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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	504	(2)	Press
B.P. No.			Mis.
Dated	24-2-		18 76.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
24th February 1876.*

No. 446.

Read again the following papers :—

Proceedings of the Madras Government in the Financial Department, dated 24th August 1875, No. 1,713.

Proceedings of the Madras Government in the Revenue Department, dated 27th September 1875, No. 1,422.

No. 447.

ORDER THEREON, 24th February 1876, No. 504.

IRRIGATION, No. 48.

In Government Order of the 19th November 1874, No. 3,278, paragraph 4, it was directed that all Miscellaneous Revenue of whatever kind derived from irrigation works which are maintained from Imperial Funds should be credited to Irrigation Revenue. Certain references having been made regarding Fishery Rents, it was decided that these were to continue to be credited to local funds, the Government of India having specially sanctioned this arrangement, and an order* was issued in the Revenue Department intimating that the Public Works Department Order of the 19th November 1874 must be cancelled absolutely. There was no intention, however, of cancelling any part of that Order not referring to Fisheries, and accordingly only Fishery Rents are excluded from its operation.

(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the District Engineers.

- „ Chief Engineer for Irrigation.
- „ Examiner of Public Works Accounts.
- „ Revenue Department.
- „ Financial Department.

Exd. A. Grubert.
Spare Copies

*Proceedings of the Madras Government, Financial Department,
24th August 1875.*

Local Funds—Rents.

Read the following papers:—

No. 163. Proceedings of Government, in the Public Works Department, dated 20th October 1874, No. 2991-A.

ABSTRACT.—*Capital and Revenue Accounts of Irrigation Works.*—Issuing detailed instructions for the guidance of the Deputy Controller in starting the accounts.

No. 164. Proceedings of Government, in the Public Works Department, dated 19th November 1874, No. 3278.

ABSTRACT.—*Irrigation Budget for 1874-75.*—Passing orders on letter from the Officiating Controller of Public Works Accounts affording explanation as regards the differences between the actual receipts of 1872-73 as entered in Part VII. of the Budget and that entered in the books of his office.

No. 165. Proceedings of the Board of Revenue, dated 15th July 1875, No. 1975.

Read the following letters:—

From W. McQUHAE, Esq., President of the Local Fund Boards, Madura, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Shembaganoor, 23rd May 1875, No. 64.

I HAVE the honor to submit copy of Resolution, No. 90 of 1875, passed by the Madura Local Fund Board, pointing out that they have no such balances as Government suppose, and requesting that Government Order, dated 27th April 1875, No. 944, Financial Department, may be reconsidered, and I beg to support their request on the grounds already stated in my letter in connection with the Dindigul Circle.

2. The following is the state of the Road Fund:—

Actual balance on 31st March...	...	...	...	...	Rs.	90,733-9-5
<i>Deduct.</i>						
Cost of Department Public Works supervision at 25 per cent. on their expenditure, viz.,					Rs.	A. P.
Rupces 1,39,645-15-2	...	...	...	...	34,911	7 10
Opening balance in Budget of 1875-76	...	...	...	...	15,000	0 0
Allocments to incomplete works passed by the Local Fund Board	...	...	...	...	76,550	0 0
					1,26,461	7 10

There is, therefore, a deficiency of Rupces 35,727-14-5, and the order in question will make the fund bankrupt, unless the Department Public Works do much less work than is anticipated.

3. The money can be utilized without delay if Government will only be pleased to hold the proper persons responsible. I have never yet seen the District Engineer compelled to expose and account for the defects of his department. That duty is left to some member of the Local Board, who is generally treated with angry contempt by the District Engineer, and Resolutions of the Boards are words and

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nothing more. I may venture to say that, with the exception of the energetic Vice-President at Dindigul, every one is tired of fighting without hope and without support, but Government can put matters right by a single order.

4. I need not remind the Board of Revenue that there is scarcely a mile of made road in the Ramnad Zemindary, though it has paid road-cess for years. There is no part of the Presidency where money is more required than in Madura, and I trust that the Board of Revenue will support my earnest request that we may not be punished for the past errors of a Government Department which we have for nearly four years done our best to correct.

ENCLOSURE No. 1.—Extract from Proceedings of Local Fund Board.

From the same Officer, dated Shembaganoor, 24th May 1875, No. 65.

I HAVE the honor to submit Resolution, No. 51 of 1875, passed by the Dindigul Circle Board, with a Minute by the Vice-President and four explanatory statements, and I venture to support the Board's request that Government Order, dated 27th April 1875, No. 944, Financial Department, may be reconsidered on the grounds that the balances are not half what Government supposed them to be; that the order in question will put a stop to most important new works; and that the people of the Circle cannot justly be fined Rupees 38,000, because the Public Works Establishment has been inefficient and allowed balances to accumulate in the beginning of the new Local Fund system.

2. The money is most urgently wanted in Madura, a large portion of the district being more utterly destitute of roads than any other part of Southern India, and, in my humble opinion, the whole of the money can be utilized without delay if Government will only be pleased to supply the District Engineer with an adequate establishment, and to hold him responsible for the performance of his duties.

ENCLOSURE No. 1.

EXTRACT from the Minutes of the Proceedings of the Local Fund Board, Dindigul Circle, passed at a Meeting held on 20th May 1875.

Proceedings, No. 51 of 1875.

Read the following papers:—

1. Revenue Board's Proceedings, No. 619, dated March 15th, 1875.
2. G.O., No. 944, dated April 27th, 1875, Financial Department.
3. Minute by the Vice-President, dated May 17th, 1875.

The President is requested to represent without delay to Government the error they have fallen into as to the amount of the Local Fund Balances and the state of virtual bankruptcy to which the Road Fund has been reduced by the orders above recorded, and to urge them to reconsider them. It is understood that an Executive Engineer has recently been posted to the Range and will shortly join, so that there should be no doubt as to the possibility of the expenditure within the year of the major part, if not all, of the funds in hand. Funds will also probably be required before the year closes for opening out the traces Major Law has been specially deputed to make,

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and if the retrenchments now ordered are carried out it will be impossible to supply them. Many most useful and important works enumerated in the Vice-President's Minute must also be deferred or left incomplete.

(True Extract.)

(Signed) W. McQUIHAE,
President.

ENCLOSURE No. 2.

Minute by the Vice-President, Local Fund Board, Dindigul Circle.

Two Government Orders have recently been received, which so seriously diminished the funds at the disposal of the Local Fund Board, that I think it necessary to draw the special attention of Members to them before moving a resolution with regard to them at the next meeting.

2. The first is G.O., dated 19th November, 1874, No. 3278, Public Works Department, communicated with Revenue Board's Proceedings, No. 619, dated 15th March 1875. This is that all items of revenue derived from Irrigation Works maintained from Imperial Funds shall be credited to Irrigation Revenue under Public Works with effect from 1st April 1874, instead of, as previously in some cases, to Local or Special Funds. Under this order so much of the Local Fund receipts of the year 1874-75 as fell under the head of "Fisheries" and as was derived from Irrigation Works maintained from Imperial Funds will now have to be refunded. How much this will be, I cannot exactly say. Information must be obtained from the Collector's office. But I imagine I am not far wrong in thinking that at least Rupees 6,000 will have to be refunded out of the total sum of Rupees 8,353 received. For the same reason a deduction must be made from the anticipated income of the current year (1875-76). The Budget provision is Rupees 6,500, out of which I estimate that Rupees 4,500 will now have to be credited to Irrigation (i.e., Imperial) Revenue instead of to Local Funds. Add these two sums together and we get a total of Rupees 10,500 by which amount the funds at the disposal of the Local Fund Board during the current year will fall short of what was anticipated.

3. This is a serious loss, but not so serious as will be occasioned if G.O., dated 27th April 1875, No. 944, is carried into effect. This Order has been passed on the Proceedings of the Revenue Board (No. 655, dated 19th March 1875) reviewing the special reports submitted from the district in reply to the orders of Government passed upon consideration of the Local Fund Report of 1872-73. These special reports were called for in consequence of the dissatisfaction felt by Government at the slow progress of expenditure in that year (1872-73). They treated of the transactions of 1873-74, and of the then current year (1874-75) up to date. In reviewing them the Revenue Board remarked with regard to expenditure in the then current year that "if receipts and expenditure proceed in the same proportion as in the first seven months, there will be a balance of Rupees 1,44,814 at the end of 1874-75."

4. When so remarking the Revenue Board seem to have entirely overlooked the notorious fact that receipts are always proportionately greater in the former than in the latter months of the year and always must be so, so long as the chief collections of revenue, and therefore of land-cess, are between April and July or August. With expenditure, of course, it is the other way. From various causes it is always proportionately heavier in the latter than in the former months of the official year.

5. Both these causes have contributed to vitiate the Revenue Board's estimate of the balance at the close of 1874-75. The actual receipts were Rupees 1,46,113 as against an estimate of Rupees 1,44,300, and there are no material or unusual arrears that I am aware of. But of the receipts over 73 per cent. were collected in the first seven months of the year, and less than 27 per cent. in the last five. Similarly with the expenditure. This amounted (so far as I can calculate from the Progress Reports, in the absence of the passed Public Works Accounts which have not yet been received from the Controller) to Rupees 1,47,592 as against a Budget allotment of Rupees 1,73,130. The causes of this great falling off need not now be considered. What I wish to point

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out is that of the expenditure nearly 55 per cent. was in the last five months of the year, as against 45 per cent. only in the first seven.

6. As I said before, the Revenue Board failed to notice this, and therefore estimated the closing balance of 1874-75 at Rupees 1,44,814, or almost exactly double its actual amount (Rupees 77,611).

7. Most unfortunately also Government have failed to notice the erroneous nature of the Revenue Board's assumption, and on the ground that "it is exceedingly improbable that it will be found practicable to spend those large accumulations in addition to the revenues of the current year, and that money is urgently required in other parts of the Presidency," have reduced the allotment from General Revenues made to this circle for the current year by Rupees 38,000. Add to this the loss upon fishery rents above mentioned, and the funds at our disposal during the current year will be seen to have been reduced by no less than Rupees 48,500.

8. The whole of this reduction is from the Road Fund. I show below how completely it will cripple us.

9. The Road Fund transactions of the past year may be briefly summarized as follows:—

<i>Cr.</i>		<i>Dr.</i>	
	RS.		RS.
Balance in hand, 1st April 1874	63,584	Expenditure during year	1,18,531
Receipts during the year	1,11,923	Balance on 31st March 1875	56,976
Total	1,75,507	Total	1,75,507

10. The General Fund transactions were as follow :—

<i>Cr.</i>				<i>Dr.</i>			
			rs.				rs.
Balance 1st April 1874	...	...	9,595	Expenditure during year	...	...	25,996
Receipts during year	...	...	30,775	Balance 31st March 1875	...	...	14,374
		Total	40,370			Total	40,370

11. The transactions of the Endowment Fund need not be particularized, but it may be stated that the balance in hand has increased during the year by Rupees 350 (from Rupees 5,911 to Rupees 6,261).

12. The Road Fund Balance, however, which is far the largest and which is that which has chiefly attracted unfavorable notice, has decreased during the year by Rupees 6,608 or nearly 10 per cent. Though the General Fund Balance has increased the cause is clear and has been to a great extent unavoidable. It is the delay which has occurred in finishing the Periakulam Hospital, and in deciding on a plan for the hospital at Uttamapoliyam and in obtaining sanction for the Ammenaikannur Dawk Bungalow, all of which works will require heavy allotments during the current year, so that the whole of the General Fund will be fully utilized and no portion of it will be available for diversion to the Road Fund.

13. The Road Fund Balance, again, though apparently in excess of the Budget opening balance of the current year by Rupees 38,976 (Rupees 56,976 — 18,000), is not really so. The fact is that when the Budget was made out it was very well known that the actual balance would be about Rupees 50,000; but it was also known that a great part of the actual balance would be required for reallocation to works left incomplete at the end of 1874-75; and only so much of it was therefore carried forward and made available for allotment in the Budget as seemed likely not to be required for this purpose. I was acting as President at the time, and I remember that I explained this in my covering letter; and my recollection is that the Board of Revenue objected that the principle on which the balance to be carried forward had been calculated, as above, was incorrect. Nevertheless, as they allowed the figures, though incorrectly calculated, to stand, it cannot, I think, now be fairly argued that the excess of the actual over the estimated balance justifies the retrenchment now ordered.

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14. As it is, I find that, of the excess of Rupees 38,976 in the actual over the estimated balance, no less than Rupees 21,606 are required for allotment to works left incomplete at the end of last official year. The usual Incomplete Works Statement showing how this sum is arrived at has been prepared, and will be laid before Thursday's meeting. Besides this, about Rupees 5,000 each will be required for the road from Dindigul to Trichinopoly, and for extra gravelling required to the road from Dindigul to Palni, both of which demands were, I remember, mentioned as certain to be made in my covering letter forwarding the Budget for 1875-76. These absolutely necessary appropriations aggregate Rupees 31,606, and there is a further sum of Rupees 8,000 due from 1874-75 to Road No. 38-A, branch to Bodinaikannur from road from Periyakulam to Gudalur, on which no expenditure was possible last year owing to delay in the preparation of the estimate, and for which only Rupees 5,000 are provided in the current year's Budget, though there can be no doubt that if the work is put in hand at once and pushed on vigorously very much more can be spent before the 31st of next March. No one can say that this road is not urgently required, and as it is proposed to construct it in the Revenue Department, it will not interfere with other expenditure by the Department of Public Works.

15. The whole of the excess balance being thus disposed of it is clear that none of it is left to set off against the decrease of Rupees 48,500 shown above in paragraph 7. But the total Budget allotment for New Works in the current year is only Rupees 47,010. If this retrenchment

No. 33-A, Branch from Triode to Vedagandur.
 „ 34-A, „ „ Vadamadura to Eristo.
 „ 44, Pulkamathi to Dharmapuram.
 „ 49, Usilampatti to Sunkasi.

the Railway), must be postponed; work must be stopped, with an absolute certainty of heavy consequent loss, on Roads Nos. 32 (Dindigul to Aravakurchi, *via* Veda sandur) and 47 (Tirumangalam to Srivelliputtur), the latter a most important line of communication which has been under construction for several years and is now nearly finished; and Roads Nos. 5 (Madura to Allinagaram, also a most important road some years under construction), and 36-A (a railway feeder urgently required to be completed as soon as the Railway is open) must be left incomplete for at least another twelve months.

16. It is impossible to suppose that Government can have intended thus to render the Road Fund of this circle practically bankrupt, or to doubt that they will be ready to consider their Order, No. 944, dated 27th April 1875, Financial Department, on its necessarily disastrous effects being pointed out to them. I think, therefore, the President should be requested to represent the circumstances without delay, and at Thursday's meeting shall move a resolution to this effect.

10. The following papers are circulated, herewith, for the information of Members:—

- (a.) Revenue Board's Proceedings, No. 619, dated 15th March 1875.
 (b.) G.O., No. 944, dated 27th April 1875, Financial Department.
 (c.) Statement showing all Local Fund Receipts in 1874-75.
 (d.) " " " Expenditure "
 (e.) " " Road Fund Receipts and Expenditure in 1874-75.
 (f.) " " General Fund " " in 1874-75.
 (g.) Budget of 1875-76.
 (h.) Incomplete Works Statement of 1875-76.

KODAIKANAL,
17th May 1875.

(Signed) H. W. BLISS,
Vice-President.

ENCLOSURES Nos. 3 to 6.—Statements.

SUBMITTED to Government with reference to G.O., Financial Department, dated 27th April 1875, No. 944.

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2. The following figures are taken from the Local Fund accounts for March 1875, and are approximately correct. The charge for Department Public Works supervision at 25 per cent. is included :—

	MADURA.			DINDIGUL.		
	Road Fund.	Endowment Fund.	General Fund.	Road Fund.	Endowment Fund.	General Fund.
Receipts	RS. 2,34,259	RS. 17,659	RS. 64,945	RS. 1,75,250	RS. 6,046	RS. 40,917
Charges	1,78,436	1,123	18,087	1,15,118	530	24,125
Balance	55,823	16,536	26,858	59,132	5,516	16,792

The total balances were then in Madura Rupees 99,217, and in Dindigul Rupees 81,440.

3. The balances estimated by the Board on seven months' actuals were much higher, and, though they related to the whole Local Funds, the retrenchments made by Government affect only the Road Funds. The following figures show the necessary revision in the Road Fund Budgets, and the effect of the retrenchments on the Road Fund programme for the year :—

Receipts—		Madura.	Dindigul.
		RS.	RS.
Balance		55,820	59,130
Cess		94,000	54,000
Allotments, &c.		26,250	15,070
Tolls			4,000
		<u>1,76,070</u>	<u>1,32,200</u>

Expenditure—		Madura.	Dindigul.
		RS.	RS.
Works and Repairs... ..		1,11,610	91,810
Public Works Department Establishment		27,900	21,280
Tolls and Ferries		1,310	500
General Management		100	1,070
Contingencies		1,120	200
Tools and Plant		12,030	920
Reserve		1,54,070	7,310
Balance... ..		22,000	1,23,090
		<u>1,76,070</u>	<u>1,32,200</u>

4. Thus there are available for incomplete works Rupees 34,030 in Madura, and Rupees 16,420 in Dindigul. The lists of incomplete works for the two circles have been received with the President's letters, dated 22nd May 1875, No. 63, and dated 31st May 1875, No. 67, and contain demands as follows :—

	Madura.	Dindigul.
	RS.	RS.
Road Fund	76,550	21,631
Endowment Fund	6,039	505
General Fund	6,221	10,117
	<u>88,810</u>	<u>32,253</u>

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5. The sums stated as required from Endowment and General Funds can be provided. As regards the Road Fund

New Works—		
Item		
2	13,610	
3	10,000	
11	1,950	
12	116	
14	380	
15	2,600	
16	640	
17	1,050	
	<u>30,356</u>	

Repairs—		
Item		
19	525	
21	220	
23	4,600	
24	2,300	
25	2,439	
26	2,850	
	<u>12,934</u>	
	<u>43,290</u>	

lists, the Board observe that the Madura list contains seventeen new works, Rupees 58,735, and ten repair works, Rupees 17,815; but of these, no expenditure whatever was incurred on the items shown in the margin (for which a sum of Rupees 43,290 is provided) up to the close of 1874-75. These are not in the proper sense of the word incomplete works, but merely allotments left unutilized by the Public Works Department. If these be struck out there will remain a requirement of Rupees 33,260 for incomplete works properly so called.

6. In the Dindigul list only two small items, aggregating Rupees 640, are of this character. The demand in Dindigul is therefore Rupees 20,991. These amounts seem necessary, and will be allotted in separate Proceedings.

7. But there is another formidable cause of financial embarrassment, viz., the refund of the sums received from fishery rents in 1874-75, and the loss of the amounts taken credit for under the same head for 1875-76, which are necessitated by the G.O., Public Works Department, dated 19th November 1874, No. 3,278. It is probable that the whole, or nearly the whole, receipts under this head are derived from irrigation works and will fall within the order quoted.

The amounts are :—

	Madura.	Dindigul.
	RS.	RS.
1874-75 (Actuals)... ..	12,880	8,353
1875-76 (Budget)... ..	13,000	6,500
	<u>25,880</u>	<u>14,853</u>

8. Allotments have already been made from the Madura Road Fund Reserve, Rupees 2,830, and from that of Dindigul, Rupees 2,800. The total deficit in the Road Funds are therefore as follows :—

	Madura.	Dindigul.
	RS.	RS.
Available... ..	34,030	16,420
Incomplete works	33,260	20,991
Allotted from reserve	2,830	2,800
Fishery rents	25,880	14,853
	<u>61,970</u>	<u>38,644</u>
Deficit	27,940	22,224

Without the refund of fishery rents, the Madura deficit will be Rupees 2,060 and that of Dindigul Rupees 7,371, besides establishment charge, should that not be met from savings in the budget grants. These sums could be met in Madura by small reduction of some allotments or by savings, and in Dindigul by transfer

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from certain uncompleted works in the budget of 1875-76 for which Rupees 12,000 have been entered. The President estimates that the receipts of the current year will exceed the estimate by Rupees 55,000, owing to arrears of cess from Ramnad and Shevaganah. But some further explanation as to the amount of this large sum must be given, and if it appears, it will be properly allotted as proposed to the works entered in the budget. But some orders to be struck out.

9. It will be apparent to Government from the foregoing statement that unless grants amounting to Rupees 25,000 and 12,000 respectively are restored, or unless the orders regarding fishery rents be kept in abeyance, the programme of the year cannot be carried out, and serious inconveniences will be caused. The Board would prefer that the fishery rents should be left to the Local Funds, and they had bound to remark that the orders in question must cause great inconvenience in all Local Fund Circles. The amount of fishery rents, nearly all of which fall under the order, is Rupees 98,000 in round numbers, such as the order requires, refund for 1874-75, the result is that the estimates of 1875-76 will be thrown out by about two lakhs of Rupees. The order reached the Board in December when it was too late to take its effect into account in dealing with the Local Fund Budget for that year. The Board would be glad if Government could at least allow the introduction of the new system to be postponed till 1876-77. If this be done, the Local Boards in Madura will do very well in 1875-76, notwithstanding the loss of the Provincial grant.

10. The accumulation of balances in the Madura District, which has led Government to withdraw the grants for the current year, is due to short outlay by the Public Works Department, and it is hard, as pointed out by the President in strong terms, that the district should suffer as well by losing Government money, of which it would otherwise have got the benefit, as by the inefficiency of the Engineers. The expenditure by the department in 1874-75 was in Madura 69.9 per cent. of the allotment and in Dindigul 69.3 per cent. only.

	Madura	Dindigul
Allotment, Public Works Department	2,08,311	1,24,557
Outlay	1,49,046	86,350
	69,165	38,198

(True Copies and Extract.)

(Signed) H. E. STOKES,

Acting Secretary.

No. 166. Proceedings of the Board of Revenue, dated 27th July 1875, No. 2,090.

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 29th June 1875, No. 355:—

I HAVE the honor, with reference to paragraph 3 of the Proceedings of the Board, dated 15th March last, No. 619, to report that no sum of the kind referred to in paragraph 2 of those Proceedings was credited to either Local or Special Funds from April 1874.

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2. Adverting to the remarks of the Chief Engineer for Irrigation on paragraph 43 of Lieutenant Christie's Note, recorded in G.O., Public Works Department, dated 20th October 1874, No. 2,991-A, I beg that the Board will be pleased

	Chittoor Circle.			Vallora Circle.		
	RS.	A.	P.	RS.	A.	P.
From April 1874 to March 1875	4,682	5	4	7,213	14	4
In April 1875	522	6	7	1,314	0	1
.. May ..	306	6	3	539	8	7
	5,511	2	2	9,067	7	0
				5,511	2	2
Total	14,578	9	2			

to instruct me whether "Irrigation Revenue" includes "Fishery Rents." If the proceeds of these rents are not hereafter to be credited to Local Funds, the loss will be a very serious decrease in the Local Fund Revenue of this district, inasmuch as Rupees 14,578-9-2, as shown in the margin, were credited to that head during the past fourteen months from April 1874.

SUBMITTED for the orders of Government.

2. It appears to the Board that it was intended that Fishery Rents derived from Irrigation works should be credited to Irrigation Revenue, as pointed out in Board's Proceedings, dated 15th July 1875, No. 1,975. This interpretation will entail great inconvenience on Local Funds.

(A true Copy and Extract.)

(Signed) H. E. STOKES,

Acting Secretary.

No. 167. Proceedings of the Board of Revenue, dated 14th August 1875, No. 7398 (Miscellaneous).

Read the following letter from W. McQUHAE, Esq., President of the Local Fund Boards, Madura, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Madura, 30th July 1875, No. 91:—

With reference to paragraph 3 of the Revenue Board's Proceedings, No. 1975, dated the 15th July 1875, I have the honor to note in the margin the amount of the arrears of land-cess due by the estates of Ramnad and Shevaganah up to Fasli 1284.

	RS.	A.	P.
Ramnad Zemindari	22,823	10	9
Shevaganah Zemindari, including arrears of the previous year	99,028	8	6
Total	1,02,752	3	3

2. Rupees 55,912-15-9 of this sum have already been collected, and it is hoped that the remainder will also be paid up within the current year.

Submitted to Government with reference to paragraph 8 of Board's Proceedings, 15th July 1875, No. 1975.

2. It appears that the President's statement that the collections of cess in 1875-76 will exceed the estimate by Rupees 35,000 in the Madura Circle is well founded; and consequently that there will not in any case be a deficit in that

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Local Fund at the close of the year, even allowing for the refund of the fishery rents.

3. But the Board hesitate to make any allotments for the works referred to in paragraph 5 of the Proceedings quoted, pending the orders of Government.

(True Copy and Extract.)

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

No. 168. ORDER THEREON, 24th August 1875, No. 1713.

The Governor in Council has carefully considered these papers.

2. It appears from them that the only consideration given to the question of Fishery rents was in, and on, paragraph 43 of Lieutenant Chrystie's Memorandum embodied in Public Works Proceedings, dated the 20th October 1874, No. 2991-A.

3. It was assumed by Lieutenant Chrystie, and in the marginal note on the paragraph alluded to, that the rents were recent grants to Local Fund Boards, whereas the fact is that the great bulk of the Fishery rents are very old established items of Miscellaneous Revenue standing on a perfectly distinct footing from Irrigation Revenue, and originally much more of the nature of Moturpha, and assigned for local purposes.

4. The propriety therefore of the assumption by the Public Works Department of all Fishery rents is questionable, and the Governor in Council directs that as regards them all action be suspended on G.O., Public Works Department, dated 19th November 1874, No. 3278, pending submission of detailed accounts of the amount and origin of the Fishery rents in each district which will be called for in the Revenue Department.

5. The Board of Revenue will be informed that the Government are unable now to restore the Provincial grants withdrawn from the Madura and Dindigul Circles, but the suspension of the G.O. in the Public Works Department above cited will afford some measure of relief to the Circles.

(True Extract.)

Charles Maclean
Officiating Chief Secretary.

- To the Revenue Department.
.. Public Works Department.
.. Board of Revenue, with Public Works Proceedings, Nos. 2991-A and 3278.
.. Accountant-General.

Ed. J. Wright.

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*4010-6015/14 40156-4 40157-19
- 19th Nov 1875 - 327-340.*

*P. W. 1875 Dept
No: 5753*

Genl. of 1875 31/10/75
FINANCIAL

TO THE REVENUE DEPARTMENT

*Sept 6th
73*

AUGUST
Nos. 163-168.

Miss No 120 of 30-10-75

Local Fund - Repts - The Board of Revenue informed that Government should restore the Provincial grants withdrawn from the Madura and Dindigul Circles, but action on Public Works Department, G.O., dated 19th November 1874, No. 3278, should be suspended, which will afford some measure of relief to the Circles.

*Lodged with references
to Government in notes
by Ch. Maclean 120
24th of Sept 75*

*24th 9.75
Dep't to Govt 7-9-75*

except

Proceedings of the Madras Government, Financial Department,
24th August 1875.

Local Fund at the close of the year, even allowing for the refund of the fishery rents.

3. But the Board hesitate to make any allotments for the works referred to in paragraph 5 of the Proceedings quoted, pending the orders of Government.

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Ed. J. Wright

Proceedings of the Madras Government, Revenue Department,
27th September 1875.

No. 244. Read the following Proceedings of the Madras Government in the Financial Department, dated 24th August 1875, No. 1,713 :—

ABSTRACT.—Informing the Board that Government cannot restore the Provincial Grants withdrawn from the Madura and Dindigul Circles, &c.

No. 245. ORDER THEREON, 27th September 1875, No. 1,422.

Miscellaneous.

To Government of India, dated 27th May 1864,
No. 906.
From Government of India in G. O., 20th July
1864, No. 1,279.

Public Works Department, dated 19th November 1874, No. 3,278, must be cancelled absolutely.

ORDERED that the papers noted in the margin be communicated to the Financial Department with the remark that the Government of India, having in 1864 deliberately sanctioned the transfer of Fishery Rents to Local Funds, G. O.,

(True Extract.)

Under-Secretary to Government.

*Proceedings of the Madras Government, Financial Department,
24th August 1875.*

Local Fund at the close of the year, even allowing for the refund of the fishery rents.

3. But the Board hesitate to make any allotments for the works referred to in
 5 of the Proceedings quoted, pending the orders of Government.

No 27-A-2/64. To Mr. Wade
 20-A-4/64 " 225-226-A
 20-A-4/64 " 225-226-A
 19-64 " 462-465
 29-460
 Vol. of 1875
 1875

177
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[illegible]

Oct. 163

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To the
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Ed. J. Wright.

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1890 Feb. 26

No. 6

Revenue Department

Memorandum

and accompanying papers

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just 23rd to
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The order

On 14 Feb 16 1874

meaning obviously that portion affecting
the subject under discussion should be
cancelled absolutely.

except

Govt of 1827

Paul

1827 1828 1829

Local Land - Rev.

Memo of Chief Engineer
for Migration starting in
a future to Revenue Dept.
No 1422 of 1875 that
what appears to be required
is not to cancel R.M. 244
1827 8 of 1874 but
except 1827 8 of 1874 but
a portion of the same

1827 1828 1829

Memorandum to the Revenue Department

by Mr. Secretary

No. 6

Revenue Department

Memorandum

Memo of Chief Engineer for Irrigation
dated 22^d October 1875 No. 1249. *part 22^d Oct.*
1875

The undersigned has the honor
to observe that the memo of the Chief Engineer
for Irrigation above quoted is based on a
mis-apprehension.

2. The only paper read in the Rev.
Order to which reference is made was Financial
Department G. O. 24th August 1875 No. 1713 re-
lating to Fishery Rents, and it was pointed out
that instead of merely suspending action as re-
gards them on G. O. Public Works Department
dated 19th November 1874 No. 3278, the order
(meaning obviously that portion affecting
the subject under discussion) should be
cancelled absolutely.

Except

Rev: 1876: Dept
No 95

From

The Asst. Under Secy to Govt.
Finl. Dept
No. 14

Dated 6th
Recd 12 } Jan'y/76

Transferring a memo by
the Chief Engr for Irrig, observing, in reference
to Rev. G. O. 1422 of 27th Sep/75, that what appears
to be required is not to cancel P. W. D. G. O.
No. 3278 of 19th Nov/74 but to except Fishery
Rents from its operations.

M. 242/76.

Order to be cancelled
12 Jan'y 76.

and regards to your
 Father George
 14th January 1878
 Chief Secretary

for description of the appearance of the
 is about that the same up to the 1st of
 the morning and the same

The Secretary to Government
Public Works Department
with Original Memo

[Faint, illegible handwriting visible through the paper.]

Robert Hall

P. W. 1875 Sept.
No. 343

From

The Chief Secy.

Dated 14 Jan 1876.
Recd. 17 Jan 1876.

S. I. No. 6.

Observations on memo.
by Chief Engr. for design.
Ancient Fishery Rents.

Pro 24 Feb 70 - C. A. 504

Ch. S. No 196

Signed by C. S. for Irrigation
from Chief
Secretary to Govt.

Recd the following
H. S. No. 1247 d/22 Oct 75
H. S. No. 1248 d/14 Jan 76

Order to be
communicated to the
Chief Engineer for
Irrigation.

(Signed) J. H. C. Scott
Major R. L.
Under Secretary Govt.
P. W. D.

Let Chicago
28 Jan 1876

To. Ch. for Irrigation is original
with no. graded in file (to be returned)

FORMER CASES.

Current No. of 187

H. W. Foster No. 2

Current No. 343

From

The Chief Secy

No. 6

Dated

14th 3rd 1876

Charges No 196 4th 1876

Subject:—

Observations in India
by Chief Secy for Irrig
and Fishery Grants

Communicate to
Chf. Secy: Impat

ENCLOSURE

24-1-76

From the Secy to the Chf. Secy

Secy. Dept

Orders and Proceedings in file.

Depart- ment.	No.	Date.	ENDORSEMENTS.		
			Depart- ment.	No.	Dated.
Secy. Dept.	339	19 th 1875			
"	340	19 th 1875			
"	220	30 th 1875			
"	2129	25-7-64			

LATER CASES.

Current No. of 187

"

"

"

Fort Smith George
22 October 1875

John Mullins

St. Ch. 1875

Chief Engineer for Irrigation

Letter Secretary to Government No 2

Secy: to Genl. P. W. D.
 Since H. Fin. & G. O. was
 passed. a distinct order
 of the G. S. giving all
 Disbursement & local
 funds has been formed
 in the Rev. D. which be
 for the white comm. & the
 F. W. D.
 This settles the
 question. J. H.
 Mar 20/9

Order by the Chief Engineer for Irrigation -
B. O. L. D. 34 August 1875, No 1713.
B. O. P. H. S. No 3771 of the 20th October 1874.
gave no instructions with regard to the
proceeds of Fisheries or any other sources
of Miscellaneous Revenue.
B. O. 17th December 1874, No 3373. laid down
the rule that all Miscellaneous Revenue
derived from irrigation works
should be credited to the latter, and if
fishery rents are in any case derived
from irrigation works, a point which
would necessarily have been settled
in the Revenue Department, such receipts
to whatever purpose they may be de-
voted under the orders of Government
would have, it would seem, to be credited
to the works, seeing that under no other
arrangement can the actual revenue
of irrigation works be accurately de-
termined. The needs of Local Fund Boards
can, it is thought, make no difference
in a question of principle and of

With regard to the 1875

account, though it is an entirely separate
question what is to be done with money
which would not be forthcoming were
the irrigation works to cease to exist.

Wm. L. R. R. R.
Chief Engineer for Irrigation.

Ootacamund
10th Sept 1875.

To
The Secretary to Government
R.H.L.
No 24 Feb 76 O.H. 504

In their order of 14th August, 1875,
No. 1713, the Financial Department
order Suspension of P.W. G.O.
No 3278 of 19th November 1874, as
to its action upon Fickery rents;
pending submission of detailed
accounts to be called for in
the Revenue Department.

Rev. Dept. G.O.
No 1422 of 27 Sept 75

The Revenue Department upon
this held that the Public Works
Order be cancelled absolutely, on
the strength of a G. of India
order, which they quote.

No 1249 of 22 Oct.
1875

Action in the P.W. Department
upon these orders was deferred,
pending decision upon a note,
drafted by the Chief Engineer for
Irrigation, which was transferred
to the Financial Department on
the 30th October, 1875, with endorsement
No. 248.

No. 6 of 14 Jan 76

In reply to this memo. the
Chief Secretary points out that

at the intention in the Revenue Department
was that only the portion of
the order, which affected the subject,
under discussion, should be can-
celled.

The Chief Secretary's Memorandum
has, under instructions from
the Under Secretary in the Irrigation
Branch, been communicated to
the Chief Engineer for Irrigation,
by whom, it is presumed,
the subject will be again
brought forward for final
decision, which has not yet
been given.

Pro 24 Feb 76 O 1574

P. H. Dept. 33

Proceedings of the
Madras Govt
under date

Read the following
(S. L. No 6 of 14 Jan 70)

Ordered to be
communicated to the
Chief Engineer for
Irrigation, with reference
to his Memo. No. 1249
dated 22nd October,
1875.

Regd

Communicated to Chief Eng. Supt
by order of the P. H. Dept.
H. G. S. P. H. D.

C. E. for Irrigation

of India having specially
sanctioned this arrangement,
and an order was issued in
the Revenue Department
intimating that the Public
Works Department Order of
the 19th November 1871 must
be cancelled absolutely. There
was no intention however of
cancelling any part of that
Order not referring to fisheries,
and accordingly only fishery
rents are excluded from its
operation.

1872-73 September 1875

1872

G.W.

446-447

Dr. Engrs 130
Ch. & J. for S 5
Cont. P. 10. 13
Rev. - Sept 21
Tail Dept 7
De 7/2 73-76

Comp. M.

10/10/10



GOVT. OF U.S.A. DEPT. OF
PUBLIC WORKS.

The Dr Engineer

Date

Time

Place

Work

245 18.0 20 504

No. 4468447

Fiskany Bents — Since
left to exclude from Public
Works Order No 3278 of
17th November 1896 only
that portion relating to —