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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	1080	Press Mis.
132-135		132-135
Dated	18-3-75	1875.

29/30

Not to be folded or roughly handled

Local Funds—Accounts.

Read the following papers:—

No. 132. Proceedings of the Board of Revenue, dated 8th September 1873, No. 1770.

Read the following letters:—

From H. E. SULLIVAN, Esq., President of the Local Fund Boards, South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 3rd July 1873, No. 218.

I have the honor, as directed in paragraph 17 of the Proceedings of Government, Financial Department, dated 17th May last, No. 694, to submit a report on the points noticed therein and to enclose a list showing the mileage of existing roads, distinguishing those which are metalled and bridged, and showing also new roads under construction.

2. The Government take exception to the estimated opening balance of 1873-74 in both Circles being considerably in excess of the estimated closing balance of 1872-73.

In the Cuddalore Circle these figures showed as follows:—

	Rs.
Estimated closing balance, 1872-73	2,440
Do. opening do. 1873-74	13,710

In the Virdachellum Circle—

Estimated closing balance, 1872-73	15,600
Do. opening do. 1873-74	45,210

The actual opening balances were on the 1st April 1873-74—

Cuddalore Circle	83,379
Virdachellum Circle	87,625

3. This requires a little explanation. The estimates of 1872-73 were framed on the data of the preceding year, and the actual receipts of 1871-72 did not warrant a belief that 1872-73 would close with a larger balance than was entered in the estimate. But Local Fund receipts, I need hardly remark, depend mainly upon the punctual realization of the land revenue. Now, I found a great laxity prevailing in this respect when I came to the district in May 1872, and I at once took the matter in hand. Before I did so the actual cash balance to the credit of the Local Funds was at a very low ebb because the Tahsildars, not liking to show a very heavy land revenue balance, quietly carried a large portion of Local Fund collections to Ain account, though, of course, for every Rupee collected 1 Anna should have been credited to Local Funds. I insisted very seriously on the land revenue being got in with punctuality, and at the same time saw that Local Fund collections progressed *pari passu*. As the year wore on, and the time came for the preparation of the Local Fund Budget for 1873-74, it became evident that the year would open with a much larger balance than had been anticipated owing to more active collections, and in submitting the Budget I made provision accordingly; but, as the ryots had for several years been allowed to have pretty much their own way in regard to the payment of revenue, I was careful at that time not to overestimate my receipts. The result shows that I ought to have had more confidence in the

measures I had taken for the punctual realization of the revenue, but it being the first year of a pressure being applied I thought it best to err on the safe side. On the 1st April of the current official year the land revenue collections showed an increase of Rupees 8,64,467 over the collections up to the same date in 1872. This is mainly the cause of the great difference between the estimated closing balance of 1872-73 and the actual opening balances in both Circles in 1873-74. The error—if error it can be called—ought not to be regretted, for it indicates a more healthy state of things, and, if a retrograde movement is guarded against, it is not likely to be repeated in future estimates.

4. Before going into further explanations I beg to protest against Government entertaining the idea that the Local Fund Boards have at their disposal more funds than can be profitably expended. This, indeed, is not the case. There is abundance of work to be done if we only had the hands to do it. It will take many years' most judicious administration of the funds, especially in the southern part of the district, before the bulk of the rate-payers begin to realize a return for their money. The Board will see from the supplemental Budgets that provision has already been made for utilizing the surplus to a considerable extent.

5. I avail myself of this opportunity to bring to notice the main causes why expenditure is limited and works do not progress as rapidly as could be desired.

(1.) The late receipt of the sanctioned Budget.—That before me was received on the 29th May; January, February, March, and April—our best working months, when we are pretty safe from rain and when labor and carriage is cheap—are thus lost to us. We have now to collect metal for roads when we ought to be spreading it, and to burn bricks and lime for buildings which ought to be in an advanced state before the north-east monsoon sets in three or four months hence. The same with our supplemental Budgets. As it has taken six months to get sanction for the original Budgets, we can hardly hope to get the supplemental ones recently submitted before October. Then comes the north-east monsoon, and our hands are tied till the middle of January, leaving only 2½ working months before the close of the official year.

(2.) The numerical inefficiency of the Department of Public Works.—The ranges in this district have recently been reduced from four to three. At the present moment (and once before since I have been in the district) there are only two Range Officers; but, supposing them to be at their full complement, the three have to supervise the expenditure of 2¼ lakhs of Local Funds and Rs. 2,14,000 of Provincial and Imperial Funds. Now, it stands to reason that the agricultural works, on which the prosperity of the country depends, must have the best share of the Engineers' attention, and, as Collector, I would not have it otherwise; but knowing, as President of the Local Fund Boards, that this year we are to pay Government Rupees 54,510 for the use of their Engineers, I only wish we got a little more for our money. Over and over again have I seen yards and yards of metal strewn by the side of the road for weeks and months together, and, on asking the question why it was not spread when the road needed it so badly, the answer invariably was: "The Range Officer has not yet had time to take check measurements of it." The fact is that there are not sufficient hands to do the work. Of late years the expenditure on agricultural works has largely increased, whilst

the Local Fund Act has furnished a sum for expenditure on roads which was never dreamed of in former days; but, with more work to do, the workmen are fewer. Notably that of the office has increased to an extent which leaves the Engineers but scant time for field-work. A comparison is often made between the work executed by Railway Engineers and that carried out under the supervision of the Department of Public Works, generally to the disadvantage of the latter. But the comparison is most unfair. A Railway Engineer has assigned to him a section of the line of about fifteen miles in length, and within this limited space all his work is concentrated. He has under him a trained staff of Inspectors and subordinates, and the rates allowed are so liberal that he has no difficulty in getting responsible contractors to come forward. He can without fatigue give every portion of the work an almost daily supervision, and under such favorable circumstances it is hardly to be wondered at that the results are satisfactory. And now look at the work a Range Officer has to do. I take, as an example, the Tindevanum Range, which is supposed to be the lightest in this district. It embraces, to begin with, an area of nearly 1800 square miles. To look after the works, Imperial and Local, scattered over this extent of country there are one Engineer, two Taluq Overseers, and two Local Fund Overseers. There are 329 miles of road and 1130 irrigation works in the range besides civil buildings. With such a limited supervising staff the wonder is that so much work is got through and that it passes muster as well as it does. The weakness of the system is, however, occasionally betrayed by some great crash, such as the fall of the Vellaur Bridge.

The third reason why the expenditure often falls short of the funds available and the requirements of the district is the very little liberty of action allowed to Local Fund Boards. They can only sanction estimates up to Rupees 1,000, and, when sanction is given, the work is often at a stand-still for some time in consequence of the very circuitous method which has to be adopted to get the money. The President has to address the Board of Revenue, who, in turn, requests the Accountant-General to place the amount at the disposal of the Public Works Department.

6. Having pointed out what appear to be the defects of the existing system, I venture to suggest the remedies which, in my opinion, should be applied.

(1.) That a rule be framed extending the powers of Local Fund Boards to sanction projects up to Rupees 5,000 and up to Rupees 10,000 with the concurrence of the President, who, when the estimate exceeded Rupees 5,000, should have the power of staying the execution of the work pending a reference to Government.

(2.) That some less cumbrous mode of procedure be adopted for placing money at the disposal of the professional executive.

(3.) That works entered in the Budget, the estimated cost of which does not exceed Rupees 10,000, may, with the concurrence of the President, be proceeded with in anticipation of sanction being received for the whole Budget.

(4.) That a separate and distinct engineering establishment be entertained for Local Fund works and placed under the professional direction of the District Engineer.

7. In regard to the last proposal, I have no hesitation in saying that if the end of the Local Funds Act is to be attained some such arrangement must sooner

or later be made. It must, I think, be admitted that the present system is most unfair in its operation as regards Local Funds. The cost of the Public Works establishment in this district is Rupees 52,273 per annum, and this year the Local Funds of South Arcot are debited with a sum of Rupees 54,510 for the supervision given by the Government Engineers to Local Fund works. This is in addition to the pay of what is known as the petty establishment, *i.e.*, Local Fund Overseers, lascars, &c. These figures speak for themselves.

The whole cost of the Public Works establishment is more than defrayed from Local Funds, so that not one farthing of the cost of professional supervision of agricultural work is borne by Imperial Funds although the greatest portion of the time and attention of the Engineers is given to the latter. I do not think that this was ever contemplated by the framers of the Local Fund Act, and, now that it is shown beyond question that work is at a stand-still because the professional supervision for which Local Funds are so heavily rated is available only to a very limited and quite inadequate extent, it is, I respectfully submit, incumbent on Government to accord their sanction to some other system whereby the purposes of the Act may be better carried out than they can be by the existing agency. I do not think it is asking too much that when professional services are paid for from Local Funds those services should be made available to their full extent for Local Fund purposes and not be engrossed by another department which pays actually nothing for them.

8. In view, then, to securing to the contributors of Local Funds an efficient agency for carrying out local works, I propose that the contribution hitherto levied for Public Works supervision should no longer be paid, but that a separate engineering staff should be entertained and placed under the professional supervision of the District Engineer, who would be remunerated by an allowance from Local Funds. The District Engineer, from having no executive charge, could spare the time to supervise Local Fund works. The nature of the agency to be employed and the estimated cost is shown below :—

	Rs.
Allowance to District Engineer for professional advice and supervision.	300
Draughtsman and Estimator	50
Clerk	30
1 Local Fund Engineer	500
1 do.	400
1 do.	350
	1,630

Office Establishment for each Local Fund Engineer.

1 Accountant	40	
1 Clerk	30	
1 ,, ...	20	
1 Estimator	40	
3 Lascars, at 7 Rupees each	21	
	151	
For three Engineers		453

Proceedings of the Madras Government, Financial Department,
18*th May* 1875.

Out-door Subordinate Establishment.

	Rs.
8 Overseers, at 80 Rupees each	640
8 do. ,, 60 ,, ,, ...	480
16 Goomastahs ,, 12 ,, ,, ...	192
16 Lascars, ,, 5 ,, ,, ...	80
Travelling allowance for three Engineers, at Rupees 3 per diem each ...	270
Total monthly cost ...	3,745 12
Total annual cost ...	44,940

9. The advantages which would accrue if this proposal is adopted are—

(1.) That the Local Fund Boards would have at their disposal a thoroughly efficient and well-paid agency at a saving to Local Funds of nearly Rupees 10,000 against what they have to pay now for a numerically inefficient staff who have other duties to attend to.

(2.) That the Local Boards would be able to carry out rapidly, and to the utmost extent which the funds available would admit of, the works which the country stands so much in need of, but which are put off from year to year simply because the executive is deficient.

(3.) That the Local Fund Engineers holding their appointments under the Board would be more amenable to control than the present staff, who are appointed by Government and are practically independent of the Board.

(4.) That the time of the Government Engineers would, under the proposed arrangement, be set free to carry out, in a thoroughly efficient manner, the important irrigation projects on which the agricultural industry of the country and the public revenue is so dependent, and to which they can now give but a divided attention.

10. I am given to understand that one objection which has been raised to the entertainment of a purely Local Fund staff of Engineers is that the claims on the pensionary funds would thereby be considerably increased. I think that this apprehension is groundless. The Railway and other public companies experience no difficulty in obtaining competent Engineers at moderate salaries without any pensionary inducements, and I have no doubt that the rates I have proposed would attract efficient men to the works. I do trust that the subject may have the serious consideration of Government. If the useful objects contemplated by the framers of Act IV. of 1871 are to be attained some change in the present system must be made.

Since writing the foregoing the Proceedings of Government in the Financial Department, dated 18th ultimo, No. 864, have reached me. Blame is imputed to Collectors as Presidents of the Local Fund Boards because the opening balances of the current year exceed the estimates. I have shown above the proximate cause of this so far as South Arcot is concerned, but at the same time I have not prepared to assert, even if these large balances could have been safely calculated on, that with the present executive they could have been judiciously and economically expended. And here I think that the Presidents of Local Fund Boards have had rather hard measure dealt out to them. The Government, without consulting local officers, have

determined what the strength of the executive shall be, and because, owing to its deficiency, work is at a stand-still, the Presidents are held responsible for the inevitable shortcomings. Let Act IV. of 1871 and those entrusted with carrying out its purposes have fair play, and I venture to assert that the Government will find no room for censure or the rate-payers for complaint; but, if Local Fund Boards are made to pay more for a numerically inefficient executive, over whom they have no control, and of whose time and attention they can only command but a small share than a thoroughly efficient staff employed exclusively on Local Fund works would cost, those who are powerless to move in the matter should not be held responsible if a breakdown occurs. Referring to paragraph 2 of the Proceedings of the 18th ultimo, I would strongly deprecate any reduction of the road-cess. It is hardly felt by the people, and, if they only get a *quid pro quo* in the shape of roads, bridges, and village improvements, no tax would be more willingly contributed. The remedy for accumulating balances is the provision of an efficient executive capable of expending them profitably.

11. Whilst on the subject of executive agency I would respectfully submit, for the consideration of Government, whether Local Fund Rule No. 27, under which it is decreed that the cost of the supervision and assistance of the Public Works Department shall be paid rateably from the funds of the several Local Fund Circles of the Presidency, has any legal foundation. It would appear to be based on Section 28; but this section has clearly reference only to the payment of Inspecting Officers, such as are employed in the Medical and Police Departments, as distinguished from the executive, the payment of the latter being provided for under Section 24. Section 25 provides that "All persons in the employ of Government *who, at the time this Act comes into operation* in any district, shall be performing any executive or ministerial duties in carrying out the purposes specified in this Act, shall continue to discharge such duties under the orders of the Government unless, and until, the Government shall otherwise direct." I submit that this section, taken in connection with the preceding one, was simply intended to protect the interests of incumbents actually holding office in a district *at the time the Act came into operation;* but it conveys no authority to Government to fill up such vacancies as they occur in a district, or to debit Local Funds with the salaries of the Government nominees. I may be wrong, but this appears to me to be the spirit and letter of the law. Under Section 28 I think the Government would be justified in charging rateably to Local Funds a portion of the salaries of the Sanitary Commissioner, the Inspecting Engineer of Communications, and the Inspector of Schools, as these are Inspecting Agencies the payment of which from Local Funds is contemplated by the Act; but the appointment and payment of the executive rests, under Section 24, with the Local Boards subject to the approval of Government, save and except those cases where persons employed in the Government service were performing executive duties "*at the time when the Act came into operation.*"

12. In conclusion, I will merely notice one or two points referred to in the Proceedings of Government, Financial Department, dated 17th May, No. 694, reviewing the Budgets of the Cuddalore and Virdachellum Circles for the current year.

Proceedings of the Madras Government, Financial Department,
18*th May* 1875.

(1.) With reference to the remark at paragraph 3 in regard to the Sub-Magistrate at Oolundurpett, I would explain that, although there is at present no Sub-Magistrate there, the transfer of the Yellavanasoor Sub-Magistrate to that station has been sanctioned.

(2.) Adverting to the remarks conveyed in paragraphs 3 and 10, I would observe that, when I assumed the office of President, I found that many existing roads, which had been constructed at a heavy cost, and over which there was a large traffic, were inadequately provided with maintenance grants. I consulted Colonel Foord on the subject, and in concert with him drew up the revised scale. His long residence in the district and his professional reputation may, I think, be accepted as sufficient guarantees that no more was assigned than was actually necessary. This is a charge which must increase every year as new lines of communication are opened out. It would be very bad economy to construct a road at a large outlay and then to leave it to take care of itself, and, though fully alive to the importance of opening up new roads, I always give the upkeep of existing lines the first consideration; but, as pointed out in my letter of the 17th October 1872, No. 152, I am of opinion that well-made and well-kept roads should be made self-supporting by the levy of tolls, thus setting free capital for the construction of new lines.

ENCLOSURE No. 1—List showing mileage of existing roads.

From the same Officer, dated Villapuram, 23rd July 1873, No. 247.

With reference to the Order of Government, dated 18th ultimo, No. 857, communicated with the Board's memorandum, dated 1st instant, I have the honor to report that the actual contributions by the Local Fund Boards of this district to the Department of Public Works for the past year were as follow:—

	RS.	RS.
Cuddalore Circle	25,499	
Virdachellum Circle	12,186	
		37,685
Petty Establishment.		
Cuddalore Circle	3,670	
Virdachellum Circle	1,646	
		5,316
Total ...		43,001

The contributions would have been in excess of this amount had not the expenditure fallen short of the allotments by Rupees 24,826, and for this the Local Fund Boards cannot be held responsible.

2. I find, on reference to the District Engineer, that the cost of the Department of Public Works in South Arcot, as shown in my letter embodied in the Proceedings under reply, is not correct. As at present constituted the cost of the establishment is Rupees 52,273, as shown in my letter of the 3rd instant, No. 218, and, if all the money allotted in the original Budget for the current year is expended, the Local Funds of this district will have to pay for Public Works supervision Rupees 57,480 and considerably more if the expenditure contemplated in the

supplemental Budget is carried out; but this is doubtful unless another Engineer is soon sent to take the place of Mr. Bell, who was transferred to the Kurnool District by an order in the *Fort St. George Gazette*, dated 13th May 1873, but whose place has not yet been supplied. An officer was appointed to succeed him, but he never joined, and has since been granted leave to England. The consequence is that one Range Officer has now the charge of all the works—Imperial, Provincial, and Local—in six out of the eight taluqs of which this district is composed.

No. 345.

MEMORANDUM.

Agreeably to the request contained in the memorandum from the Secretary to the Board of Revenue, No. 1054, of the 16th instant, the undersigned has the honor to furnish the following statement showing the probable cost during the current official year of the Public Works establishment (excluding Local) employed in the South Arcot District :—

	RS.	A.	P.
Engineer Establishment	22,440	4	0
Upper Subordinate	19,845	6	0
Office Establishment	13,803	2	0
Petty do.	2,884	8	0
Conservancy	3,789	0	0
Total ...	62,762	4	0

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

FORT ST. GEORGE,
19*th July* 1873.

To the Secretary to the Board of Revenue.

These letters will be submitted to Government with reference to G.Os., dated 17th May 1873, No. 694, and 18th June 1873, No. 857, Financial Department.

2. In reviewing the Local Fund Budgets of the South Arcot District for 1873-74, the Government, in the first Order above cited, commented on the increase in the balances unallotted, and remarked that the existence of such balances should be accepted as an indication that the amount of taxation raised is in excess of requirements.

		Estimated. RS.	Actual. RS.
Cuddalore—			
Opening balance,	1873-74.	13,710	83,379
Closing do.	1872-73.	2,440	
		11,270	
Virdachellum—			
Opening balance,	1873-74.	45,210	87,625
Closing do.	1871-72.	15,600	
Total ...		29,610	

3. The President in reply shows that the excess in the estimated and actual opening balances of 1873-74 of the two Circles and the estimated closing balance of 1872-73 is due chiefly to two causes—

(1.) The unanticipated success of the measures adopted by him in his capacity of Collector for ensuring regularity in the realization of the land revenue with which that of the local cess is concomitant.

(2.) Short outlay on works owing to the insufficiency of the executive establishment of the Public Works Department, and other causes.

4. The extent to which these causes operated cannot, on the information before the Board, be exactly estimated The figures given in the margin show, however, that both are real. As regards the first cause, there was a heavy arrear of land revenue outstanding in the district, and the whole collection had been improperly carried to Imperial revenue alone. The exertions of the Collector in remedying this state of things merit acknowledgment, and have resulted in an unexpectedly large balance under Local Funds.

	Cuddalore. RS.	Virdachellum. RS.
Estimated receipts from cesses	1,30,000	80,000
Actual	1,69,825	1,21,556
Estimated outlay on works, Grant I.... ...	*1,33,113	*91,810
Actual	1,22,276	76,211
Per cent. of grant	91·86	83·22

* Including allotments subsequent to the Budget sanction.

5. As regards the second cause, the figures of actual outlay (which are taken from the Local Fund accounts for March 1873), show that the outlay on all works was in the Cuddalore and Virdachellum Circles, respectively, ninety-two and eighty-three per cent. of the whole grants made during the year. These ratios are by no means low. The proportions of the total Local Fund grant expended in the years 1868-69 to 1871-72 are shown in the margin. Considering that a large portion of the allotments subsequent to the Budget are not made till a portion of the year is passed, there must, under any organization, be short outlay. The Board believe that the ratios which have been attained in this case are not much, if at all, below what is usual in the outlay of Imperial and Provincial Funds. The figures for 1871-72 for the whole Presidency are given in the margin. The Board doubt whether the Collector's belief that Local Fund works are postponed to Imperial and Provincial works in South Arcot can be supported by figures.

	Per cent.
1868-69	72·75
1869-70	74·52
1870-71	79·93
1871-72	77·81

1871-72.	Per cent.
Imperial, Ordinary	89·14
Provincial	86·08
Both ...	88·31

6. There is, however, undoubtedly great force in his remarks, in paragraph 5 of his first letter, as to the insufficiency of the executive establishment to cope with the enormous charges entrusted to the Range Officers, and the Board call the special attention of Government to his letter of the 23rd July, which shows that even the sanctioned complement of Engineers is not now employed. But Mr. Sullivan's statements as to the enormity of the charge against Local Funds for the supervision of Local Fund works by the Public Works Department are scarcely correct either as to the absolute amount of the charge, the relative proportions of the charge against Local and other Funds on account of the Public Works Department establishment, or the proportion of the charge to the cost of the establishment maintained in the district.

7. The figures entered by Mr. Sullivan for the absolute charge* are, it must be remembered, Budget figures, which are to be revised with reference to actual outlay. The Government are aware what the system of charge at present is. After the exclusion of certain items of establishment deemed to be peculiar to certain heads of service, the balance of *actual* outlay for establishments is distributed between the several Funds from which outlay is incurred strictly in proportion to that outlay. This system was first introduced in 1872-73, but the accounts of the year as closed by the Controller of Public Works Accounts are not yet before the Board. In his letter, dated 23rd July, Mr. Sullivan states the actual charge in South Arcot to have been Rupees 43,001. The actual charge must always be less than that budgeted in proportion to the reduction in outlay and in proportion to the extent to which the amount saved on the whole establishment grant, which the Board believe is usually considerable. It will be seen from this explanation that it is simply impossible that there should be any difference in the ratio of charge against Local and Imperial or other Funds for that portion of the establishment which is used by, and charged to, all. Whether the ratio of charge be inordinately high or not, it is the same for all. Comparisons of the charge in individual districts with the establishment therein employed are irrelevant, as the totals of outlay whence the ratios are computed are made up for the whole Presidency, and there are charges for establishment incurred outside the district for a portion of which Local Funds are properly liable. Any system which would attempt to strike ratios for each district or Circle would produce, the Board believe, inequalities more objectionable than now exist, and would be extremely complex. The assertion, however, that the charge in South Arcot is greater than the cost of the district establishment, is unfounded. The Controller's letter above recorded shows that the probable cost of the Public Works establishment, excluding local petty establishment, in the district for 1873-74 is Rupees 62,762-4-0. It remains to be seen whether the actual gross charge against Local Funds will exceed half, or at most two-thirds, of this sum.

* Rupees 54,210, and, in the General Budget issued by Government, quoted in Mr. Sullivan's second letter, Rupees 57,480.

8. But there is another point which in connection with complaints of this kind must not be overlooked, *viz.*, that the grants made from Provincial to Local Funds include a considerable sum on account of establishments. When the Act was introduced, charges for roads, aggregating about 11½ lakhs, were transferred to Local Funds with a grant for the works themselves of Rupees 6,30,000, to which was added, on account of the proportion of establishment charge due to the works, about three lakhs, and the same course was followed in 1872-73. Now, as the previous classification of roads was a matter which might have been revised any day, and as roads are one of the primary objects of expenditure to which Local Funds were declared to be applicable, the transfer of road charges, amounting to five lakhs, was quite legitimate and was necessitated by the exigencies of the Provincial Services scheme. The grant for establishment is, however, in the Budgets and accounts included with the grants for the works, and the result is that there is an enormous apparent increase of the charge against Local Funds for

establishment, and the specific grant to meet this increase is forgotten. The result to Local Funds is much the same, *i.e.*, they have to pay about the same amount of charges without assets assigned to meet them; but from the form of the transaction there was apparently a large and odious increase of the debit for supervision. In reality this charge against Local Funds is at least one-third less than it seems.

9. The charge, however, is, in the opinion of the Board, extremely high; but it is difficult to see how, having regard to all the conditions of the case, it could be reduced. Mr. Sullivan proposes the entertainment of a separate Local Fund establishment of Engineers which is to cost Rupees 44,940. This is in excess of the sum actually charged in the past year, and would be 21·36 per cent. on Rupees 2,10,340, which is the amount budgeted for expenditure by the department in 1873-74. Such proposals have, however, been made and discussed before, and the decision in paragraph 4 of G.O., dated 31st May 1873, No. 762, must be held to settle the question for the present.

10. Mr. Sullivan assigns, as further reasons for short outlay, the late date at which the sanctioned Budget is received* and the restricted powers of Local Fund Boards in sanctioning estimates and allotments. He proposes certain measures which the Board can only characterize as a demand to vest the Presidents of Local Funds with plenary power to do as they please. The Board are convinced that none of the existing restrictions can with safety be relaxed, and they are not satisfied that any considerable inconvenience is, or need be, caused in practice by their existence. As for the delay in the Budget sanction in the current year, it was due to large measures of change being under discussion, and is not likely to recur. The Board, however, in their Proceedings, dated 3rd April 1873, No. 516, placed at the disposal of the Public Works Department sums amply sufficient for the prosecution of incomplete works (which is provided for in the Local Fund Rules) and for necessary outlay on repairs, and the months of April and May ought not to have been altogether lost. The preparation of the Budgets is already commenced at the earliest date consistent with a proper estimate of the transactions of the remainder of the current and of the future year, and, if no special causes of delay existed, the Budgets could be reviewed and printed before the close of the year. Collectors can be informed that, if delay occurs in the receipt of the printed detailed Budget, expenditure may be proceeded with on *sanctioned* works for which allotments not specifically disallowed by the Board in their review of the Budget have been entered and to the limit of the allotments proposed. Funds can always be placed at the disposal of the department as was done in this year, and there are generally plenty of sanctioned works on which expenditure might be incurred under such orders. By spending money on such works (including, of course, maintenance grants), and on the incomplete works, it ought to be possible fully to utilize the first months of the year.

* He speaks of the months of January, February, and March being lost in consequence, but he forgets that the official year to which the Budget relates begins in April.

11. The present method of placing funds at the disposal of the department is certainly somewhat circuitous, but is necessitated by the separate audit of Public Works Department expenditure. The Board, however, request the Controller of Public Works Accounts and the Accountant-General to report whether the Collectors might not be authorized to place allotments directly at the disposal of the District Engineer on the receipt of the Board's Proceedings authorizing them. The saving of a few days is often of great importance.

12. The Board have now to notice Mr. Sullivan's contention that Local Fund Rule No. 27, which provides for the charge against Local Funds for Public Works Department supervision, is illegal with reference to Sections 27 and 24 of the Act. The objection, as argued by Mr. Sullivan, seems more properly directed against Rule 40; but the Board are of opinion that both rules are well founded on Section 26, which confers on Government an almost unlimited power of defining restrictions as to the mode in which the funds shall be applicable to the several purposes of the Act. Section 25 is a mere temporary enactment to provide against inconvenience during the interval which must necessarily have elapsed before the Local Fund organization for the different services could be matured.

13. The Board, in conclusion, desire to express their entire concurrence in Mr. Sullivan's energetic protest against the idea that the taxation which has been imposed is excessive, and the proceeds beyond what can be advantageously utilized. Improved communication is the crying want of the country, and the Board fully believe that, as the Collector says, the cess is hardly felt by the people and if they got a *quid pro quo* would be most willingly paid. Allowance being made for the confusion inevitable on starting a new organization, the Board think that the proportion of the grants utilized so far cannot be considered to be low, and they earnestly deprecate any reduction of the cess. As to the large outlay on repairs, the Board fully concur in Mr. Sullivan's remarks. It is the worst economy to construct roads and to allow them to become useless for want of adequate repairs; and, to guard against the Local Funds being burdened with roads which they cannot maintain, schemes of roads for each district have been called for and are under preparation. The attention of Collectors and Local Boards should be directed at once to this important matter. The Board, however, do not believe that these schemes can serve any purpose other than systematizing operations for the extension of communications; they cannot be regarded as final, for the more roads are made the more will be found to be wanted. But the point at which the upkeep of existing roads would require restriction on the prosecution of new works is yet far off in most districts, and the consideration of Mr. Sullivan's suggestion, that tolls should be imposed for maintaining roads already made so as to liberate funds for making new ones, may be deferred at present.

G.O., dated 25th September 1871, No. 1673.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Proceedings of the Madras Government, Financial Department,
18*th May* 1875.

No. 133. Proceedings of the Board of Revenue, dated 18th October 1873, No. 2143.

Read the following papers:—

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 18th September 1873, No. 232.

With reference to the 11th paragraph of the Proceedings of the Board of Revenue, No. 1770, of the 8th instant, I have the honor to state that, in my opinion, District Engineers would be quite justified in ordering the commencement of Local Fund works immediately on receipt by them of the Board's Proceedings authorizing allotments, and in regarding the Budget grants as increased for their districts to the extent of the authorized allotments.

2. Copies of the Board's Proceedings are submitted to the Accountant-General and to this office, and there is, therefore, sufficient information in the two offices of account to keep up registers of allotments and to be guided by those registers in either accepting or rejecting charges, as those charges may be, or may not be, supported by allotments.

3. Much time is at present taken up between the two offices of account by the local rule under which the Accountant-General will not place funds at the disposal of the Public Works Department (though distinctly ordered to do so in each Proceeding by the Board), till receipt of formal application from this office for the sums sanctioned. I represented this matter to the Accountant-General shortly after I took charge of this office in April last, but that officer was of opinion that there should be no change in the present arrangement.

Miscellaneous No. 6196.

Referred to the Accountant-General for remarks on paragraph 2.

19*th September* 1873. (Signed) H. E. STOKES,
Acting Secretary.

No. 5430.

MEMORANDUM.

Vide Board's Proceedings, No. 6196, dated 19th instant.

The undersigned has the honor to state that the question has been fully discussed between the Controller and Mr. Lushington, and that he agrees with his predecessor in thinking that no change should be made, inasmuch as the present system creates a useful check and prevents mistakes. Moreover, there is not in this office an establishment large enough to undertake any extra work.

FORT ST. GEORGE, (Signed) R. W. LODWICK,
19*th September* 1873. *Accountant-General.*

To the Secretary to the Board of Revenue.

Proceedings of the Madras Government, Financial Department,
18*th May* 1875.

The attention of all Presidents of Local Fund Boards is called to paragraphs 1 and 2 of the letter from the Controller of Public Works Accounts. They will observe that District Engineers are at liberty to commence expenditure on receipt of the Board's Proceedings sanctioning the allotment. This is the main point which the Board desired to secure, and the question as to whether the Controller should, or should not, apply to the Accountant-General before funds can be formally placed at the disposal of the department seems to the Board one which those officers may be left to settle between themselves.

2. These Proceedings will be submitted to Government with reference to Board's Proceedings, dated 8th September 1873, No. 1770, paragraph 11.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Sub-Secretary.

No. 134. No. 4099.

MEMORANDUM.

With reference to the official memorandum, dated 25th ultimo, from the Under Secretary to Government in the Public, &c., Departments, the undersigned has the honor to state that the total expenditure on Public Works in the South Arcot District from Local Funds during 1872-73 amounted to Rupees 2,00,388 and the cost of establishment exclusive of petty was Rupees 59,725.

FORT ST. GEORGE,
2nd October 1873.

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

To the Under Secy. to Govt., Public, &c., Depts.

No. 135. ORDER THEREON, 18th May 1875, No. 1080.

These papers will now be recorded, the main question involved therein having been disposed of in G.O., dated 20th October 1874, No. 2991-A., Public Works Department, paragraph 4, and G.O., dated 21st January 1875, No. 98.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue, with enclosure.

Exd. A. S. Rodgers.

Govt. of {1875} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated May, 18*th*.

Issued

Recd.

Encl.

G.O., 18*th May* 1875, *No.* 1080.

MAY.
Nos. 132—135.

Local Funds—Accounts.—Certain papers on the subject of District Engineers ordering the commencement of Local Fund works immediately on receipt by them of the Board's Proceedings authorizing allotments, ordered to be recorded.

Sec: 17 May 1873. Nos. 95-98. Ms
" 18 June 1873. " 145.
" 27 " " 137-38.
" 31st May 1873. " 292-93.
" 25 Sept. 1873. " 385. Rev.
Local Fund Rules Ms.

Acting Secretary.

To the Chief Secretary to Government, Financial Department,
" the President of the Local Fund Boards, South Arcot District.
" the Acting Controller of Public Works Accounts.
" the Accountant-General.
Copy to the District Engineer, South Arcot.

Encl. A. S. Rodgers.

C23/12
R26/12
C26/12

Encl 1873 Dept 17
Board of Revenue
Madras
Proceedings 8th Sept 1873 to 11th 1770.
September
No 1770.
Despt 12 Sept 1873 Recd 15 Sept
Encl 1

Local Fund Balances, Unallotted in South Arcot District
Letters from President of Local Fund Board replying to remarks of Government on increase in and on certain other points in Budgets for 1873-74, submitted to Govt with remarks Controller of Public Works Account and Accountant General requested to report whether Collectors might not be authorized to place allotments directly at disposal of District Engineer on receipt of Board's Proceedings authorizing them.

No. 2,143.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th October 1873.

Read the following papers :—

Letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 18th September 1873, No. 232.

WITH reference to the 11th paragraph of the Proceedings of the Board of Revenue, No. 1,770, of the 8th instant, I have the honour to state that, in my opinion, District Engineers would be quite justified in ordering the commencement of Local Fund works immediately on receipt by them of the Board's Proceedings authorizing allotments, and in regarding the budget-grants as increased for their districts to the extent of the authorized allotments.

2. Copies of the Board's Proceedings are submitted to the Accountant-General and to this office, and there is, therefore, sufficient information in the two Offices of Account to keep up registers of allotments and to be guided by those registers in either accepting or rejecting charges, as those charges may be or may not be supported by allotments.

3. Much time is at present taken up between the two Offices of Account by the local rule under which the Accountant-General will not place funds at the disposal of the Public Works Department (though distinctly ordered to do so in each Proceeding by the Board), till receipt of formal application from this office for the sums sanctioned. I represented this matter to the Accountant-General shortly after I took charge of this office in April last, but that officer was of opinion that there should be no change in the present arrangement.

Miscellaneous No. 6,196.

REFERRED to the Accountant-General for remarks on paragraph 2.

(Signed) H. E. STOKES,
Acting Secretary.

19th September 1873.

Memorandum from the Accountant-General, Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Fort St. George, 19th September 1873, No. 5,430.

Vide Board's Proceedings, No. 6,196, dated 19th instant.

The undersigned has the honour to state that the question has been fully discussed between the Controller and Mr. Lushington, and that he agrees with his predecessor in thinking that no change should be made, inasmuch as the present system creates a useful check and prevents mistakes. Moreover, there is not in this office an establishment large enough to undertake any extra work.

(Signed) R. W. LODWICK,
Accountant-General.

THE attention of all Presidents of Local Fund Boards is called to paragraphs 1 and 2 of the letter from the Controller of Public Works Accounts. They will observe that District Engineers are at liberty to commence expenditure on receipt

of the Board's Proceedings sanctioning the allotment. This is the main point which the Board desired to secure, and the question as to whether the Controller should or should not apply to the Accountant-General before funds can be formally placed at the disposal of the department seems to the Board one which those officers may be left to settle between themselves.

2. These Proceedings will be submitted to Government, with reference to Board's Proceedings, dated 8th September 1873, No. 1,770, paragraph 11.

(True Copies and Extract.)

H Elton

Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department
,, the Presidents of all Local Fund Boards.
,, the Officiating Controller of Public Works Accounts.
,, the Accountant-General.
,, all District Engineers.

Exd. F. R. Bantleman.

Rec'd 1873. Asst Secy
Board of Revenue,
MADRAS.

PROCEEDINGS, 18TH OCTOBER 1873, No. 2,143.

Encl.

Received 19 Oct

OCTOBER.

No. 2,143.

Local Fund Works.—Attention of Presidents of Local Fund Boards called to letter from Controller of Public Works Accounts, dated 18th September 1873, from which it will be seen that District Engineers are at liberty to commence expenditure on — immediately on receipt of Board's Proceedings sanctioning allotment. Board's Proceedings submitted to Government.

Office of the Controller of Public Works Accounts,
Fort Saint George, 2d October 1873.

No. 4099

Memorandum.

From
The Offg: Controller of P.W. Accounts,
To,
The Under Secretary to Government,
Public Dep.ts Departments
Fort Saint George.

With reference to the official Memorandum dated 25th Ultimo, from the Under Secretary to Government in the Public Dep.ts Departments, the undersigned has the honor to state that the total expenditure on Public Works

Works in the South Arcot District from Local Funds during 1872-73, amounted to Rupees 2,00,388 and the cost of Establishment, exclusive of Petty was Rupees 59,725:—

Offg. Controller of C.W. Accounts.

Abstr.

2,00,388 | 59,725 (29.8
40776

196740
180492

16248
16003

245

25

23.12.73.

My dear Robinson

I have been
ascertained from the Bd
that they do not visit L
Lumsden this Dress. Lead
in the accounts Dept. S.V.
L. You should send me
L. K a Draft L. asking
that the opportunity might be
afforded L. him - as Lauderdale
It seems Lumsden

No.

From
The Officer Comptroller of
H.M. Treasury
To
The Under Secretary
to Government,
Public Works Department.
Fort Saint George.
Dated 2
Recd. } October 1873.

No. 4099

States that the total
expenditure on Public
Works in the South Coast
District from Local
Funds during 1872-73
amounted to Rs. 200388
and the cost of Establish-
ment was Rs. 57,725.

No. 134

adopted in regard to the
Gen. question the draft
Act. goes no further.

But I confess I doubt
in what the Act can do as
regards the Gen: question.
The case stands thus
The Govt. have decided that
a certain sum of
Estab. is absolutely
necessary for the S.W.
Before Parliament have
decided what is to
be distributed among
Municipal & Local
Govts. -

on looking again
into the papers that
I am uncertain whether
the Act. does what the writer
proposes in the Draft Act
should be adopted. viz: that
the question of S.W. Estab.
& charges in Dr. Act be separated
& the Rev. Bd. rather than
as proposed in the Draft that
the question of the sufficiency
of the S.W. Estab. in the S. district
& that Act be referred to
S.W. - I think that
Parliament ought be

Notes that the total
expenditure on Public
Works in the South East
District from Local
Funds during 1872-73
amounted to Rs. 200,388
and the cost of Establish-
ment was Rs. 59,725.

No. 134 -

2/ depart.t Jones Sr. be entered
that it could be maintained
that Local Bds. desire to benefit
and the Guaranty charge it
is inevitable must be satisfy
is to be rated among the 3 Dept.
The results that in Districts
where Longest Length of Local
Rds is made the percentage
charge for P.W.D. Execution of
Superintendence may very possibly
be actually more than the
cost of the Roads P.W. retain in
the District - Until we get this
has been ensured that the
Establt. in the Dt. is not

maintained in it is
small ~~compared to the~~
~~other Depts~~ absolutely. in
consequence the Expenditure being
small.

Whether such Expenditure
should is necessary for
L.F. Works is another
question. Possibly it is
not. But then the Estab.t
of it. It is declared that
it can't be reduced. Or if it
is let employed on L.F. Wks
the result will only be
throw a double charge on the

the Works' service from Rs. 4 to L.F.
drains benefit. The Superintg
Engr. (Executive) for Bijapur Road
& Communs. being often do
joint work relating to L.F.
& the Contractor must be
instructed to employed -
And moreover in Statement
the percentage charge on Roads
or Engr. ordinary supervision
is the same position as
above supposed for the L.F. -
Costing in many Dts it will
be found that the cost of the
Local Fd. of the P.W. Estab.t

No. 134 -
expenditure on
Works in the
District from
Funds during 1872-
amounted to Rs. 200
and the cost of Estab
-ment
55/12

My dear Sprock

Here are some
papers which have appa
rently got detached from
the discussion of Sprock
Sprocket with Mrs.

Would let them
do the needful with them
the subject has ad
vanced far beyond this

tax payer. one for L.F. estate.
the other for F.W. estate.

The only way that Lee &
Eckring the L.F.B.St is by
entering the estate on F.W.B.
But the estate was sevied
only the other day. & I don't
think you can likely get
a Lawsuit written carried
out for four years.

If it is obtained - the tax
payers must pay first - and
if they can get their first
the best thing they can do - is to
get as much work as possible
possible. Thank Studiata

Dept
26/12. Dy Secy

37

My dear Robinson,

The question involved in these papers is a very difficult one but the case of S. Arcot is not so bad as you suppose. The cost of the NW Establt (excluding the Betty Local Fund Establt in that district in 1872-73 was R 81,291 and it was distributed as follows: —

		R	
Imperial	Extraordinary		10,607
	Ordinary	R 8,549	
Provincial		1,657	10,206
Local	Local Fund	59,725	
	Special	753	60,478
			81,291

So that Local funds did not pay (as you suppose) for the whole of the NW Establt even. There

just got these figures from the Controller and think you may trust them

There was no case in 1872-73 in Wm (so far as I can ascertain from a somewhat hasty calculation) the Local fund of a District fund for the whole of the Wks etabt in that district

Moreover the law is not so clearly against the charge as you suppose, for the allotment of General Revenues was R 15,05,768 whilst the share of the cost of supervision by the MVD paid by the Local Fund was only R 8,39,760. Now there is nothing in the law to compel the expenditure of this R 15,05,768 in the Circles towns it is allotted, and the supervision could have been paid for out of it.

To return to the case of S. Arcot

The expenditure on Works in 1872-73 was

Imperial	R 1,91,016	
Provincial	25,663	2,16,679
Local fund	2,00,388	
Special	2,022	2,02,410
		4,19,089

Therefore the share of the cost of the Wks etabt in this district on every hundred Rupees of expenditure was

Government	9·6
Local fund	29·8
Special —	37·2

Now the general charge for the whole Presidency was about 29 pct on expenditure so the S. Arcot C & Bd have very little cause for complaint supposing that the establishment of the District was strong enough to give them as much supervision as they wanted. The Board

dences this, and the question is certainly one for the P.W. Dept.

I don't think it would be of much use to refer the question to us at Present By Govt do, and we refer in our turn to Presidents, a great number of them will say — give us separate Local Fund Establishments, & we will get our work done for less than half what it now costs — and this will be true, but the demand cannot be conceded without smashing the present Engineering establt. Moreover the figures we have to refer to are like the pictures in a Kaleidoscope. Directly we turn them to any purpose the Accountant General or the Controller changes them. Perhaps the first step should be to get the real figures for 1873-74. The Controller might be told to send us a Statement (after he has got his figures finally corrected & not before) showing

1. Cost of so much of the PW Establt in each District as is distributable between Local & other Funds by percentage on expenditure
2. Portion of this cost found by
   a Imperial & Provincial Funds
   b Local Funds
   c Special —
3. Expenditure on Works
   a. Imperial & Provincial
   b Local
   c Special

It may then be possible to say that

There are 2 questions involved in the correspondence. The first is the large balance. The Colonists know how this has accrued - and the Budget lately submitted shows that it is being judiciously utilised - and that the annual Revenue and existing taxation are not more than the District really requires - This question therefore

Local Funds shall never pay more of the cost of the District Estabts than they ought to have their expenditure is compared with the expenditure for other services; or that they shall never pay more than 15 pCt on their expenditure (⅔ the Total) for PW purposes; or to alternate the burden in some other way

Yours sincerely
J Grote

Madras
May 1

therefore needs no order.

The other is the heavy charge for P. W. Establishments, That this is heavy must be admitted but the means of reducing it are not so ap-parent.

Nothing will be gained by increasing the percentage debit to Provincial & refunding it to Local Funds - because then will only reduce equally the

amount which Govt. can grant out of the Provincial estimate for works.

The Govt of India will be best allow a larger percentage to be charged to Imperial Service.

So that no case remains but to reduce the Establishment - but no such reduction can be made numerically - for the Dept is short handed already. And no such reduction can be made

in prep as would materially influence the charge to Local Funds then I really cannot see any thing to any remedy.

I. O. S

(5)

I think that the matter of the charges on account of Expenditure on P. W. D. Establishment thrown on Local Funds requires fuller comment than this Draft provides.

It appears from Mr. Sullivan's letter dated 22d July 1875 No 247 that he was under the impression that the Contribution amounted in 1872-73 to Rs: 45000 only. Now it appears that Even Supposing the District Establishment had

had been complete
the Entire Sanctioned
Establishment within
the District was
at most Rs: 52,275. The
Controller's Memo
dated 2d October 1875
however shows that
the account debit
against the District
for D. P. W Establish.
=ment amounted
to Rs 59,725 or 14.2 per
Cent in Excess of the
Entire cost of the full
Sanctioned Establish=
=ment.

A Similar pre=
=dicament is shown
by other papers, which
have come before

But the cost of the
D. P. W. establishment
in the St. District
represented by the pay of the
aid drawn by the St. Jour
the D. C. S.

in other Districts also,
and I consider that
the whole matter calls
for the Earliest and
fullest inquiry with
a view to ascertain
whether more than a
due proportion of the
whole Establishment
of the D. P. W is being
thrown on local taxation

Now it seems true
that the D. P. W is not
the Department to which
such an inquiry
should be entrusted.
The Financial and
Revenue Department
is the proper place
for investigating this
question as between
the Local Funds — for
which the Government
are

are Trustees, and the
Revenue Board. Managers –
& the P. W. Department,
which as herein is a
quasi defendant.

I would therefore
relegate to the Board
of Revenue the duty
of thoroughly and
comprehensively investigating the
whole matter with
reference to all Districts
in Communication
with the Controller
D. P. W.

The investigation
should include the
results of 8 years last
past – Local, Provincial
and Imperial.

It cannot be
concealed that
serious

serious doubts are
entertained by the
Public as to the fairness
with which these
charges are apportioned
and a departmental
D. P. W. inquiry will
not suffice to clear
up these doubts.

6/11 DWC

Enclose Mr. Hudleston's
note to me dated 24 Dec.

I put Mr. Hudleston's
clear and useful note
in circulation with the
papers adding that
I must still urge the
Government to enter
in earnest on this
inquiry as I believe
that the adjustment
of charges is utterly
impracticable

With his permission

inequitable - and the unfair burden thrown on local taxation is such as requires early adjustment. all orders and authorities notwithstanding.

In the first place I believe the lump adjustment over the whole Presidency is at Variance with the Spirit of the Law. This clearly restricts the Expenditure of local taxation within the Districts in which it is raised, and it is scarcely legal to throw the whole or nearly the whole cost of the D.P.W - Imperial Provincial & Local - in such Districts as South Arcot, Madura, Trichinopoly &c. in order to relieve, as I gather, Districts like Godavery and Kristna, where Enormous Imperial Expenditure is going on. The Settlement should be with each District Severally.

Again the charge 29 per cent is utterly Extravagant for Local Fund Work and indirectline of head administration. In Ireland the Superviseion of the Local Surveyors Establishment is under 5 per cent I believe, And when

administration &
claims for the credit
of Government.

24/12 No 2

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ papers

Rec^d of the Board of Revenue - 2/12 Septr & 18 Oct^r 1873 Nos 17700 21413

From Controller of P. W. Accounts - d/2 October 1873, No 4099

Order thereon. Discussed. 18 May 1875. No. 1080

These papers will now be recorded, the main question involved therein having been disposed of in G. O dated 20th October 1874 No 2991 A, P.W. Dept, para 4 - and G.O d/21st January 1875 No 98.

3.5.75

30/4

Draft

This paper was first circulated with a draft order when the Govt were on the hills in 1873 and again sent into circulation with a Memo about July 1874 - The draft order

The Board of Revenue with enclosure 14 Dated 2/6

30 do 83 0

and the Memo have never
returned from circulation.

In the meantime
however the main question
viz that of V.W. establish-
ment has been settled
by the S.O.s quoted and the
minor questions have settled
themselves.

H

Govt. of {187} Madras.

Financial

To

Dated 18 Aug
Recd. 1875, No. 1080

Nos. 132-5.

Local Fund Accounts

Certain papers on the subject of District Engineers ordering the commencement of Local Fund Works immediately on receipt by them of the Board's proceedings authorizing allotments, ordered to be recorded.