

Mr 4186

[6]

Govt. of 188 Madras.

To

The P.W. Dept.

Cy 24/6

Proceedings, dated 12 June 1882.
No. 4572

Subject.

No. 1681 w d 4th July/82
Appropriation
Recommendation
on the subject of
debiting the Local
Sands with the cost
of Public Works Est
calculated on the
outlay on the for the
bridge

With order
Entd. in Receipt Regr.

No. 1681 w d 4th July/82
B

Communicated
to the Secy of P.W. Dept.

Cy

24.6.82

For P.W. Dept.
Oct. 15/6
only 22/6.
Recd. 4/7/82
5/27/7

1882.

Board of Revenue,
MADRAS.

To

THE CHIEF SECRETARY TO GOVT.,
FINANCIAL DEPARTMENT.
&c., &c., &c.

Order No. 1581 Wd/4-7-82

Communicates

to the Examiner

P.W. accounts

Printed May 12th.

Received

PROCEEDINGS, 21ST APRIL 1882, No. 1089.

PASSING orders on letter from the President,
Local Fund Boards, Chingleput, on the subject
of debiting the *Local Funds* with the cost of
Public Works Establishment calculated on the
outlay on the Cortelliar Bridge.

Ind 1377/82

They observe that if the order passed by Government is to be held, as they consider that it in justice should, to apply to expenditure on account of the Cortelliar Bridge during 1879-80, a further sum of Rs. 1,188 is payable, and they accordingly request that a decision may be passed in regard to this question also.

(Signed) J. F. PRICE,
President.

SUBMITTED for the orders of Government.

2. The grant of Rs. 29,250 sanctioned in paragraph 3 of the G.O., No. 1053, dated 24th March 1877, does not appear to have been taken credit for in the Local Fund Accounts; and as the sanction lapsed at the close of the year, it is requested that the Examiner of Public Works Accounts may be authorized to make the necessary adjustment in the current year's accounts. The Board also support the President's request for an additional grant of Rs. 1,188, as explained in paragraphs 10 and 11 of his letter.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department.
,, President, Local Fund Board, Chingleput Circle.
,, Examiner, Public Works Accounts.
,, Accountant-General.

Order thereon 12th June 1882 No 151 A

The Board's recommendations are approved.

(True Extract)

Edmund Haffner
for Chief Secretary

To

The Board of Revenue,
" Accountant General,
" P.W. Department

Exd. A. Raitt.

Years.	GRANT FROM PROVINCIAL FUNDS.			
	For Roads.	For Education.	For General Purposes.	Total.
	RS.	RS.	RS.	RS.
1871-72	76,440	3,300	1,720	81,460
1872-73	92,400	3,300	1,150	96,850
1873-74	92,400	3,300	1,150	96,850
1874-75	92,400	3,300	1,150	96,850
1875-76	92,400	3,300	1,150	96,850
1876-77	60,980	3,300	...	64,280
1877-78	55,590	3,300	4,410	63,300
1878-79	55,000	...	...	55,000

*Exclusive of special grant, Rs. 230.

†Exclusive of the special grant of Rs. 39,850.

The contribution therefore credited during 1877-78 as per Revised Budget—viz.

Rs. 55,590—did not include the special grant of Rs. 29,250 alluded to above.

¶Paragraph 8 of G.O., No. 2083, dated 9th August 1877. The Examiner explains that this amount was not taken into account as the order sanctioning it was not communicated to his office by Government in Public Works Department.

11. I therefore request that the Board will be good enough to recommend to

RS.
\$ 30,438
29,250
1,188

Government to direct the adjustment in the current year of the sum of Rs. 29,250 already sanctioned in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, and to assign a further grant of Rs. 1,188 from Provincial Funds, amount due as per paragraph preceding. || Board's Proceedings, Miscellaneous, No. 9597, dated 1st November 1881. From one of the recent Proceedings || of the Board, it appears that the Road Fund of this circle will be involved in a deficit of more than Rs. 7,000, and the special contribution now sought will, when allowed, only go towards the adjustment of Famine outlay to be effected in 1881-82.

12. An extract from the Proceedings of the Local Fund Board on the subject is enclosed.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board of the Chingleput Circle, No. 20, dated 27th October 1881.

A. Public Works.

I. Read letter from the Examiner of Public Works Accounts, No. 142-C.O., dated 29th June 1881, on the subject of debiting Local Funds with Department Public Works supervision charges on the outlay on the Cortelliar Bridge.

As it appears from the papers read that, under paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, it was ordered that a sum of Rs. 29,250 over and above the amount of contribution from Provincial Funds for 1877-78 was to be credited to the funds of the then Saidápet Circle in view to reduce the charges on account of Public Works supervision on the Cortelliar Bridge to 10 per cent. as proposed by the Board of Revenue, and as it appears that credit for this amount was not taken by the Examiner of Public Works Accounts owing to the non-communication to him of the Government Order referred to above, the Board resolve to request that Government will now be pleased to direct the payment of it.

5. The Examiner in reply stated that—

“*An outlay of Rs. 1,93,593-0-1, as detailed below, appears in the books of this Office up to 1879-80 on the Cortelliar Bridge against an estimate of Rs. 2,67,870.

“2. With regard to Establishment and Tools and Plant charges, I have to state that 25 per cent. on account of Establishment and 2½ per cent. on account of Tools and Plant were distributed by this office on the total Local Fund outlay and not on any individual work, and that the outlay on Tools and Plant prior to 1877-78 was charged to ‘Local’ as it was incurred.

3. “As regards the grants-in-aid from Provincial to Local, the outlay against the same was adjusted monthly in a lump sum by an addition to the former and a reduction under the latter head, and not in respect to any individual work.

	RS.	A.	P.
Outlay in 1876-77	1,35,000	0	0
Do. 1877-78	36,221	4	11
Do. 1878-79	378	8	0
Do. 1879-80	21,993	3	2
Total	1,93,593	0	1

6. Seeing that the contention of the Examiner was directly opposed to the views of the Board of Revenue expressed in paragraph 5 and the latter part of paragraph 12 of their Proceedings, No. 3257, dated 22nd December 1876, I had the accounts relating to the bridge carefully scrutinized in my office, and found that no effect had been given to the instructions of Government conveyed in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877. The omission was neither noticed in this office nor detected in any of the controlling offices at the Presidency. This point seems to have been altogether overlooked in framing the revised budget of the then Saidápet Circle sanctioned in G.O., Financial Department, No. 2083, dated 9th August 1877.

7. I annex below for the information of the Board of Revenue a brief statement of the receipts and expenditure relating to the Cortelliar Bridge, so far as it affects the financial position of the Local Fund Board.

8. The total estimate for the construction of this work was Rs. 2,67,870 as particularized below:—

	RS.
1. Expenditure from Imperial Funds (G.O., Public Works Department, No. 2504, dated 2nd October 1871)	68,077
2. Original Loan, G.O., Financial Department, No. 204, dated 12th February 1873	1,05,420
3. Additional Loan (G.O., Financial Department, No. 2203, dated 5th December 1876)	94,373
Total	2,67,870

	RS.	Excluding the marginally-noted works, which were executed by the Department Public Works from the unappropriated balance of the loan and from Local Funds, and deducting the sum of Rs. 68,077 spent from Imperial Funds prior to the transfer of the bridge to the Local Fund Board, the total expenditure incurred by the Revenue Department either without reference to the Public Works officers or a reference in a single case which did not go beyond making payments through them to the Contractor, Mr. Maylor, was Rs. 1,93,215 as detailed below:—
1. Asphalting and metalling the road-way over the Cortelliar (<i>vide</i> Board's Proceedings, No. 2896, dated 29th October 1878)	13,163	
2. Building gates and fenders to the bridge and repairing and turving its south approach (<i>vide</i> Board's Proceedings, Miscellaneous No. 11139, dated 31st October 1878)	378	
Total	13,541	

Paid to Mr. Maylor on account of iron work—

	RS.	A.	P.
On 21st September 1876	1,30,000	0	0
“ 21st December “	5,000	0	0
“ 6th April 1877	5,600	0	0
“ 11th June “	7,200	0	0
“ 2nd October “	*5,600	0	0
“ 16th April 1878	*11,600	0	0
	1,65,000	0	0

Paid to the same gentleman for raising piers and abutments through the Executive Engineer, late Sirulur Division—

In December 1876	16,653	0	0
Between January and March 1878	6,768	4	11

	23,421	4	11
Paid for materials collected by the Public Works Department and adjusted in 1879-80	4,793	3	2
Total	1,93,214	8	1
Or in round numbers	1,93,215	0	0

* Adjusted in 1879-80.

9. As stated in the Examiner's letter quoted in paragraph 5 *supra*, the supervision charges have been calculated on this amount at 25 per cent. as also the fixed rate of 2½ per cent. for tools and plant on the expenditure in 1877-78 and 1879-80. This involved a total debit of Rs. 49,760 to Local Funds as noted below:—

	RS.
25 per cent. on the expenditure of Rs. 1,93,215 incurred in 1876-77, 1877-78 and 1879-80	48,304
2½ per cent. on the outlay of Rs. 58,215 incurred in 1877-78 and 1879-80	1,456
	49,760

10. From paragraphs 5 and 12 of the Board's Proceedings disposed of in paragraph 3 of Government Order, mentioned in paragraph 6 *supra*, it will be seen that no charge need be made for tools and plant and that the *net* debit to Local Funds for supervision should only be charged at 10 per cent. Calculating at this rate, an over debit of Rs. 30,438 was made as

	RS.	noted in the margin without a corresponding credit for this amount being taken, under paragraph 3 of the Government Order just referred to. This order authorized as a set-off for these charges in
1. 15 per cent. on Rs. 1,93,215	28,982	
2. Tools and Plant	1,456	
Total	30,438	

1876-77 and 1877-78, a special allotment of Rs. 29,250 from Provincial Funds in addition to the grant-in-aid of Rs. 60,000 originally decided to be given to Local Funds for 1877-78 (*vide* paragraph 10 of the Government Order). But no effect was given to this. The following abstract shows the Provincial grants made to the circle since Act IV of 1871 was brought into operation, and it will be observed from this that for the four years from 1872-73 to 1875-76, the aid to the Road Fund was annually Rs. 92,400, while for the remaining three years it varied from Rs. 61,000 to Rs. 55,000:—

They observe that if the order passed by Government is to be held, as they consider that it in justice should, to apply to expenditure on account of the Cortelliar Bridge during 1879-80, a further sum of Rs. 1,188 is payable, and they accordingly request that a decision may be passed in regard to this question also.

(Signed) J. F. PRICE,
President.

SUBMITTED for the orders of Government.

2. The grant of Rs. 29,250 sanctioned in paragraph 3 of the G.O., No. 1053, dated 24th March 1877, does not appear to have been taken credit for in the Local Fund Accounts; and as the sanction lapsed at the close of the year, it is requested that the Examiner of Public Works Accounts may be authorized to make the necessary adjustment in the current year's accounts. The Board also support the President's request for an additional grant of Rs. 1,188, as explained in paragraphs 10 and 11 of his letter.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department.
,, President, Local Fund Board, Chingleput Circle.
,, Examiner, Public Works Accounts.
,, Accountant-General.

Order thereon 12th June 1882 No. 151 A

The Board's recommendations are approved.

(True Extract)

Edmund Hoffman
for Chief Secretary

Exd. A. Raitt.

To
The Board of Revenue,
" Accountant General,
" P. W. Department

Proceedings of the Madras Government

Read the following

No. 1089.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st April 1882.

Read the following letter from J. F. PRICE, Esq., President, Local Fund Board, Chingleput District, to the Acting Secretary to the Board of Revenue, dated Saidápet, 11th November 1881, No. 60:—

ADVERTING to the latter part of paragraph 17 of the Local Fund Report of the Chingleput Circle reviewed in Board's Proceedings, No. 1453, dated 6th October 1880, and to paragraph 22 of my letter, No. 24, dated 31st May last, I have the honor to report the result of the correspondence held with the Examiner of Public Works Accounts regarding the propriety of the debit to Local Funds of the share of cost of Public Works Establishment calculated on the outlay on the Cortelliar Bridge, which was adjusted in 1879-80.

2. Under date the 23rd September 1880, I asked the Examiner why he charged Local Funds with 25 per cent.* for Public Works supervision and 2½ per cent.† for tools and plant on the sum of Rs. 21,993, which, as stated by the Board in their Proceedings, No. 3359, dated 23rd March 1880, was a nominal expenditure brought in the accounts of the year mentioned

	RS.
*	5,498
†	550
Total ...	6,048

above. I also added that I did not see the justice of this course, since no supervision was actually exercised and no tools were either bought or supplied for the purpose. He replied in his letter, No. 316-C.O., dated 25th idem, that "the adjustment of the amount of Rs. 21,993 was effected in the accounts of this office for January 1880 by a debit to Local Funds and a credit to Civil Department, and as the percentage charges for Public Works supervision and tools and plant are calculated upon the entire outlay appearing in the accounts of Public Works officers, irrespective of the adjustments that may be included in such outlay, as in the case of compensation for lands, which is generally paid by the Revenue Department and adjusted in the accounts of this office, I do not think in the case at issue this office could have acted otherwise than applying the usual percentage charges for Public Works supervision and tools and plant."

3. In reference to this remark, I pointed out that the case under notice was not analogous to that of compensation payments made by the Revenue Department on which the usual percentage was finally ordered to be charged under G.O., Financial Department, No. 2127, dated 16th August 1877; that this question, which does not seem to have been mooted or even contemplated when the loans were originally raised, had been minutely discussed by the Board and conclusively decided by Government; and that the fact that the present subject should be specially dealt with had been recognized in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877.

4. On the 11th March 1881, I requested the Examiner to furnish me with a Memorandum containing information on the following points:—

- Expenditure charged in each year in the books of the Examiner on account of work executed on the Cortelliar Bridge.
- Expenditure charged in each year in the books of the Examiner on account of Public Works supervision, with the percentage thereof.
- Expenditure charged in each year in the books of the Examiner on account of Tools and Plant, and the ratio of the charge per cent.
- Special grants-in-aid from Provincial Funds credited to Local Funds for each year agreeably to paragraph 3 of the second Government Order quoted in the preceding paragraph.

Years.	GRANT FROM PROVINCIAL FUNDS.			
	For Roads.	For Education.	For General Purposes.	Total.
1871-72	RS. 76,440	RS. 3,300	RS. 1,720	RS. 81,460
1872-73	92,400	3,300	1,150	96,850
1873-74	92,400	3,300	1,150	96,850
1874-75	92,400	3,300	1,150	96,850
1875-76	92,400	3,300	1,150	96,850
1876-77	60,980	3,300	...	64,280
1877-78	55,590	3,300	4,410	63,300
1878-79	55,000	...	...	55,000

*Exclusive of special grant, Rs. 230.

†Exclusive of the special grant of Rs. 39,850.

The contribution therefore credited during 1877-78 as per Revised Budget—viz. Rs. 55,590—did not include the special grant of Rs. 29,250 alluded to above. The Examiner explains that this amount was not taken into account as the order sanctioning it was not communicated to his office by Government in Public Works Department.

11. I therefore request that the Board will be good enough to recommend to Government to direct the adjustment in the current year of the sum of Rs. 29,250 already sanctioned in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, and to assign a further grant of Rs. 1,188 § from Provincial Funds, amount due as per paragraph preceding. From one of the recent Proceedings || of the Board, it appears that the Road Fund of more than Rs. 7,000, and the special contribution now sought will, when allowed, only go towards the adjustment of Famine outlay to be effected in 1881-82.

12. An extract from the Proceedings of the Local Fund Board on the subject is enclosed.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board of the Chingleput Circle, No. 20, dated 27th October 1881.

A. Public Works.

I. Read letter from the Examiner of Public Works Accounts, No. 142-C.O., dated 29th June 1881, on the subject of debiting Local Funds with Department Public Works supervision charges on the outlay on the Cortelliar Bridge.

As it appears from the papers read that, under paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, it was ordered that a sum of Rs. 29,250 over and above the amount of contribution from Provincial Funds for 1877-78 was to be credited to the funds of the then Saidápet Circle in view to reduce the charges on account of Public Works supervision on the Cortelliar Bridge to 10 per cent. as proposed by the Board of Revenue, and as it appears that credit for this amount was not taken by the Examiner of Public Works Accounts owing to the non-communication to him of the Government Order referred to above, the Board resolve to request that Government will now be pleased to direct the payment of it.

Financial Dept.

Proceedings of the Madras Government

Read the following

No. 1089.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st April 1882.

Read the following letter from J. F. PRICE, Esq., President, Local Fund Board, Chingleput District, to the Acting Secretary to the Board of Revenue, dated Saidápet, 11th November 1881, No. 60:—

ADVERTING to the latter part of paragraph 17 of the Local Fund Report of the Chingleput Circle reviewed in Board's Proceedings, No. 1453, dated 6th October 1880, and to paragraph 22 of my letter, No. 24, dated 31st May last, I have the honor to report the result of the correspondence held with the Examiner of Public Works Accounts regarding the propriety of the debit to Local Funds of the share of cost of Public Works Establishment calculated on the outlay on the Cortelliar Bridge, which was adjusted in 1879-80.

2. Under date the 23rd September 1880, I asked the Examiner why he charged Local Funds with 25 per cent.* for Public Works supervision and 2½ per cent.† for tools and plant on the sum of Rs. 21,993, which, as stated by the Board in their Proceedings, No. 3359, dated 23rd March 1880, was a nominal expenditure brought in the accounts of the year mentioned

RS.
* 5,498
+ 550
Total ... 6,048

above. I also added that I did not see the justice of this course, since no supervision was actually exercised and no tools were either bought or supplied for the purpose. He replied in his letter, No. 316-C.O., dated 25th idem, that "the adjustment of the amount of Rs. 21,993 was effected in the accounts of this office for January 1880 by a debit to Local Funds and a credit to Civil Department, and as the percentage charges for Public Works supervision and tools and plant are calculated upon the entire outlay appearing in the accounts of Public Works officers, irrespective of the adjustments that may be included in such outlay, as in the case of compensation for lands, which is generally paid by the Revenue Department and adjusted in the accounts of this office, I do not think in the case at issue this office could have acted otherwise than applying the usual percentage charges for Public Works supervision and tools and plant."

3. In reference to this remark, I pointed out that the case under notice was not analogous to that of compensation payments made by the Revenue Department on which the usual percentage was finally ordered to be charged under G.O., Financial Department, No. 2127, dated 16th August 1877; that this question, which does not seem to have been mooted or even contemplated when the loans were originally raised, had been minutely discussed by the Board and conclusively decided by Government; and that the fact that the present subject should be specially dealt with had been recognized in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877.

4. On the 11th March 1881, I requested the Examiner to furnish me with a Memorandum containing information on the following points:—

- Expenditure charged in each year in the books of the Examiner on account of work executed on the Cortelliar Bridge.
- Expenditure charged in each year in the books of the Examiner on account of Public Works supervision, with the percentage thereof.
- Expenditure charged in each year in the books of the Examiner on account of Tools and Plant, and the ratio of the charge per cent.
- Special grants-in-aid from Provincial Funds credited to Local Funds for each year agreeably to paragraph 3 of the second Government Order quoted in the preceding paragraph.

5. The Examiner in reply stated that—

“*An outlay of Rs. 1,93,593-0-1, as detailed below, appears in the books of this Office up to 1879-80 on the Cortelliar Bridge against an estimate of Rs. 2,67,870.

“2. With regard to Establishment and Tools and Plant charges, I have to state that 25 per cent. on account of Establishment and 2½ per cent. on account of Tools and Plant were distributed by this office on the total Local Fund outlay and not on any individual work, and that the outlay on Tools and Plant prior to 1877-78 was charged to ‘Local’ as it was incurred.

3. “As regards the grants-in-aid from Provincial to Local, the outlay against the same was adjusted monthly in a lump sum by an addition to the former and a reduction under the latter head, and not in respect to any individual work.

	RS.	A.	P.
Outlay in 1876-77	1,35,000	0	0
Do. 1877-78	36,221	4	11
Do. 1878-79	378	8	0
Do. 1879-80	21,993	3	2
Total ...	1,93,593	0	1

6. Seeing that the contention of the Examiner was directly opposed to the views of the Board of Revenue expressed in paragraph 5 and the latter part of paragraph 12 of their Proceedings, No. 3257, dated 22nd December 1876, I had the accounts relating to the bridge carefully scrutinized in my office, and found that no effect had been given to the instructions of Government conveyed in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877. The omission was neither noticed in this office nor detected in any of the controlling offices at the Presidency. This point seems to have been altogether overlooked in framing the revised budget of the then Saidápet Circle sanctioned in G.O., Financial Department, No. 2083, dated 9th August 1877.

7. I annex below for the information of the Board of Revenue a brief statement of the receipts and expenditure relating to the Cortelliar Bridge, so far as it affects the financial position of the Local Fund Board.

8. The total estimate for the construction of this work was Rs. 2,67,870 as particularized below:—

	RS.
1. Expenditure from Imperial Funds (G.O., Public Works Department, No. 2504, dated 2nd October 1871)	68,077
2. Original Loan, G.O., Financial Department, No. 204, dated 12th February 1873	1,05,420
3. Additional Loan (G.O., Financial Department, No. 2203, dated 5th December 1876)	94,373
Total ...	2,67,870

	RS.	Excluding the marginally-noted works, which were executed by the Department Public Works from the unappropriated balance of the loan and from Local Funds, and deducting the sum of Rs. 68,077 spent from Imperial Funds prior to the transfer of the bridge to the Local Fund Board, the total expenditure incurred by the Revenue Department either without reference to the Public Works officers or a reference in a single case which did not go beyond making payments through them to the Contractor, Mr. Maylor, was Rs. 1,93,215 as detailed below:—
1. Asphalting and metalling the roadway over the Cortelliar (vide Board's Proceedings, No. 2896, dated 29th October 1878)	13,163	
2. Building gates and fenders to the bridge and repairing and turving its south approach (vide Board's Proceedings, Miscellaneous No. 11139, dated 31st October 1878)	378	
Total ...	13,541	

Paid to Mr. Maylor on account of iron work—

	RS.	A.	P.
On 21st September 1876	1,30,000	0	0
“ 21st December “	5,000	0	0
“ 6th April 1877	5,600	0	0
“ 11th June “	7,200	0	0
“ 2nd October “	*5,600	0	0
“ 16th April 1878	*11,600	0	0
	1,65,000	0	0

Paid to the same gentleman for raising piers and abutments through the Executive Engineer, late Sirulur Division—

In December 1876	16,653	0	0
Between January and March 1878	6,768	4	11

	23,421	4	11
Paid for materials collected by the Public Works Department and adjusted in 1879-80	4,793	3	2
Total ...	1,93,214	8	1
Or in round numbers ...	1,93,215	0	0

* Adjusted in 1879-80.

9. As stated in the Examiner's letter quoted in paragraph 5 *supra*, the supervision charges have been calculated on this amount at 25 per cent. as also the fixed rate of 2½ per cent. for tools and plant on the expenditure in 1877-78 and 1879-80. This involved a total debit of Rs. 49,760 to Local Funds as noted below:—

	RS.
25 per cent. on the expenditure of Rs. 1,93,215 incurred in 1876-77, 1877-78 and 1879-80	48,304
2½ per cent. on the outlay of Rs. 58,215 incurred in 1877-78 and 1879-80	1,456
	49,760

10. From paragraphs 5 and 12 of the Board's Proceedings disposed of in paragraph 3 of Government Order, mentioned in paragraph 6 *supra*, it will be seen that no charge need be made for tools and plant and that the *net* debit to Local Funds for supervision should only be charged at 10 per cent. Calculating at this rate, an over debit of Rs. 30,438 was made as

	RS.	noted in the margin without a corresponding credit for this amount being taken, under paragraph 3 of the Government Order just referred to. This order authorized as a set-off for these charges in
1. 15 per cent. on Rs. 1,93,215	28,982	
2. Tools and Plant	1,456	
Total ...	30,438	

1876-77 and 1877-78, a special allotment of Rs. 29,250 from Provincial Funds in addition to the grant-in-aid of Rs. 60,000 originally decided to be given to Local Funds for 1877-78 (vide paragraph 10 of the Government Order). But no effect was given to this. The following abstract shows the Provincial grants made to the circle since Act IV of 1871 was brought into operation, and it will be observed from this that for the four years from 1872-73 to 1875-76, the aid to the Road Fund was annually Rs. 92,400, while for the remaining three years it varied from Rs. 61,000 to Rs. 55,000:—

Years.	GRANT FROM PROVINCIAL FUNDS.			
	For Roads.	For Education.	For General Purposes.	Total.
	RS.	RS.	RS.	RS.
1871-72	76,440	3,300	1,720	81,460
1872-73	92,400	3,300	1,150	96,850
1873-74	92,400	3,300	1,150	96,850
1874-75	+ 92,400	3,300	1,150	96,850
1875-76	92,400	3,300	1,150	96,850
1876-77	60,980	3,300	...	64,280
1877-78	55,590	3,300	4,410	63,300
1878-79	55,000	...	...	55,000

*Exclusive of special grant, Rs. 230.

†Exclusive of the special grant of Rs. 39,850.

The contribution therefore credited during 1877-78 as per Revised† Budget—viz.

Rs. 55,590—did not include the special grant of Rs. 29,250 alluded to above.

‡Paragraph 8 of G.O., No. 2083, dated 9th August 1877. The Examiner explains that this amount was not taken into account as the order sanctioning it was not communicated to his office by Government in Public Works Department.

11. I therefore request that the Board will be good enough to recommend to

RS.
\$ 30,438
29,250
1,188

Government to direct the adjustment in the current year of the sum of Rs. 29,250 already sanctioned in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, and to assign a further grant of Rs. 1,188 § from Provincial Funds, amount due as per paragraph preceding. From one of the recent Proceedings || of the Board, it appears that the Road Fund of this circle will be involved in a deficit of more than Rs. 7,000, and the special contribution now sought will, when allowed, only go towards the adjustment of Famine outlay to be effected in 1881-82.

12. An extract from the Proceedings of the Local Fund Board on the subject is enclosed.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board of the Chingleput Circle, No. 20, dated 27th October 1881.

A. Public Works.

I. Read letter from the Examiner of Public Works Accounts, No. 142-C.O., dated 29th June 1881, on the subject of debiting Local Funds with Department Public Works supervision charges on the outlay on the Cortelliar Bridge.

As it appears from the papers read that, under paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, it was ordered that a sum of Rs. 29,250 over and above the amount of contribution from Provincial Funds for 1877-78 was to be credited to the funds of the then Saidápet Circle in view to reduce the charges on account of Public Works supervision on the Cortelliar Bridge to 10 per cent. as proposed by the Board of Revenue, and as it appears that credit for this amount was not taken by the Examiner of Public Works Accounts owing to the non-communication to him of the Government Order referred to above, the Board resolve to request that Government will now be pleased to direct the payment of it.

They observe that if the order passed by Government is to be held, as they consider that it in justice should, to apply to expenditure on account of the Cortelliar Bridge during 1879-80, a further sum of Rs. 1,188 is payable, and they accordingly request that a decision may be passed in regard to this question also.

(Signed) J. F. PRICE,
President.

SUBMITTED for the orders of Government.

2. The grant of Rs. 29,250 sanctioned in paragraph 3 of the G.O., No. 1053, dated 24th March 1877, does not appear to have been taken credit for in the Local Fund Accounts; and as the sanction lapsed at the close of the year, it is requested that the Examiner of Public Works Accounts may be authorized to make the necessary adjustment in the current year's accounts. The Board also support the President's request for an additional grant of Rs. 1,188, as explained in paragraphs 10 and 11 of his letter.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department.

„ President, Local Fund Board, Chingleput Circle.

„ Examiner, Public Works Accounts.

„ Accountant-General.

Order thereon 12th June 1882 No. 451.

The Board's recommendation are approved.

(True Extract)

*12th Sydney Laffan
for Chief Secretary*

Exd. A. Raitt.

1882.
Board of Revenue,
MADRAS.

To
THE CHIEF SECRETARY TO GOVT.,
FINANCIAL DEPARTMENT.
&c., &c., &c.

Printed May 12th.

Received

PROCEEDINGS, 21ST APRIL 1882, No. 1089.

PASSING orders on letter from the President, Local Fund Boards, Chingleput, on the subject of debiting the *Local Funds* with the cost of *Public Works Establishment* calculated on the outlay on the Cortelliar Bridge.

Financial Department
Proceedings of the Madras Govt.
Read the following

No. 1089.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st April 1882.

Read the following letter from J. F. PRICE, Esq., President, Local Fund Board, Chingleput District, to the Acting Secretary to the Board of Revenue, dated Saidápet, 11th November 1881, No. 60:—

ADVERTING to the latter part of paragraph 17 of the Local Fund Report of the Chingleput Circle reviewed in Board's Proceedings, No. 1453, dated 6th October 1880, and to paragraph 22 of my letter, No. 24, dated 31st May last, I have the honor to report the result of the correspondence held with the Examiner of Public Works Accounts regarding the propriety of the debit to Local Funds of the share of cost of Public Works Establishment calculated on the outlay on the Cortelliar Bridge, which was adjusted in 1879-80.

2. Under date the 23rd September 1880, I asked the Examiner why he charged Local Funds with 25 per cent.* for Public Works supervision and 2½ per cent.† for tools and plant on the sum of Rs. 21,993, which, as stated by the Board in their Proceedings, No. 3359, dated 23rd March 1880, was a nominal expenditure brought in the accounts of the year mentioned

RS.
* 5,498
+ 550
Total ... 6,048

above. I also added that I did not see the justice of this course, since no supervision was actually exercised and no tools were either bought or supplied for the purpose. He replied in his letter, No. 316-C.O., dated 25th idem, that "the adjustment of the amount of Rs. 21,993 was effected in the accounts of this office for January 1880 by a debit to Local Funds and a credit to Civil Department, and as the percentage charges for Public Works supervision and tools and plant are calculated upon the entire outlay appearing in the accounts of Public Works officers, irrespective of the adjustments that may be included in such outlay, as in the case of compensation for lands, which is generally paid by the Revenue Department and adjusted in the accounts of this office, I do not think in the case at issue this office could have acted otherwise than applying the usual percentage charges for Public Works supervision and tools and plant."

3. In reference to this remark, I pointed out that the case under notice was not analogous to that of compensation payments made by the Revenue Department on which the usual percentage was finally ordered to be charged under G.O., Financial Department, No. 2127, dated 16th August 1877; that this question, which does not seem to have been mooted or even contemplated when the loans were originally raised, had been minutely discussed by the Board and conclusively decided by Government; and that the fact that the present subject should be specially dealt with had been recognized in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877.

4. On the 11th March 1881, I requested the Examiner to furnish me with a Memorandum containing information on the following points:—

- Expenditure charged in each year in the books of the Examiner on account of work executed on the Cortelliar Bridge.
- Expenditure charged in each year in the books of the Examiner on account of Public Works supervision, with the percentage thereof.
- Expenditure charged in each year in the books of the Examiner on account of Tools and Plant, and the ratio of the charge per cent.
- Special grants-in-aid from Provincial Funds credited to Local Funds for each year agreeably to paragraph 3 of the second Government Order quoted in the preceding paragraph.

Order no 1681 W d/4 July/82

Communicated
to the Examiner's
W. accounts.

(True Extract,
/sd/ A. S. Russell
Under Secy. to Govt
A.W.D.

No 1681 W d/4 July/82

To The Examiner's Account

5. The Examiner in reply stated that—

“...An outlay of Rs. 1,93,593-0-1, as detailed below, appears in the books of this Office up to 1879-80 on the Cortelliar Bridge against an estimate of Rs. 2,67,870.

“2. With regard to Establishment and Tools and Plant charges, I have to state that 25 per cent. on account of Establishment and 2½ per cent. on account of Tools and Plant were distributed by this office on the total Local Fund outlay and not on any individual work, and that the outlay on Tools and Plant prior to 1877-78 was charged to ‘Local’ as it was incurred.

3. “As regards the grants-in-aid from Provincial to Local, the outlay against the same was adjusted monthly in a lump sum by an addition to the former and a reduction under the latter head, and not in respect to any individual work.

Outlay in 1876-77	...	...	...	Rs.	A.	P.
Do. 1877-78	...	...	...	1,35,000	0	0
Do. 1878-79	...	...	...	36,221	4	11
Do. 1879-80	...	...	...	378	8	0
	...	...	...	21,993	3	2
Total ...				1,93,593	0	1

6. Seeing that the contention of the Examiner was directly opposed to the views of the Board of Revenue expressed in paragraph 5 and the latter part of paragraph 12 of their Proceedings, No. 3257, dated 22nd December 1876, I had the accounts relating to the bridge carefully scrutinized in my office, and found that no effect had been given to the instructions of Government conveyed in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877. The omission was neither noticed in this office nor detected in any of the controlling offices at the Presidency. This point seems to have been altogether overlooked in framing the revised budget of the then Saidápet Circle sanctioned in G.O., Financial Department, No. 2083, dated 9th August 1877.

7. I annex below for the information of the Board of Revenue a brief statement of the receipts and expenditure relating to the Cortelliar Bridge, so far as it affects the financial position of the Local Fund Board.

8. The total estimate for the construction of this work was Rs. 2,67,870 as particularized below:—

	Rs.
1. Expenditure from Imperial Funds (G.O., Public Works Department, No. 2504, dated 2nd October 1871) ...	68,077
2. Original Loan, G.O., Financial Department, No. 204, dated 12th February 1873 ...	1,05,420
3. Additional Loan (G.O., Financial Department, No. 2203, dated 5th December 1876) ...	94,373
Total ...	2,67,870

	Rs.
1. Asphalting and metalling the road-way over the Cortelliar (vide Board's Proceedings, No. 2896, dated 29th October 1878) ...	13,163
2. Building gates and fenders to the bridge and repairing and turning its south approach (vide Board's Proceedings, Miscellaneous No. 11139, dated 31st October 1878) ...	378
Total ...	13,541

Excluding the marginally-noted works, which were executed by the Department Public Works from the unappropriated balance of the loan and from Local Funds, and deducting the sum of Rs. 68,077 spent from Imperial Funds prior to the transfer of the bridge to the Local Fund Board, the total expenditure incurred by the Revenue Department either without reference to the Public Works officers or a reference in a single case which did not go beyond making payments through them to the Contractor, Mr. Maylor, was Rs. 1,93,215 as detailed below:—

Paid to Mr. Maylor on account of iron work—

	RS.	A.	P.	RS.	A.	P.
On 21st September 1876	...	...	...	1,30,000	0	0
" 21st December "	...	...	...	5,000	0	0
" 6th April 1877	...	...	...	5,600	0	0
" 11th June "	...	...	...	7,200	0	0
" 2nd October "	...	...	...	*5,600	0	0
" 16th April 1878	...	...	...	*11,600	0	0
				1,65,000	0	0

Paid to the same gentleman for raising piers and abutments through the Executive Engineer, late Sirulur Division—

In December 1876	...	...	...	16,653	0	0
Between January and March 1878	...	...	...	6,768	4	11

				23,421	4	11
Paid for materials collected by the Public Works Department and adjusted in 1879-80	...	...	...	4,793	3	2
Total ...				1,93,214	8	1
Or in round numbers ...				1,93,215	0	0

* Adjusted in 1879-80.

9. As stated in the Examiner's letter quoted in paragraph 5 *supra*, the supervision charges have been calculated on this amount at 25 per cent. as also the fixed rate of 2½ per cent. for tools and plant on the expenditure in 1877-78 and 1879-80. This involved a total debit of Rs. 49,760 to Local Funds as noted below:—

	RS.
25 per cent. on the expenditure of Rs. 1,93,215 incurred in 1876-77, 1877-78 and 1879-80	48,304
2½ per cent. on the outlay of Rs. 58,215 incurred in 1877-78 and 1879-80	1,456
	49,760

10. From paragraphs 5 and 12 of the Board's Proceedings disposed of in paragraph 3 of Government Order, mentioned in paragraph 6 *supra*, it will be seen that no charge need be made for tools and plant and that the *net* debit to Local Funds for supervision should only be charged at 10 per cent. Calculating at this rate, an over debit of Rs. 30,438 was made as noted in the margin without a corresponding credit for this amount being taken, under paragraph 3 of the Government Order just referred to. This order authorized as a set-off for these charges in

1876-77 and 1877-78, a special allotment of Rs. 29,250 from Provincial Funds in addition to the grant-in-aid of Rs. 60,000 originally decided to be given to Local Funds for 1877-78 (vide paragraph 10 of the Government Order). But no effect was given to this. The following abstract shows the Provincial grants made to the circle since Act IV of 1871 was brought into operation, and it will be observed from this that for the four years from 1872-73 to 1875-76, the aid to the Road Fund was annually Rs. 92,400, while for the remaining three years it varied from Rs. 61,000 to Rs. 55,000:—

Years.	GRANT FROM PROVINCIAL FUNDS.			
	For Roads.	For Education.	For General Purposes.	Total.
	RS.	RS.	RS.	RS.
1871-72	76,440	3,300	1,720	81,460
1872-73	92,400	3,300	1,150	96,850
1873-74	92,400	3,300	1,150	96,850
1874-75	92,400	3,300	1,150	96,850
1875-76	92,400	3,300	1,150	96,850
1876-77	60,980	3,300	...	64,280
1877-78	55,590	3,300	4,410	63,300
1878-79	55,000	...	...	55,000

*Exclusive of special grant, Rs. 230.

†Exclusive of the special grant of Rs. 39,850.

The contribution therefore credited during 1877-78 as per Revised Budget—viz. Rs. 55,590—did not include the special grant of Rs. 29,250 alluded to above. The Examiner explains that this amount was not taken into account as the order sanctioning it was not communicated to his office by Government in Public Works Department.

11. I therefore request that the Board will be good enough to recommend to Government to direct the adjustment in the current year of the sum of Rs. 29,250 already sanctioned in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, and to assign a further grant of Rs. 1,188 § from Provincial Funds, amount due as per paragraph preceding.

being the difference between this and the amount due as per paragraph preceding. From one of the recent Proceedings || of the Board, it appears that the Road Fund of this circle will be involved in a deficit of more than Rs. 7,000, and the special contribution now sought will, when allowed, only go towards the adjustment of Famine outlay to be effected in 1881-82.

12. An extract from the Proceedings of the Local Fund Board on the subject is enclosed.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board of the Chingleput Circle, No. 20, dated 27th October 1881.

A. Public Works.

I. Read letter from the Examiner of Public Works Accounts, No. 142-C.O., dated 29th June 1881, on the subject of debiting Local Funds with Department Public Works supervision charges on the outlay on the Cortelliar Bridge.

As it appears from the papers read that, under paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, it was ordered that a sum of Rs. 29,250 over and above the amount of contribution from Provincial Funds for 1877-78 was to be credited to the funds of the then Saidápet Circle in view to reduce the charges on account of Public Works supervision on the Cortelliar Bridge to 10 per cent. as proposed by the Board of Revenue, and as it appears that credit for this amount was not taken by the Examiner of Public Works Accounts owing to the non-communication to him of the Government Order referred to above, the Board resolve to request that Government will now be pleased to direct the payment of it.

They observe that if the order passed by Government is to be held, as they consider that it in justice should, to apply to expenditure on account of the Cortelliar Bridge during 1879-80, a further sum of Rs. 1,188 is payable, and they accordingly request that a decision may be passed in regard to this question also.

(Signed) J. F. PRICE,
President.

SUBMITTED for the orders of Government.

2. The grant of Rs. 29,250 sanctioned in paragraph 3 of the G.O., No. 1053, dated 24th March 1877, does not appear to have been taken credit for in the Local Fund Accounts; and as the sanction lapsed at the close of the year, it is requested that the Examiner of Public Works Accounts may be authorized to make the necessary adjustment in the current year's accounts. The Board also support the President's request for an additional grant of Rs. 1,188, as explained in paragraphs 10 and 11 of his letter.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department.
" President, Local Fund Board, Chingleput Circle.
" Examiner, Public Works Accounts.
" Accountant-General.

Order thereon 12th June 1882 No 4514

The Board's recommendations are approved.

(True Extract)

*/s/ Sidney Laffan
for Chief Secretary.*

Exd. A. Raitt.

1882.
Board of Revenue,
MADRAS.

To
THE CHIEF SECRETARY TO GOVT.,
FINANCIAL DEPARTMENT.
&c., &c., &c.

Printed May 12th.

Received

PROCEEDINGS, 21ST APRIL 1882, No. 1089.

PASSING orders on letter from the President, Local Fund Boards, Chingleput, on the subject of debiting the Local Funds with the cost of Public Works Establishment calculated on the outlay on the Cortelliar Bridge.

Financial Dept.

Proceedings of the Madras Govt.
Read the following

No. 1089.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st April 1882.

Read the following letter from J. F. PRICE, Esq., President, Local Fund Board, Chingleput District, to the Acting Secretary to the Board of Revenue, dated Saidápet, 11th November 1881, No. 60:—

ADVERTING to the latter part of paragraph 17 of the Local Fund Report of the Chingleput Circle reviewed in Board's Proceedings, No. 1453, dated 6th October 1880, and to paragraph 22 of my letter, No. 24, dated 31st May last, I have the honor to report the result of the correspondence held with the Examiner of Public Works Accounts regarding the propriety of the debit to Local Funds of the share of cost of Public Works Establishment calculated on the outlay on the Cortelliar Bridge, which was adjusted in 1879-80.

2. Under date the 23rd September 1880, I asked the Examiner why he charged

RS.
* 5,498
+ 550
Total ... 6,048

Local Funds with 25 per cent.* for Public Works supervision and 2½ per cent.† for tools and plant on the sum of Rs. 21,993, which, as stated by the Board in their Proceedings, No. 3359, dated 23rd March 1880, was a nominal expenditure brought in the accounts of the year mentioned

above. I also added that I did not see the justice of this course, since no supervision was actually exercised and no tools were either bought or supplied for the purpose. He replied in his letter, No. 316-C.O., dated 25th idem, that "the adjustment of the amount of Rs. 21,993 was effected in the accounts of this office for January 1880 by a debit to Local Funds and a credit to Civil Department, and as the percentage charges for Public Works supervision and tools and plant are calculated upon the entire outlay appearing in the accounts of Public Works officers, irrespective of the adjustments that may be included in such outlay, as in the case of compensation for lands, which is generally paid by the Revenue Department and adjusted in the accounts of this office, I do not think in the case at issue this office could have acted otherwise than applying the usual percentage charges for Public Works supervision and tools and plant."

3. In reference to this remark, I pointed out that the case under notice was not analogous to that of compensation payments made by the Revenue Department on which the usual percentage was finally ordered to be charged under G.O., Financial Department, No. 2127, dated 16th August 1877; that this question, which does not seem to have been mooted or even contemplated when the loans were originally raised, had been minutely discussed by the Board and conclusively decided by Government; and that the fact that the present subject should be specially dealt with had been recognized in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877.

4. On the 11th March 1881, I requested the Examiner to furnish me with a Memorandum containing information on the following points:—

- Expenditure charged in each year in the books of the Examiner on account of work executed on the Cortelliar Bridge.
- Expenditure charged in each year in the books of the Examiner on account of Public Works supervision, with the percentage thereof.
- Expenditure charged in each year in the books of the Examiner on account of Tools and Plant, and the ratio of the charge per cent.
- Special grants-in-aid from Provincial Funds credited to Local Funds for each year agreeably to paragraph 3 of the second Government Order quoted in the preceding paragraph.

Order No. 1681 W d/4.5.82

Communicated

to the Examiner
of W accounts

(True Extract)
J. F. Price
Under Secy to Govt
A. W. D.

No. 1681 W d/4.5.82

To the Examiner of W accs

5. The Examiner in reply stated that—

“** An outlay of Rs. 1,93,593-0-1, as detailed below, appears in the books of this Office up to 1879-80 on the Cortelliar Bridge against an estimate of Rs. 2,67,870.

“2. With regard to Establishment and Tools and Plant charges, I have to state that 25 per cent. on account of Establishment and 2½ per cent. on account of Tools and Plant were distributed by this office on the total Local Fund outlay and not on any individual work, and that the outlay on Tools and Plant prior to 1877-78 was charged to ‘Local’ as it was incurred.

3. “As regards the grants-in-aid from Provincial to Local, the outlay against the same was adjusted monthly in a lump sum by an addition to the former and a reduction under the latter head, and not in respect to any individual work.

	RS.	A.	P.
Outlay in 1876-77	1,35,000	0	0
Do. 1877-78	36,221	4	11
Do. 1878-79	378	8	0
Do. 1879-80	21,993	3	2
Total	1,93,593	0	1

6. Seeing that the contention of the Examiner was directly opposed to the views of the Board of Revenue expressed in paragraph 5 and the latter part of paragraph 12 of their Proceedings, No. 3257, dated 22nd December 1876, I had the accounts relating to the bridge carefully scrutinized in my office, and found that no effect had been given to the instructions of Government conveyed in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877. The omission was neither noticed in this office nor detected in any of the controlling offices at the Presidency. This point seems to have been altogether overlooked in framing the revised budget of the then Saidápet Circle sanctioned in G.O., Financial Department, No. 2083, dated 9th August 1877.

7. I annex below for the information of the Board of Revenue a brief statement of the receipts and expenditure relating to the Cortelliar Bridge, so far as it affects the financial position of the Local Fund Board.

8. The total estimate for the construction of this work was Rs. 2,67,870 as particularized below:—

	RS.
1. Expenditure from Imperial Funds (G.O., Public Works Department, No. 2504, dated 2nd October 1871)	68,077
2. Original Loan, G.O., Financial Department, No. 204, dated 12th February 1873	1,05,420
3. Additional Loan (G.O., Financial Department, No. 2203, dated 5th December 1876)	94,373
Total	2,67,870

	RS.
1. Asphalting and metalling the roadway over the Cortelliar (vide Board's Proceedings, No. 2896, dated 29th October 1878)	13,163
2. Building gates and fenders to the bridge and repairing and turning its south approach (vide Board's Proceedings, Miscellaneous No. 11139, dated 31st October 1878)	378
Total	13,541

Excluding the marginally-noted works, which were executed by the Department Public Works from the unappropriated balance of the loan and from Local Funds, and deducting the sum of Rs. 68,077 spent from Imperial Funds prior to the transfer of the bridge to the Local Fund Board, the total expenditure incurred by the Revenue Department either without reference to the Public Works officers or a reference in a single case which did not go beyond making payments through them to the Contractor, Mr. Maylor, was Rs. 1,93,215 as detailed below:—

Paid to Mr. Maylor on account of iron work—

	RS.	A.	P.
On 21st September 1876	1,30,000	0	0
" 21st December "	5,000	0	0
" 6th April 1877	5,600	0	0
" 11th June "	7,200	0	0
" 2nd October "	*5,600	0	0
" 16th April 1878	*11,600	0	0
	1,65,000	0	0

Paid to the same gentleman for raising piers and abutments through the Executive Engineer, late Sirulur Division—

In December 1876	16,653	0	0
Between January and March 1878	6,768	4	11

23,421 4 11

Paid for materials collected by the Public Works Department and adjusted in 1879-80

4,793 3 2

Total ... 1,93,214 8 1

Or in round numbers ... 1,93,215 0 0

* Adjusted in 1879-80.

9. As stated in the Examiner's letter quoted in paragraph 5 *supra*, the supervision charges have been calculated on this amount at 25 per cent. as also the fixed rate of 2½ per cent. for tools and plant on the expenditure in 1877-78 and 1879-80. This involved a total debit of Rs. 49,760 to Local Funds as noted below:—

	RS.
25 per cent. on the expenditure of Rs. 1,93,215 incurred in 1876-77, 1877-78 and 1879-80	48,304
2½ per cent. on the outlay of Rs. 58,215 incurred in 1877-78 and 1879-80	1,456
Total	49,760

10. From paragraphs 5 and 12 of the Board's Proceedings disposed of in paragraph 3 of Government Order, mentioned in paragraph 6 *supra*, it will be seen that no charge need be made for tools and plant and that the *net* debit to Local Funds for supervision should only be charged at 10 per cent. Calculating at this rate, an over debit of Rs. 30,438 was made as noted in the margin without a corresponding credit for this amount being taken, under paragraph 3 of the Government Order just referred to. This order authorized as a set-off for these charges in 1876-77 and 1877-78, a special allotment of Rs. 29,250 from Provincial Funds in addition to the grant-in-aid of Rs. 60,000 originally decided to be given to Local Funds for 1877-78 (vide paragraph 10 of the Government Order). But no effect was given to this. The following abstract shows the Provincial grants made to the circle since Act IV of 1871 was brought into operation, and it will be observed from this that for the four years from 1872-73 to 1875-76, the aid to the Road Fund was annually Rs. 92,400, while for the remaining three years it varied from Rs. 61,000 to Rs. 55,000:—

	RS.
1. 15 per cent. on Rs. 1,93,215	28,982
2. Tools and Plant	1,456
Total	30,438

Years.	GRANT FROM PROVINCIAL FUNDS.			
	For Roads.	For Education.	For General Purposes.	Total.
	RS.	RS.	RS.	RS.
1871-72 ...	76,440	3,300	1,720	81,460
1872-73 ...	92,400	3,300	1,150	96,850
1873-74 ...	92,400	3,300	1,150	96,850
1874-75 ...	+ 92,400	3,300	1,150	96,850
1875-76 ...	92,400	3,300	1,150	96,850
1876-77 ...	60,980	3,300	...	64,280
1877-78 ...	55,590	3,300	4,410	63,300
1878-79 ...	55,000	...	...	55,000

*Exclusive of special grant, Rs. 230.

†Exclusive of the special grant of Rs. 39,850.

The contribution therefore credited during 1877-78 as per Revised Budget—viz. Rs. 55,590—did not include the special grant of Rs. 29,250 alluded to above. The Examiner explains that this amount was not taken into account as the order sanctioning it was not communicated to his office by Government in Public Works Department.

11. I therefore request that the Board will be good enough to recommend to Government to direct the adjustment in the current year of the sum of Rs. 29,250 already sanctioned in paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, and to assign a further grant of Rs. 1,188 § from Provincial Funds, amount due as per paragraph preceding.

being the difference between this and the amount due as per paragraph preceding. || Board's Proceedings, Miscellaneous, No. 9597, dated 1st November 1881. From one of the recent Proceedings || of the Board, it appears that the Road Fund of this circle will be involved in a deficit of more than Rs. 7,000, and the special contribution now sought will, when allowed, only go towards the adjustment of Famine outlay to be effected in 1881-82.

12. An extract from the Proceedings of the Local Fund Board on the subject is enclosed.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Local Fund Board of the Chingleput Circle, No. 20, dated 27th October 1881.

A. Public Works.

I. Read letter from the Examiner of Public Works Accounts, No. 142-C.O., dated 29th June 1881, on the subject of debiting Local Funds with Department Public Works supervision charges on the outlay on the Cortelliar Bridge.

As it appears from the papers read that, under paragraph 3 of G.O., Financial Department, No. 1053, dated 24th March 1877, it was ordered that a sum of Rs. 29,250 over and above the amount of contribution from Provincial Funds for 1877-78 was to be credited to the funds of the then Saidápet Circle in view to reduce the charges on account of Public Works supervision on the Cortelliar Bridge to 10 per cent. as proposed by the Board of Revenue, and as it appears that credit for this amount was not taken by the Examiner of Public Works Accounts owing to the non-communication to him of the Government Order referred to above, the Board resolve to request that Government will now be pleased to direct the payment of it.

They observe that if the order passed by Government is to be held, as they consider that it in justice should, to apply to expenditure on account of the Cortelliar Bridge during 1879-80, a further sum of Rs. 1,188 is payable, and they accordingly request that a decision may be passed in regard to this question also.

(Signed) J. F. PRICE,
President.

SUBMITTED for the orders of Government.

2. The grant of Rs. 29,250 sanctioned in paragraph 3 of the G.O., No. 1053, dated 24th March 1877, does not appear to have been taken credit for in the Local Fund Accounts; and as the sanction lapsed at the close of the year, it is requested that the Examiner of Public Works Accounts may be authorized to make the necessary adjustment in the current year's accounts. The Board also support the President's request for an additional grant of Rs. 1,188, as explained in paragraphs 10 and 11 of his letter.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department.

„ President, Local Fund Board, Chingleput Circle.
„ Examiner, Public Works Accounts.
„ Accountant-General.

Order thereon 12th June/882 No. 451

*The Board's recom-
-mendations are approved.
(True Extract)*

*(sd) Sidney Laffan
for Chief Secretary*

Exd. A. Raitt.

1882.

Board of Revenue,
MADRAS.

To

THE CHIEF SECRETARY TO GOVT.,
FINANCIAL DEPARTMENT.

&c., &c., &c.

Order No 1681 Wd/4 July

*Communicated
to the Examiners of
Accounts.*

Printed May 12th.

Received

(True Extract)

PROCEEDINGS, 21ST APRIL 1882, No. 1089.

*sd/ A. S. Russell
Under Secy. to Govt.
P.W.D.*

No 1681 Wd/4 July

PASSING orders on letter from the President,
Local Fund Boards, Chingleput, on the subject
of debiting the Local Funds with the cost of
Public Works Establishment calculated on the
outlay on the Cortelliar Bridge.

To the Examiners of Accounts