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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1155

(9)

Press
Mis.

Dated

5-4-

1877.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
5th April 1877. No. 1,155.*

No. 110. Read the following Proceedings of the Madras Government in the Revenue Department, dated 15th February 1877, No. 681:—

Read the following Proceedings of the Board of Revenue, dated 10th January 1877, No. 110.

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 Chittoor, 6th January 1877, No. 1.

I HAVE the honor to forward, herewith, copies of the marginally-noted two interesting letters received by me from the District Engineer. In the first of these letters Major Prendergast fully discusses the question of the mode of execution of irrigation works by the Department of Public Works out of relief funds placed at his disposal by the Revenue Department. He proposes that these works should be carried out according to the system which ordinarily obtains in his department, and which should be paid for by results. I fully concur with him in the advisability of the works being executed as he suggests. There can be no doubt that by so doing a large number of the coolies who now flock in unmanageable crowds to our relief works will be drawn off to the Public Works Department works, and with infinitely more satisfactory results. It is a fact that the great difficulty with us is to obtain a fair day's work from the coolies on the relief works; and the task of supervision and of payment is very serious. If the District Engineer can, as Major Prendergast proposes, carry out in the ordinary manner the repair of irrigation works for which estimates are ready, but which, for want of funds, have been left untouched, the State will receive a far more satisfactory return for the outlay in the shape of the increased revenue or extended cultivation, the Public Works Department establishment which just now has comparatively little to do will be fully employed, and immense numbers of cool people who now crowd and idle (in too many instances) on the relief works will get just the same relief as they do now on works in the execution of which many of them are directly interested. This letter of Major Prendergast's was fully discussed at the meeting we held here on the 2nd instant with Mr. Puckle, the 3rd Member of the Board of Revenue, and the advisability of adopting the proposals therein contained was fully concurred in by all present at the conference.

2. While writing this letter the District Engineer has placed before me his second letter, quoted in the margin of paragraph 1 *supra*, on the subject of Board's Proceedings, dated 30th ultimo. I need scarcely amplify on it, as it was written by him in consultation with me and in my presence, and the remarks therein set forth contain my own opinions on the question.

3. I have the honor to request, therefore, that you will be good enough to obtain definite and early orders of the Board of Revenue and Government on the several important points now raised by Major Prendergast. He informs me that he is prepared to set to work the moment funds are placed at his disposal, and in the course of a few days I shall lay before the Board of Revenue a list of those works which we decide on first undertaking.

ENCLOSURE No. 1.

From Major H. L. PRENDERGAST, R.E., District Engineer of North Arcot, to
W. S. WHITESIDE, Esq., Collector of North Arcot, dated Vellore, 27th December
1876, No. 3,008.

In my letter, No. 3,003, of the 26th instant, I addressed you with reference to G. No. 3,385, of the 12th instant, in the Public Works Department, on the subject of my obtaining from your relief funds to supplement my Budget allotments for irrigation works. I have now received G.O., No. 3,410, in Public Works Department, of the 14th instant (to be returned), on the treatment of expenditure from Famine Relief Funds on Agricultural Works, and I have the honor to request you will be so good as to let me know whether you approve of my views for carrying on minor new works and repairs, in modification of the line laid down in this last order.

2. Paragraphs 1 and 2 of the order refer to the payment of subordinates temporarily entertained for famine works, and to the adjustment of the expenditure (on those works) which is shown in the Public Works Accounts. There have been no such works in this district, as the relief works hitherto have been carried out in the Revenue Department. But paragraph 3 of the order lays down, in Clause 2, that agricultural works are to be carried on as relief works, laborers being paid at relief rates; then, subsequently, when measurements are available, the work done is to be measured, and the value at the ordinary rates is to be debited against the works. The difference, I presume, is to be shown under some such head as "Profit and Loss." Thus, supposing Rupees 300 to be disbursed to coolies in daily pay on the repairs of a tank bund, and by measurement it is found that a contractor would have been paid Rupees 200, then, for the sake of future record, the tank is to be shown to have had Rupees 200 only expended on it for repairs in 1876-77, and the balance of Rupees 100 is to go to the general cost of the famine.

3. Now, I would propose to carry on these agricultural works as usual, and only extending our operations with the additional funds to be made available. I am of opinion that able-bodied labor is to be had for the execution of work at the ordinary rates. If this is not so in the districts where the famine commenced, and if the people are reduced to that state that they can only do a small amount of work for which a bare subsistence is full remuneration, I believe that is not yet the case in North Arcot. The famine began some two months earlier in Cuddapah and Bellary than it did here, and I should say that we have therefore two months to run before we arrive at their present condition.

4. But I have noticed it mentioned in the *Madras Mail* that many people left Cuddapah because the wages on relief works were insufficient to support themselves and their families, while on the East-Coast Canal they hoped to get task or contract work, and in this way earn more money than they could get as daily wages. This fact tells very strongly I think in favor of our offering the work on departmental rates, and supposing that the condition of the people is generally worse than I believe it to be, the different nature of the works will be adapted to the circumstances; those who are strong can go to task-work for their own benefit, and those who are weak can go to the other relief works for their daily hire, as that is the best they can do for themselves.

5. By paying for work by measurement in the ordinary way, (1) the subordinate executive establishment will be relieved of the troublesome process of frequent payments to large numbers of workpeople, and the work will be more satisfactorily done by people accustomed to it; (2), the Government will reap considerable benefit in getting the value of the money expended; and (3), the people themselves will benefit, for many of those who wish to earn more than the relief wages of 2 Annas a day will be able to do so instead of being forced to take that sum as a day's hire.

6. I propose to ask permission from the Government to change all the additional work to the Famine Relief Funds, without having recourse to the relief rates of payment. But before doing this, I beg to be informed whether you find there are any objections, or if I have your concurrence

in support of my proposal. As you have precise reports from all quarters of the district, you have a much more intimate knowledge than I have of the actual state of the people and their resources. You have extensive works spreading through one taluq after another, which gather together many more laborers than we can hope to employ on sanctioned estimates; and if such a dreadful time should come when no one is able to do a good day's work as a laborer, it must surely be still some months off; and at any time if you find that ordinary rates of payment have become unsuitable, I can then institute the system of daily payment to all who will work.

7. I am assuming that the orders of the Government are permissive rather than positive, and that the orders have been issued in anticipation of the worst, but not to be immediately operative, so long as in any district the necessity for enforcing them has not yet arisen.

(True Copy.)

(Signed) W. S. WHITESIDE,
Collector.

ENCLOSURE No. 2.

From the same officer, dated Chittoor, 5th January 1877.

In continuation of my letter, No. 3,008, of the 27th ultimo, I have the honor to observe that if I am permitted to carry on irrigation repairs and minor new works departmentally, it will, I think, not be necessary for me to furnish you with any other periodical returns of outlay than the monthly progress reports which you now receive from the ranges.

2. I judge thus from the G.Os., No. 3,410* of the 14th December 1876, for paragraph 2 says, that District Engineers are to submit to the Examiner of Public Works Accounts a list of the Famine Relief Works for which expenditure is shown in the Public Works Accounts, and to send monthly to the Examiner a separate list of estimate sanctioned as Famine Relief Works. The Board of Revenue in their Proceedings, dated the 30th December, have probably not had under their consideration the orders in the Public Works Department referred to above, for they suggest in paragraph 3 that a list of the sanctioned relief works might be sent monthly to the Board (that is through the Collector), for communication to the Examiner, Public Works Accounts. The Examiner will not require to have a separate duplicate list of works from the Revenue Department, when definite orders have been issued to him and to the District Engineers that he shall have the lists direct from the District Engineers.

3. The Board have considered in paragraph 2 that the works to be paid for from Relief Funds should be shown in the Collector's weekly statements, and in paragraph 3, again, that the Public Works officers should furnish punctually to the Collectors the particulars for their weekly reports.

These particulars are the probable cost of the works, the outlay and the number of coolies employed on the last day. That is, the Board ask for a weekly instead of monthly return of estimates sanctioned and of expenditure incurred, and a statement of the numbers of laborers employed. Now, where work is paid for by measurement we take no account of the individual men and women that have been at work; and especially for minor new works, which are chiefly of masonry, workmen are engaged in making bricks, preparing stone, carting materials, &c.; but these items of work are only dealt with in their results, not in the daily quantity of work or of people employed. While, then, we do not in our departmental system keep nominal rolls of coolies, and as the District Engineers and their officers are constantly on the move, it would be a very difficult matter to furnish with punctuality even approximate returns of the number of people who get work from the additional funds expended on account of the famine.

4. The Board have touched upon, but not entered into, this last point in their paragraph 4, where they suggest that contracts should be given to the villagers. But if contracts are so given, in other words, if work is paid for by measurement, double labor is incurred; if lists are

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kept of the number of coolies as well as records of the quantity of work measured, I therefore imagine your weekly returns would be modified to meet the case of works that you may give to the villagers on contract.

5. As regards the provision of money for agricultural works our demands will not be large. I should say roughly and in absence from my office accounts that Rupees 20,000 will carry us on for three months, but the usual monthly applications will be made by the Range Officers including the amounts required from the Famine Relief Funds.

6. As my views relating to the expenditure of relief funds have been discussed at some length between yourself and other district officers when Mr. Puckle was present, I will not write again in the Public Works Department, and the subject will come before the Government at once in the Revenue Department; I will therefore mention here that, inasmuch as the Government have given authority for the execution of "as many repair and minor works as cannot be provided with funds from the Irrigation Budget grant," it follows that not only fresh works will be taken up, but other works will be resumed, which have been commenced, but for the completion of which funds have hitherto not been available. To simplify the accounts I will, as soon as possible, appropriate the small balance that I have on hand from the Irrigation Budget grant to the works that are in progress; but it will happen that appropriations will have to be made to a work, both from the Irrigation Budget grant, as already made, and again from the relief funds for the completion of the work. Payments will also be made from relief funds for work that is now due in some instances, in anticipation of funds becoming available. I have had authority from the Government to expend minor new works funds on the Poorsay tank, and I shall now be able to carry on that work freely as there is no limitation to the expenditure under Minor New Works from the relief funds.

(True Copy.)

(Signed) W. S. WHITESIDE,

Collector.

Read also G.O., dated 14th December 1876, No. 3,410, passing orders on letter from the Examiner of Public Works Accounts regarding adjustment of charges on account of famine relief works.

With the foregoing letter, the Collector of North Arcot forwards copies of two letters from the District Engineer on the subject of the execution of famine relief works by the Public Works Department with special reference to the orders of Government in the Public Works Department noted in the margin. These orders have been communicated to the Board on their application, and they have, in ignorance of the second order not at the time received, addressed Government with reference to the first only.

G.O., 12th Dec. 1876, No. 3,385.

" 14th " " 3,410.

2. The Board suggested that in order to keep the whole of the relief work expenditure together, and to secure that Government should be informed of the extent of relief being afforded, the Collectors should place the District Engineers in funds, and the latter should be ordered to furnish weekly the particulars required for the relief reports which have been prescribed. The second Government Order apparently dispenses with the preliminary placing of funds to credit of the department, and further directs that in all cases the outlay shall be separated, and only that portion which would not otherwise be incurred be charged to relief funds.

3. Writing with reference to the first order, Major Prendergast, assuming that the minor new irrigational works and repairs which the District Engineers were

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authorized to carry out were to be executed by contracts for measured quantities in the usual departmental way and at usual rates, shows that it will be impossible to comply with the Board's suggestion, and that Public Works officers who take no account of individual laborers cannot possibly furnish the returns demanded. With reference to the second order, the terms of which (especially paragraph 3, Clause 2) have been taken to imply that daily payments as on relief works are to be made and contracts at usual rates dispensed with, Major Prendergast argues that as able-bodied labor capable of earning more than relief wages and giving a substantial return can still be had, it is impolitic to insist upon the execution of the works by relief gangs consisting of all comers paid at a uniform subsistence rate; that the restriction as to the mode of execution of the work ought to be removed; and that the ordinary contract system, or rather payment for work according to measured results, should be allowed.

4. The Board are not sure that, in assuming that contract work is to be superseded, Major Prendergast has correctly apprehended the Government Order. They believe that, in speaking of the excess above ordinary cost, Government merely referred to the increased cost which must affect all works, contract as well as other, in such a season as the present. It is highly advisable that the doubt should be cleared up, and the Board entirely agree with Major Prendergast's views upon the subject. Similar views have been urged by Mr. Wedderburn in Coimbatore, and the Board are of opinion that contracts at usual rates, the work to be paid for according to quantities, should be freely adopted under precaution that the Contractors employed be stringently bound down to time, so that the great object, viz., to afford present employment, be not lost. Works so given on contract should be placed under the Public Works Department whose services would thus be utilized at the present crisis. The Board are however surprised to find Major Prendergast estimating the additional outlay which the Public Works Department in the North Arcot District can undertake at Rupees 20,000 only for the next three months. This trifling outlay will not be of much use.

5. The advantages of the system proposed have been strongly urged by Mr. Puckle in his recent report to Government, and need not be dwelt on by the Board. It has however the disadvantage that the returns required by Government as to relief outlay and number of persons employed on given dates cannot possibly be furnished when contract work is in force. The Board, however, recommend Government to forego the demand for such returns, and to be satisfied with a mere statement of the number and estimated cost of such works undertaken by the Public Works Department, and with a monthly or other periodical return of the sums paid away out of the grants which have been made. The Board adhere to their proposal that the District Engineers should be placed in funds by Collectors. These officers could then enter the number (or even the names) of the works in progress under the Public Works Department, and the District Engineers could from time to time inform the Collectors of money paid out. If the Examiner's accounts are to be awaited, the information wanted will be three months old; that in the Progress Reports will be on the average more than a month old.

6. The distinction drawn in the G.O., Public Works Department, of 14th December, between the ordinary and famine relief cost of all works, suggests to the Board another point for consideration. The distinction, though applied to all works,

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seems to have been suggested by the necessity of so showing the outlay on agricultural works as not to falsify future estimates of returns from irrigation outlay. This, of course, does not apply to road works, and the only reason for a distinction regarding them would be that it was intended to recover a portion of the outlay from Local Funds hereafter. This principle is no doubt legitimate, and ought to be applied as far as possible. But as regards new roads made, even lines contemplated by Local Boards as useful projects to be carried out at some future time, the Board do not think that charge should be made. Local Funds are far from inexhaustible, and it would be unfair to the Local Fund Boards to forestall their resources and cramp their usefulness for years, which results would follow in most circles if the charge were enforced. Orders have already been issued for the transfer of allotments in Local Fund Budgets of the current year for works taken up from famine funds, and this will suffice, in the Board's opinion, as regards new works.

7. For repairs the case is different. Many roads will be put in complete order, and on others large quantities of metal and gravel sufficient for several years to come will be stored. The maintenance grants of 1876-77 have now been nearly spent, but the famine relief expenditure will in many cases obviate the necessity of any repairs in 1877-78. The Board therefore recommend that when roads are metalled or repaired from famine funds the ordinary maintenance grants of 1877-78 be credited to Imperial funds on recovery, and that the market value of all metal stored on roads and used hereafter by Local Fund Boards be recovered from them.

8. To sum up, the Board's recommendations are:—

(1.) That District officers be encouraged to have relief works done on time contracts at usual rates through the Public Works Department.

(2.) That it be explained that Public Works officers are at liberty to expend funds under G.O., dated 12th and 14th December 1876, Nos. 3,385 and 3,410, Public Works Department, in the usual way.

(3.) That funds for such works be placed at their disposal by Collectors.

(4.) That weekly returns of outlay and numbers employed on such works should not be insisted on, but Collectors should merely state the number of works undertaken and amount of funds placed at the District Engineer's disposal, and that the latter officers should from time to time, and as often as possible, intimate to the Collectors for inclusion in their next report the amount expended from such funds.

(5.) That outlay on the repair of and collection of metal for Local Fund roads be recouped by crediting the maintenance grants for 1877-78 to Imperial funds, and by recovering the market value of metal now stored upon and hereafter used for the roads.

(True Copies and Extract.)

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

Miscellaneous.

Of the five recommendations advanced by the Board in the Proceedings above read, the first, "that district officers be encouraged to have relief-works done on time-contracts at usual rates

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through the Public Works Department," has been disposed of by G.O. of the 5th instant, No. 520-A, which directs the adoption of the system of task-work in the execution of such works.

2. The second, "that it be explained that Public Works officers are at liberty to expend funds under G.O. of the 12th and 14th December 1876, Nos. 3,385 and 3,410, Public Works Department, in the usual way," is disposed of by G.O. of the 18th January 1877, No. 156, Public Works Department, which lays down, in paragraphs 5 and 6, the procedure to be followed by Public Works Department and Revenue officers in accounting for expenditure on famine relief-works carried out by the latter with the professional assistance of the former. On this point His Grace the Governor in Council only deems it necessary to remark, that looking to the great number of works in progress, or likely to be undertaken, in various districts of the Presidency, the paucity of professional officers and the obvious expediency of making the best possible use of their services, all relief-works, other than those specified in Financial G.O. of the 3rd instant, No. 390, should be considered as being carried out by the Revenue Department, and that District Engineers and their Range officers should advise and assist that department to the best of their ability by estimating for and laying out works, and, when agricultural works are being taken in hand as famine relief-works, by assessing the value of the work done in view to the subsequent adjustment of the expenditure on those works in the manner laid down in G.O. of the 14th December 1876, No. 3,410, Public Works Department. Their subordinates can probably be best employed in supervising the execution of relief-works and where this is the case they should be considered as under the orders of the Collector or divisional officer, by whom they will be kept in funds and to whom they will submit their accounts of expenditure.

3. The above remarks dispose of the Board's third recommendation "that funds for such works be placed at their disposal by Collectors."

4. With regard to the fourth recommendation, "that weekly returns of outlay and number employed on such works should not be insisted on, but Collectors should merely state the number of works undertaken and amount of funds placed at the District Engineers' disposal, and that the latter officers should, from time to time and as often as possible, intimate to the Collectors for inclusion in their next report the amount expended from such funds," the Governor in Council directs that the number on relief-works be reported by Collectors weekly as at present and be included in their Progress Reports along with a statement of the advances made by them for works; a monthly statement of expenditure accounted for being submitted to the Board and included in their next Progress Reports.

5. The fifth recommendation, "that outlay on the repair of, and collection of metal for, Local Fund roads, be recouped by crediting the maintenance grants for 1877-78 to Imperial Funds, and by recovering the market value of metal now stored upon, and hereafter used for, the roads," appears fair; but His Grace in Council considers that if the cost of the collection of metal is to be adjusted by the transfer of the Local Fund maintenance grants of 1877-78 to Imperial, there will be no subsequent necessity to charge Local Fund Boards for the value of such metal when used, seeing that, unless the stones are broken up after collection,

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the cost of such collection will be the full value of the metal. His Grace in Council, however, considers it is more than doubtful whether any large portion of the Local Fund maintenance grants of 1877-78 can be transferred as proposed. From the new works allotments, however, and from the Balances and Reserves of next year, considerable sums will probably be available for transfer, and, in adjusting the accounts between Local and Imperial Funds on account of repairs to roads and storage of metal by the sides of them, His Grace in Council directs that the value of all such repairs and metal stored be estimated by District Engineers for each Local Fund Circle at the ordinary rates, and that Local Fund Boards be called on to pay at those rates for the repairs executed from Famine Relief Funds to all the roads entered in the budgets of the current or next year, and for so much of the metal stored on them as will suffice to put them at once into good repair, where in need of it, when famine relief-works are stopped, any excess being treated as a contribution from Imperial Funds to famine relief, subject to the right of Government to dispose of any quantities not paid for, in any particular instance, in such manner as they may consider expedient. It will rest with the Revenue Board to adjust the transfers in accordance with the above principles.

(True Extract.)

(Signed) J. H. GARSTIN,
Additional Secretary to Government.

No. 111.

ORDER THEREON, 5th April 1877, No. 1,155.

IRRIGATION, No. 8.

ORDERED to be recorded.

(True Extract.)

Lieut.-Col., R.E.,
Secy. to Govt, P.W.D.

To the Revenue Department.
" Examiner of Public Works Acco
To District Engineers.

Exd. F. R. Bantleman and A. Grubert.
Spare Copies

Wks. Form No. 111.]

GOVT.
OF MADRAS }

187 .

{ P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 23RD. MARCH. 1877 .

OFFICE NOTE.

To

W.

ON THE SUBJECT OF THIS ORDER,
I MAY AT ONCE SAY THAT FROM FIRST
TO LAST, I HAVE BEEN WORKING IN CON-
CERT WITH THE LOCAL ACCOUNTANT GE-
NERAL, AND THAT ONE OF THE FIRST
PRINCIPLES WE BOTH ACCEPTED AS ES-
SENTIAL TO THE PROPER WORKING OF
FAMINE FINANCE, WAS THAT OFFICERS
WERE NOT TO BE PROVIDED WITH FUNDS
AT ONE AND THE SAME TIME FROM BOTH
THE CIVIL AND THE P.W. DEPARTMENTS.
IF ONCE THIS BE ADMITTED, ALL CHECK
OVER THE CASH BALANCES AND OVER THE
ACCOUNTS OF THE DISTRICT OFFICERS
BECOMES PRACTICALLY IMPOSSIBLE.

2. THE INTENDED MEANING OF THIS
DRAFT ORDER WAS PRECISELY AS IT IS
WORDED. IT MAY GO TOO FAR, INDEED I
THINK MYSELF IT DOES; BUT IF SO,
THIS IS THE FAULT, NOT OF THE P.W.

KEEP-WITH.

Encl. No.

dated

6.5. April 1877 No. 1155

ORDER, BUT OF THE REVENUE ORDER
ON WHICH IT WAS BASED. THE ONE FOL-
LOWS AS AN INEVITABLE AND LOGICAL
CONCLUSION FROM THE OTHER.

3. PARA 2 OF THE REVENUE OR-
DER DISTINCTLY IMPLIES THAT DIS-
TRICT ENGINEERS AND EXECUTIVE OF-
FICERS ARE TO LIMIT THEMSELVES TO
ESTIMATING AND LAYING OUT FAMINE
RELIEF WORKS, AND THAT WHEN THEIR
SUBORDINATES ARE REQUIRED TO EX-
ECUTE WORKS, THEY ARE TO BE PLACED
UNDER THE ORDERS OF THE REVENUE OF-
FICERS, BY WHOM THEY WILL BE KEPT
IN FUNDS. THROUGHOUT THE REVENUE
ORDER THERE DOES NOT APPEAR TO BE
A TRACE OF ANY IDEA THAT THE DIVI-
SIONAL OFFICER HIMSELF WAS TO BE A
DISBURSING AGENT ON ACCOUNT OF FA-
MINE RELIEF WORKS NOR IS THERE A
WORD SAID ABOUT HIS RECEIVING FUNDS
FROM THE COLLECTOR FOR THIS PURPOSE.
MOREOVER IT IS DISTINCTLY STATED
IN G.O. < REV. DEPT. > NO. 787 OF
23RD. FEBRUARY 1877 THAT THE LABOR
OF ACCOUNTING FOR EXPENDITURE ON FA-
MINE RELIEF WORKS WILL NOT < UNDER
G.O. NO. 681 OF 15TH. FEBRUARY 1877 >

FALL ON P.W. DIVISIONAL OFFICES; SO
THAT ALL ROOM FOR DOUBT AS TO THE
MEANING OF THE REVENUE ORDER DATED
15TH. FEBRUARY 1877 IS REMOVED.

4. IF IT BE INTENDED THAT THE
EXECUTIVE OFFICER HIMSELF SHOULD
CONTINUE TO CARRY OUT FAMINE RELIEF
WORKS, AND TO PAY FOR THEM, IT IS
ONLY NECESSARY TO LET THE PRESENT
SYSTEM CONTINUE. BUT IN THIS EVENT,
WHAT POSSIBLE OBJECT IS TO BE GAIN-
ED BY ALTERING THE PRESENT SYSTEM
IN THE MATTER OF SUPPLYING EXECU-
TIVE OFFICERS WITH FUNDS ? AT PRE-
SENT, THERE IS NOTHING TO LIMIT THE
EXECUTIVE OFFICER'S USEFULNESS,
THERE IS NOTHING TO PREVENT HIS
CARRYING OUT FAMINE RELIEF WORKS
TO ANY EXTENT REQUIRED, FROM GET-
TING AS MUCH FAMINE RELIEF FUNDS
FROM THE EXAMINER AS HE WANTS, OR
FROM SPENDING THESE FUNDS AS HE
WISHES. CAN IT BE SUPPOSED, THAT
HIS USEFULNESS WILL BE INCREASED BY
KEEPING TWO SEPARATE CASH-CHESTS,
BY HAVING TWO DRAWING ACCOUNTS AT
THE SAME BANK, BY COMPILING TWO SE-
PARATE SETS OF ACCOUNTS, BY GETTING

OUT OF THE OLD SMOOTH-WORN OFFICIAL
RUTS AND BY ABANDONING THE EXIST-
ING ACCOUNT MACHINERY, WHICH HOW-
EVER COMPLICATED AND CUMBROUS, IT
IS YET POSSIBLE TO TURN ROUND WITH-
OUT THE WHEELS HOPELESSLY LOCKING?

5. GIVEN THESE DUPLICATE AC-
COUNTS ? WHO IS TO COMPILE THEM ?
THE EXECUTIVE OFFICER, ALWAYS AB-
SENT ON DUTY ? ACCOUNTANTS ARE NOT
EASILY PROCURABLE; PRACTICALLY THE
WORK MUST FALL ON THE DIVISIONAL
ACCOUNTANTS, AND IT IS SURELY MORE
EASY FOR THEM TO INSERT A FEW MORE
ENTRIES IN ACCOUNT-FORMS OF WHICH
THEY ALREADY KNOW SOMETHING THAN
COMPILE ANOTHER SEPARATE SET OF AC-
COUNTS ON SOME SYSTEM ENTIRELY NEW
TO THEM.

6. THE CHIEF ENGINEER REMARKS
THAT THE PROPOSAL TO KEEP SEPARATE
CASH-CHESTS, AND SEPARATE BANKING
ACCOUNTS ETC, IS AS SIMPLE 'AS TO
DISTINGUISH BETWEEN THE MANY FUNDS
WITH WHICH AN OFFICER HAS NOW-A-
DAYS TO DEAL'. I CONCUR WHOLLY
WITH THE CHIEF ENGINEER IN CONSIDER-
ING THAT FAMINE RELIEF FUNDS SHOULD

NOT BE TREATED EXCEPTIONALLY; BUT
AS A FACT OFFICERS DO NOT KEEP A
SEPARATE PURSE FOR EACH FUND.

7. WE ARE NOW OPERATING ON
ABOUT 12 OR 14 FUNDS FROM ONE TREA-
SURY DRAWING ACCOUNT, AND I SEE NO
REASON FOR CHANGING THE EXISTING
SYSTEM FOR A SINGLE NEW FUND.

8. I HAVE GATHERED FROM THE RE-
MARKS OF THE MEMBERS OF GOVERNMENT
THAT THE REVENUE ORDER NO. 681 OF
15TH. FEBRUARY 1877 GOES TOO FAR, &
THAT IT IS INTENDED TO HAVE FAMINE
RELIEF WORKS STILL CARRIED OUT BY
EXECUTIVE OFFICERS. IF SO, I WOULD
STRONGLY RECOMMEND THAT THE REVENUE
ORDER BE HERE SIMPLY RECORDED, AND
MATTERS BE LEFT ALONE WHICH ARE NOW
PROCEEDING MOST SATISFACTORILY.

9. P.W. DEPARTMENT G.O. NO. 156 OF
THE 18TH. JANUARY FULLY MEETS ALL RE-
QUIREMENTS AND IS CONSISTENT WITH
THE LATEST INSTRUCTIONS ON THE SUB-
JECT ISSUED BY THE ACCOUNTANT GENE-
RAL, IN PURSUANCE OF ORDERS IN THE
REVENUE AND FINANCIAL DEPARTMENTS.
SEE PARA 3 OF THE ACCOMPANYING

CIRCULAR.

IO. THERE IS NOTHING TO PREVENT THE COLLECTOR FROM OBTAINING ANY AMOUNT OF STATISTICAL INFORMATION FROM EXECUTIVE OFFICERS, WITHOUT THE LATTER BEING IN ACCOUNT WITH THE FORMER.

II. I PROTEST STRONGLY AGAINST DEPARTING FROM ONE OF THE MOST ESSENTIAL PRINCIPLES OF FINANCE AND ACCOUNTS, EXCEPT FOR THE MOST COGENT REASONS. THERE IS NOTHING NOTHING ON THE RECORD AT ANY RATE TO SHOW THAT THE USEFULNESS OF P. W. EXECUTIVE OFFICERS AS RELIEF AGENTS IS IN ANY WAY LIMITED BY THE PRESENT PROCEDURE; AND EVEN IF THIS RESTRICTION OF USEFULNESS WERE CLEARLY PROVED, IT WOULD STILL BE NECESSARY TO SHOW THAT SUCH RESTRICTIONS COULD NOT BE AVOIDED BY SOME SLIGHT MODIFICATION OF PRESENT PROCEDURE NOT INVOLVING DEPARTURE FROM ESSENTIAL PRINCIPLES.

12. IF IT IS THOUGHT THAT THE STATUS QUO CANNOT BE MAINTAINED, IF SOME FURTHER ORDER MUST BE

PASSED, THEN I EARNESTLY RECOMMEND THAT THE WHOLE MATTER BE REFERRED FOR CONSIDERATION TO A COMMITTEE COMPRISED OF SAY,

THE ACCOUNTANT GENERAL,
THE ADDITIONAL SECY. REV. DEPT.
THE SECY. BOARD OF REVENUE.
THE EXAMINER, P. W. ACCOUNTS.

THE COMMITTEE COULD BE ASSEMBLED WITHIN AN HOUR OF THE ISSUE OF THE ORDER, AND IN ANOTHER HOUR THEY COULD SETTLE AND DEFINE THE WHOLE PROCEDURE, AND SUBMIT THEIR REPORT.

I HAVE NOT THE SLIGHTEST DOUBT THAT WHEN ONCE THE OBJECTIONS - IF ANY - TO THE PRESENT SYSTEM ARE POINTED OUT, THE ACCOUNTANT GENERAL AND MYSELF CAN IN A FEW MINUTES SHOW HOW TO OBVIATE THE DIFFICULTY WITHOUT DEPARTING IN ANY WAY FROM ESSENTIAL PRINCIPLES AND ESTABLISHED RULES.

23/3

Read the following :—

GOVERNMENT ORDER IN THE
REVENUE DEPARTMENT NO. 681, DATED
15TH. FEBRUARY 1877.

GOVERNMENT ORDER IN THE
REVENUE DEPARTMENT NO. 787, DATED
23RD. FEBRUARY 1877.

ORDER THEREON.

UNDER THE ORDERS NOW IS-
SUED, ALL FAMINE RELIEF WORKS OTHER
THAN THOSE SPECIFIED IN FINANCIAL
EAST COAST CANAL } G.O.NO.390,
KAMMAMUR IRRIGA- } DATED 3RD.FEB-
TION CANAL }
RUARY 1877 ARE TO BE CONSIDERED AS
COMING UNDER PARA 5 OF G.O.IN THE
PUBLIC WORKS DEPARTMENT NO.156,
DATED JANUARY 18TH.1877, I.E. AS
WORKS TO BE CARRIED OUT DIRECTLY BY
THE REVENUE DEPARTMENT. WITH MERELY
THE PROFESSIONAL ASSISTANCE OF THE

The system seems
 to be before - in form 3 -
 is it really from that
 the way of the
 the same way for
 being in the form
 from the system
 the not really - and
 collect - if so it will
 find myself of experience
 unusually I think
 fully the same way
 not make out a distinction
 the other side 14/3

[illegible]

4. FUNDS IN ALL CASES WILL BE OBTAINED WHOLLY, FROM ONE OR OTHER OF THESE TWO SOURCES, AND WILL BE ACCOUNTED FOR TO THE DEPARTMENT FROM WHICH THE FUNDS WERE OBTAINED. SHOULD IT BE NECESSARY TO TRANSFER TO THE REVENUE DEPARTMENT AS A DISBURSING AGENT A SUBORDINATE AT PRESENT HOLDING AN IMPREST OF PUBLIC WORKS CASH, HE SHOULD AT ONCE REFUND THE UNEXPENDED BALANCE OF HIS IMPREST, AND HENCEFORWARD RECEIVE ALL HIS FUNDS FROM, AND SUBMIT ALL HIS ACCOUNTS, TO THE REVENUE DEPARTMENT.

This fact is not in accordance with what I had anticipated to be the intention of that disbursing officer should receive funds from both sources & account for them

5. UNDER THIS DECISION, AS THE RECEIPTS AND DISBURSEMENTS OF FA-MINE RELIEF FUNDS WILL NO LONGER APPEAR IN THE PUBLIC WORKS ACCOUNTS, AND AS THE DIVISIONAL ACCOUNTANTS WILL CONSEQUENTLY HAVE NO EXTRA WORK THROWN UPON THEM IN CONNECTION WITH THESE ACCOUNTS, THERE IS NO NECESSITY FOR THE GRANT OF THE AD-DITIONAL ALLOWANCES APPLIED FOR BY THE EXAMINER.

6 Feb 1877 No. 16. 7110
 18 Feb " " 156.
 26 Dec 1876 - 3531.
 14 " " 3410.
 12 " " 3385

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3230

To C. S. J. R.

For reconsideration
 with reference to the
 remarks of members
 of Government

May 1876

Recirculated with office
 note of this date by Examiner

May 23/3

Extensive handwritten notes at the bottom of the page, including "No. 16" and "3230".

P.W.D.

MAR 77

2230

No. 2230

Cost of (1877) 20th year.

REVENUE.

THE BOARD OF REVENUE.

Dec. 49. 25.

Printed February 15th.

Printed.

G.O. 15th February 1877, No. 631.

FEBRUARY.

No. 458-489.

PRINTED BY THE GOVERNMENT.

Vertical text on the right side of the page, including "No. 16" and "3230".

No 1155 of 5 April 77

Revised

May 31/3

6-5-4 April 77 2 B 4-110

6-4-47

6-7-77

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Original



Govt. of 1877 India.

PUBLIC WORKS.

To *The Revenue Dept.*

Dated

Issued

Recd.

Encl.

G. O. *5th April* 1877, No. *1153*

Nos. *110-111*

Execution of Relief-works
through the P.W. Dept.

— Orders in the Rev. Dept.
in recommendations of the
Board of Revenue in con-
nection with the —,
Recorded.

End no B.C.