895.
„ C. Manavala Naidu Garu	Accountant, second grade.	Present date.

4. *Scope of inspection.*—The period embraced in the inspection generally ranged from February 1894 to July 1895, the accounts for February 1895 were test-audited, and the travelling allowance claims were dealt with for December 1894 to March 1895.

II.—Expenditure.

A.—Cash, Treasury.

5. *Cheques.*—(*a*) In a few counterfoils written by the Executive Engineer, the head of accounts affected by the cheque is omitted to be given. The payments were all in recoupment of the imprest of the Dumagudiem sub-division.

(*b*) The certificate of count of cheque is signed by Executive Engineer when cheque books are brought into use, and then only when the books are for his own use, the Sub-divisional officer signing when he brings a book into use.

6. *Cash book.*—(*a*) Cash extracts and vouchers submitted by sub-divisions are not acknowledged by the Divisional office.

(*b*) Vouchers frequently fail to accompany the cash extracts of Head Works and Workshops sub-divisions. As the Divisional cashier makes all payments in these cases and then and there completes the vouchers, the reason for delay is not apparent.

(*c*) Receipts are not obtained from imprest-holders on issue or modification of their imprests.

(*d*) The details of the cash balances given in the closing entries are unnecessarily repeated in the opening entries of the cash book.

7. *Payments into treasury.*—Miscellaneous receipts of the Supervisor and other subordinates at Cocanada are remitted to the Delta Sub-division officer at Dowlaishweram who pays them into the Rajahmundry treasury. These remittances are sent by lock "tappal" post), a special escort of two or more lascars escorting sums of over Rs. 10.

In the month of April 1895, one remittance exceeded Rs. 150–6–0. There appears to be no reason why the money should not have been paid into the Cocanada treasury, and the treasury receipt sent in to the Sub-divisional officer by the Supervisor.

II-B.—General.

8. *Measurements.*—(*a*) All the measurement books required for test-audit were produced.

(*b*) Pencil entries had been inked over in the following measurement books of the Delta sub-division :—

Book No. 1	pp. 69–88.
„ „ 978	all pages.

(*c*) In some measurement books, the entries are not crossed off in red ink, but merely a reference given to bill, date and particulars of payment.

(*d*) In the following cases, even this reference to the bill, &c., was not entered :—

Book No. 235	pages 25, 27, 28—33.

(*e*) Test-check had not been applied to completed measurement books on return. It was stated that, in future, compliance would be paid to G.O. No. 1613 W., dated 1st July 1895.

(*f*) Check-measurement was stated to be practised, and the books showed tokens of it.

9. *Labour accounts.*—(*a*) Casual labour forms had not yet been brought generally into use. In a few instances, manuscript forms had been ordered to be issued. The point was noticed in paragraph 6 (11) of the previous report.

(*b*) With reference to paragraph 36 of the last report, it was noted that muster rolls had been recorded by the disbursing officers only since April 1895.

10. *Want of estimates.*—In the divisional objectionable item statement for the first three months of the past official year, a large number of items appeared as wanting estimates, principally works of maintenance and repair; timely preparation of the estimates may have been possible in most cases.

11. *Unnecessary expenditure.*—A voucher for As. 8–0 had not been submitted to audit. This represented outlay on a court-fee stamp by Mr. Jones, Boat Superintendent. The stamp was utilized in stamping an indemnity bond granted to the East Coast Railway for delivering Cuddapah slabs in the absence of the regular railway receipt note. It is remarked on this that—

(*a*) indemnity bonds granted by a Government department to the Railway need not be stamped—*vide* G.O.I., Railway Circular No. dated .

(*b*) a fiscal and not a court-fee stamp would ordinarily be the proper stamp to use.

(*c*) the voucher (S.D. No. 97, voucher No. 7 of February 1895) is in form No. 16 and signed by the mark of one Kondiah. If he is a railway official, as purports to be the case, it is not clear why he could not sign instead of making his mark. The voucher itself was quite unnecessary, nor could it under rule be exacted from the railway authorities.

(*d*) the amount 8 annas is recoverable from the person incurring the unnecessary expenditure.

12. *Suspended outlay.*—A list is appended in annexure A of works on which no expenditure had been incurred for at least four months prior to July 1895.

13. *Thatched buildings.*—There are a number of buildings with thatched roofs in the division. Some of them are of little value however. A list is given in annexure B.

14. *Variations of expenditure.*—The number and value of uncashed cheques at end of March 1895 did not exceed the normal monthly amount. The expenditure during March though did, amounting to Rs. 28,110 against an average monthly expenditure for the year of Rs. 14,866. The fluctuation appears to have been most marked in the Delta sub-division, which showed in March an outlay of Rs. 16,459 against Rs. 6,155 and Rs. 4,166 for the two previous months (*vide* annexure C). The divisional expenditure at close of the year showed an excess of about Rs. 7,500 or 3·5 per cent. over grants, chiefly in the case of the Head Works sub-division. The principal working months in this division, it may be noted, are April, May and June.

15. *Ineffective appropriation.*—An appropriation had been made this year for Rs. 5,863 on behalf of the "substitution of iron rails for wooden ones in the Central Jail at Rajahmundry." This is at present ineffective owing to want of a sanctioned estimate.

16. *Delays with bills.*—In annexure D will be found a list which shows delays between the dates of measuring up work and the preparation of the necessary bills. Some of these delays are far from inconsiderable.

II-C.—Contracts.

17. *Payment agency.*—All payments (*i.e.*, including other than final) are made by the Divisional office on bills from the Head Works and Workshops sub-divisions, whose head-quarters are also at Dowlaishweram, in the case of the following contractors :—

R. Perraz, Stone contractor.
G. Nagaraz, Iron boats and ferry ballacut contractor.
A. Lachiah, Wooden boat contractor.

This was said to be due to special scrutiny of the bills being desired by the Executive Engineer, and consequently appears free from objection if the scrutiny is not merely for the purpose of obtaining information regarding progress or statistics.

18. *Use of forms.*—Form No. 16 is frequently used, where quarter sheets of form No. 15 would be more correctly employed, besides obviating the signature of the payee and the waste of a counterfoil. The specific use of forms 14, 15 and 16 is determined by paragraphs 187–88 of chapter I, Volume II, Public Works Department Code.

II-D.—Accounts of Works.

19. *Work agency.*—Practically, the whole of the work in this division is done by piecework.

20. *Workshop accounts.*—With reference to paragraph 28 of the previous report, it was noted that the Government of India workshop forms, then stated to be about to be used immediately, had only been in June 1895 partially introduced and would not be fully employed till August 1895.

21. *Materials at site.*—(*a*) As regards the balance of "materials at site" of the minor work "head-sluice to Somaswaram channel" noticed in paragraph 7 (*a*) of the previous report, it is observed that the Sub-divisional officer in his No. 301, dated 19th June 1895, reports no materials at site. The register of works, however, still shows a balance of Rs. 168–8–8. The matter is said to be under reference—fourteen months after the previous report had issued in May 1894.

(*b*) The rules regarding the accounting for materials at site and the use of form 7-F for that purpose are laid down in Volume II, chapter I, paragraphs 103–106. In this division it may be premised that, with the exception of the Head Works sub-division which keeps all the stock, the remaining sub-divisions have no stock accounts, and consequently all supplies from stock or other sub-divisions must pass through the form 7-F. This is done, but while the work accounts, such as the work abstracts, show the transactions as the issues are advised, regardless of actual receipt, the form 7-F merely exhibits the acknowledgment for actual receipts at site. Where the

issue to and receipt at work occur in the same month, form 7-F is checked and filed with the work abstract for the month concerned. When, however, issues are acknowledged over more than one month, or are not actually received in same month as issued, the form 7-F is not filed with the work abstract for the month where the materials are acknowledged, but with that in which they are actually finally received. This is partly due to the fact that, although work abstracts are partially prepared in the Sub-divisional offices, they are completed as to stock transactions in the Divisional office, which makes the forcing entries regarding issues to the sub-divisional works alluded to above. No check is further, in these cases, exercised to agree the amounts in the work abstracts and the form 7-F. The remedy seems to be that no materials shall be acknowledged or brought on to works accounts until actually received. The stock accounts can be elucidated, if necessary, by using the head "stores in transit" till the receipt of materials issued is acknowledged.

(*c*) All stock issues are sent from the loading wharf to the site of work by boat invoiced under "boat notes." The actual quantity received is noted on the back of the "boat note" by the subordinate in charge of the work. Steps are then taken to rectify differences. With this check applied, the existing further employment of form 7-F is unnecessary in the cases of works not accounted for by sub-heads (*vide* the spirit of paragraph 104, chapter I, Volume II).

22. *Work abstracts.*—As noted in paragraph 21 (*b*) above, work abstracts are not fully prepared in the Sub-divisional offices, but are completed as to stock entries in the Divisional office. The reason for this was stated to be the difficulty in obtaining prompt and accurate information regarding sub-divisional inter-transfers. This objection is, in my opinion, exaggerated. The work abstracts are rarely submitted to the Divisional offices before the 15th of a month. By that time it appears possible for sub-divisions to be advised, through the Divisional office whenever necessary, of the value and quantities of all stores issued to them. The value of all stock issues should be known early in the month by the Divisional office, particularly in those cases where fixed or standard rates are maintained. Further, should any difficulties occur through manufacturing operations being involved, it may be ruled that, in order to enable it to determine the value of issues to other sub-divisions should such happen, the accounts of manufactures shall have priority in preparation and submission to the Divisional office. Under the present system (*vide* paragraph 21) there is always a chance, with the incomplete check exercised, of the same issues and receipts being twice accounted for—once by the Sub-division and once by the Divisional office.

23. *Register of works.*—(*a*) It was observed that only since the 1st April 1895 had compliance been paid to paragraph 52 of the previous report, which dealt with the necessity for showing petty works in the register of works, and the collection of the charges on them pending completion.

(*b*) Workshop liabilities are still exhibited as such in the register of works, notwithstanding paragraph 50 of the previous report to the contrary. The practice is against the general account principle that no delay shall occur in charging off finally when possible.

24. *Omitted.*

II-E.—Suspense.

25. *Security deposits.*—(*a*) The security deposit of the late storekeeper Venkatanarayana, who died in January 1893, has not yet been disposed of. This was brought to notice in paragraph 75 of the previous report. As more than a reasonable time to produce a certificate has been allowed, the amount should be paid in as unclaimed estate into the District judges' court with full particulars. The amount is Rs. 300 and the only claimant known is the brother, the present storekeeper, who, it is stated, will produce a certificate of heirship *shortly*.

(*b*) The contract under which security is held from Messrs. Wilson & Co., does not yet appear in the register of contracts. This was noted in paragraph 76 of the previous report.

II-F.—Accounts of Divisional Office.

26. *Cancelment of Vouchers.*—With the exception of those for contingent expenses, vouchers not submitted to audit remain uncancelled.

II-G.—Establishment.

27. *Temporary service declarations.*—(*a*) Fresh declarations are not taken from temporary employés on renewal of sanction to their temporary service.

(*b*) The declarations do not state, as specifically as possible, the nature of the duties and work for which temporary employés are retained nor the period for which engaged.

28. *Service books.*—(*a*) As regards paragraph 79 (*f*) of the previous report and the worn out service books alluded to therein, it was observed that new service books had not yet been opened out. There is no need, I think, to transcribe all the old entries into the new books. The old books should simply be closed by an entry "Book closed being worn out entries continued from in service book No. attached;" and the new books opened, "Entries continued from (*vide* old service book No. attached)."

The condition of some of the old books, however, may render it necessary to transcribe in their case specially.

(*b*) Declarations of holding land in the form A prescribed in article 12 of the Government Servants Manual issued by the Madras Government have only been obtained this year for the first time. The entries in form A transferred to form B have, however, been attested by the Executive Engineer under article 15 of the manual. This is unnecessary.

29. *Establishment charged to "Stock."*—The pay of the charcoal watcher, noted in paragraph 6 (i) of the previous report, as charged to "Stock" is still treated so.

30. *Travelling allowance.*—On examining the journal for 30th March 1895 of S. Ananda Row, clerk, 5th class, 1st grade, pay Rs. 20, the following observations were made:—

Date.	Mileage.	Amount passed.	Amount admissible.	Remarks.
		Actual expenses.	*Mileage 22 miles.*	
9th	22	Rs. 2 for 32 miles	Rs. 1–6–0	Left Masulipatam at 12th November.
10th	10		Daily allowance for 10th As. 4.	Reached Dowlaishweram.
		Head-quarters.		
11th } April ..			Daily allowance for 13th As. 4.	Left Dowlaishweram at November.
12th }		Rs. 1–8–0 for 26 miles ..		
13th	17		Daily allowance for 14th As. 4.	Reached Dowlaishweram at November.
14th	9	....		Reached Rotepalli at 9th November.
	Total ..	Rs. 3–8–0	Rs. 2–2–0.	

The claim should be revised and the excess of Rs. 1–6–0 recovered.

31. *Building advance.*—A sum of Rs. 40 was originally granted as a building advance to Draftsman Brahmaji Row Naidu when at Chettipet in the Gódávari Western division. On his transfer in November 1894 to the Superintending Engineer's office at Dowlaishweram, there still remained Rs. 15 unpaid, which is under recovery. The house, however, was sold by him on transfer to a lascar at Chettipet for Rs. 18. No information of the transaction was given by him to the Executive Engineer or other person. The lascar is of course subordinate to him and the proceeding is irregular under Volume I, Appendix Q, paragraph 5 (viii). The sanction of Government should further have been obtained.

The full amount outstanding should be recovered at once.

III.—Stock.

A.—Stores.

32. *Europe stores.*—In the few cases of purchase of Europe stores noticed in the Divisional objectionable item statement for 1894–95, it was observed that applications for sanction were made some time after their actual purpose. Sanction should precede purchase.

33. *Reserve limit.*—The sanctioned limit for reserve stock in this division is Rs. 1,00,000. The average monthly balance, however, for the past fifteen months is Rs. 55,400, the highest and lowest monthly balances having, respectively, been Rs. 60,219 and Rs. 53,344 in July 1894 and February 1895. The limit appears therefore susceptible of reduction.

34. *Stock manufacture.*—There are a number of manufacturing operations in progress, including the "boat office" account, which deals under this head with the records of the steamers, punts, &c., employed.

35. *Stone manufacture.*—(*a*) In annexure E will be found a statement showing the differences at end of the year 1894–95 between operation and outturn under "stone manufacture." These differences relate to both quantities and values. The curious fact will be noticed that the quantities shown under "outturn" are greater than those under "operation." The principal causes of these differences are—

(i) as to values, the pricing of outturn at higher than the estimated rates, the cost of operation not demanding this, and before the cost of operation has been clearly established by time;

(ii) the failure to transfer even with value assets under both operation and outturn (*i.e.*, materials at site of operations and outturn (complete or not) not issued to stock) to the next account at close of operations;

(iii) as to both quantity and value, the exclusion of quantity and value of outstanding liabilities against operations. This, it is understood, under the spirit of Volume II, chapter II, paragraph 134.

(*b*) The rates were not struck monthly in the register of manufacture. Sufficient check as to the probability of agreement between estimate and actuals was therefore impeded.

(*c*) With reference to the cause specified in (*a*) (i) above, no reason is recorded for the outturn being priced at other than the estimated rates. The reason, perhaps, may be found in the causes given in (*a*) (ii) and (iii). If so, the procedure is not correct, as it arises from results which the faulty and defective accounting do not clearly show. It must be remembered that accounts are not merely records of facts as to quantities and values but of *all* facts (except when special exception is made on the ground that the results are incommensurate with the trouble involved).

(*d*) With reference to (*a*) (ii), it must be remarked that on the close of each operation, the materials at site of the operations may first be valued and credited to operation and then transferred in debit to the next year's operations.

Such outturn as is finished should be transferred at once to stock or the work concerned. The quantity and value of incomplete outturn, however, should be estimated and credited, and then debited also in transfer to the next year's operation. After that it is possible to ascertain the actual loss or gain upon the year's transactions, and to distribute it either by—

(i) reducing rates of stock balances to not less than market rates;

(ii) crediting or debiting, as the case may be, the difference to the principal works or departmental and service heads concerned by the year's operations.

In regard to this latter I see no reason why, should it be difficult owing to their number and the smallness of the amounts involved, to specify the individual works concerned, a special estimate should not be sanctioned under the departmental or service head concerned in order to assign the amount to the *class* of work affected. This is practically what is done in railway working where the "abstract head" corresponds more or less to our departmental and service heads and fund. There is no need of any special accuracy, except in the case of Capital and Revenue, all of which, however, so far as this Province is concerned are large projects against which it is needless to individualise such items as those against component works. Sanction to such proposed estimates would of course consider the question why it was difficult to apportion the amount to individual works and whether the sanction would to an appriciable extent impair the accounts or tend to conceal the cost of their construction. In this division the majority of the manufacture operations are carried on for the benefit of the Gódávari delta system, and so long as that system is credited or debited with its share of the results of operations, the component works concerned are of little account except under the circumstances alluded to before.

(*e*) As regards (*a*) (iii), it may be observed that the rule as to the exclusion of liabilities from the accounts of works in progress given in Volume II, chapter II, paragraph 154, cannot be held to exclude them from the closing accounts of either a work or those of a manufacture account at end of each year. Liabilities and assets, though they may in the initial stage of manufacture be, to some extent, overlooked, must undoubtedly be brought into consideration and account when closing the annual account. This is necessary not only to enable an accurate rate to be struck for outturn, but for watch to be kept over the transfer of the materials at site to the next year's operations, and at a value current and efficient.

36. *Manufactures under Rs.* 2,500.—It was noted that the accounts of manufactures costing less than Rs. 2,500 including "lime manufacture" have, during the year 1894–95, not been kept by sub-heads under either operation or outturn. Prior and subsequently to that period they have. Even the total quantity and value of outturn was not given.

In these cases, though it is, I think, not necessary to detail operation under sub-heads still, I think, perhaps outturn should always be so detailed. At any rate its quantity and value must be shown and the value and quantity is not of much use unless the quality is also specified. The value in these cases should be determined by the current schedule or stock rates.

37. "*Manufacture of surki for* 1894–95.—(*a*) The "surki" operations for 1894–95 resulted as follows:—

	Rs.	A.	P.
Total cost of operations	2,285	4	9
Value of outturn	2,557	5	6
Profit ...	272	0	9
Percentage of profit on outlay ... ... 12 per cent.			

The profit of 12 per cent. was credited to XXIX, Major Works, Direct Receipts. The so called profit was arrived at without any account having been taken of—

(i) quantity and value of liabilities;

(ii) assets at site such as firewood, &c.

(*b*) These remarks in (*a*) apply also to other small manufactures.

(*c*) the profit in all these cases was credited to XXIX, Major Works, Direct Receipts.

38. *Register of manufacture.*—In the register of manufacture the balance or debit of the several operations has not been entered in the column provided, which was struck out and used to record the total outturn.

39. *Omitted.*

40. *Land and kilns.*—In connection with stone manufacture, the land and kiln account shows that a recovery of Rs. 772–2–10 has been effected over and above the original expenditure. Notwithstanding this, the monthly fixed instalment of Rs. 38 fixed in G.O. No. 1931 W., dated 4th July 1892, is still being recovered. The recovery of the instalments should have been discontinued directly the land and kilns account was cleared unless there was a distinct probability of further outlay on this account, to meet which it was desirable to form a reserve fund. The excess recovery partly arises from royalty charged for quarrying to private persons, Local funds, &c. Such royalties recovered now and in future in excess of the land and kilns outlay should be credited to revenue, just as charges for materials sold. The excess due to instalments over-recovered should be applied to reducing rates (to market prices) or credited to works.

41. *Manufacture balances.*—(*a*) The details of manufacture balances given in the stock account current for June 1895 could not be verified owing to the outturn portion of the register of manufacture not having been posted up for want, it was stated, of details from Sub-divisional officers.

(*b*) The monthly agreement of value balances between the stock abstract book and the workshop Sub-divisional forms is still maintained, though in paragraphs 59 and 60 of the previous report, it was pointed out that a half-yearly agreement was sufficient. The quantity and amount of the workshop transactions do not seem to render a monthly agreement preferable, but as the workshops were not inspected on this occasion, I could not form an accurate opinion on this point.

42. *Workshop Accounts.*—(*a*) Work appears from the Divisional Objectionable Item statement of 1894–95 to have been undertaken in the shops for private persons without prepayment of the estimated cost of the jobs.

(*b*) Further, in the case of these private jobs, the approval of the person concerned is not obtained to an estimate (which should include percentages). As pointed out, however, in paragraph of my report on the Madras Workshops I think the Executive Engineer should have power to dispense with estimates in the case of work costing below a certain amount.

(*c*) No certificate is submitted to audit by the Divisional accountant and the Executive Engineer that the conditions laid down in Volume II, chapter III, paragraph 95 VI and VII and the note at foot have been complied with in the workshop, and as pointed out above they are not complied with.

III-B.—TOOLS AND PLANT.

43. *Previous discrepancies.*—No steps appear to have been taken to adjust the differences and discrepancies in the half-yearly return of tools and plant for June 1893, pointed out as still existing in paragraph 68 of the previous report.

44. *Use of printing.*—The balance return of the workshop Sub-division is not yet printed. The suggestion was made in paragraph 73 of the previous report and should be proceeded on as far as possible so far at least as regards the majority of articles in ordinary use.

IV.—REVENUE.

A.—Direct.

45. *Credit before realisation.*—A cheque on the Bank of Madras for Rs. 19–8–0 was received from Surgeon-Major Cama in Burma on account of boat-rent. Credit for the full amount was immediately given to "Revenue" in the cash-book on the 10th October 1894. On the cheque being remitted into treasury at Cocanada on the 15th October, the Bank of Madras, which is also the Government treasury, deducted As. 4 for commission. This commission was debited to miscellaneous advances and subsequently recovered from Surgeon-Major Cama. It may be pointed out here that credit should not be taken till realisation for cheques of outside officers, or for any cheques which are not upon a local bank or branch. Commission is almost invariably charged by local banks and branches for cheques on banks or branches elsewhere.

46. *System of tolls and license accounts.*—(*a*) Collections on account of toll and license fees made by the lock superintendent and the boat superintendent at Dowlaishweram, the divisional head-quarters, are sent to the Executive Engineer's office. These remittances are made bi-weekly and irregularly, and are in the case of the lock superintendent accompanied by a remittance book, and of the boat superintendent by the counterfoil of his imprest, which are signed in token of receipt by the divisional cashier.

(*b*) No separate receipts are therefore granted. Form 20 E. is not used since it is stated its employment is limited to the grant of receipts to outsiders, and that it involves the signature of Executive Engineer. It need not involve the signature of Executive Engineer, since a divisional cashier is attached to his office.

(*c*) The imprest accounts of toll collectors and the boat superintendent sent with the remittances give full details of the toll and license issued. This is unnecessary. It is sufficient merely to state whether the tickets are for licenses or tolls, their number and amount. These should be checked with the accompanying remittance and that is sufficient. When the original imprest account is sent in, it should be seen that it agrees with the remittance form, or with the receipts previously granted.

(*d*) Some of the toll collectors and lock superintendents do not submit their accounts in English. It is a question whether, under those circumstances, the full salary of their post should be granted.

(*e*) A note drawn up by the Divisional Accountant M.R.Ry. Manavalu Naidu Garu, who was formerly attached to the Buckingham Canal division, is given in annexure F. Comparing the methods adopted in checking the receipts from canals in the Gódávari Eastern and Buckingham Canal divisions, it will be noted that the conditions of the Buckingham Canal permit the more effective check of the two.

In the Gódávari Eastern division further it will be noted from paragraph 2 (*b*) of the note, that the boat office exercised a check which should perhaps be more properly performed by the divisional office. The system in the Gódávari is further defective, inasmuch as it never compares the tickets issued to boats with the counterfoils recorded in the division.

(*f*) The use of carbonised paper for toll and license tickets and for the other accounts kept at present in counterfoil by the toll collectors, would save much work.

(*g*) The Delta Sub-divisional officer Mr. A. G. Romilly, Executive Engineer, informed me that check-measurements are occasionally excercised by him over the measurement of boats plying for traffic compared with their license tickets. The next step is of course to see that that the boat owner's license ticket agrees with the one sent to audit with remittances. If the collection of these cannot be made as in the Buckingham Canal division, this, of course, will be difficult. It will probably be possible occasionally.

47. *Ultra-departmental returns.*—It is noted that traffic returns, involving some work, are submitted by the lock superintendents being required by the Revenue Department. It was not known whether the Revenue Department contributed towards the cost of the necessary establishment. Such contribution is, as a rule, levied by railways for similar statistics furnished.

48. *Record of receipts.*—Recipts granted to local funds for monies remitted are not granted in a departmental form, or permanent continuous record, but in a duplicate furnished by the local funds themselves. The use of Form E should be extended, the triplicate form adopted as in railways, and the question of a carbonised paper form considered.

V.—GENERAL.

A.—Correspondence and Records.

49. *Waste products.*—Regarding the disposal of waste products, it was stated that waste paper was usually burnt; that saw-dust was thrown away, though occasionally used on engines no credit or debit being given; and that scrap iron was auctioned upon accumulation, the sale-proceeds being credited to Revenue.

50. *Title-deeds.*—The title-deeds of a building and site purchased through the Revenue Department for a Police station at Rajahmundry, the value of which was debited in March 1895, had not yet been received. The Collector enquired why they were required and the matter was still under correspondence.

B.—Staff and Personal.

51. *Accountant.*—The present accountant has but recently joined and has taken steps to act upon the previous report. The recent accountant M.R.Ry. Desikachariar being transferred, no explanation could, in the absence of the Executive Engineer, be obtained as to why the previous report had not been more fully acted upon. As regards the manufacture accounts, it may be noted that much trouble and care had been expended in an attempt to place these upon a satisfactory footing so far back as 1883 and 1888—*vide* G.O. No. 683 I., dated 23rd August 1883, and G.O. No. 2523 W., dated 17th August 1888. The present report shows in what respects they are at present unsatisfactory. An attempt should also be made to reduce the work in connection with canal receipts and for the accounts check to be made as effective as possible.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

MADRAS,
24th August 1895.

ANNEXURE D (see paragraph 16).

EXTRACT from the Register of Bills showing delays between dates of measurement and dates of preparation of bills exceeding one month.

Item number.	Name of contractor.	Amount of bill.	Date of measurement.	Date of bill.	Name of sub-divisional officer.	Name of sub-division.	Remarks.
1	2	3	4	5	6	7	8
		Rs. A. P.					
1	Mr. N. R. MacDonald	228 3 7	16th March 1894	19th June 1894 ..	J. M. Parker, Esq.	Delta	F.
2	Ch. Visayya	..	6th October 1893	19th July 1894 ..	J. S. Wilson, Esq.	Do.	F.
3	M. Ramaswami	765 4 10	21st May 1894	26th ,, ..	J. M. Lacey, Esq.	Workshop ..	
		599 14 10	12th and 14th June 1894	26th ,, ..	C. J. Ussher, Esq.	Do.	
		204 15 7	6th, 7th, 9th, and 10th May 1894; 25th June 1894.	12th October 1894 ..	J. M. Parker, Esq.	Delta	F.
4	M. Ramanna	130 0 0	Do. do. do. ..	Do. ..	Do.	Do.	F.
		35 0 0	24th, and 15th February 1894; 25th and 28th March 1894.	Do. ..	Do.	Do.	F.
5	Rayapati Ammanna	32 0 0	19th, 18th and 29th May 1894	Do. ..	Do.	Do.	F.
6	M. Paddigadu	10 6 0	19th May 1894	Do. ..	Do.	Do.	F.
		134 0 0	10th to 14th May 1894	Do. ..	Do.	Do.	F.
		9 0 0	12th December 1893	20th October 1894 ..	J. S. Wilson, Esq.	Do.	F.
		226 0 0	4th, 25th 26th June 1894, 10th July 1894.	Do. ..	J. M. Parker, Esq.	Do.	F.
7	K. Subbarayudu	40 0 0	14th May 1894	Do. ..	Do.	Do.	F.
		49 0 0	12th ,, ...	Do. ..	Do.	Do.	F.
		237 14 9	6th, 22nd June 1894 and 23rd; 27th May 1894.	Do. ..	Do.	Do.	F.
8	A. B. Prakasa Row	84 0 0	4th, 21st and 24th May 1894, 5th June	Do. ..	Do.	Do.	F.
9	B. Basavayya	25 0 0	1894; 6th 8th, 10th and 11th June 1894.	Do. ..	Do.	Do.	F.
		50 0 0	28th May 1894, 7th, 8th, 10th and 11th June 1894.	Do. ..	Do.	Do.	F.
10	Velagala Venkanna ..	15 0 0	12th June 1894	Do. ..	Do.	Do.	F.
		80 0 0	15th ,, ...	Do. ..	Do.	Do.	F.
11	G. Appalaswamy	75 0 0	7th, 8th and 9th June 1894; 24th, 25th May 1894.	Do. ..	Do.	Do.	F.
		48 0 0	25th March 1894	Do. ..	Do.	Do.	F.
12	M. Ramanna	50 11 5	18th July 1894	Do. ..	Do.	Do.	F.
13	G. Appalaswamy	60 0 0	5th and 12th May 1894	Do. ..	Do.	Do.	F.
14	N. Veeraswamy	8 0 0	27th August 1893	23rd October 1894 ..	J. S. Wilson, Esq.	Do.	F.
		21 0 8	28th March 1894	Do. ..	J. M. Parker, Esq.	Do.	F.
15	M. Veeraswamy	7 0 0	19th December 1893	Do. ..	J. S. Wilson, Esq.	Do.	F.
		27 0 0	11th January 1894	Do. ..	Do.	Do.	F.
16	H. Subbarayudu	6 0 0	28th October 1893	Do. ..	Do.	Do.	F.
16 (a)	R. Perrazu	218 0 0	12th, 13th May 1894; and 6th, 28th June 1894.	24th September 1894 ..	J. M. Parker, Esq.	Do.	F.
17	G. Gogulamma	7 0 0	3rd December 1893	23rd October 1894 ..	J. S. Wilson, Esq.	Do.	F.
18	M. Ramanna	25 0 0	27th March 1894 and 25th July 1894 ..	Do. ..	J. M. Parker, Esq.	Do.	F.
19	M. Annappa	40 0 0	10th January 1894	Do. ..	J. S. Wilson, Esq.	Do.	F.
20	Ch. Prakasa Row	10 0 0	22nd November 1893	Do. ..	Do.	Do.	F.
21	M. Annappa	103 8 3	14th, 16th May 1894; 26th June 1894; and 6th, 8th and 9th July 1894.	1st November 1894 ..	J. M. Parker, Esq.	Do.	

22	R. Subbayya	5 0 0	3rd December 1893	1st November 1894 ..	J. S. Wilson, Esq.	Delta	F.
23	S. Surayya	40 0 0	24th May 1894, 3rd and 14th June 1894 ..	13th do. ..	J. M. Parker, Esq.	Do.	F.
24	M. Visvanadham	54 7 9	28th March 1894	Do. ..	Do.	Do.	F.
25	K. V. Subbarayudu	30 0 0	27th June 1894	28th November 1894 ..	Do.	Do.	F.
26	M. Jadrarayya	5 0 0	2nd May 1894	Do. ..	Do.	Do.	F.
27	N. Purtayya	3 12 6	3rd December 1894	9th February 1895 ..	Do.	Do.	F.
28	M. Annappa	221 15 0	8th, 13th, and 25th May 1894	20th September 1894 ..	Do.	Do.	F.
29	Mr. N. R. Macdonald	94 10 0	22nd May 1894	4th do. ..	Do.	Do.	F.
30	K. Subbarayudu	50 0 0	31st August 1894	13th February 1895 ..	Do.	Do.	F.
31	Syed Davood	67 4 0	20th April 1894	20th do. ..	Do.	Head-works ..	F.
32	S. Veeraswamy	26 6 2	19th April 1894	21st do. ..	Do.	Do. ..	F.
33	S. Sanyasi	7 13 0	16th November 1894	23rd do. ..	Do.	Do. ..	F.
34	G. Venkataswami	5 0 0	6th December 1894	20th do. ..	Mr. J. Mahoney	Rajahmundry ..	F.
			Boat rates.				
35	G. Mulaswami	3 0 0	21st May 1894 and 20th June 1894 ..	25th do. ..	J. M. Parker, Esq.	Head-works ..	F.
36	R. Peerazu	430 10 0	4th September 1894	2nd March 1895 ..	Do.	Do. ..	F.
37	A. Jogirazu	15 9 9	21st July 1894 and 20th August 1894 ..	6th do. ..	Do.	Do. ..	F.
38	A. Sathiah	97 1 0	9th June 1894 and 22nd May 1894 ..	20th September 1894 ..	Do.	Delta	F.
		40 0 0	20th, 22nd and 24th January 1895 and 4th February 1895	March 1895	Do.	Do.	F.
39	K. Subbarayudu	69 4 5	15th November 1894	Do. ..	Do.	Do.	F.
		21 0 1	13th, 23rd and 24th May 1894	20th September 1894 ..	Do.	Do.	F.
40	M. Virayya	12 0 0	10th May 1894	Do. ..	A. G. Romilly, Esq. ..	Head-works ..	F.
41	M. Dorayya	1,188*14 2	19th January 1895	20th March 1895 ..	J. M. Parker, Esq. ..	Delta ..	F.
42	R. Peerazu	334 8 0	15th September 1894	26th do. ..	Do.	Head-works ..	F.
43	B. Appalaswami	3 10 0	20th November 1894	5th April 1895 ..	A. G. Romilly, Esq. ..	Workshop ..	
44	Syed Davood	113 1 5	23rd March 1895	12th June 1895 ..	Do.	Do. ..	
		129 6 11	11th April 1895	Do. ..	Do.	Head-works ..	
45	N. Pentayya	551 14 10	15th April 1895	26th June 1895 ..	Do.	Workshops ..	
46	R. Peerazu	78 3 11	27th April 1895	5th July 1895 ..	Do.	Do. ..	
		47 11 7	Do.	Do. ..	Do.	Do. ..	
		30 1 4	Do.	Do. ..	Do.	Do. ..	
		59 11 5	Do.	Do. ..	Do.	Do. ..	
		52 0 2	Do.	Do. ..	Do.	Do. ..	
		30 6 5	Do.	Do. ..	Do.	Do. ..	
		21 13 2	29th April 1825	Do. ..	Do.	Do. ..	(a)
		65 11 0	Do.	Do. ..	Do.	Do. ..	
		32 3 0	30th April 1895	Do. ..	Do.	Do. ..	
		26 7 2	Do.	Do. ..	Do.	Do. ..	
47	N. Pentayya	102 5 10	Do.	Do. ..	Do.	Do. ..	
		86 10 10	27th April 1895	Do. ..	Do.	Do. ..	
		175 1 7	29th May 1895	Do. ..	Do.	Do. ..	
		24 10 4	29th April 1895	Do. ..	C. J. Ussher, Esq.	Do. ..	
		13 3 9	5th October 1894	9th February 1895 ..	Do.	Do. ..	
		13 3 9	Do.	Do. ..	Do.	Do. ..	
		123 3 4	Do.	Do. ..	Do.	Do. ..	
		18 0 0	Do.	Do. ..	Do.	Do. ..	
		4 15 3	30th November 1894	Do. ..			

NOTE.—(F) The items marked F represent final bills for payment of withheld amounts after the works were properly completed, &c.
The items marked (*a*) represent the claims of a deceased contractor whose heirs were called upon to produce the necessary heir certificate from the District Court. Hence the delay in the preparation of bills.

Annexure C (*a*) (See paragraph 14).

Statement of expenditure on works and repairs from April 1894–95, Gódávari Eastern Division.

Month.	Expenditure.
	Rs.
April 1894	12,921
May ,, ...	15,989
June ,, ...	16,161
July ,, ...	15,852
August 1894	21,494
September 1894	13,521
October ,, ...	13,228
November ,, ...	11,399
December ,, ...	14,447
Total ..	1,35,012
Average for the 9 months ..	15,000

Month.	Sub-divisions.					Expenditure.
	Dumagudem.	Head-works.	Delta.	Rajahmundry.	Workshop.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
January 1895	885	876	6,155	1,835	..	9,751
February ,, ...	945	2,731	4,166	2,684	..	10,526
March ,, ...	2,250	1,514	16,459	2,765	122	23,110
Total for 12 months ..						1,78,399
Average for 12 months ..						14,866

Annexure C (*b*) (See paragraph 14).

Statement showing lapses or excesses against grant for the year 1894–95, Gódávari Eastern Division.

Sub-divisions.	Grant.	*Excess* + lapse —.	Percentage of excess or lapse to the grant.	Expenditure during March 1895.	Percentage of excess over grant to expenditure in March 1895.
	Rs.	Rs.	Per cent.	Rs.	Per cent.
Dumagudem	18,943	129	·68	2,200	..
Head-works	38,988	3,012	7·72	1,514	200
Delta	99,257	2,218	2·23	16,459	14
Rajahmundry	29,295	357	1·22	2,765	12
Workshop	23,318	1,980	8·49	122	1,600
Total ..	2,09,801	7,438	3·54	..	..

Annexure B (See paragraph 13).

List of thatched buildings in Gódávari Eastern Division.

Item No.	Locality.	Name of building.	Value.	Expenditure, if any, during 1894–95.	Remarks.
			Rs.	Rs.	
1	Tollaerwa	Lock establishment quarters ..	660	..	
2	Alamin	Rest-house, kitchen and stables ..	2,923	..	Main building thatched; Bengal terrace.
3	Chintapalle ..	Do. do. ..	2,582	116	Main building to verandah.
4	Kotapalle	Rest-house, kitchen and godown ..	2,511	193	Thatched to main room.
5	Jagannathagiri ..	Rest-house	2,537	30	Do. do.
6	Bhadráchalam ..	Post office	* 570	..	
7	Dumagudem ..	Assistant Engineer's bungalow ..	3,562	50	
8	Bhadráchalam ..	Ward for six beds	462		
9	Do. ..	Ward for four beds	353	1,159	Improvements.
10	Do. ..	Bath-room	72		
11	Do. ..	Latrines	165		
12	Dowlaishweram ..	Small bungalow close to new lock ..	1,130	..	
13	Do. ..	House purchased from Colonel Drake-Brockman.	3,151	369	
14	Do. ..	Kitchen to Colonel Drake-Brockman.			
15	Do. ..	Stables to Colonel Drake-Brockman			

* This includes the value of also a tiled building.

Annexure A (See paragraph 12).

Statement showing works on which there has been no outlay for the four months prior to July 1895, and which have not been completed in Gódávari Eastern Division.

Item No.	Name of work.	Amount of estimate.	Expenditure up to February 1895.	Month in which last outlay was recorded.
1	2	3	4	5
		Rs.	Rs.	
1	Constructing a 2nd-class police station-house at Tuni ..	2,280	2,225	January 1895.
2	Repairs to Telegraph office at Cocanada	470	440	August 1894.
3	Repairs to the rest-house at Jagannadhagiri ..	220	52	October ,,
4	Raising and strengthening the bund of Pedda tank of Kesavaram	720	491	,, ,,
5	Closing breaches in Surampalem anicut channel	200	8	September ,,
6	Constructing drainage pipe sluice on Teki drain right bank ..	220	149	December ,,
7	Constructing nine earthenware pipe sluices on Patávala channel in place of 44 spouts	250	284	February 1895.

Office-note from the Examiner, Public Works Accounts, Madras, No. 3373 B, dated 30th September 1895.

Submitted for the orders of Government, attention being invited to the following remarks.

2. *Paragraphs* 6 (*a*) *and* (*c*).—This does not appear necessary.

3. *Paragraph* 6 (*b*).—This should be remedied.

4. *Paragraphs* 8 (*b*), (*c*) *and* (*d*).—Strict attention should be paid to Code, Volume II, I, 35 and 37.

5. *Paragraph* 9 (*a*).—Casual labour forms should be used to the extent contemplated in Code, Volume II, I, 30.

6. *Paragraph* 13.—This is an administrative question with reference to Code, I, VII, 42.

7. *Paragraph* 14.—There were doubtless good reasons for the variations noticed here.

8. *Paragraph* 15.—If the work in question is not to be carried out this year, the money allotted for it will be available for use elsewhere.

9. *Paragraph* 18.—Code, II, I, 187 and 188, should receive attention.

10. *Paragraph* 21 (*a*).—The result of reference should be reported.

11. *Paragraph* 24 (*b*).—Attention invited to paragraph 17 of office-note printed with G.O. No. 1742 W., dated 15th July 1895.

12. *Paragraph* 26.—All vouchers not submitted to audit should be cancelled to prevent their being used fraudulently a second time.

13. *Paragraph* 33.—The Superintending Engineer's opinion on this point appears desirable.

14. *Paragraph* 36.—Attention is invited to Code, II, I, 129 and 130.

15. *Paragraphs* 42 (*a*) and (*b*).—The instructions contained in Code, Volume II, I, 137 and 173, should receive attention.

16. *Paragraph* 42 (*c*).—This should receive attention.

17. *Paragraphs* 46 and 47.—The Superintending Engineer's opinion on this subject is desirable.

18. *Paragraph* 48.—Form E ought to be used.

19. *Paragraph* 49.—The orders that may be passed on paragraph 22 of my No. 3207 B. of 16th September 1895, in connection with the accounts of the Kistna Eastern division, will cover this.

Annexure C (*a*) (See paragraph 14).

Statement of expenditure on works and repairs from April 1894–95, Gódávari Eastern Division.

Month.	Expenditure.
	Rs.
April 1894	12,921
May ,, ...	15,989
June ,, ...	16,161
July ,, ...	15,852
August 1894	21,494
September 1894	13,521
October ,, ...	13,228
November ,, ...	11,399
December ,, ...	14,447
Total ..	1,35,012
Average for the 9 months ..	15,000

	Sub-divisions.					
	Dumagudem.	Head-works.	Delta.	Rajahmundry.	Workshop.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
January 1895	885	876	6,155	1,835	..	9,751
February ,, ...	945	2,731	4,166	2,684	..	10,526
March ,, ...	2,250	1,514	16,459	2,765	122	23,110
Total for 12 months ..						1,78,399
Average for 12 months ..						14,866

Annexure C (*b*) (See paragraph 14).

Statement showing lapses or excesses against grant for the year 1894–95, Gódávari Eastern Division.

Sub-divisions.	Grant.	*Excess* + lapse —.	Percentage of excess or lapse to the grant.	Expenditure during March 1895.	Percentage of excess over grant to expenditure in March 1895.
	Rs.	Rs.	Per cent.	Rs.	Per cent.
Dumagudem	18,943	129	·68	2,200	..
Head-works	33,988	3,012	7·72	1,514	200
Delta	99,257	2,218	2·23	16,459	14
Rajahmundry	29,295	357	1·22	2,765	12
Workshop	23,318	1,980	8·49	122	1,600
Total ..	2,09,801	7,438	3·54	..	..

Annexure B (See paragraph 13).

List of thatched buildings in Gódávari Eastern Division.

Item No.	Locality.	Name of building.	Value.	Expenditure, if any, during 1894–95.	Remarks.
			Rs.	Rs.	
1	Tollaerwa	Lock establishment quarters ..	660	..	
2	Alamin	Rest-house, kitchen and stables ..	2,923	..	Main building thatched; Bengal terrace.
3	Chintapalle ..	Do. do. ..	2,582	116	Main building to verandah.
4	Kotapalle	Rest-house, kitchen and godown ..	2,511	193	Thatched to main room.
5	Jagannathagiri ..	Rest-house	2,537	30	Do. do.
6	Bhadráchalam ..	Post office	* 570	..	
7	Dumagudem ..	Assistant Engineer's bungalow ..	3,562	50	
8	Bhadráchalam ..	Ward for six beds	462		
9	Do. ..	Ward for four beds	* 353	1,159	Improvements.
10	Do. ..	Bath-room	72		
11	Do. ..	Latrines	165		
12	Dowlaishweram ..	Small bungalow close to new lock ..	1,130	..	
13	Do. ..	House purchased from Colonel Drake-Brockman.	3,151	369	
14	Do. ..	Kitchen to Colonel Drake-Brockman.			
15	Do. ..	Stables to Colonel Drake-Brockman			

* This includes the value of also a tiled building.

Annexure A (See paragraph 12).

Statement showing works on which there has been no outlay for the four months prior to July 1895, and which have not been completed in Gódávari Eastern Division.

Item No.	Name of work.	Amount of estimate.	Expenditure up to February 1895.	Month in which last outlay was recorded.
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		Rs.	Rs.	
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10. *Paragraph* 21 (*a*).—The result of reference should be reported.

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13. *Paragraph* 33.—The Superintending Engineer's opinion on this point appears desirable.

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16. *Paragraph* 42 (*c*).—This should receive attention.

17. *Paragraphs* 46 and 47.—The Superintending Engineer's opinion on this subject is desirable.

18. *Paragraph* 48.—Form E ought to be used.

19. *Paragraph* 49.—The orders that may be passed on paragraph 22 of my No. 3207 B. of 16th September 1895, in connection with the accounts of the Kistna Eastern division, will cover this.

20. *Paragraph* 50.—Title-deeds should be obtained and forwarded to the Audit office for transmission to Government.

21. *Paragraph* 51.—It is trusted that no time will be lost in giving effect to the proposals that have been made for bringing the accounts of the division into a completely satisfactory state.

ORDER—No. 2439 W., dated 4th October 1895.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Gódávari Eastern Division, special attention being drawn to the Examiner's covering remarks.

2. The Superintending Engineer will report on the points noticed in paragraphs 13, 33, 46 and 47 of the inspection notes.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, I Circle.
" other Supeintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated October, 4th.

Rcd. *Encl.*

G.O. No. 2439 W., 4th Oct. 1895.

OCTOBER.

Inspection Report

Office-note from the Examiner, Public Works Accounts, submitting an — of the accounts of the Gódávari Eastern division, communicated to Superintending Engineer, I Circle, with remarks.

Govt. of {189 } Madras.

PENSION.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated

Despd.

G.O., 23 Sepr 1895 No 1116

GRANTING pens^n to Mr. J. F. Fonseca late a Sub-Engineer, Rushikulya Div., P.W.D.

P. W. CURRENT No. 7310

Rec^d 26.5.96

No 2440 W/4 October 189

B

Recorded

Recorded

C.T.B. 24/5/96.

ATB 108 2/10 INDEXED n 57

[12]

C. No. 1198.

PENSION DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers :—

From the Superintending Engineer, First Circle, dated 1st July 1895, No. 244

Certificate and Report from the Examiner of Public Works Accounts, No. 143

dated August 1895,

ORDER THEREON 23rd September 1895, No. 1116.

Under Articles 509 and 518 (b) of the Civil Service Regulations (2nd Edition), the Right Honorable the Governor in Council is pleased to grant to Mr. John Francis Fonceca late a Sub-Engineer, Rushikulya Division, Public Works Department, a retiring pension of Rupees (108-14-10) one hundred and eight annas fourteen and pies ten per mensem payable at Trichinopoly from 16 June 1895 in consideration of his qualifying Superior service of 31 years, 11 months, and 1 days.

(True Extract.)

W. H. Clay
a.s.s.
a/ Under Secretary to Government.

To the Accountant-General, with Register and L. P. C.
" Examiner of Public Works Accounts.
" Public Works Department.
" Superintending Engineer, First Circle.

1895

From
Major the Honble R. J. Lawley
Military Secretary
to the Right Honble the Governor

To
The Secretary to Government
Public Work Deptt
At Lucknow

Dated 20th September 1895
Recd 23/9

Budget Estimate for furniture for Government Houses at Madras Ooty & Bangalore for 1896-97.

ENCLOSURE No. 7286

No 1413 W dt 17-6-95
" 2497 W dt 29-9-93

Recd: 25-9-95

No. 2442 W dt 4th October 1895

The Consulting Architect will make the necessary provision in his budget estimate for 1896-97 under Provincial Civil Buildings Repairs.

Copy to the C.A. to Govt.

Civil Estimate, Household of H.E. the Governor from 1st April 1896 to 31st March 1897.

	Actuals 1894-95	Estimate 1895-96	Estimate 1896-97	Remarks.
Furniture for Government House at Madras, Guindy Park and Ootacamund.	4939	5,000	5,000	

Government House
Ootacamund
20th September 1894.

P. D. Lawley Major,
Military Secretary.

To
The Secretary to Government
Public Works Department
Ulsoor

P. W. D. 6th CIRCLE.

FROM
THE SUPERINTENDING ENGINEER,
6th CIRCLE.

TO
THE CHIEF ENGINEER,
P.W.D.

No. 508 md

Dated 18/26 September 1895
Received

Enclosures.

New Vernacular Record Room Shimmal Naicks Palace at Madura: ——

Suggesting to postpone the construction of —— until orders are passed on the question of building a new Court ——

No 235 W/2-2-93
5377 C/17-12-92
3409 W/13-12-92
630 D/4-11-92
687 W/3-3-92
1851 W/7-7-91
1290 W/11-5-91
543 W/24-2-91
444 W/16-2-91
491 C/28-1-91
2423 W/9-9-90
1983 C/23-4-90
5557 C/28-11-89
2714 W/27-9-89
4671 C/15-10-89

Rec'd: 17.9.95
No. 2443 Weekly Letter dated 15th

B/
Survey

The proposal to postpone the construction of the Vernacular record room is approved.

CR 3rd 23/9/95

Ll 349.

Members to Rev dept for final orders of competent authority.

DESPATCHED
5 OCT. 95

Sd VII cmte
Rev dept
Jud dept

Rs. 5 lac.
23/9

O.L.S. 393

RECEIVED CURRENT No. 7066

Civil Estimate, Household of H.E. the Governor from 1st April 1896 to 31st March 1897.

	Actuals 1894-95	Estimate 1895-96	Estimate 1896-97.	Remarks.
Furniture for Government House at Madras, Guindy Park and Ootacamund.	4939 . .	5,000 . .	5,000 . .	

Government House
Ootacamund
20th September 1894.

P. D. Lawley Major,
Military Secretary.

To
The Secretary to Government
Public Works Department
Stonehouse Hill

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

No. 508 md/

Trichinopoly, 13th September 1895.
No 16/

FROM W. Hughes Esquire,
~~THE~~ SUPERINTENDING ENGINEER,
6th CIRCLE.

TO
THE CHIEF ENGINEER,

SIR,

ENCLOSURES.

As a result of a consultation held in July between the District Judge, the Collector and myself regarding certain public offices at Madura, it was agreed that the District Judge should propose—

(1) that a new District Court with Sub Courts be erected north of the river and

(2) that the present Sub Courts and the Palace be taken for the offices of the Revenue Department.

Until orders are passed on these proposals I think it would be well to postpone building the new Vernacular Record Room west of the

500—13-11-93.

Palace as it will not be required if the present record room of the District Court is available for the Collector's records.

2. The estimate for the record room is Rs 16,700 and expenditure (on materials) Rs 2,603. It can probably be arranged with the Government Architect to provide for using the materials if any new Courts are being designed. The other items of the sanctioned estimate Viz. Land 35,000, Compound wall Rs 9,000, and clearing site Rs 1,000 are being carried out, being necessary, whatever the ultimate destination of the Palace.

I have the honour to be
Sir
Your most obed't Servant.

W. Hughes.
Superintending Engineer
W Circle

NEW CURRENT No. 7066

P. W. D. 6th CIRCLE.

FROM

THE SUPERINTENDING ENGINEER,

6TH CIRCLE.

TO

THE CHIEF ENGINEER,

P.W.D.

No. 508 md

Dated 18 / 0 76 } September 1895
Received

Recd: 17.9.95.
No. 2443 W/4 October 1895

B/
Law/MJ.

The proposal to postpone the construction of the Vernacular record room is approved.

Enclosures.

New Vernacular Record Room Shimmal Naicks Palace at Madura: ——

Suggesting to postpone the construction of —— until orders are passed on the question of building a new Court ——

No 235 W/4 2-2-93
5377 C/4 17-12-92
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90 W/4 4-5-91
3 W/4 24-2-91
C/4 16-2-91
28-1-91
9-90
4-90
-89

17.9.95
7066
23.8.95
7.8.95
22.8.95
4.8.95

L 22.9.
Dl 24/9.

CRSW 23/9/95

Madras Govt. Rev dept
for postponement of construction

DESPATCHED
5 OCT. 95

INDEXED

T to Bldg

SE VI circle
Rev dept
Jud dept

Rs. 5/10.
2369

Govt. of {1895} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 29th August 1895, No. 592.

AUGUST.

Taluk Cutcherry at Manantoddy.

Stating that the proposal to build a — must be abandoned, and requesting the Board to submit a scheme based on Mr. Moberley's proposals for locating the Tahsildar at Vayitri.

No. 2444 W/4 October 1895

Communicated to the S.E. IV circle who will report the amount that can be surrendered from the grant for the cutcherry at Manantoddy.

(Sd) C. H. B. B.

Dio

S.E. IV circle.

Read—also the following letter from H. MOBERLY, Esq., Acting Collector of Malabar, to the Secretary to the Commissioners of Land Revenue, Madras, dated Calicut, 22nd June 1895, No. 1057-Pub. :—

With reference to paragraph 2 of Board's Proceedings, dated 23rd May 1895, Mis. No. 2625, I have the honour to state that the site chosen by Mr. Bradley for the construction of a cutcherry for the Wynaad Tahsildar is a suitable one. It belongs to Government and forms the northern portion of the hill on which the Deputy Collector's office stands.

2. The plans and estimates forwarded by the Superintending Engineer are submitted as per enclosed list. As Rs. 10,000 have been provided for the work in the budget for 1895–96, I request that the estimate may be sanctioned at an early date.

3. The Superintending Engineer informs me that, as the nature of soil of the old and present sites is the same, the estimate requires no alteration.

Resolution—dated 11th July 1895, Mis. No. 3447.

The revised plans and estimate for constructing a taluk cutcherry at Manantoddy are submitted for the sanction of Government with reference to G.O., dated 28th August 1893, No. 3160, Revenue. The Board considers that the cutcherry should be built on the site selected by Mr. Bradley, which is also reported by Mr. Moberly to be suitable.

2. The estimate now submitted provides for an expenditure of Rs. 28,200 which is Rs. 1,600 in excess of the amount sanctioned by Government on the Consulting Architect's estimate. It is stated by the Executive Engineer that the increase is due to the inadequacy of the rates on which Mr. Irwin's estimate was based and that no reduction is possible without impairing the stability of the building (paragraph 2 of the Collector's letter, dated 15th August 1894, No. 1247, disposed of in Board's Proceedings, dated 23rd May 1895, No. 2625).

3. The estimate includes a provision of Rs. 1,200 for constructing a latrine to be used by the sub-jail prisoners as well as by the public. The Collector's attention will be drawn to paragraph 10 of Mr. Winterbotham's letter, dated 18th November 1889, No. 3781-P., in which a public latrine was considered unnecessary at Manantoddy, and to G.O., dated 20th September 1882, No. 2440-W., regarding the inutility of sub-jail latrines. He will be requested to state whether the provision for a latrine should not, in these circumstances, be struck out out of the estimate.

(True Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with four plans and estimate and G. R. No. 1381 of 1894, with its enclosure, and G. R. No. 112 of 1895, in original, and one enclosure; and letter from the Collector of Malabar, dated 22nd June 1895, No. 1057, and with copy of Board's Proceedings, dated 23rd May 1895, No. 2625.

„ the Collector of Malabar.

READ—also memorandum from the Public Works Department, dated Ootacamund, 18th July 1895, No. 590-D.

ABSTRACT.—Communicating telegram from the Superintending Engineer, IV Circle, reporting the expenditure on the taluk cutcherry, Manantoddy.

READ—also Proceedings of the Board of Revenue (Land Revenue), dated 1st August 1895, Mis. No. 3809.

ABSTRACT.—Submitting to Government in continuation of Board's Proceedings, dated 11th July 1895, No. 3447, letter from the Collector of Malabar stating that the provision of Rs. 1,200 for constructing a latrine in the new Taluk office at Manantoddy may be struck out.

ORDER—dated 29th August 1895, No. 592, Revenue.

Miscellaneous.

It is observed that in his letter, dated 25th February 1895, No. 358, Public, Mr. Moberly urges very strong reasons for the transfer of the head-quarters of the Wynaad taluk from Manantoddy to Vayitri. After carefully considering the altered conditions of the two localities, His Excellency the Governor in Council has come to the conclusion that the proposal to build a taluk cutcherry at Manantoddy must be abandoned. The plans and estimates submitted by the Board will be returned with the request that a scheme based on Mr. Moberly's proposals for locating the Tahsildar at Vayitri may be submitted at an early date.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue), with plans and estimates.
„ Public Works Department.
„ Judicial Department.

Exd. Shaik Karim.

50 Copies.

Govt. of {1895} Madras.

REVENUE.

No. 2444 W. 4th October 1895

Communicated to the S.E. IV circle who will report the amount that can be surrendered from the grant for the cutcherry at Manantoddy.

(M) C.H.B.B.

Do.

Issued

Read. *Encl.*

G.O., 29th August 1895, No. 592.

AUGUST.

Taluk Cutcherry at Manantoddy.

Stating that the proposal to build a — must be abandoned, and requesting the Board to submit a scheme based on Mr. Moberley's proposals for locating the Tahsildar at Vayitri.

S.E. IV circle.

6. In Mr. Winterbotham's letter printed with G.O., dated 4th February 1890, No. 106, Revenue, after reviewing the arguments for and against the removal of the head-quarters of the Deputy Collector to Vayitri, he reported that, in his opinion, the balance of advantage was against moving the divisional officer's head-quarters from Manantoddy. There is no doubt that there is a great advantage in having the Divisional officer and Tahsildar at the same station, but it seems to me that such advantage should be given up if the public convenience demands it.

7. The arguments as put before me by the people of North Wynaad against the proposed change are —

(i) Manantoddy is so well situated on the bank of the Kabani river that through many a vicissitude of the Hindu, the Muhammadan and the English rule, it has been the seat of the Wynaad taluk cutcherry as also of the principal officers of State.

(ii) It is located sufficiently far away from the vicinity of the ghâts, that it has ever been the sanitarium of the taluk. The rainfall is comparatively light and only about half that at Vayitri.

(iii) It is nearer the centre of Wynaad than any other village of importance, while Vayitri is situated on the south-western corner and the top of the Tamracheri ghât.

(iv) It possesses in itself greater advantages of trade and commerce than other places in Wynaad.

(v) It has better accommodation than elsewhere for all castes and creed.

(vi) Vayitri possesses none of the advantages which Manantoddy does, and is fully 50 miles from the taluk boundary at Periah.

(vii) Coffee industry in Wynaad is not of a permanent character and lasts only until such time as the fertility of the soil is exhausted. Plantations in South Wynaad will, in a few years more, be abandoned as they were in North Wynaad.

(viii) The three amsoms of Puthadi, Porakkadi and Kurumbala should be taken from the jurisdiction of the Vayitri Sub-Magistrate and added to the jurisdiction of the Tahsildar-Magistrate of Wynaad.

8. It is unnecessary to discuss these arguments in detail as my proposal includes the transfer of the Deputy Tahsildar to Manantoddy and is calculated to promote the convenience of the public of North Wynaad as well as of South Wynaad. The Deputy Collector will of course be left where he is.

9. If the Board and Government sanction my proposal, some slight re-arrangement of the jurisdiction of the Tahsildar and Deputy Tahsildar-Magistrate may become necessary. It seems to me that in the event of the Deputy Tahsildar being moved to Manantoddy, it will be advisable to make him the Deputy Collector's Sheristadar with magisterial powers. This arrangement will be similar to that at Cochin. The establishments of the two officers may be amalgamated so that the Deputy Collector will have immediate control of the whole staff. The working of the Branch Treasury, which is now under the Deputy Tahsildar, will then be under the Deputy Collector, and whenever the Deputy Collector goes into camp, there will be, as at Vayitri, an officer on the spot to attend to emergent work, either revenue or magisterial.

To lighten the work of the Tahsildar, the collections of the amsoms in the northern portion of the taluk (at present in the Tahsildar's charge) should be received at Manantoddy.

10. At present the treasury work is heavier at Vayitri than at Manantoddy and remittances have constantly to be made from Calicut to Vayitri to enable the post office to pay money orders sent to planters. The cost of remitting the money is paid out of Land Revenue, whilst the post office makes Re. 1 on every 100 it disburses. If the Taluk Treasury were located at Vayitri and cashed the planters' cheques charging ½ per cent. discount, not only would the planters be benefited, but we should recoup ourselves for the expenses incurred in making remittances. Even if such a course is inadmissible, the location of the Taluk Treasury at Vayitri would undoubtedly lessen the number of remittances that have to be made at present.

acquired. I am informed that the proprietrix of a bungalow quite near the Deputy Collector's office would probably agree to sell it. I think these proposals may result in some saving.

6. I regret that the question of the change of site has not been settled by me in communication with the Executive Engineer; but I fully understood that Mr. Bell would consider it, and, not having heard from him, expected to find that my suggestion had been accepted.

Reference on the above, dated 28th August 1894.

With reference to the suggestion in paragraph 5 of his letter, the Collector is requested to forward a plan of the Deputy Collector's office showing the accommodation contained therein and to state the probable cost of converting it into a taluk cutcherry. Information should also be furnished as to the price of the bungalow proposed to be acquired for the Deputy Collector's cutcherry, a plan of the building being forwarded. The Collector should also state his opinion as to the suitability of the alternative proposals.

Read—also the following letter from H. MOBERLY, Esq., Acting Collector of Malabar, to the Secretary to the Commissioners of Land Revenue, dated Calicut, 25th February 1895, No. 358-Pub.:—

In its reference on General Register No. 1381 of 1894, dated 28th August 1894, the Board has called for—

(*a*) a plan of the Wynaad Deputy Collector's office showing the accommodation contained therein and the probable cost of converting it into a taluk cutcherry;

(*b*) information as to the price of the bungalow proposed to be acquired for the Deputy Collector's cutcherry; and

(*c*) opinion as to the suitability of the alternative proposal, *i.e.*, the conversion of the present Deputy Collector's office into a taluk cutcherry and the acquisition of a neighbouring bungalow for the Deputy Collector's office.

2. With regard to (*a*), a plan of the Deputy Collector's office is herewith submitted. To adapt it into a taluk cutcherry, one of the existing rooms will have to be converted into a strong room to be used as the treasury, a separate block of buildings comprising the sub-jail wards and the police station will have to be constructed and a covered passage put up connecting it with the main building. The additions required are marked in the plan in yellow. The probable cost of the additions and alterations is roughly estimated at Rs. 6,390 as noted below:—

	Rs.
Constructing sub-jail wards and police station together with a covered passage	5,890
Converting one of the rooms into a treasury room and for other repairs	500
Total ...	6,390

3. With regard to (*b*), one Mrs. Cream, the proprietrix of the bungalow, agrees to sell it and the land attached to it (viz., 50 acres) for Rs. 10,000. The land is said to be the janmam property of a gounden from whom Mrs. Cream holds it on a perpetual lease. She agrees, however, to purchase the land outright and to make it over with the bungalow for the above sum. The bungalow and its out-houses have been valued by the Public Works Department overseer at Rs. 7,202. The roof is considered to be very old and the cost of putting up a new roof is estimated at Rs. 4,470. The total cost of purchasing and repairing this bungalow will therefore be about Rs. 10,000 + 4,470 or Rs. 14,470.

4. I regret I cannot support either of these proposals. It seems to me that it would be preferable to transfer the Tahsildar to Vayitri and to locate the Deputy

Tahsildar of the latter station at Manantoddy with the Deputy Collector, whose present office, with slight alterations, will accommodate both officers and their establishments. The Deputy Collector at present occupies a portion of his office as a dwelling house. I can see no reason why the Deputy Collector should be provided with free quarters. The Deputy Tahsildar's cutcherry at Vayitri can, with a little outlay, be converted into an office suitable for the Tahsildar and his establishment. The total cost of these alterations cannot in my opinion exceed the amount of the estimate for constructing a new cutcherry for the Tahsildar.

5. My reasons for recommending the transfer of the taluk head-quarters are—

(*a*) The extent, population and land revenue of the amsoms under the jurisdiction of the Deputy Tahsildar stationed at Vayitri are much greater than those under the jurisdiction of the Tahsildar—*vide* accompanying statement.

(*b*) Manantoddy is by no means in the centre of the taluk, and the important villages of Sultan's Battery, Kalpetta, Meppadi can be reached more easily from Vayitri than from Manantoddy. Besides the southern portion of the taluk is of greater importance than the northern portion.

(*c*) The number of criminal cases on the file of the Second-class Magistrates in the Wynaad during 1893 and 1894 was as follows:—

	1893.	1894.
Vayitri Sub-Magistrate	433	424
Tahsildar-Magistrate, Wynaad	94	88
Sheristadar-Magistrate, Wynaad	101	152

By the proposed transfer of the Tahsildar, two Magistrates (Tahsildar-Magistrate and Sheristadar-Magistrate) will be stationed at Vayitri. The Sheristadar-Magistrate will always be available for the disposal of criminal work when the Tahsildar is in camp.

(*d*) The change is necessary in the interest of the planting industry of which Vayitri is decidedly the centre.

(*e*) There is no District Munsif at Manantoddy, whereas there is one at Vayitri. At present all civil court deposits have to be remitted to Manantoddy, a distance of 27 miles. In 1893 the deposits in the Munsif's court came to Rs. 3,21,371.

(*f*) An examination of the total receipts and disbursements at the Vayitri and Manantoddy sub-treasuries will show that, from a treasury point of view, Vayitri is far more important than Manantoddy. In the following table the treasury transactions at the two places during 1893 are compared:—

Items.	Vayitri Rs. A. P.	Manantoddy. Rs. A. P.
Receipts.		
Postal	15,847 15 9	16,110 11 5
Judicial deposits	3,21,371 7 9	49,824 5 8
Remittances	768 9 7	1,60,550 12 5
Stamps, &c.	8,292 5 0	3,402 4 0
Other items	23,765 15 1	41,078 10 2
Total ..	3,70,046 5 2	2,70,966 11 8
Disbursements.		
Postal	3,22,587 14 9	2,671 8 6
Deposits	65,760 0 1	1,55,288 10 7
Public Works Department cheques as per letters of credit.	31,197 3 5	* 29,247 2 9
Other items	21,812 3 0	34,158 1 10
Total ..	4,41,357 5 3	2,21,365 7 8

* As per cheques of District Forest-officer.

(*g*) There is a District Munsif, an Assistant Engineer, an Inspector of Police, a Sub-Registrar and a combined Post and Telegraph office at Vayitri and the location of the Tahsildar at Vayitri will be of benefit not only to them, but to the general public.

6. In Mr. Winterbotham's letter printed with G.O., dated 4th February 1890, No. 106, Revenue, after reviewing the arguments for and against the removal of the head-quarters of the Deputy Collector to Vayitri, he reported that, in his opinion, the balance of advantage was against moving the divisional officer's head-quarters from Manantoddy. There is no doubt that there is a great advantage in having the Divisional officer and Tahsildar at the same station, but it seems to me that such advantage should be given up if the public convenience demands it.

7. The arguments as put before me by the people of North Wynaad against the proposed change are —

(i) Manantoddy is so well situated on the bank of the Kabani river that through many a vicissitude of the Hindu, the Muhammadan and the English rule it has been the seat of the Wynaad taluk cutcherry as also of the principal officers of State.

(ii) It is located sufficiently far away from the vicinity of the ghâts, that it has ever been the sanitarium of the taluk. The rainfall is comparatively light and only about half that at Vayitri.

(iii) It is nearer the centre of Wynaad than any other village of importance, while Vayitri is situated on the south-western corner and the top of the Tamracheri ghât.

(iv) It possesses in itself greater advantages of trade and commerce than other places in Wynaad.

(v) It has better accommodation than elsewhere for all castes and creed.

(vi) Vayitri possesses none of the advantages which Manantoddy does, and is fully 50 miles from the taluk boundary at Periah.

(vii) Coffee industry in Wynaad is not of a permanent character and lasts only until such time as the fertility of the soil is exhausted. Plantations in South Wynaad will, in a few years more, be abandoned as they were in North Wynaad.

(viii) The three amsoms of Puthadi, Porakkadi and Kurumbala should be taken from the jurisdiction of the Vayitri Sub-Magistrate and added to the jurisdiction of the Tahsildar-Magistrate of Wynaad.

8. It is unnecessary to discuss these arguments in detail as my proposal includes the transfer of the Deputy Tahsildar to Manantoddy and is calculated to promote the convenience of the public of North Wynaad as well as of South Wynaad. The Deputy Collector will of course be left where he is.

9. If the Board and Government sanction my proposal, some slight re-arrangement of the jurisdiction of the Tahsildar and Deputy Tahsildar-Magistrate may become necessary. It seems to me that in the event of the Deputy Tahsildar being moved to Manantoddy, it will be advisable to make him the Deputy Collector's Sheristadar with magisterial powers. This arrangement will be similar to that at Cochin. The establishments of the two officers may be amalgamated so that the Deputy Collector will have immediate control of the whole staff. The working of the Branch Treasury, which is now under the Deputy Tahsildar, will then be under the Deputy Collector, and whenever the Deputy Collector goes into camp, there will be, as at Vayitri, an officer on the spot to attend to emergent work, either revenue or magisterial.

To lighten the work of the Tahsildar, the collections of the amsoms in the northern portion of the taluk (at present in the Tahsildar's charge) should be received at Manantoddy.

10. At present the treasury work is heavier at Vayitri than at Manantoddy and remittances have constantly to be made from Calicut to Vayitri to enable the post office to pay money orders sent to planters. The cost of remitting the money is paid out of Land Revenue, whilst the post office makes Re. 1 on every 100 it disburses. If the Taluk Treasury were located at Vayitri and cashed the planters' cheques charging $\frac{1}{2}$ per cent. discount, not only would the planters be benefited, but we should recoup ourselves for the expenses incurred in making remittances. Even if such a course is inadmissible, the location of the Taluk Treasury at Vayitri would undoubtedly lessen the number of remittances that have to be made at present.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1891} Madras.

PUBLIC WORKS.

Dated November, 26th.

Recd. *Encl.*

G.O., 26th Nov. 1891, No. 3164 W.

NOVEMBER.

Second-class Taluk Office at Manantoddy

Estimate of Rs. 26,660 for constructing a — sanctioned for early execution.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

From H. IRWIN, Esq., C.I.E., Consulting Architect to the Government of Madras, to the Chief Engineer, Public Works Department, dated Chepâk, 10th July 1891, No. 1467.

With reference to G.O., No. 668 W., dated 3rd March 1890, I have the honour to submit revised design for a second-class taluk office and ryots' shed at Manantoddy with tiled roof with estimate and specification amounting to Rs. 26,660.

The pencil drawings were made in communication with the Superintending Engineer, IV Circle, and the Board of Revenue.

The enclosures received with the Government order under reply are herewith returned.

No. 553 D.

Forwarded to the Revenue Department for the approval of Government.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

21st July 1891.

G.O., dated 17th November 1891, No. 5927, Revenue.

Read—again G.O., dated 6th August 1891, No. 4349, Revenue.

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd September 1891, Mis. No. 6307 :—

Read—the following papers :—

Letter from H. IRWIN, Esq., C.I.E., Consulting Architect to the Government of Madras, dated 4th May 1891, No. 443.

Reference on the above, dated 3rd June 1891.

The Board notices that no room has been provided for the new stationary Sub-Magistrate, who is expected to be shortly appointed. The Consulting Architect will therefore be requested to add a court room and a retiring room for him. A small

Govt. of {1890} Madras.

REVENUE.

Issued

Recd *Encl.*

G.O., 4th February 1890, No. 106.

668 W/3d March 1890

FEBRUARY.

New Taluk Cutcherry, Manantoddy.

Concurrence expressed in the Board's opinion that it is best to retain Manantoddy as headquarters of the Deputy Collector of Wynaad and that a new office should be built there for the Tahsildar; the design of the proposed building considered unsuited to the locality; the necessary orders for its revision to issue from the Public Works Department.

No. 668 W/3d March 1890

Comm. to the Consg. Archt. who will in communication with the Collector of Malabar and the Supg. Engineer IV Circle submit a revised design and estimate for a second class taluk office at Manantoddy.

(sd) R. R. & S. B.
W.

Sel. A to Supt with 8 enclos.
" S. E. IV Circle
" Rev. Dept.

4. I sincerely trust that you have already represented to the Board that there is a very decided opinion amongst the European inhabitants of this district that the Deputy Magistrate should have his head-quarters in our midst, and not in an outlying station like Manantoddy.

5. I can only reiterate the arguments already adduced, and trust you will be good enough to forward them to the Board of Revenue before the new taluk buildings are sanctioned.

Endorsement by H. M. WINTERBOTHAM, Esq., Collector of Malabar, dated Calicut, 14th January 1890, No. 129-P.

Submitted to the Commissioners of Land Revenue, in continuation of my endorsement, No. 4166-P., dated 14th December 1889, disposed of in Board's Proceedings, dated 9th January 1890, No. 79, Mis.

Resolution—dated 24th January 1890, No. 455, Mis.

Submitted to Government in continuation of the Board's Proceedings quoted by the Collector.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with letter, in original (to be returned).
Copy to the Collector of Malabar.

ORDER—dated 4th February 1890, No. 106, Revenue.

Miscellaneous.

On a careful consideration of the above papers, His Excellency the Governor in Council concurs with the Board in considering that it is best on the whole to retain Manantoddy as the head-quarters of the Deputy Collector of Wynaad and that accordingly a new office should be built for the Tahsildar at that station.

2. The Government also agrees with the Board in considering that the design of the proposed building is quite unsuited to the locality and that a revised design suitable to the climate of Wynaad should be prepared. The necessary orders for this purpose will be issued in the Public Works Department.

(True Extract.)

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

To the Public Works Department, with enclosures.
„ the Commissioners of Land Revenue.
„ the Judicial Department.

Exd. W. J. Lewis.

60 Copies.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., dated 17th September 1888, No. 5526, Mis., Revenue:—

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 18th May 1888, No. 3114, Mis.:—

THE HON. W. S. WHITESIDE.

Read—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Collector of Malabar, dated Ootacamund, 21st April 1888, No. 133-M.:—

Adverting to G.O., No. 2491 W., of the 22nd October 1885, I have the honor to forward, for transmission to Government for sanction, two plans and an estimate, amounting to Rs. 29,590, for constructing a second-class taluk cutcherry with out-houses at Manantoddy, together with a report, specification, site plan and general abstract estimate in duplicate.

2. The type design of the second-class cutcherry approved of in G.O., No. 1602 W., of 15th January 1887, has been adopted and additional accommodation provided for the extra number of gumastahs required at this place. A treasury room with passage and another room for Sheristadar have been added apparently at your suggestion.

3. The out-houses are to be of the standard design, circulated with G.O., No. 1014, of 20th April 1874.

4. Shaw's patent wire-fencing 4 feet high, 6 lines of wires with iron gate, has also been provided in the estimate for enclosing the compound.

Endorsement by H. M. WINTERBOTHAM, Esq., Acting Collector of Malabar, dated Calicut, 27th April 1888, No. 1167-P.

True copy submitted to the Commissioners of Land Revenue.

2. Until settlement of the pending question as to the transfer of the Wynaad to the Nílgiris and the suitability of Manantoddy as the head-quarters of the Divisional-officer, it would appear unadvisable to build any new public offices at Manantoddy.

If the head-quarters of the Divisional-officer be moved elsewhere, the cutcherry at Manantoddy now occupied by him can be converted into a cutcherry for the Tahsildar.

3. With regard to the item *roofing* in the specification, I think zinc sheets should take the place of the white cedar plank ceiling, beneath the Mission-tiles. It has recently been found in the Forest-officer's bungalow that the rain beats in under the Mission-tiles, and even if the plank ceiling be water-tight, I think the wet would soon warp and decay the wood.

Resolution—dated 18th May 1888, No. 3114, Mis.

The plans and estimate for constructing a second-class taluk office with out-houses at Manantoddy at a cost of Rs. 29,590 are submitted to Government.

2. In the circumstances stated in paragraph 2 of the Collector's endorsement, dated 27th April 1888, No. 1167-P., the Board agree with him in considering that the

estimate should lie over pending settlement of the question now before Government as to the transfer of Malabar-Wynaad to the Nílgiris and the suitability of Manantoddy for the head-quarters of the Divisional-officer.

(A true Copy and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with letter and enclosures, in original (to be returned).

Copy to the Collector of Malabar.

Order—dated 17th September 1888, No. 5526, Mis., Revenue.

The proposal to transfer the Malabar-Wynaad to the Nílgiri district has since been negatived, but before approving the plans and estimates for the construction of a new taluk cutcherry at Manantoddy submitted with the Proceedings of the Board above read, the Government desire, with reference to paragraph 2 of the Collector's endorsement, to have the definite opinion of Mr. Winterbotham and the Board as to (1) the advisability of moving the head-quarters of the Deputy Collector to Vayitri, where the District Munsif is located, or to some other station; and (2) the practicability and probable cost of converting the Deputy Collector's office into a taluk cutcherry.

2. The Collector will also report as to the sufficiency of the accommodation provided in the plans and estimates submitted for the taluk establishment and records as well as for the police in regard to which the Superintendent of Police should be consulted. The provision made in the estimates for a sub-jail latrine and a ryots' shed appears to be unnecessary with reference to the orders noted on the margin.

G.O., dated 29th September 1882, No. 1430, Judicial.
G.O., dated 7th June 1888, No. 1681 W., Public Works Department.

(True Extract.)

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

To the Commissioners of Land Revenue, with nine enclosures.
„ the Judicial Department.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), dated 3rd December 1889, No. 846 :—

MR. H. W. BLISS.

Read—the following letter from H. M. WINTERBOTHAM, Esq., Collector of Malabar, to the Secretary to the Commissioners of Land Revenue, dated Calicut, 18th November 1889, No. 3784-P. :—

I have the honor to submit the report called for in the Board's Proceedings, dated 11th October 1888, Land Revenue, No. 6077, Mis. I regret the delay, which has been caused by my being hindered by other work from visiting the Wynaad till the beginning of the current month.

2. The first question is whether the Revenue Divisional-officer's head-quarters should be moved from Manantoddy, and, if so, whither. Government answered this question in the negative in G.O., dated 11th September 1874, No. 1865. The building now used by the Deputy Collector as a residence and cutcherry was then proceeded with, and was completed in 1877-78 at a cost, in round numbers, of Rs. 22,000.

3. The only particular occasion for reopening the question at present is the pressing necessity for providing suitable accommodation for the Tahsildar and his establishment. If the Deputy Collector's head-quarters are to be moved from Manantoddy, his office might undoubtedly be converted into a sufficiently commodious taluk cutcherry at a comparatively small outlay. All that would be required would be the addition of a subsidiary jail, and the conversion of one of the rooms into a strong room for the treasury.

4. There seems to be now a tolerable unanimity of official and European opinion as to where the Deputy Collector's head-quarters should be placed if moved from Manantoddy. Mr. Ballard, when Collector, was in favor of a site about 7 miles east of Kalpetta on the road between that place and Sultan's Battery. It is a lovely park-like country, of open billowy hills of short grass, with scattered clumps of trees and bamboos. The site is central, and beautiful; but the grass hills aforesaid produce nothing of value, and support no population. The place would possess the doubtful advantage of being equally inconvenient and inaccessible to everybody, both native and European, and may be at once discarded from further consideration. Mr. MacGregor selected the summit of the Askern hill, an isolated ridge on the road between Vayitri and Kalpetta, about 4 miles from the former place and 2½ miles from the latter. Mr. Logan advocated the same place. So does the Deputy Collector, and so, I think, do Mr. Castlestuart Stuart and a majority of the European planters. The advantages are—

(1) The top of the hill is well elevated and is probably by far the healthiest site to be got near a main road, and in anything like a central position.
(2) It is easily accessible from all sides.
(3) The large bazaar of Kalpetta is distant less than an hour's walk, and will afford shelter for clerks, vakils and parties.
(4) It is close to the new Gúdalúr-Vayitri imperial road.
(5) The rainfall is probably 30 per cent. less than at Vayitri.
(6) There is said to be a perennial supply of good water near the hill-top.

5. The hill forms part of the Perindotty estate, and belongs to Messrs. Parry and Co. It is uncultivated and most of it is now covered with a dense growth of lantana. Nothing can be made out of the land by agriculture, and I should say it is not worth more than Rs. 20 per acre. To clear 20 acres of the hill, make zig-zag roads to the top, and sink a well, would cost probably Rs. 3,000; and a combined office and residence would cost about Rs. 24,000. I dare say the job would not be well finished much under Rs. 30,000. After a while some native houses and shops might grow up around the place, and the absence of native accommodation would be less felt. If a move is to take place I should give my vote for this site. The European planters are now located in the south of the taluk between Vayitri and Meppádi. Gúdalúr is spoken of as likely to become shortly a railway terminus, and the opening of the imperial road from Gúdalúr to Calicut is certain to lead to increased commercial and planting activity in the south of the taluk. The Deputy Magistrate, who is the only justice of the peace, ought no doubt to be within easy reach of the European community, over whom he alone has magisterial jurisdiction. So much may be said for the move.

6. On the other hand, coffee planting is still a most uncertain and fluctuating industry. The bush will not live if left to itself, as many thousands of abandoned acres in North and West Wynaad testify. With high farming it will flourish, but high farming depends on high prices. If the present high prices continue, there will be an influx of capital, and, as Mr. Logan once pointed * out, there may soon be again as many Europeans in North Wynaad as in South.

* *Vide* Board's Proceedings, dated 27th February 1885, No. 679.

7. I cannot myself see that there is any decided advantage to be gained by shifting the Divisional-officer's head-quarters. There are good bungalows, or rest-houses all over the taluk, and the Divisional-officer will always spend at least half the month in travelling. As a matter of fact, the Deputy Magistrate has very rarely to exercise jurisdiction as justice of the peace, perhaps not oftener than once or twice in the year. At Vayitri there is a first-class magistrate, who can dispose of all first-class cases, except where a European is the accused. Many considerable advantages

accrue from the Divisional-officer being stationed at the same place as the taluk establishment. It facilitates effective supervision on his part, diminishes correspondence, places the taluk records and all sources of information conveniently at hand, and greatly promotes the despatch of business between the Collector and Tahsildar (which must pass through the Divisional-officer). To the native public it is a great thing to have the chief revenue and magisterial officer at a place where all castes can obtain food and lodging, and where legal advice and assistance (of a sort) can always be obtained. Finally, there is the undoubted fact that the present site of the Deputy Collector's office is one of the healthiest (or perhaps, I should say, least feverish) to be found on the Wynaad plateau. On the whole, I think the balance of advantage is against moving the Divisional-officer's head-quarters from Manantoddy, and I recommend that the construction of the taluk cutcherry be proceeded with.

8. The plan and estimate provide sufficiently for present requirements. It is understood that the double yellow line across the police room indicates a partition. It is necessary that the police should have an enclosed room where arms, accoutrements, records, &c., may be secured.

9. The accommodation for records may, I think, have to be extended, but if this is found necessary, it will be easy to add the usual wing-room.

10. I think the public latrine (Rs. 1,178) is not required. An adequate scavenging establishment is never sanctioned, and wherever an attempt is made to use these latrines they prove a nuisance to the neighbourhood. The plan is radically bad, and wherever such a latrine is attached to a public office in Malabar it is of necessity kept closed. There is ample open ground in the vicinity, which dispenses with the occasion for a latrine, as a trench and tatty-screen serve the purpose better.

11. On the other hand, a ryots' shed in such a climate as that at Manantoddy is a real necessity; but I cannot think that so large an outlay as Rs. 1,826 is required. A smaller and much cheaper style of building would answer the purpose. The plans and estimates are herewith returned.

ENCLOSURES Nos. 1 TO 8.—Plans, estimates, &c.

Resolution—dated 3rd December 1889, No. 846.

In G.O., 17th September 1888, No. 5526, communicated to the Collector of Malabar in Board's Proceedings, 11th October 1888, No. 6077, Mis., the Government called for the definite opinion of Mr. Winterbotham and of the Board as to (1) the advisability of removing the head-quarters of the Wynaad Deputy Collector to Vayitri, where the District Munsif is located, or to some other station; and (2) the practicability and probable cost of converting the Deputy Collector's office into a taluk cutcherry.

2. In the letter above read, the Collector, after explaining the delay which has occurred in his reply to the reference made to him by Government, points out that the question of removing the Deputy Collector from Manantoddy to Vayitri was raised so far back as 1874 and was then answered in the negative; and states that the only particular reason for reopening that question is the pressing necessity of providing suitable accommodation for the Tahsildar and his establishment, which can be done, if the Deputy Collector is moved, at a comparatively small outlay, the only requirements being the erection of a subsidiary jail and the conversion of a room into a strong room for the treasury.

3. As to the advisability of moving the Deputy Collector's head-quarters, the Collector discusses the different other stations which have been proposed for that officer. The site on Askern hill appears to present some advantages. It is healthy (for the Wynaad); it is close to the new Gúdalúr-Vayitri road; the rainfall is probably 30 per cent. less than at Vayitri; and the water-supply is said to be good. But the fact, which the Collector states as an advantage of the site, that it is $2\frac{1}{2}$ miles from the Kalpetta bazaar, appears to the Board to be a conclusive disadvantage. In such a climate as that of the Wynaad during a great part of the year, it would be a positive cruelty to compel clerks and parties to cases to proceed $2\frac{1}{2}$ miles daily

to the Deputy Collector's office and back again; nor would the adoption of this site lead to any pecuniary saving.

4. On the whole, however, the Collector is in favor of leaving the Deputy Collector where he is; and in this the Board agrees with him. It is for the advocates of change to justify it by convincing arguments. But in this case there appears to be no strong feeling on the part of any person or class of the community in favor of the change, and no arguments for it are adduced in addition to those which have already been considered and decided against; and the advantage of retaining the Deputy Collector in the same station as the Tahsildar is unquestionable.

5. The Collector was also called upon for report as to the sufficieney of the accommodation both for revenue and for police requirements, and on the latter point he was instructed to consult the Superintendent of Police.

6. It is not clear that the Collector did consult the Superintendent of Police. He remarks, however, that the police require an enclosed room for the custody of arms, accoutrements, &c., and that the double yellow line across the police room is understood to indicate a partition. Obviously, however, the double yellow line indicates a main beam of the roof and no enclosed room is provided for the police.

7. As regards the accommodation for the records, the Collector thinks that it may have to be extended, but that, if this is found necessary, it will be easy to add the usual wing-room. It is notorious, however, that nothing in the way of building is more expensive, or produces more generally unsatisfactory results, than additions to and alterations of buildings. Whatever is necessary for the custody of the records for a considerable time to come—say for the next fifty years—ought, therefore, in the Board's opinion, to be built at once. The accommodation now provided is a single room of $15' \times 14' 3''$, the wall spaces of which tiny apartment are so cut up by doors (4) and windows (2) as materially to diminish the space which will be available in it for record racks. The record room and its doors are also so placed that the room will certainly be used as a passage between the Sheristadar's and the clerks' rooms. This is most objectionable. Three of the doors should certainly be walled-up. One door is quite enough for a room of the size, and this should open into the room where the Sheristadar will sit, who is the officer specially responsible for the taluk records. The windows should be iron-barred, for security's sake.

8. As the Collector points out, a ryots' shed, or, in other words, a waiting room, is a necessary adjunct of a court-house in the Wynaad. The size of the proposed building is not extravagant—$30' \times 16'$. If money can be saved by the adoption of a cheaper style of building it will, of course, be well. But in any case, the ventilation openings in the walls should be much smaller, and not come down below the protection of the eaves, or the building will be unusable in the rains, especially as it is proposed that one of its sides, in which the ventilators will be placed, shall face towards the west, so that the monsoon rains will beat right through them.

9. Another serious objection to the design of the building, which has escaped the notice of the Collector, is that the Sheristadar's room is so placed, with a passage between it and the treasury, that it will be impossible for that officer to see what is going on in the treasury. The Sheristadar is responsible for all treasury payments, but he cannot sit all day in the treasury room. He has other work to attend to. He should therefore be so placed that, while attending to his other work, he can at the same time see what is going on in the treasury. The Board found it necessary only the other day (Board's Proceedings, dated 15th November 1889, No. 797) to suspend a Taluk Sheristadar because he did not properly supervise the treasury transactions. But in such a building as that proposed for the Manantoddy taluk cutcherry it will be impossible for the Sheristadar to do so.

10. A further objection to the design is the entire absence of fire-places and glass windows, both of which, if the Board is not mistaken, are needed in the Wynaad throughout the greater part of the year. Without fire-places the native clerks will not be able to keep themselves warm in the rains and cold weather; and unless glass windows are provided for the rooms, work will often be impeded, if not be rendered impossible, from want of light, when the doors and window shutters are closed to keep out the rain and damp. The fact that the south-west monsoon is severely felt in the

Wynaad seems, in fact, never to have occurred to any of the officers responsible for these designs and estimates, for the site-plan shows that the building is faced due east and west, so that every room in it, except the court room, will be exposed to almost the full force of the rains.

11. The provision of fire-places and glass windows may add to the cost of the building. But on the other hand, considerable savings may be made by the adoption of a design less entirely unsuitable to the locality. It is quite unnecessary, for instance, to provide in a cold and extremely wet climate for the large number of doors proposed. In the court room there are to be five doors, but no windows ; in the clerks' room six doors and two windows ; in the Sheristadar's room four doors and two windows. There should be fewer doors and more windows. This will save expense. One door should suffice for the treasury and no doors are needed for the passage between the treasury and the Sheristadar's room. This is intended to enable the police guard to go right ronnd the treasury room. But if proper iron safes are provided, this passage will not be required ; and in any case no iron doors can be wanted, since it cannot be intended to close them, either to keep the police guard out or to keep it in. A large saving may also be obtained by abandoning the special single room feature of the design, if the Board may so style it. In a hot place, it may be necessary to string all the rooms of a building out in a line, so that there may be a free current of air through each one. But in the Wynaad this can hardly be essential. The proposed disposition of the rooms in a long line probably adds about 30 per cent. to the cost of the longitudinal foundations and walls, and materially increases the proportion borne by the ineffective verandah area to the effective room area.

12. The Board, therefore, ventures to recommend that a fresh design be called from the Public Works Department. The present Government Architect, with his great experience of building in the hills, would no doubt be able to furnish a plan far more suitable to the locality than that of a building designed to be erected in the plains.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with 8 enclosures (plans, estimates, &c.).

Copy to the Collector of Malabar.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), dated 9th January 1890, No. 79, Mis. :—

MR. H. W. BLISS.

Read—the following letter from G. ROMILLY, Esq., Honorary Secretary, Wynaad Planters' Association, to the Collector of Malabar, dated Meppádi, 10th December 1889 :—

At a meeting of our association held on the 4th instant, I mentioned that I had heard from you that you had finally recommended to Government that the new taluk buildings should be built at Manantoddy. I was then instructed to address you on the subject and to protest in the name of our association against the proposed site on the grounds—

(i) That Manantoddy is far removed from the centre of the district and from the new main road in the course of construction ;

(ii) That there is an overwhelming preponderance of European planters in the south of the district and that a rush of capital into coffee industry such as may be expected owing to the ruling high prices would mean a further increase of the European inhabitants of the south.

2. I believe that you admit that the Deputy Magistrate, who is the only justice of the peace, ought to be within easy reach of the European community, but, on the other hand, you consider that if there was an influx of capital into the coffee industry, there might soon be as many Europeans in the north as in the south.

3. It is against this argument that we venture to protest ; what little land there is at Manantoddy, or near it, suitable for coffee is mostly Government reserve, and no company, however rich, would dream, at present prices, of trying to reclaim the land abandoned to lantana ; whereas on this side of the country, there is still a great deal of fine forest untouched, and other land fit for coffee planting in the hands of private owners.

4. We would therefore respectfully request that you would inquire a little further into the subject before allowing the new buildings to be commenced.

5. The preponderance of European inhabitants in the south is already very great and may in a few years become so much greater as to necessitate the head-quarters of official business gravitating with the centre of the industrial prosperity of the district. The extra costs of erecting the buildings on this side of the district would now be but slight, but if a blunder is now made, the cost of removing them hereafter might be prohibitive.

Endorsement by H. M. WINTERBOTHAM, Esq., Collector of Malabar, dated Calicut, 14th December 1889, No. 4166-P.

True copy submitted to the Commissioners of Land Revenue, in continuation of my letter, dated 18th November 1889, No. 3784-P.

Resolution—dated 9th January 1890, No. 79, Mis.

Submitted to Government in continuation of Board's Proceedings, dated 3rd December 1889, No. 846.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with letter, in original (to be returned).

Copy to the Collector of Malabar.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), dated 24th January 1890, No. 455, Mis. :—

MR. H. W. BLISS.

Read—the following letter from G. ROMILLY, Esq., Honorary Secretary, Wynaad Planters' Association, to the Collector of Malabar, dated Meppádi, 10th January 1890 :—

In addressing you on the 10th December last, I see that I inadvertently spoke of the new taluk buildings, whereas I was instructed to address you on the subject of the new Deputy Collector's office.

2. Since writing to you I have received from your office a copy of the Proceedings of the Board of Revenue, dated 3rd December 1889, No. 846.

3. In paragraph 4 of these Proceedings, the Board remark that "in this case there appears to be no strong feeling on the part of any person or class of the community in favor of the change, and no arguments for it are adduced in addition to those which have already been considered and decided against."

4. I sincerely trust that you have already represented to the Board that there is a very decided opinion amongst the European inhabitants of this district that the Deputy Magistrate should have his head-quarters in our midst, and not in an outlying station like Manantoddy.

5. I can only reiterate the arguments already adduced, and trust you will be good enough to forward them to the Board of Revenue before the new taluk buildings are sanctioned.

Endorsement by H. M. WINTERBOTHAM, Esq., Collector of Malabar, dated Calicut, 14th January 1890, No. 129-P.

Submitted to the Commissioners of Land Revenue, in continuation of my endorsement, No. 4166-P., dated 14th December 1889, disposed of in Board's Proceedings, dated 9th January 1890, No. 79, Mis.

Resolution—dated 24th January 1890, No. 455, Mis.

Submitted to Government in continuation of the Board's Proceedings quoted by the Collector.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with letter, in original (to be returned).
Copy to the Collector of Malabar.

ORDER—dated 4th February 1890, No. 106, Revenue.

Miscellaneous.

On a careful consideration of the above papers, His Excellency the Governor in Council concurs with the Board in considering that it is best on the whole to retain Manantoddy as the head-quarters of the Deputy Collector of Wynaad and that accordingly a new office should be built for the Tahsildar at that station.

2. The Government also agrees with the Board in considering that the design of the proposed building is quite unsuited to the locality and that a revised design suitable to the climate of Wynaad should be prepared. The necessary orders for this purpose will be issued in the Public Works Department.

(True Extract.)

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

To the Public Works Department, with enclosures.
„ the Commissioners of Land Revenue.
„ the Judicial Department.

Exd. W. J. Lewis.

60 Copies.