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(2) Date of repair 2. 12. 1920

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# MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

|                     |                 |
|---------------------|-----------------|
| G.O. No. 3126-27    | Press           |
|                     | <del>Mis-</del> |
| 486-89              |                 |
| Dated 21. 12. 1870. |                 |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,  
21st December 1870.*

Read the following papers :—

No. 486. Proceedings of the Madras Government in the Revenue Department, dated 19th December 1870, No. 2,073.

Proceedings of the Board of Revenue, dated 13th September 1870, No. 5,706.

Read the following replies of Collectors to Board's Proceedings, dated 20th April 1870, No. 2,565, requesting them to report whether there is any objection to debiting to Local Funds the amount of expense incurred by Civil Officers on Famine Relief Works.

| From the Acting Collector of Ganjam,          |               | dated 12th May 1870, No. 580. |        |
|-----------------------------------------------|---------------|-------------------------------|--------|
| Do. Officiating do. of Vizagapatam,           | " " " "       | " "                           | 335.   |
| Do. Collector of Godavery,                    | " 17th June " | " "                           | 173.   |
| Do. Actg. Sub-Collr. in charge of Kistna,     | " 11th May "  | " "                           | 1,720. |
| Do. Officiating Collector of Nellore,         | " 20th May "  | " "                           | 1,099. |
| Do. Collector of Cuddapah,                    | " 7th May "   | " "                           | 82.    |
| Do. Acting Collector of Bellary,              | " 4th May "   | " "                           | 129.   |
| Do. Collector of Kurnool,                     | " 2nd June "  | " "                           | 189.   |
| Do. Acting do. of Madras,                     | " 11th June " | " "                           | 218.   |
| Do. Acting do. of North Arcot,                | " 3rd June "  | " "                           | 236.   |
| Do. Collector of South Arcot,                 | " 23rd May "  | " "                           | 123.   |
| Do. Collector of Tanjore,                     | " 12th May "  | " "                           | 148.   |
| Do. Acting Collector of Trichinopoly,         | " 3rd June "  | " "                           | 120.   |
| Do. Officiating do. of Madura,                | " 14th May "  | " "                           | 146.   |
| Do. Acting do. of Tinnevely,                  | " 4th May "   | " "                           | 184.   |
| Do. Actg. Sub-Collr. in charge of Coimbatore, | " 19th May "  | " "                           | 120.   |
| Do. Commissioner of the Neilgherries,         | " 13th June " | " "                           | 82.    |
| Do. Collector of Salem,                       | " 29th July " | " "                           | 133.   |
| Do. Officiating Collector of South Canara,    | " 12th May "  | " "                           | 628.   |
| Do. do. of Malabar,                           | " 9th May "   | " "                           | 163.   |

THESE reports will be submitted to Government, with reference to Government Order, 18th March 1870, No. 98.

2. The Government of India have asked whether there is any objection to debiting Rupees 4,05,236, out of Rupees 12,96,133 spent in this Presidency on Famine Relief Works to Local Funds.

3. The Collector of Bellary is the only Collector who is in favour of the debit, and he merely expresses an opinion that a portion of the amount expended on Famine Relief Works might be debited to Local Funds.

4. The Road Fund is the only Local Fund which could be saddled with the payment of any part of this amount, except a small sum spent in municipalities which will be referred to below.

5. Section 19, Madras Act III. of 1866, is as follows :— " The proceeds of the District Road Cess shall be exclusively applied to the repair, maintenance, and construction of roads, and communications in the District in which the cess is levied, under such rules as the Governor in Council may from time to time prescribe."

6. One of the rules so prescribed is that certain roads shall be considered Imperial and all others Local, and that the Road Fund shall be expended only on Local roads.

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21st December 1870.*

7. Hence it is clear that it would be illegal to make a general debit to the Road Fund of the Presidency. If any part of the expenditure on Famine Relief Works is paid out of Local Funds, it must be contributed by the Districts in which famine expenditure was incurred upon Local roads, and in the case of each District the contribution must not exceed the amount so contributed.

8. The following is a list of such Districts:—

| Districts.         | Money expended on Local roads. | Estimated income of the year 1870-71. | Amount required for maintenance of existing works. |
|--------------------|--------------------------------|---------------------------------------|----------------------------------------------------|
|                    | Rs.                            | Rs.                                   | Rs.                                                |
| Ganjam ... ..      | 6,752                          | 80,310                                | 22,570                                             |
| Cuddapah ... ..    | 38,098                         | 93,000                                | 52,930                                             |
| Bellary ... ..     | 2,35,653                       | 1,23,000                              | 72,000                                             |
| Kurnool ... ..     | 16,685                         | 93,100                                | 24,220                                             |
| Chingleput ... ..  | 87,314                         | 69,600                                | 28,900                                             |
| North Arcot ... .. | 1,13,137                       | 1,42,000                              | 63,920                                             |
| South Arcot ... .. | 10,219                         | 1,10,000                              | 66,370                                             |
| Madura ... ..      | 2,852                          | 1,15,050                              | 46,420                                             |
| Coimbatore ... ..  | 27,956                         | 1,10,400                              | 56,890                                             |
| Salem ... ..       | 13,074                         | 1,18,100                              | 89,400                                             |
| Total ..           | 3,51,736                       | 10,93,790                             | 5,26,220                                           |

9. If the proposed debit is distributed amongst these Districts in proportion to the outlay, each of them will have to pay a little less than three-fifths of that outlay. This would be simply ruinous in Bellary, Cuddapah, Chingleput, North Arcot, and Coimbatore, and it would be a serious blow to the other Districts.

10. In Kurnool the Road Cess Act was not in force when the outlay was incurred, and it is therefore doubtful if the Road Fund can legally be charged with any portion of it.

11. In Madura at the very time when Rupees 42,218 were spent out of Imperial Funds on Famine works, (Rupees 2,852 of which was on Local roads,) Rupees 1,15,396 was expended out of the Road Fund on an Imperial road, and the Government of India have refused to allow any part of it to be refunded.

12. In Madras the fund is at the present moment insolvent, and will only just meet its liabilities within the year.

13. It must be observed that the Districts did not get a fair amount of road work done for the sum expended. The Relief Funds were not administered on the same principles as the Road Fund. Their object was to employ the poor, and wherever distress appeared a work was set on foot, and as many men as possible were employed, with the view of giving subsistence rather than of getting work done.

14. Roads are amongst the best means of preventing and alleviating famine, and the effect of charging the Road Funds with the large sum proposed by the Government of India would necessarily be to retard work on roads.

15. The outlay and loss consequent on the famines of late years were amongst the reasons given for the deficit, which seemed imminent last year, and which was remedied by stopping expenditure on Public Works and by increased taxation. It is only fair that the famine expenditure should be met out of the funds so provided.

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21st December 1870.*

16. If the exigencies of the State are such that the expenditure cannot be paid out of current revenue, the Board think it should be provided for from Loan Funds. It is eminently reproductive in character, for by arresting famine the lives of the people and their cattle are preserved, and they are enabled to contribute to the revenue of future years.

17. The people of the Presidency fulfilled their local responsibilities with regard to the famine by liberal subscriptions, and the Road Funds were expended with the view of affording work and subsistence to the distressed whenever and wherever the circumstances of the Districts and the provisions of the law allowed.

18. Under these circumstances, the Board hope that the proposal to charge the Road Funds with any portion of the famine expenditure will not be persisted in.

19. There was a small expenditure in three Municipalities.

20. In Trichinopoly the amount was Rupees 875. In Malabar it was Rupees 9,000, spent partly in Calicut and partly in Cochin, of which Rupees 2,250 have been already repaid, and Rupees 750 more will be repaid eventually.

ORDERED that the above Proceedings of the Board of Revenue be forwarded to the Public Works Department, with reference to the Proceedings in that Department, dated 8th March 1870, No. 728.

2. The Government concur in opinion with the Board that the proposed debit of Rupees 4,05,236 to Local Funds out of the entire expenditure in this Presidency on Famine Relief Works from 1866-67 to 1868-69 can neither legally nor equitably be made.

3. The only Local Fund in this Presidency, which is of any considerable amount, is the District Road Fund, raised under Madras Act III. of 1866, which requires that the proceeds of the District Road Cess shall be exclusively applied to road works in the District or part of the District in which the cess is levied, and according to prescribed rules, one of which rules classifies roads as Imperial or Local, and thereby bars any general debit to Local Funds of expenditure on roads other than "Local," while the act itself precludes any charge on the fund in one District on account of work done in another. The funds in several Districts are barely sufficient to meet current demands upon them, and, as the Government of India are aware, there is every probability of charges, which have hitherto been treated as Imperial, being thrown upon them to an increasing extent. To attempt to distribute the "Famine" expenditure proportionately over the Road Funds of the Districts in which the expenditure occurred, would, in many cases, have the effect of draining away the whole fund, and that, necessarily, in the very Districts which were most impoverished by the famine. It needs to be borne in mind that, as the cess is calculated at a per-centage of the land revenue, the fund was itself materially diminished by the reduced area under occupancy in the famine years. The nature of the work performed, which was in many instances on irrigation works, would, however, in many instances, preclude the proposed charge on the Road Fund, were it otherwise admissible.

4. So far as the District Road Funds could be legitimately applied, they were employed to the utmost in the calamitous seasons in question, in giving employment to the starving population, and the further charge, which it is now proposed to shift upon them, was certainly incurred on what should properly be deemed State

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21st December 1870.*

objects, namely, to save life, to prevent crime, and to maintain the poorest order of cultivators in such condition that they might subsequently resume their cultivation, and so be able to pay the State demand on the land.

5. It must also be remembered that in cases in which the Famine Relief Funds were actually expended on local works within the scope of the Act, the amount of work performed by an emaciated population was no real equivalent for the wages they received; but the District Funds could only be justly charged with payments for service fully and efficiently rendered. It may, indeed, be contended that the contemporaneous expenditure of Local Funds on the same class of works was, in a great measure, of an eleemosynary character, and that the Local Funds have already materially contributed to the relief of a suffering population—a duty more properly incumbent on the State.

6. On the principle which the Government believe guided the decision of the Government of India in regard to the expenditure for similar purposes in Orissa and the North-West Provinces, it is the opinion of this Government that the charge now under reference should be borne by the general revenues.

(Signed) W. HUDLESTON,  
*Secretary to Government.*

To the Secretary to Government, Public Works Department.

No. 457. From the Deputy Secretary to the Government of India, Public Works Department, (Account-Buildings and Roads,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 14th December 1870, No. 436-A B.

I am directed to acknowledge receipt of your letter, No. 2,860, dated 28th November 1870, and, in reply, to state that any continued delay in deciding the question of the propriety of permanently debiting Local Funds with the expenditure of Rupees 4,95,236 incurred by Civil Officers on Famine Relief Works is likely to lead to difficulties in the final adjustment of the outlay incurred. I am therefore to request that the Government of Madras may be moved to furnish a reply to Public Works Department letter, No. 63-A. G., dated 8th February 1870, by the 10th January 1871 at the latest, in view to the matter being considered with the regular estimates of the current year.

No. 458. ORDER THIRTEEN, 21st December 1870, No. 3,126.  
ACCOUNT, No. 46. ORDERED that these papers be forwarded to the Government of India.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,  
*Secretary to Government.*

*Proceedings of the Madras Government, Public Works Department,  
21st December 1870.*

No. 489. DOCKET No. 3,127, dated 21st December 1870.

Copy of the above forwarded to the Government of India, with reference to their letters No. 63-A. G., dated 8th February 1870, and 14th December 1870, No. 436-A. G.

(True Extract.)

Colonel, R. E.,  
*Secretary to Government.*

3  
D.O. 4.9.73

Order Hereon 19<sup>th</sup> December 1870 No. 2073

Ordered that the above Proceed-  
ings of the Board of Revenue be forwarded  
to the Public Works Department with reference  
to the Proceedings in that Department  
dated 8<sup>th</sup> March 1870, No. 728.

2. The Government concur in opi-  
nion with the Board that the proposed debit  
of Rs. 40,523 6 to Local Funds or to the  
entire expenditure in this Presidency in  
Famine Relief works from 1866/67 to 1868/69  
can neither legally nor equitably be made.

3. The only Local Fund in this  
Presidency which is of any considerable  
amount is the District Road Fund, raised  
under Chapter III of 1866, which re-  
quires that the proceeds of the District  
Road Cess shall be exclusively applied  
to road works in the district or part of  
the district in which the Cess is levied,

and

10/10/73 the 10<sup>th</sup> January 1873 at the Palace

60

and according to prescribed rules, most  
which rules classify roads as Imperial  
or Local and thereby bars any general debit  
to Local funds of expenditure on roads other  
than "local," while the Act itself precludes  
any charge on the fund in one district on ac-  
count of work done in another. The funds  
in several districts are barely sufficient  
to meet current demands upon them, and  
as the Govt. of India are aware there is every  
probability of charges which have hitherto been  
treated as Imperial being thrown upon them to  
an increasing extent. To attempt to distribute the  
"Famine" expenditure proportionately over  
the Road Funds of the districts in which the  
expenditure occurred would in many cases  
have the effect of draining away the whole  
fund, and that necessarily in the very districts  
which were most impoverished by the famine.  
It needs to be borne in mind that as the Re-  
venue, the Fund was itself materially  
diminished

106 6  
diminished by the reduced area under occu-  
pancy in the Famine years. The nature of the  
work performed, which was in many instances  
on irrigation works, would, however, in many in-  
stances preclude the proposed charge on the Road  
fund, were it otherwise admissible.

4. So far as the Dist. Road funds  
could be legitimately applied they were em-  
ployed to the utmost in the calamitous seasons  
in question in giving employment to the  
starving population, and the further charge which  
it is now proposed to shift upon them, was  
certainly incurred on what should properly  
be deemed State, objectively to save life, to  
prevent crime, and to maintain the poorest order of  
cultivators in such condition that they might sub-  
sequently resume their cultivation, and be able  
to pay the State demand on the land.

5. It must also be remembered that  
in cases in which the Famine Relief funds  
were actually expended on local works within  
the scope of the Act the amount of work performed  
by an emaciated population was no real  
equivalent for the wages they received, but

106 7  
by me 10.5 January 1871 at the latest

The District funds could only be justly  
 charged with payments for services fully and  
 efficiently rendered. It may indeed be contended  
 that the contemporaneous expenditure of local funds  
 on the same class of works was in a great  
 measure of an extraordinary character & that  
 the local funds have already materially contri-  
 buted to the relief of a suffering population - a duty  
 more properly incumbent on the State.

b. On the principle which the  
 Government believes guided the decision of  
 the Govt of India in regard to the expenditures  
 for similar purposes in Orissa and the N. W.  
 Provinces, it is the opinion of this Govt.  
 that the charges now under reference  
 should be borne by the general re-  
 venues.

See Resolution  
 of the Govt of India  
 in the Finl. Dep't.  
 No. 1478 of 22nd June/70

/ Sd/- Lt Col  
 L. Rudraiah  
 Secretary to Govt.

To  
 The Public Works Department.

H. H. Ball

Dis. 1-41-1870  
 Amt. 170-2

486

1870 by the 10th January 1871 at the later

on the District funds could only be justly

10th 1870 Recd  
Pro: of Govt for Secy  
No 5188

Pro: of the Revenue  
Department

Dated 19<sup>th</sup> Dec 1870  
Recd: 21<sup>st</sup>  
No 2073.

Intimating  
that the sum of  
Rs. 4,05,236 expended  
by Civil officers on  
Famine Relief Works  
in the Madras Pr.  
-sidney from 1866/67 to  
1868/69 should not be  
debited to Local Funds  
but that General  
revenues should  
bear the charge.

No 3126-3127-21 etc

All communications  
should be addressed to  
the Secretary.

No 436 A.B  
GOVERNMENT OF INDIA.  
PUBLIC WORKS DEPARTMENT.  
ACCOUNT.

To, Buildings and Roads.  
The Secretary to the Government of Madras,  
Public Works Department.  
Fort William, 14<sup>th</sup> December 1870.

Sir,  
I am directed to acknowledge  
receipt of your letter No 2860 dated 28<sup>th</sup> November  
1870, and in reply to state that any continued  
delay in deciding the question of the propriety  
of permanently debiting Local funds with the  
expenditure of Rs. 4,05,236 incurred by Civil  
Officers on Famine relief works is likely to lead  
to difficulties in the final adjustment of the  
outlay incurred. I am therefore to request  
that the Government of Madras may be  
moved to furnish a reply to Public Works  
Department letter No 63 A.B. dated 8<sup>th</sup> February  
1870 by the 10<sup>th</sup> January 1871 at the latest  
in

in view to the matter being considered with the  
regular estimates of the current year.

Have the honour to be,  
Sir,  
Your most obed<sup>t</sup> serv<sup>t</sup>,

J. M. Leadman

Secy. Secy to the Gov<sup>t</sup> of India.

18.

Account of J. M. Leadman

1849

in view to the matter being considered with the  
regular set

1870, Dec 18  
No. 5198

From

The Govt of India

Dated 14<sup>th</sup> Dec 1870  
Recd: 21<sup>st</sup> Dec 1870

No. 436 B.  
Requesting for  
reasons assigned  
the early submission  
of the views of the  
Madras Govt on the  
proposal to permanently  
debit to Local Funds  
the expenditure of Rs  
405,236 incurred by  
Civil officers on  
Famine Relief Works  
1866/67 to 1868/69 -  
No. 3127-21<sup>st</sup> Dec 1870.

Account  
No. 3126  
Proceedings of the Madras Government  
Under date the 21<sup>st</sup> December 1870  
Read the following  
Chief of Govt. Prov. Dept. (H. E. No. 2073 of 19<sup>th</sup> Dec 1870)  
From the Dy. Secy to the  
Govt. of India - (H. E. No. 436 B of 14<sup>th</sup> Dec 1870)

The Pro. Secy /  
" Comr. Secy /  
Desp. 18/1/71

Ordered that these  
papers be forwarded  
to the Govt. of India

Docket No. 3127 of 21<sup>st</sup> Dec 1870

Copy of the above  
forwarded to the Govt  
of India, with reference  
to their letters No. 63 of  
8 Feb 1870 and 14<sup>th</sup>  
Dec 1870 No. 436 A & B

M. S. duplicate letter  
Govt of India - 21.12.70  
P-C. Desp. 18/1/71

W. H.

2/12 5788 + 5791

St. of (1870) Madras.

PUBLIC WORKS.

The Revenue Department  
and

The Secretary to the  
Govt of India

Recd.

Recd.

G. O. 21 ~~Dec~~ No. 3126-3127

Nos. 486 (488 + 489)

Under Secy to Govt. Madras

on the subject of  
the expenditure incurred  
in the Public Works  
from 1871 to  
1883 in the Madras  
Presidency.