

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1360-61	(9)	Press -Mis.-
Dated 20-4-	1877.	

Not to be folded or roughly handled

No. 490. Read the following letter from Captain L. CONWAY-GORDON, R.E.,
Examiner of Public Works Accounts, to the Joint Secretary to Government,
Public Works Department, Irrigation Branch, dated Fort St. George, 22nd
March 1877, No. 48 I. :—

I HAVE the honor to call the attention of Government to certain financial results which may possibly occur in consequence of a large number of works being carried out as Famine Relief Works, which would under ordinary circumstances have been charges against the Irrigation Budget Grants of the current year, and of which the normal cost will, sooner or later, be charged against some irrigation grants.

2. In the first place it is very possible that out of the irrigation grants a large amount will remain unspent. It is impossible to speak with any certainty on this point, because it is not known what works have been or will be transferred to the relief work category, for which appropriations had originally been made from the irrigation grants; but it is possible, if not probable, that there will be short outlay.

3. This short outlay—should it occur—will be short outlay in appearance only. As a matter of fact outlay will have been made, probably very considerably, in excess of the grants for the current year on works which, under ordinary circumstances, would have been carried out as irrigation works to the extent of the grants made, and would have been charged against those grants. This outlay will, moreover, eventually form a charge against irrigation grants.

4. In the absence of any special arrangement to the contrary, the unexpended balance (if any) of the grants for the current year will lapse; and the works which under ordinary circumstances would have been a charge against the grants of the current year, will then become a burden on the grants of some future year.

5. This seems hard, because charges in excess of the grants will certainly be incurred, although a large part of those charges will for convenience be held in suspense, and I would therefore suggest that the Government of India be asked to sanction a debit to the 'Ordinary' grant of the current year under a special suspense head, crediting "Famine Relief" per contra. The debit can be adjusted in detail when the value and particulars of work done are known. There can be no doubt, I think, that the utmost amount which under this arrangement would be debited to the Ordinary irrigation grant will be far below the amount ultimately debitable to the irrigation grant on account of work actually paid for during the current year.

6. I do not know whether the work on the Commamur canal (Kistna Delta) is likely to be ultimately debited to the Ordinary grant or to the Extraordinary; but, if to the latter, it might be desirable that a payment on account, within the normal value of work actually done as Famine Relief Work, should be charged to the grant of the current year. It is improbable that there will be short outlay from the Extraordinary grant to this Presidency as it stands after taking into account the surrender of Rupees 70,911 recorded in G.O., No. 406, dated 5th February 1877; but if the amount thus surrendered cannot be elsewhere utilized by the Government of India, it might be replaced at the disposal of this Government for the purpose of the adjustment now suggested.

7. I would suggest early application to the Government of India.

*Proceedings of the Madras Government, Public Works Department,
20th April 1877. No. 1,361.*

No. 491. ORDER THEREON, 20th April 1877, No. 1,360.

IRRIGATION, No. 45-C.

Account.

It is observed that outlay on Agricultural Works from Famine Relief Funds is being incurred on works of the following descriptions:—

Irrigation Works.

(1.) Those on which expenditure on maintenance was at the moment either necessary or desirable, and for which in the ordinary course Budget Grant funds would have been made available within a period of a few years at most.

(2.) Those on which expenditure on improvements of the Minor New Works class was required.

(3.) Major Works to which allotments would have been made, on their merits, when funds became available.

(4.) Major Works which it was not thought desirable to carry out in the ordinary way owing to the probable results of expenditure being doubtful or insufficient, but which promised advantages which made it desirable to spend money, which had to be spent for the relief of distress, upon them rather than upon other works which would have been less useful.

Other Agricultural Works.

(5.) Works such as river embankments the necessity for which had been demonstrated and accepted, but for which Budget funds would probably not have been available for many years to come, if at all.

(6.) Works of a similar kind shown to be useful, but so far less necessary that probably but for the need of finding employment for famine labor they would not have been undertaken within any period which it is necessary to take into account. This general view of the objects which will be attained by the outlay of Famine Relief Funds on Agricultural Works may not be quite complete, but it will serve to indicate how far the value of work done, which will appear ultimately in the Public Works Accounts against Irrigation and other Agricultural Works, can be taken into account, and a corresponding reduction made, to the relief of the finances in future years.

His Grace the Governor in Council is of opinion that all expenditure on works of the (1) description may be recouped by reduction of grants in such instalments as may be found reasonable when the amount becomes known. On works of the description (2) it is not likely that the outlay from famine funds will be large, and as the Minor New Works grants have never ever approximated to the amount known to be essential to adequate progress in carrying out urgently required improvements, it would be unwise to diminish future progress by reducing grants on this account. Famine funds expenditure on Class (3) may properly be recovered in full and by reasonable instalments by reduction of future grants. In the case of works of the kind mentioned in (4) and (6) there is no reason for reduction of future grants on account of money expended upon them. Money to carry them on has become available only under the exceptional circumstances of the famine, and such outlay will not render expenditure on other kinds of works hereafter any the less necessary.

But for the famine the carrying out of works classed under (5) would have depended upon the increase of the ordinary grant, regarding which there has been an

*Proceedings of the Madras Government, Public Works Department,
20th April 1877. No. 1,361.*

extended correspondence with the Government of India, the first and last papers being noted marginally. Any adjustment other than on paper with a grant not augmented will be impracticable, but a refund from a grant of 35 lakhs would be feasible and proper.

2. It follows from these observations that reduction of regular expenditure under Budget Grants of the future should be arranged for to the extent of actual value of work done from Famine Relief Funds on works of a description which would in the ordinary course have been charged to those grants supposing these to remain at about the normal amount.

2ndly.—That similar reduction might be extended to works, the execution of which would have been provided for from an increased grant, but only if the grants of the future be augmented.

3rdly.—That no reduction can be made because Famine Relief Funds have been or will be spent on works which would not have been carried out either from a normal or increased grant within at any rate a period of many years to come.

3. For the rest the Government consider the suggestions of the Examiner of Public Works Accounts are well worthy of attention, and should the Government of India approve of the proposal, the unexpended balance of the Budget Grants of ordinary funds for the year 1876-77 will be written off as a charge for the year and the amount credited to Famine Relief expenditure to be subsequently adjusted when the value of the actual work done on Agricultural Works from Famine Relief Funds becomes definitely known. This adjustment can be made so soon as the necessary information shall have been obtained from the several districts in which expenditure of the kind referred to in the first part of paragraph 2 above has been incurred.

4. District Engineers will accordingly give immediate attention to the subject, and they will, as soon as possible after the 31st March, furnish to the Chief Engineer for Irrigation, through the Examiner of Public Works Accounts, lists of works of the description indicated in the subjoined form.

The lists should be separate for Repairs, for Major Works, and for Minor New Works.

Names of Systems, if any.	Names of Works.	Amount of Estimate.	Date of Sanction.	Sanctioning Authority.	Expenditure, if any, from Budget Grants.	Value of Work done from Famine Funds.	Total of Columns 6 and 7.	Actual Expenditure from Famine Relief Funds.
1	2	3	4	5	6	7	8	9
								(Information to be obtained from Collectors if necessary)

*Proceedings of the Madras Government, Public Works Department,
20th April 1877. No. 1,361.*

As the Public Works Accounts have to be closed in July the lists should reach the Chief Engineer for Irrigation by the 15th June at latest and will by him be laid before Government.

5. Ordered that a copy of these Proceedings be forwarded for the early consideration of the Government of India.

(True Extract.)

(Signed) JOHN MULLINS, Lieut.-Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

No. 492.

Docket No. 1,361, dated 20th April 1877.

Copy of the above forwarded to the Government of India.

(True Extract.)

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

FROM L. CONWAY-GORDON,

EXAMINER, P. W. ACCOUNTS. .

TO THE JOINT SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT,

IRRIGATION BRANCH.

NO. 48-2

FORT ST. GEORGE. 22ND. MARCH. 1877.

SIR,

I HAVE THE HONOR TO CALL THE ATTENTION OF GOVERNMENT TO CERTAIN FINANCIAL RESULTS WHICH MAY POSSIBLY OCCUR IN CONSEQUENCE OF A LARGE NUMBER OF WORKS BEING CARRIED OUT AS FAMINE RELIEF WORKS, WHICH WOULD UNDER ORDINARY CIRCUMSTANCES HAVE BEEN CHARGES AGAINST THE IRRIGATION BUDGET-GRANTS OF THE CURRENT YEAR, AND OF WHICH THE NORMAL COST WILL, SOONER OR LATER, BE CHARGED AGAINST SOME IRRIGATION GRANTS.

2. IN THE FIRST PLACE IT IS VERY POSSIBLE THAT OUT OF THE IRRIGATION GRANTS A LARGE AMOUNT WILL REMAIN UN-SPENT. IT IS IMPOSSIBLE TO SPEAK WITH ANY CERTAINTY ON THIS POINT BECAUSE IT IS NOT KNOWN WHAT WORKS HAVE BEEN OR WILL BE TRANSFERRED TO THE RELIEF WORK CATEGORY, FOR WHICH APPROPRIATIONS HAD ORIGINALLY BEEN MADE FROM THE IRRIGATION GRANTS. BUT IT IS POSSIBLE IF NOT PROBABLE THAT THERE WILL BE SHORT OUT-LAY.

3. THIS SHORT OUTLAY - SHOULD IT OCCUR - WILL BE SHORT OUTLAY IN APPEARANCE ONLY. AS A MATTER OF FACT OUTLAY WILL HAVE BEEN MADE, PROBABLY VERY CONSIDERABLY IN EXCESS OF THE GRANTS FOR THE CURRENT YEAR ON WORKS WHICH, UNDER ORDINARY CIRCUMSTANCES, WOULD HAVE BEEN CARRIED OUT AS IRRIGATION WORKS TO THE EXTENT OF THE GRANTS MADE, AND WOULD HAVE BEEN CHARGED AGAINST THOSE GRANTS. THIS OUTLAY WILL MOREOVER EVENTUALLY FORM A CHARGE AGAINST IRRIGATION GRANTS.

4. IN THE ABSENCE OF ANY SPECIAL ARRANGEMENT TO THE CONTRARY, THE UN-EXPENDED BALANCE < IF ANY > OF THE GRANTS FOR THE CURRENT YEAR WILL LAPSE; AND THE WORKS WHICH UNDER ORDINARY CIRCUMSTANCES WOULD HAVE BEEN A CHARGE AGAINST THE GRANTS OF THE CURRENT YEAR, WILL THEN BECOME A BURDEN ON THE GRANTS OF SOME FUTURE YEAR.

5. THIS SEEMS HARD; BECAUSE CHARGES IN EXCESS OF THE GRANTS WILL CERTAINLY BE INCURRED, ALTHO' A LARGE PART OF THOSE CHARGES WILL FOR CONVENIENCE BE HELD IN SUSPENSE, AND I WOULD THEREFORE SUGGEST THAT THE GOVERNMENT OF INDIA BE ASKED TO SANCTION A DEBIT TO THE 'ORDINARY' GRANT OF THE CURRENT YEAR UNDER A SPECIAL SUSPENSE HEAD, CREDITING 'FAMINE RELIEF' PER CONTRA. THE DEBIT CAN BE ADJUSTED IN DETAIL WHEN THE VALUE AND PARTICULARS OF WORK DONE ARE KNOWN. THERE CAN BE NO DOUBT, I THINK, THAT THE UTMOST AMOUNT WHICH UNDER THIS ARRANGEMENT WOULD BE DEBITED TO THE ORDINARY IRRIGATION GRANT WILL BE FAR BELOW THE AMOUNT ULTIMATELY DEBITABLE TO THE IRRIGATION GRANT ON ACCOUNT OF WORK ACTUALLY PAID FOR DURING THE CURRENT YEAR.

6. I DO NOT KNOW WHETHER THE WORK ON THE KAMMAMUR CANAL (KISTNA DELTA) IS LIKELY TO BE ULTIMATELY DEBITED TO THE ORDINARY GRANT OR TO THE EXTRAORDINARY; BUT IF TO THE LATTER IT MIGHT BE DESIRABLE THAT A PAYMENT ON ACCOUNT, WITHIN THE NORMAL VALUE OF WORK ACTUALLY DONE AS FAMINE RELIEF WORK, SHOULD BE CHARGED TO THE GRANT OF THE CURRENT YEAR. IT IS IMPROBABLE THAT THERE WILL BE SHORT OUTLAY FROM THE EXTRAORDINARY GRANT TO THIS PRESIDENCY, AS IT STANDS AFTER TAKING INTO ACCOUNT THE SURRENDER OF RS. 70,911 RECORDED IN GOVERNMENT ORDER NO. 406 DATED 5TH. FEBRUARY 1877; BUT IF THE AMOUNT THUS SURRENDERED CANNOT BE ELSEWHERE UTILIZED BY THE GOVERNMENT OF INDIA, IT MIGHT BE RE-PLACED AT THE DISPOSAL OF THIS GOVERNMENT FOR THE PURPOSE OF THE ADJUSTMENT NOW SUGGESTED.

7. I WOULD SUGGEST EARLY APPLICATION TO THE GOVERNMENT OF INDIA.

I HAVE THE HONOR TO BE

SIR,

YOUR MOST OBEDT. SERV'T.

X *Lowrey-Jordan*
EXAMINER, P. W. ACCOUNTS.

CD. 4 EXD. A. F.

GO to 475 - 17-2-75
" 475A - - - - -
" 406 - 5-2-77
" 799 - 7-3-77

P.W.D.

23/4/77

3119

FROM THE EXAMINER, N 1

P.W. ACCOUNTS.

TO THE JOINT SECRETARY TO GOVERNMENT.

P.W. DEPARTMENT.

IRRIGATION BRANCH.

NO. 482.

DATED, 22ND. MARCH. 1877.

RECD.

CALLS ATTENTION TO CERTAIN
FINANCIAL RESULTS WHICH MAY POSSI-
BLY OCCUR IN CONSEQUENCE OF A LARGE
NUMBER OF WORKS BEING CARRIED OUT
AS 'FAMINE RELIEF WORKS'.

GO 20 April 77 L.B. 490

Car 5-4-77

No 1360 Public Works Department
Proceedings of the headas Gauh
under date the 20 April 77
Read the following

From
The Examiner of Accounts (P.B. No 482 dated
22 March 1877)

It is observed that
outlay on Agricultural
works from Famine
relief funds is being
incurred on works of
the following descrip-
tions.

Irrigation works.

1) Those on which ex-
penditure on main-
tenance was ~~at~~ ^{either} at
the moment, necessary
or desirable, and for which
in the ordinary course
Budget grant funds
would have been made
available

be kept in Gauh Gauh
demonstrable
Very Truly
Yours

18/4

16/4

available within a period
of a few years at most.

(2) Those on which expenditure, an improvement of the minor new works class, was required.

(3) Major works to ^{which} allotments would have been made on their merits when funds became available.

(4) Major works which it was not thought desirable to carry out in the ordinary way owing to the probable results of expenditure being doubtful or insufficient, but which promised advantages which made it desirable to spend money, which had to be spent for the relief of distress, upon them rather than upon other works which would

have been less useful.

(5) Other Agricultural Works.
(5) Works such as rivers, embankments to the necessity for which had been demonstrated and accepted but for which Budget funds would probably not have been available for many years to come, if at all.

(6) Works of a similar kind shown to be useful, but so far less necessary that probably but for the need of finding employment for Famine labour they would not have been undertaken within any period which it is necessary to take into account.

This

The general view of the objects which will be attained by the outlay of Famine relief funds on Agricultural works may not be quite complete but it will serve to indicate how far the value of work done, which will appear ultimately in the P. & A. accounts against Irrigation and other Agricultural works, can be taken into account and a corresponding reduction made to the relief of the finances in future years.

His Grace the Governor in Council is of opinion that all expenditure on

13rd 5
on works of the (1) description may be recouped by reduction of grants in such instalments as may be found reasonable when the amount becomes known. (2) it is not likely that the outlay from Famine funds will be large, and as the minor new works grants have never even approximated to the amount known to be essential to adequate progress in carrying out urgently required improvements it would be unwise to diminish future progress by reducing grants on this account.

Famine

Famine funds expenditure
one class (3) may properly
be recovered in full and
by reasonable instal-
ments by reduction of
future grants. In the case
of works of the kind men-
tioned in (4) and (6) there
is no reason for reduction
of future grants on account
of money expended upon
them. Money to carry them
on has become available
only under the exceptional
circumstances of the Famine,
and such outlay will
not render expenditure
on other kinds of works
hereafter any the less
necessary.

But for the Famine
the carrying out of
works

G.O. No. 475 of 17.2.75
S. of J. letter No. 55 A.I. of
the 20th February, 1877
Recorded with G.O. No. 799
dated 7.3.77

15W 6
works classed under (5)
would have depended
upon the increase
of the ordinary grant,
regarding which there
has been an extended
correspondence with
the Government of
India the first and
last papers being noted
marginally. Any vote
justified other than
on paper with a grant
not augmented will
be impracticable but
a refusal from a grant
of 35 lakhs would
be feasible and proper.
It follows from these
observations that reduction
of

of regular expenditure
under Budget grants of
the future should be
arranged for to the extent
of actual value of work
done from Famine relief
funds on works of a
description which would
in the ordinary course
have been charged to those
grants supposing these
to remain at about the
normal amount.

2ndly that similar reduc-
tion might be extended
to works the execution of
which would have been
provided for from an
increased grant, but
only if the grants of the
future be augmented.

that

1911
3rdly that no reduction
can be made because
Famine relief funds have
been or will be spent
on works which would
not have been carried out
either from a normal
or increased grant within
at any rate a period
of many years to come.

3. For the rest the Com-
missioner has suggested
of the Examiner of P. H.
Accounts and will worthy
of attention, and should
the Govt. of India approve
the proposal the unimpaired
balance of the Budget grants of
Ordinary funds for the year 1876-
77 will be written off as a charge for
the year and the amount credited
to Famine relief expenditure.

to be subsequently adjusted when
~~the value of the actual work done on~~
~~done from the actual work done on~~
 Agricultural works from famine relief
~~funds becomes definitely known~~
 of that ^{this} adjustment can
 be made as soon as the
 necessary information
 shall have been obtained
 from the several districts
 in which expenditure
 of the kind referred to
 in the first part of
 para 2 above has been
 incurred.

1. District Engineers
 will accordingly give im-
 mediate attention to the
 subject and they will,
 as soon as possible
 after the 31 March, fur-
 nish to the Chief Engineer
 for Irrigation through
 the

1911
 the Examiners of P. W.
 Accounts, lists of works
 of the description indi-
 cated in ^{the} subjoined form.

The lists should be
 separate for Repairs, for
 Major Works, and for Minor
 New Works.

Names of systems if any	Names of works	Amount of estimate	Date of sanction	San- ctioned by	Expendi- ture if any from Budget grants	Value of work done from Famine funds	Total of columns 6 and 7	Actual Expendi- ture from Famine Re- lief funds
1	2	3	4	5	6	7	8	9
								Information to be obtained from Collector if necessary

As the Public Works
 Accounts have to be closed
 in July the lists should
 reach

reach the Chief Engineers
for Irrigation by the 15th
June at latest and
will by him be laid
before Government.

5- Ordered that a copy
of these Proceedings be
forwarded for the early
consideration of the
Government of India -
(H. No. of)

Docket No. 1361 of 20 April 77

Copy of the above for-
warded to the Govt of
India

Jun. 27/3

at h. ✓
Ch. J. S. ✓
R. D. W. A. ✓
Recd. Dept. ✓
File. P. Bell

7/11/77
Recd 5-4-77

Malabar.
Bangalore
S. Canara
Dropd. 8-5-77
Neilgherry
Dropd. 29.6.77

Govt. of India

Govt. of India

PUBLIC WORKS.

To The Secy to the Govt of India

Dated

Issued

Recd.

End.

G. O. 20 April 1877, No. 13608

Nos. 490-491-492

Agricultural Works Carried
out from Famine Relief
Funds - Issuing in
instructions relative to the
incidence of the outlay
on —

Forwarding for early
consideration Proceedings
relative to the incidence
of outlay on Agricultural
works carried out from
Famine Relief Fund.