

Gobt. of 1882 Madras.
FINANCIAL.

order no 1704 wdy 6th
July 1882

communicated
to the Examiner of
Accounts

(True Extract)
/sd/ H. Russell

under Secy. to Govt. D
WD

Order, dated 8th June 1882, No. 436.

\$ No 1704 w. 6 July/82

Two Copies to Coly

Famine Expenditure.—Passing orders on Pro-
ceedings, Board of Revenue, submitting informa-
tion regarding adjustment of famine debts due
from Local Funds.

To the Examiner of Accounts
with 2 enclosures

accs

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 5th April 1882, No. 1008.

Read—the following papers :—

From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th December 1880, No. 163 W.

I have the honor to acknowledge the receipt of your No. 2524, dated 15th November 1880, forwarding Financial Department G.O., dated 8th November 1880, No. 2074, in which certain additional information regarding Famine expenditure is called for, and to report that all of the establishment specially set apart for the Famine Accounts have been gradually dispersed, the last members of that establishment being Mr. Telfer, who was transferred to the Punjab, and Rungiah Naidoo, whose services were placed at the disposal of the Revenue Board. In the recent reorganization, the normal establishment for this office has been so greatly reduced under the new rules for calculating the allowable strength that it is found a matter of some difficulty to carry out the ordinary Public Works Accounts work for which they were sanctioned. It will in consequence be impossible to carry out the orders just received without the aid of an establishment specially sanctioned for the purpose, which, if the accounts are to be gone into in detail, I estimate will cost Rs. 600 per mensem. Rungiah Naidoo, who was recently transferred to the Revenue Branch, was, when he left this office, the Superintendent of the Famine Branch, and consequently is better acquainted with the past accounts than any one now remaining in it. I have therefore to request that he may be temporarily retransferred to this office to superintend the work of the special establishment costing Rs. 600, sanction to which I now ask for.

2. Personally I know little of what has been done during the Famine period, and from the statements I received on joining this Presidency, was under the impression that these accounts had been closed and little more required.

3. In regard to the Proceedings of the Board of Revenue, No. 1593, dated 22nd October 1880, I would remark that the numerous statements therein referred to should not have been necessary had all the information required been fully stated in

* *Vide* Financial Department G.O., No. 2516, dated 31st December 1879. reply to paragraph 2 of this office letter, No. 49 B.R.,* dated 30th September 1879, to the address of the Acting Secretary to the Board of Revenue, wherein it was distinctly stated that this office did not quite comprehend the Revenue Board's requirements, and the Secretary was asked to let it know what was wanted. The information asked for in reply was furnished when further details of expenditure by works, by circles and years were called for and supplied in the schedules now returned. Requests are now made for the further information detailed in the Revenue Board's Proceedings under reply on the several points noted, in which I would beg to offer the following observations :—

(a.) Paragraph 3 complains that the principles enunciated in G.O., Financial Department, dated 11th March 1879, No. 455, were not followed in the

statement, aggregating Rs. 25,73,167, referred to. A perusal of the Financial Department G.O., No. 2516, dated 31st December 1879, paragraph 4, will show that Government acknowledged that this office was not in a position to do so, as it was, and is up to date, ignorant of the assets of each circle. In regard to the propriety of the individual charges, the information submitted by disbursers did not admit of this office deciding the point.

- (b.) With reference to the differences noted in paragraphs 4 and 5, it is, I believe, an acknowledged fact that the expenditure during the Famine years was most irregularly and, in many cases, tardily accounted for; consequently the completion certificates were submitted irregularly. This being known the explanation given that the expenditure included in the statements was arrived at from the completion reports and other documents in this office appears to be all that can be said, as, of course, only those that had been received could be taken into account.
- (c.) In paragraph 7 the agency by which each work was executed is required. This information has not previously been asked for, or it would have been supplied in the schedules. As regards the percentage charges on account of establishment and tools and plant, nothing would be gained by charging these on each work, whereas a considerable amount of labor would be caused thereby. These charges will be revised as directed by Government, calculating them on the total "normal" and "excess" outlay separately.
- (d.) *Paragraph 9.*—The discrepancies noted are trifling, considering the large amounts involved, viz., Rs. 42 in the Gooty Circle, and Rs. 2, 20 and 8 in that of Salem, though, of course, even those should not have occurred. The items referred to in the latter part of this paragraph would appear to require definite orders as to their inclusion or exclusion. Copies of the schedules accounting for expenditure up to a total of Rs. 14,06,025 have been sent to the Presidents of the Local Fund Boards: when their remarks are received Government, if necessary, can then issue definite instructions in each case for the guidance of this office.

4. This circulation to the Presidents of Local Fund Circles for their remarks on individual works opens up a very wide field at this late date for correspondence and discussion, the utility of which it is perhaps permissible to doubt when it is borne in mind that the account head "Famine" has been closed under orders of the Government of India, and that the general orders, as per margin, direct that in debiting Famine expenditure, the Local Fund

Financial Department G.O., No. 20, dated 4th January 1878.

balances should first be exhausted and then the Provincial balances before Imperial resources are brought into requisition. It may be noted that out of the total expenditure of Rs. 89,23,125 represented by the schedules under reference, Rs. 39,71,188 have been debited to the Civil Department under orders of the Government of India and the Comptroller-General, and for this sum it is stated no details are required. I would, therefore, suggest for consideration with reference to this order (a copy of which is attached) whether it would not be desirable to adopt in regard to the balance some such mode of adjustment by lump sums, as little appears likely to be gained in a discussion, at this distance of time, of details of works executed at a time of such confusion as appears to have existed during the Famine years. Should this course not be acceptable to Government, it is very desirable that all requisite information should be clearly and definitely called for at one time with a view to their being furnished.

5. In this view, I have drawn up the accompanying blank form, in which spaces are provided for all the information already called for and which can be supplied, and I request that information may be obtained from the Board of Revenue as to whether it meets all their requirements, and if not, I request that they may be requested to return it with such modifications as they may consider absolutely necessary.

ENCLOSURE.—Form of Schedule regarding Famine Works.

No. 2749.

Transferred to the Financial Department.

CHEPAUK,
8th December 1880.

(Signed) J. PENNYCUICK, Major, R.E.,
Under Secy. to Govt., P.W.D.

No. 2387.

Referred to the Board of Revenue for early report.

MADRAS,
14th December 1880.

(Signed) J. A. DAVIES,
Acting Under Secretary.

Proceedings of the Madras Government, Financial Department, dated 6th March 1882, Mis. No. 308.

Read—the following Proceedings of the Board of Revenue, dated 24th January 1882, No. 229.

ABSTRACT.—Submitting to Government letter from the President, Local Fund Boards, North Arcot District, reporting that new dispensaries have already been opened in several places, and that it is intended to open others to provide for the medical requirements of the people of the district.

Order—dated 6th March 1882, Mis. No. 308, Financial.

Recorded. The Board are requested to state when their reply will be furnished regarding the adjustment of Famine debts due from Local Funds.

(True Extract.)

(Signed) C. D. MACLEAN,
Under Secretary.

Resolution—dated 5th April 1882, No. 1008.

The orders passed by Government in 1877 regarding the recovery from Local Fund Boards of the value of road-work done from Imperial Famine Funds on roads under their charge were as follows. In paragraph 5 of G.O., dated 15th February 1877, No. 681, Revenue, the general principle was laid down that recoveries would be, not for actual outlay but for the market or normal value of the work done. In paragraph 9 of G.O., dated 27th July 1877, No. 483 W., Public Works Department, the further limitation was introduced that where the expenditure of the year under this head exceeded the grant for the year set down against Public Works in the budget of the circle concerned, the balance should be borne by Provincial. In paragraph 5 of G.O., dated 17th October 1877, No. 2529, Financial, it was ruled still further that in place of grant for Public Works was to be read grant for the particular works in question *plus* such amount as could be saved out of other portions of the Road Fund budget. Recoveries were made by the Examiner of Public Works Accounts in accordance with these principles down to the end of the year 1878-79.

2. In G.O., dated 11th March 1879, No. 455, Financial, the Government qualified the instructions already issued by ruling (paragraph 2) that no debit should be raised against any circle in excess of "the assets" of the year in which the Famine expenditure in question occurred. Regarding the interpretation of the term "assets" there was some discussion, but eventually (G.O., dated 31st December 1879, No. 2516, Financial) this was definitely ruled to mean the total assets of the Local Funds on the last day of the year in question, including outstanding arrears of land-cess. For

particulars see G.O., dated 26th March 1879, No. 567, Financial, and Board's Proceedings, dated 8th July 1879, No. 1973, paragraph 2. Subsequent correspondence has been occupied in adjusting the claims against Local Funds on these principles down to 31st March 1879.

3. In G.O., dated 26th March 1879, No. 567, Financial, the Government called on the Board to submit a statement showing financial effect; and in Proceedings, dated 21st April 1879, No. 1020, the Board called for information from the districts, adding at the same time an instruction that all reserves and unallotted balances under the then current budget must ordinarily be held up till the extent of the debt to Provincial was ascertained. The replies from the districts proved insufficient, and in Proceedings, dated 8th July 1879, No. 1973, the Board observed that the account on the 31st March 1879 could only be struck with the help of information to be supplied by the Examiner of Public Works Accounts. The Examiner replied to these Proceedings (see Proceedings, dated 22nd November 1879, No. 3216), but in such a manner as to leave it still quite indeterminate what was the amount of the Local Fund Famine debt, and the Board again observed that if the Government wished to make further recoveries more precise information was necessary. After various references to the Examiner (G.Os., dated 4th May 1880, No. 918, Financial, and 8th November 1880, No. 2074, Financial) a letter has been received from him (communicated in the Government Order read at head) stating that he will require an extra establishment now if the preparation of the figures called for is insisted on, but making certain suggestions for an adjustment independently of such figures.

4. The Board cannot refrain from observing that though the plea of the dispersion of the Famine Account establishments is valid for the date at which the Examiner writes, it was not valid for the previous period during which they made repeated calls for information from the Examiner's office, and as they believe on the clearest of issues; and they think that the withholding of that information has never been adequately explained. They proceed however to reply to Government on the present situation.

5. The Examiner proposes a method of rough lump adjustments against the indebted circles. This appears to the Board to be scarcely consistent with the law as laid down in Act IV of 1871. It would certainly not accord with the orders of Government (G.O., dated 11th March 1879, No. 455, Financial, paragraph 3) that circles are to be allowed to criticize the details of debits.

6. The Board have prepared in their own office, and herewith append, two statements which will perhaps adequately represent the condition of the Local Fund Famine debt.

7. The Government have ruled that one maximum which cannot be exceeded is the "assets" before mentioned on 31st March 1879. In Columns 2—8 of Statement A, the Board have endeavoured to render an account as accurate as may be of those assets. The total, it will be observed, is Rs. 22,69,617.

8. In letter, dated 31st July 1880, No. 28 B.R., read in Board's Proceedings, dated 22nd October 1880, No. 1593, the Examiner stated his maximum claim on account of unrecovered Famine dues to be as shown in Column 9, amounting in all to Rs. 71,76,521. These figures are admittedly incorrect, but the Board quote them as being the only figures supplied by the Public Works Department.

9. Whichever of the two columns, 8 and 9, is the least represents the largest sum for which each circle can be held liable, and on bringing out the figures in this way it will be observed that the total sum still due aggregates only Rs. 16,80,175.

10. The Examiner states however in paragraph 4 of his letter that Rs. 39,71,188 out of the Rs. 71,76,521 has already been written off to Provincial under orders from the Government of India. The Board have had no intimation of this, but presume that the claim against Local Funds is correspondingly reduced. This would leave only Rs. 32,05,333 in Column 9, and all the items of that column would have to be corrected. Probably under such circumstances the total of Column 10 would not exceed 10 lakhs. It will also be observed from the remark column of the Board's statement that Column 8 is overstated.

11. The columns of the statement referred to at paragraph 9 show that, as a rule, the debts of the several circles will be limited by the sums which under the orders of Government quoted above are held available for their discharge. There are, however, cases where the assets are in excess of the so-called "normal value," and the amount of the latter is the measure of the demand. In such cases there is reason to believe that the charge is an arbitrary one; and, in support of this opinion, the Board beg leave to refer to Appendix Q of the Famine Report where this "normal value" is placed side by side with the total cost of work in each district. From this it appears that the percentage of normal value to total cost varied from 15.89 in Kurnool to 98.94 in Tinnevely. Of course the table is ridiculous on the face of it, and its worthlessness is practically admitted in a foot-note appended to it; but it is useful for reference as showing how unfair and arbitrary a basis these valuations form for the adjustment of Famine claims against Local Funds.

12. The Board submit that under such circumstances as these it is not worthwhile to go over the accounts again. At the same time they are scarcely prepared to recommend lump adjustments. They would therefore again ask the Government

* Rs. 17,46,604.

to consider the desirability of taking recoveries* already made as a final adjustment of the account. Such a proceeding would not be inequitable, because as each circle contributed the whole of its resources during the three Famine years, it may be assumed that each contributed according to its means. To the circles themselves it will, of course, prove the greatest relief. Those that have balances held up can very profitably employ them, and those that have none will be relieved from embarrassment. As the Government have not, as the Board believe, taken any credit in their Provincial budget for this outstanding due from Local Funds, it may perhaps be held that it will not seriously affect the financial administration of the Presidency to forego the realization of the amount.

STATEMENT showing the maximum Amounts claimable from Local Funds on account of Outlay incurred during 1876-77 to 1878-79.

APPENDIX A.

Amounts claimable from Local Funds on account of Outlay incurred during 1876-77 to 1878-79.															
Circles.	Road Fund Balance on the 31st March 1879.	General Fund Balance on the 31st March 1879.	Total Balance Columns 2 and 3.	Deficits met by Provincial Contribution.	Actual Balance at the credit or debit of the Circles on 31st March 1879.	Arrears of Land-recess on the 31st March 1879.	Total Amount available for famine adjustment, Columns 6 and 7.	Amount remaining to be adjusted as per Examiner's Statement reported upon in Board's Proceedings, 22nd October 1880, No. 1593.	Famine Debt claimable from Local Funds.	Remarks.					
1	2	3	4	5	6	7	8	9	10	11					
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.						
1. Chatrapur	—	30,776	30,604	32,250	30,604	43,542	74,146	2,415	2,415	The figures in Column 7 include the irrecoverable arrears, particulars of which will have to be ascertained from Collectors. The deduction of irrecoverable arrears—and they are not in-considerable—would <i>pro tanto</i> diminish Columns 7 and 8.					
2. Nellore	—	13,101	—	—	32,250	2,33,015	2,00,765	2,53,365	2,00,765						
3. Cuddapah	—	39,038	55,553	—	55,553	87,372	1,42,925	7,02,432	1,42,925						
4. Madanapalle	—	31,955	28,491	—	28,491	55,907	84,398	3,62,706	84,398						
5. Bellary	—	9,436	28,491	—	11,668	86,254	73,586	8,61,325	73,586						
6. Penakonda	—	2,593	15,615	—	15,615	33,120	48,735	1,02,775	48,735						
7. Gooty	—	2,491	—	—	39,671	1,04,414	64,743	4,89,210	64,743						
8. Kurnool	—	6,789	—	—	27,571	1,00,407	72,836	10,16,367	72,836						
9. Saidapet	—	27,723	34,973	—	34,973	39,301	74,274	57,696	74,274						
10. Chingleput	—	6,423	—	—	94	1,09,465	40,131	82,831	40,131						
11. Chittoor	—	5,329	—	—	25,830	1,09,465	83,635	3,33,686	83,635						
12. Vellore	—	12,092	2,177	—	67,565	34,106	1,01,671	5,03,100	1,01,671						
13. Cuddalore	—	13,574	67,565	—	21,667	1,16,619	1,88,286	9,705	9,705						
14. Vriddhachalam	—	3,159	21,667	—	44,324	71,709	1,16,033	8,826	8,826						
15. Trichinopoly	—	16,802	44,324	—	93,934	56,944	1,50,878	70,823	70,823						
16. Madura	—	23,023	93,934	—	44,693	1,11,779	1,56,472	1,21,356	69,769						
17. Dindigul	—	39,928	44,693	—	16,081	53,688	1,56,472	91,380	91,380						
18. Tinnevely	—	274	44,693	—	57,978	47,622	69,769	17,005	17,005						
19. Shermadevi	—	47,803	16,355	—	32,942	11,504	44,446	1,84,758	1,84,758						
20. Coimbatore	—	28,057	10,175	—	32,942	1,70,618	1,99,655	7,74,848	7,74,848						
21. Salem	—	4,885	57,978	—	14,140	1,37,097	44,842	1,99,655	1,99,655						
22. Hosur	—	66,526	32,942	—	62,558	45,295	2,40,375	44,842	44,842						
23. Calicut	—	8,769	62,558	—	453	7,481	2,967	172	172						
	—	3,997	453	—	10,448	—	2,967	172	172						
Total ..	3,9	6,667	6,18,394	1,45,261	4,73,133	17,96,484	22,69,617	71,76,521	16,80,175						

STATEMENT showing the normal Value, &c., of Local Fund Works debitable to Local Funds, and the Amounts already adjusted and remaining unadjusted.

APPENDIX B.

Circles.	AMOUNT DEBITABLE TO LOCAL FUNDS.												AMOUNT ALREADY ADJUSTED.			
	1876-77.			1877-78.			1878-79.			Total for the three years.			1876-77.			
	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Total
1. Chatrapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Nellore	Rs. 5,287	Rs. 2,380	Rs. 7,667	Rs. 61,856	Rs. 3,90,315	Rs. 3,90,315	Rs. 2,415	Rs. 893	Rs. 2,415	Rs. 1,522	Rs. 893	Rs. 2,415	Rs. 1,522	Rs. 893	Rs. 2,415	Rs. 2,415
3. Cuddapah	..	..	1,478	..	..	..	1,806	..	1,806	3,34,765	64,923	3,99,688	3,34,765	64,923	3,99,688	3,34,765
4. Madanapalle	..	..	..	..	..	..	7,866	..	7,866	7,02,836	69,376	7,72,212	7,02,836	69,376	7,72,212	7,02,836
5. Bellary	..	..	..	..	..	..	..	..	..	3,35,325	46,681	3,82,006	3,35,325	46,681	3,82,006	3,35,325
6. Penakonda	..	..	..	..	..	..	..	..	..	8,23,659	89,226	9,12,885	8,23,659	89,226	9,12,885	8,23,659
7. Gooty	..	..	..	..	..	..	..	..	..	1,07,274	15,282	1,22,556	1,07,274	15,282	1,22,556	1,07,274
8. Kurnool	..	..	..	..	..	..	..	..	..	4,85,555	1,07,274	5,92,829	4,85,555	1,07,274	5,92,829	4,85,555
9. Saidapet	..	..	..	..	..	..	..	..	..	8,49,185	2,46,436	10,95,621	8,49,185	2,46,436	10,95,621	8,49,185
10. Chingleput	..	..	..	..	..	..	..	..	..	19,356	94,302	1,13,658	19,356	94,302	1,13,658	19,356
11. Chittoor	..	..	..	..	..	..	..	..	..	20,087	1,85,119	2,05,206	20,087	1,85,119	2,05,206	20,087
12. Vellore	..	..	..	..	..	..	..	..	..	78,743	6,12,873	6,91,616	78,743	6,12,873	6,91,616	78,743
13. Cuddalore	..	..	..	..	..	..	..	..	..	98,181	6,92,317	7,90,498	98,181	6,92,317	7,90,498	98,181
14. Vriddhachalam	..	..	..	..	..	..	..	..	..	12,573	57,906	70,479	12,573	57,906	70,479	12,573
15. Trichinopoly	..	..	..	..	..	..	..	..	..	1,36,480	1,36,480	2,72,960	1,36,480	1,36,480	2,72,960	1,36,480
16. Madura	..	..	..	..	..	..	..	..	..	1,88,413	31,390	2,19,803	1,88,413	31,390	2,19,803	1,88,413
17. Dindigul	..	..	..	..	..	..	..	..	..	1,18,097	23,793	1,41,890	1,18,097	23,793	1,41,890	1,18,097
18. Shermadevi	..	..	..	..	..	..	..	..	..	28,984	7,343	36,327	28,984	7,343	36,327	28,984
19. Coimbatore	..	..	..	..	..	..	..	..	..	1,39,621	3,75,435	5,15,056	1,39,621	3,75,435	5,15,056	1,39,621
20. Salem	..	..	..	..	..	..	..	..	..	1,47,062	52,461	2,00,523	1,47,062	52,461	2,00,523	1,47,062
21. Hosur	..	..	..	..	..	..	..	..	..	2,19,091	67,171	2,86,262	2,19,091	67,171	2,86,262	2,19,091
22. Calicut	..	..	..	..	..	..	..	..	..	135	37	172	135	37	172	135
Total ..	21,941	10,001	31,942	11,31,742	76,26,514	9,13,024	12,64,669	74,29,737	89,23,125	14,93,388	3,316	3,316	14,93,388	3,316	3,316	14,93,388

Statement showing the normal Value, &c., of Local Fund Works debitable to Local Funds, &c.—(Continued).

Circles.	AMOUNT ALREADY ADJUSTED.						AMOUNT REMAINING TO BE ADJUSTED.			
	1877-78.			1878-79.			Total for the three Years.			Total.
	Normal Value.	Establishment and Plant.	Total.	Normal Value.	Establishment and Plant.	Total.	Normal Value.	Establishment and Plant.	Total.	
1. Chattrapur	1,18,124	20,842	1,38,966	1,119	2,922	4,041	1,22,559	23,764	1,46,323	RS. 2,415
2. Nellore	51,624	5,544	57,168	7,612	5,000	12,612	59,236	10,544	69,780	RS. 893
3. Cuddapah	13,811	3,490	17,301	1,999	1,999	3,998	13,811	5,489	19,300	RS. 41,159
4. Madnapalle	2,062	666	2,718	15,933	48,842	64,775	34,971	16,569	51,540	RS. 68,832
5. Bellary	9,201	1,540	10,741	1,316	4,036	5,352	11,921	2,856	14,777	RS. 41,192
6. Penukonda	53,141	10,930	64,071	16,162	49,548	65,710	86,527	27,092	1,13,619	RS. 72,637
7. Gooty	65,732	13,522	79,254	16,177	4,448	20,625	65,732	13,522	79,254	RS. 8,613,225
8. Kurnool	14,004	1,977	15,981	10,396	4,624	15,020	30,181	6,425	36,606	RS. 12,931
9. Saidapet	75,157	12,111	87,268	71,887	24,033	95,920	85,553	16,735	1,02,288	RS. 57,696
10. Chingleput	79,987	3,300	83,287	15,550	15,345	30,895	1,51,854	27,333	1,79,187	RS. 82,831
11. Chittoor	21,359	1,002	22,361	51,550	1,305	52,855	72,909	16,347	89,256	RS. 51,410
12. Vellore	60,059	16,506	76,565	4,742	6,047	10,789	64,801	17,811	82,612	RS. 3,33,686
13. Cuddalore	35,300	9,692	44,992	2,383	3,038	5,421	37,683	10,347	48,030	RS. 6,03,100
14. Vriddhachalam	1,01,125	25,529	1,26,654	..	..	..	1,01,125	25,529	1,26,654	RS. 9,705
15. Trichinopoly	10,290	290	10,580	..	..	..	10,290	290	10,580	RS. 2,226
16. Madurai	86,261	11,186	97,447	..	..	..	86,261	11,186	97,447	RS. 9,876
17. Dindigul	44,371	6,139	50,510	..	..	..	44,371	6,139	50,510	RS. 8,826
18. Tinnevely	15,646	3,676	19,322	..	..	..	15,646	3,676	19,322	RS. 70,823
19. Shernadevi	85,404	7,568	92,972	..	..	..	2,15,030	60,202	2,75,232	RS. 1,21,356
20. Coimbatore	5,064	127	5,191	..	..	..	66,608	20,338	86,946	RS. 91,380
21. Salem	1,556	78	1,634	..	..	..	28,956	16,931	45,887	RS. 3,667
22. Hosur	..	..	..	..	..	..	..	..	..	RS. 17,005
23. Calicut	..	..	..	..	..	..	..	..	..	RS. 10,64,247
Total ..	9,49,278	1,55,705	11,04,983	4,53,431	1,84,874	6,38,305	14,06,025	3,40,579	17,46,604	RS. 1,52,562
										RS. 60,23,712
										RS. 11,52,809
										RS. 71,76,521

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.To the Chief Secretary to Government, Financial Department,
with original letter and eleven enclosures and letter G. R. No. 1158,
returned and 2 Statements.Copy to the Secretary to Government, Revenue Department,
President, Local Fund Boards, Bellary.

"	"	"	"	Cuddapah.
"	"	"	"	Chingleput.
"	"	"	"	Coimbatore.
"	"	"	"	Ganjam.
"	"	"	"	Kurnool.
"	"	"	"	Madura.
"	"	"	"	Malabar.
"	"	"	"	Nellore.
"	"	"	"	North Arcot.
"	"	"	"	Salem.
"	"	"	"	South Arcot.
"	"	"	"	Tinnevely.
"	"	"	"	Trichinopoly.
"	"	"	"	Examiner, Public Works Accounts.
"	"	"	"	Accountant-General.

ORDER—dated 8th June 1882, No. 436, Financial.

As it is hopeless to attempt an accurate adjustment, the Government resolve to waive all claims against the funds concerned in excess of the amount of recovery for which credit was taken in the Budget Estimate for the current year, viz., Rs. 5,67,000. The Board of Revenue will distribute this amount among the circles concerned in proportion to their respective estimated liability for expenditure on famine relief made from or debited to Provincial Funds on works to which Local Funds were legally applicable, and will recover these proportionate amounts for the credit of Provincial with as little delay as the circumstances of the respective funds will admit.

2. The Government believe that most of the funds concerned have a special reserve, which will admit of this recovery being made at once, or at least in the current year, without restricting budget operations. If not, any balance might be held over to next year. The Board will report how the case stands.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.To the Board of Revenue.
" Accountant-General.
Copy to the Public Works Department, with papers.

Exd. T. O'Connor.

J H C No 42408/82

Govt. of 1882 Madras.
FINANCIAL.

Order No 1704 w d 6th
July 1882

Communicated
to the Examiners of
A W. accounts

(True Extract)
12/7 A. Russell
under Secy. to Govt
I W D

Order, dated 8th June 1882, No. 436.

B No 1704 w. 6 July/82

Famine Expenditure.—Passing orders on Proceedings, Board of Revenue, submitting information regarding adjustment of famine debts due from Local Funds.

To the Examiners I W D
with 2 enclosures

8TH JUNE 1882, No. 436, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 5th April 1882, No. 1008.

Read—the following papers :—

From Major D. H. TRAIL, R.E., Officiating Examiner, Public Works Accounts to the Secretary to Government, Public Works Department, dated Madras 4th December 1880, No. 163 W.

I have the honor to acknowledge the receipt of your No. 2524, dated 15th November 1880, forwarding Financial Department G.O., dated 8th November 1880 No. 2074, in which certain additional information regarding Famine expenditure is called for, and to report that all of the establishment specially set apart for the Famine Accounts have been gradually dispersed, the last members of that establishment being Mr. Telfer, who was transferred to the Punjab, and Rungiah Naidoo, whose services were placed at the disposal of the Revenue Board. In the recent reorganization, the normal establishment for this office has been so greatly reduced under the new rules for calculating the allowable strength that it is found a matter of some difficulty to carry out the ordinary Public Works Accounts work for which they were sanctioned. It will in consequence be impossible to carry out the orders just received without the aid of an establishment specially sanctioned for the purpose, which, if the accounts are to be gone into in detail, I estimate will cost Rs. 600 per mensem. Rungiah Naidoo, who was recently transferred to the Revenue Branch, was, when he left this office, the Superintendent of the Famine Branch, and consequently is better acquainted with the past accounts than any one now remaining in it. I have therefore to request that he may be temporarily retransferred to this office to superintend the work of the special establishment costing Rs. 600, sanction to which I now ask for.

2. Personally I know little of what has been done during the Famine period, and from the statements I received on joining this Presidency, was under the impression that these accounts had been closed and little more required.

3. In regard to the Proceedings of the Board of Revenue, No. 1593, dated 22nd October 1880, I would remark that the numerous statements therein referred to should not have been necessary had all the information required been fully stated in reply to paragraph 2 of this office letter,

* Vide Financial Department G.O., No. 2516, No. 49 B.R.,* dated 30th September 1879, to the address of the Acting Secretary to the Board of Revenue, wherein it was distinctly stated that this office did not quite comprehend the Revenue Board's requirements, and the Secretary was asked to let it know what was wanted. The information asked for in reply was furnished when further details of expenditure by works, by circles and years were called for and supplied in the schedules now returned. Requests are now made for the further information detailed in the Revenue Board's Proceedings under reply on the several points noted, in which I would beg to offer the following observations :—

(a.) Paragraph 3 complains that the principles enunciated in G.O., Financial Department, dated 11th March 1879, No. 455, were not followed in the

statement, aggregating Rs. 25,73,167, referred to. A perusal of the Financial Department G.O., No. 2516, dated 31st December 1879, paragraph 4, will show that Government acknowledged that this office was not in a position to do so, as it was, and is up to date, ignorant of the assets of each circle. In regard to the propriety of the individual charges, the information submitted by disbursers did not admit of this office deciding the point.

(b.) With reference to the differences noted in paragraphs 4 and 5, it is, I believe, an acknowledged fact that the expenditure during the Famine years was most irregularly and, in many cases, tardily accounted for; consequently the completion certificates were submitted irregularly. This being known the explanation given that the expenditure included in the statements was arrived at from the completion reports and other documents in this office appears to be all that can be said, as, of course, only those that had been received could be taken into account.

(c.) In paragraph 7 the agency by which each work was executed is required. This information has not previously been asked for, or it would have been supplied in the schedules. As regards the percentage charges on account of establishment and tools and plant, nothing would be gained by charging these on each work, whereas a considerable amount of labor would be caused thereby. These charges will be revised as directed by Government, calculating them on the total "normal" and "excess" outlay separately.

(d.) Paragraph 9.—The discrepancies noted are trifling, considering the large amounts involved, viz., Rs. 42 in the Gooty Circle, and Rs. 2, 20 and 8 in that of Salem, though, of course, even those should not have occurred. The items referred to in the latter part of this paragraph would appear to require definite orders as to their inclusion or exclusion. Copies of the schedules accounting for expenditure up to a total of Rs. 14,06,025 have been sent to the Presidents of the Local Fund Boards: when their remarks are received Government, if necessary, can then issue definite instructions in each case for the guidance of this office.

4. This circulation to the Presidents of Local Fund Circles for their remarks on individual works opens up a very wide field at this late date for correspondence and discussion, the utility of which it is perhaps permissible to doubt when it is borne in mind that the account head "Famine" has been closed under orders of the Government of India, and that the general orders, as per margin, direct that in debiting Famine expenditure, the Local Fund balances should first be exhausted and then the Provincial balances before Imperial resources are brought into requisition. It may be noted that out of the total expenditure of Rs. 89,23,125 represented by the schedules under reference, Rs. 39,71,188 have been debited to the Civil Department under orders of the Government of India and the Comptroller-General, and for this sum it is stated no details are required. I would, therefore, suggest for consideration with reference to this order (a copy of which is attached) whether it would not be desirable to adopt in regard to the balance some such mode of adjustment by lump sums, as little appears likely to be gained in a discussion, at this distance of time, of details of works executed at a time of such confusion as appears to have existed during the Famine years. Should this course not be acceptable to Government, it is very desirable that all requisite information should be clearly and definitely called for at one time with a view to their being furnished.

5. In this view, I have drawn up the accompanying blank form, in which spaces are provided for all the information already called for and which can be supplied, and I request that information may be obtained from the Board of Revenue as to whether it meets all their requirements, and if not, I request that they may be requested to return it with such modifications as they may consider absolutely necessary.

ENCLOSURE.—Form of Schedule regarding Famine Works.

No. 2749.

Transferred to the Financial Department.

CHEPAUK,
8th December 1880.

(Signed) J. PENNYCUICK, Major, R.E.,
Under Secy. to Govt., P.W.D.

No. 2387.

Referred to the Board of Revenue for early report.

MADRAS,
14th December 1880.

(Signed) J. A. DAVIES,
Acting Under Secretary.

Proceedings of the Madras Government, Financial Department, dated 6th March 1882, Mis. No. 308.

Read—the following Proceedings of the Board of Revenue, dated 24th January 1882, No. 229.

ABSTRACT.—Submitting to Government letter from the President, Local Fund Boards, North Arcot District, reporting that new dispensaries have already been opened in several places, and that it is intended to open others to provide for the medical requirements of the people of the district.

Order—dated 6th March 1882, Mis. No. 308, Financial.

Recorded. The Board are requested to state when their reply will be furnished regarding the adjustment of Famine debts due from Local Funds.

(True Extract.)

(Signed) C. D. MACLEAN,
Under Secretary.

Resolution—dated 5th April 1882, No. 1008.

The orders passed by Government in 1877 regarding the recovery from Local Fund Boards of the value of road-work done from Imperial Famine Funds on roads under their charge were as follows. In paragraph 5 of G.O., dated 15th February 1877, No. 681, Revenue, the general principle was laid down that recoveries would be, not for actual outlay but for the market or normal value of the work done. In paragraph 9 of G.O., dated 27th July 1877, No. 483 W., Public Works Department, the further limitation was introduced that where the expenditure of the year under this head exceeded the grant for the year set down against Public Works in the budget of the circle concerned, the balance should be borne by Provincial. In paragraph 5 of G.O., dated 17th October 1877, No. 2529, Financial, it was ruled still further that in place of grant for Public Works was to be read grant for the particular works in question *plus* such amount as could be saved out of other portions of the Road Fund budget. Recoveries were made by the Examiner of Public Works Accounts in accordance with these principles down to the end of the year 1878-79.

2. In G.O., dated 11th March 1879, No. 455, Financial, the Government qualified the instructions already issued by ruling (paragraph 2) that no debit should be raised against any circle in excess of "the assets" of the year in which the Famine expenditure in question occurred. Regarding the interpretation of the term "assets" there was some discussion, but eventually (G.O., dated 31st December 1879, No. 2516, Financial) this was definitely ruled to mean the total assets of the Local Funds on the last day of the year in question, including outstanding arrears of land-cess. For

particulars see G.O., dated 26th March 1879, No. 567, Financial, and Board's Proceedings, dated 8th July 1879, No. 1973, paragraph 2. Subsequent correspondence has been occupied in adjusting the claims against Local Funds on these principles down to 31st March 1879.

3. In G.O., dated 26th March 1879, No. 567, Financial, the Government called on the Board to submit a statement showing financial effect; and in Proceedings, dated 21st April 1879, No. 1020, the Board called for information from the districts, adding at the same time an instruction that all reserves and unallotted balances under the then current budget must ordinarily be held up till the extent of the debt to Provincial was ascertained. The replies from the districts proved insufficient, and in Proceedings, dated 8th July 1879, No. 1973, the Board observed that the account on the 31st March 1879 could only be struck with the help of information to be supplied by the Examiner of Public Works Accounts. The Examiner replied to these Proceedings (see Proceedings, dated 22nd November 1879, No. 3216), but in such a manner as to leave it still quite indeterminate what was the amount of the Local Fund Famine debt, and the Board again observed that if the Government wished to make further recoveries more precise information was necessary. After various references to the Examiner (G.Os., dated 4th May 1880, No. 918, Financial, and 8th November 1880, No. 2074, Financial) a letter has been received from him (communicated in the Government Order read at head) stating that he will require an extra establishment now if the preparation of the figures called for is insisted on, but making certain suggestions for an adjustment independently of such figures.

4. The Board cannot refrain from observing that though the plea of the dispersion of the Famine Account establishments is valid for the date at which the Examiner writes, it was not valid for the previous period during which they made repeated calls for information from the Examiner's office, and as they believe on the clearest of issues; and they think that the withholding of that information has never been adequately explained. They proceed however to reply to Government on the present situation.

5. The Examiner proposes a method of rough lump adjustments against the indebted circles. This appears to the Board to be scarcely consistent with the law as laid down in Act IV of 1871. It would certainly not accord with the orders of Government (G.O., dated 11th March 1879, No. 455, Financial, paragraph 3) that circles are to be allowed to criticize the details of debits.

6. The Board have prepared in their own office, and herewith append, two statements which will perhaps adequately represent the condition of the Local Fund Famine debt.

7. The Government have ruled that one maximum which cannot be exceeded is the "assets" before mentioned on 31st March 1879. In Columns 2—8 of Statement A, the Board have endeavoured to render an account as accurate as may be of those assets. The total, it will be observed, is Rs. 22,69,617.

8. In letter, dated 31st July 1880, No. 28 B.R., read in Board's Proceedings, dated 22nd October 1880, No. 1593, the Examiner stated his maximum claim on account of unrecovered Famine dues to be as shown in Column 9, amounting in all to Rs. 71,76,521. These figures are admittedly incorrect, but the Board quote them as being the only figures supplied by the Public Works Department.

9. Whichever of the two columns, 8 and 9, is the least represents the largest sum for which each circle can be held liable, and on bringing out the figures in this way it will be observed that the total sum still due aggregates only Rs. 16,80,175.

10. The Examiner states however in paragraph 4 of his letter that Rs. 39,71,188 out of the Rs. 71,76,521 has already been written off to Provincial under orders from the Government of India. The Board have had no intimation of this, but presume that the claim against Local Funds is correspondingly reduced. This would leave only Rs. 32,05,333 in Column 9, and all the items of that column would have to be corrected. Probably under such circumstances the total of Column 10 would not exceed 10 lakhs. It will also be observed from the remark column of the Board's statement that Column 8 is overstated.

11. The columns of the statement referred to at paragraph 9 show that, as a rule, the debts of the several circles will be limited by the sums which under the orders of Government quoted above are held available for their discharge. There are, however, cases where the assets are in excess of the so-called "normal value," and the amount of the latter is the measure of the demand. In such cases there is reason to believe that the charge is an arbitrary one; and, in support of this opinion, the Board beg leave to refer to Appendix Q of the Famine Report where this "normal value" is placed side by side with the total cost of work in each district. From this it appears that the percentage of normal value to total cost varied from 15.89 in Kurnool to 98.94 in Tinnevely. Of course the table is ridiculous on the face of it, and its worthlessness is practically admitted in a foot-note appended to it; but it is useful for reference as showing how unfair and arbitrary a basis these valuations form for the adjustment of Famine claims against Local Funds.

12. The Board submit that under such circumstances as these it is not worthwhile to go over the accounts again. At the same time they are scarcely prepared to recommend lump adjustments. They would therefore again ask the Government

* Rs. 17,46,604.

to consider the desirability of taking recoveries* already made as a final adjustment of the account. Such a proceeding would not be inequitable, because as each circle contributed the whole of its resources during the three Famine years, it may be assumed that each contributed according to its means. To the circles themselves it will, of course, prove the greatest relief. Those that have balances held up can very profitably employ them, and those that have none will be relieved from embarrassment. As the Government have not, as the Board believe, taken any credit in their Provincial budget for this outstanding due from Local Funds, it may perhaps be held that it will not seriously affect the financial administration of the Presidency to forego the realization of the amount.

APPENDIX A.

STATEMENT showing the maximum Amounts claimable from Local Funds on account of Outlay incurred during 1876-77 to 1878-79.

Circles.		Road Fund Balance on the 31st March 1879.		General Fund Balance on the 31st March 1879.		Total Balance Columns 2 and 3.		Deficits met by Provincial Contribution.		Actual Balance at the credit or debit of the Circles on 31st March 1879.		Arrears of Land-recess on the 31st March 1879.		Total Amount available for famine adjustment, Columns 6 and 7.		Amount re-adjusted as per Examiner's Statement reported upon in Board's Proceedings, 22nd October 1880, No. 1593.		Famine Debt claimable from Local Funds.		Remarks.	
1		2		3		4		5		6		7		8		9		10		11	
Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		The figures in Column 7 include the irrecoverable arrears, particulars of which will have to be ascertained from Collectors. The deduction of irrecoverable arrears—and they are not in-considerable—would <i>pro tanto</i> diminish Columns 7 and 8.	
1. Chatrapur	..	..	172	Rs. 30,776	Rs. 30,604	..	32,250	..	30,604	Rs. 43,542	Rs. 74,146	..	2,415	Rs. 2,415	..	2,415	..	2,00,765	..	2,415	..
2. Nellore	..	..	13,101	13,101	..	55,553	..	..	..	2,33,015	2,00,765	..	2,53,365	2,00,765	..	2,53,365	..	1,42,925	..	1,42,925	..
3. Cuddapah	..	..	39,038	16,515	..	28,491	..	..	..	87,372	1,42,925	..	3,62,706	84,398	..	3,62,706	..	84,398	..	84,398	..
4. Madanapalle	..	..	31,955	3,464	..	11,668	..	..	..	55,907	73,586	..	8,61,825	73,586	..	8,61,825	..	48,735	..	48,735	..
5. Bellary	..	..	9,436	2,593	..	15,615	..	..	..	85,254	48,735	..	1,02,775	48,735	..	1,02,775	..	64,743	..	64,743	..
6. Pennakonda	..	..	18,308	2,491	..	..	..	..	..	33,120	72,836	..	4,89,210	72,836	..	4,89,210	..	10,16,367	..	10,16,367	..
7. Gooty	..	..	2,491	6,789	..	..	..	..	..	1,04,414	74,274	..	57,696	74,274	..	57,696	..	40,131	..	40,131	..
8. Kurnool	..	..	27,723	7,250	..	34,973	..	..	..	39,301	40,131	..	82,831	40,131	..	82,831	..	83,635	..	83,635	..
9. Saidapet	..	..	5,423	5,329	..	94	..	..	..	40,225	83,635	..	3,33,686	5,03,100	..	3,33,686	..	1,01,671	..	1,01,671	..
10. Chingaleput	..	..	9,915	12,092	..	..	..	..	..	1,09,465	1,16,619	..	9,705	9,705	..	9,705	..	9,705	..	9,705	..
11. Chittoor	..	..	53,991	13,574	..	67,565	..	..	..	34,106	1,16,033	..	8,826	8,826	..	8,826	..	70,823	..	70,823	..
12. Vellore	..	..	3,159	18,508	..	21,667	..	..	..	1,16,619	1,56,472	..	1,05,600	69,769	..	1,05,600	..	69,769	..	69,769	..
13. Cuddalore	..	..	16,802	27,522	..	44,324	..	..	..	1,11,779	44,446	..	17,005	17,005	..	17,005	..	1,84,758	..	1,84,758	..
14. Vriddhachalam	..	..	70,911	23,023	..	93,934	..	..	..	56,944	1,70,618	..	10,64,247	10,64,247	..	10,64,247	..	7,74,848	..	7,74,848	..
15. Trichinopoly	..	..	39,928	4,765	..	44,693	..	..	..	1,11,779	1,37,097	..	45,295	45,295	..	45,295	..	1,99,655	..	1,99,655	..
16. Madura	..	..	274	16,355	..	44,693	..	..	..	56,944	7,481	..	2,967	2,967	..	2,967	..	44,842	..	44,842	..
17. Dindigul	..	..	47,803	10,175	..	16,081	..	..	..	1,11,779	—	..	—	—	..	—	..	172	..	172	..
18. Tinnevely	..	..	28,057	4,856	..	53,688	..	..	..	53,688	17,96,484	..	71,76,521	71,76,521	..	71,76,521	..	16,80,175	..	16,80,175	..
19. Shermadevi	..	..	56,283	70,423	..	67,978	..	..	..	47,622	22,69,617	..	16,80,175	16,80,175	..	16,80,175	..	1,84,758	..	1,84,758	..
20. Coimbatore	..	..	66,526	3,968	..	32,942	..	..	..	11,504	1,99,655	..	7,74,848	7,74,848	..	7,74,848	..	1,99,655	..	1,99,655	..
21. Salem	..	..	8,769	9,222	..	14,140	..	..	..	1,70,618	44,842	..	2,40,375	2,40,375	..	2,40,375	..	44,842	..	44,842	..
22. Hosur	..	..	3,997	3,997	..	62,558	..	..	..	1,37,097	—	..	—	—	..	—	..	..	..	..	..
23. Calicut	..	..	..	..	..	453	..	..	..	453	—	..	—	—	..	—	..	..	..	..	..
Total ..	3,9	6,667	2,21,727	6,18,394	1,45,261	4,73,133	17,96,484	22,69,617	71,76,521	16,80,175	..	..	..	..	..	..	..	..	..	..	..

APPENDIX B.

STATEMENT showing the normal Value, &c., of Local Fund Works debitable to Local Funds, and the Amounts already adjusted and remaining unadjusted.

AMOUNT DEBITABLE TO LOCAL FUNDS.															AMOUNT ALREADY ADJUSTED.			
Circles.	1876-77.				1877-78.				1878-79.				Total for the three years.			1876-77.		
	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total	Normal Value.	Establishment and Tools	Total
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Chattrapur	6,287	2,380	7,667	3,28,359	61,856	3,90,215	1,522	893	2,415	1,522	893	2,415	3,34,765	64,923	3,99,688	3,316	..	..
2. Nellore	1,018	460	1,478	6,94,206	68,662	7,62,868	1,119	687	1,806	3,34,765	64,923	3,99,688	7,02,836	69,376	7,72,212	..	..	..
3. Cuddapah	..	..	..	3,35,325	46,681	3,82,006	7,612	254	7,866	7,02,836	69,376	7,72,212	3,35,325	46,681	3,82,006	..	..	..
4. Madanapalle	..	..	..	7,90,684	76,137	8,66,821	32,909	13,060	45,969	8,23,659	89,326	9,12,885	8,23,659	89,326	9,12,885	..	..	..
5. Bellary	66	29	95	99,550	14,827	1,14,377	2,720	455	3,175	1,02,270	15,282	1,17,552	1,02,270	15,282	1,17,552	..	..	..
6. Penakonda	..	..	..	4,62,169	92,558	5,54,727	33,386	14,716	48,102	4,95,555	1,07,274	6,02,829	4,95,555	1,07,274	6,02,829	..	..	..
7. Gooty	..	..	..	7,83,318	1,91,874	9,75,192	64,058	53,734	1,17,792	8,49,185	2,46,436	10,95,621	8,49,185	2,46,436	10,95,621	..	..	..
8. Kurnool	1,809	828	2,637	56,271	13,619	69,890	16,177	4,592	20,769	74,946	19,356	94,302	1,65,032	20,087	1,85,119	..	..	..
9. Saidapet	2,498	1,145	3,643	1,54,590	17,532	1,72,122	10,442	2,555	12,997	1,40,249	4,34,130	5,12,873	1,40,249	4,34,130	5,12,873	..	..	..
10. Chingleput	..	..	..	3,22,834	49,790	3,72,624	1,11,996	28,953	1,40,249	4,34,130	78,143	5,12,873	4,94,175	78,143	5,12,873	..	..	..
11. Chittoor	..	..	..	4,36,443	82,185	5,18,628	57,732	15,996	73,738	1,116	6,576	18,726	73,738	1,116	6,576	..	..	..
12. Vellore	..	..	..	68,131	17,610	85,741	2,383	655	3,038	1,07,975	27,505	1,35,480	1,07,975	27,505	1,35,480	..	..	..
13. Cuddalore	..	..	..	42,950	11,918	54,868	..	..	..	63,918	17,919	81,837	63,918	17,919	81,837	..	..	..
14. Vriddhachalam	..	..	..	1,07,975	27,505	1,35,480	..	..	..	1,88,413	31,390	2,19,803	1,88,413	31,390	2,19,803	..	..	..
15. Trichinopoly	..	..	..	63,918	17,919	81,837	..	..	..	1,18,097	23,793	1,41,890	1,18,097	23,793	1,41,890	..	..	..
16. Madura	..	..	..	1,85,413	31,390	2,16,803	..	..	..	28,984	7,943	36,327	28,984	7,943	36,327	..	..	..
17. Dindigul	..	..	..	7,03,471	1,17,952	8,21,423	3,78,435	1,39,621	5,18,056	10,81,906	2,57,573	13,39,479	10,81,906	2,57,573	13,39,479	..	..	..
18. Tinnevely	..	..	..	5,35,004	1,17,311	6,52,315	1,47,062	52,461	1,99,523	6,88,894	1,72,900	8,61,794	6,88,894	1,72,900	8,61,794	..	..	..
19. Shornadevi	..	..	..	1,73,945	43,243	2,17,188	40,711	21,897	62,608	2,19,091	67,171	2,86,262	2,19,091	67,171	2,86,262	..	..	..
20. Coimbatore	..	..	..	135	37	172	..	..	..	135	37	172	..	..	..	..	..	..
21. Salem	6,828	3,128	9,956	7,03,471	1,17,952	8,21,423	3,78,435	1,39,621	5,18,056	10,81,906	2,57,573	13,39,479	10,81,906	2,57,573	13,39,479	..	..	..
22. Hosur	4,435	2,031	6,466	5,35,004	1,17,311	6,52,315	1,47,062	52,461	1,99,523	6,88,894	1,72,900	8,61,794	6,88,894	1,72,900	8,61,794	..	..	..
23. Calicut	..	..	..	1,73,945	43,243	2,17,188	40,711	21,897	62,608	2,19,091	67,171	2,86,262	2,19,091	67,171	2,86,262	..	..	..
Total ..	21,941	10,001	31,942	64,94,772	11,31,742	76,26,514	9,13,024	3,51,645	12,64,669	74,29,737	14,93,388	89,23,125	74,29,737	14,93,388	89,23,125	3,316	..	3,316

Statement showing the normal Value, &c., of Local Fund Works debitable to Local Funds, &c.—(Continued).

Circles.	AMOUNT ALREADY ADJUSTED.										AMOUNT REMAINING TO BE ADJUSTED.		
	1877-78.					1878-79.					Total for the three Years.		
	Normal Value.		Establishment and Plant.		Total.	Normal Value.		Establishment and Plant.		Total.	Normal Value.		Establishment and Plant.
	17	18	18	19		20	21	21	22		23	24	25
1. Chatrapur	1,18,124	20,842	1,38,966	1,119	2,922	4,041	1,22,559	23,764	1,46,323	1,522	2,12,206	41,159	2,53,365
2. Nellore	51,624	5,544	57,168	7,612	5,000	12,612	59,236	10,544	69,780	2,12,206	6,43,600	58,832	7,02,432
3. Cuddapah	13,811	3,490	17,301	1,999	1,999	13,811	34,971	16,589	51,500	8,21,514	41,192	3,62,706	8,61,325
4. Madanapalle	2,062	656	2,718	32,909	15,933	48,842	11,921	2,856	14,777	7,86,688	72,637	1,02,775	1,02,775
5. Bellary	9,201	1,540	10,741	3,720	1,316	4,036	86,597	27,092	1,13,619	90,349	4,09,028	80,182	4,89,210
6. Penukonda	53,141	10,930	64,071	33,386	16,162	49,548	65,732	13,522	79,254	7,83,453	2,32,914	10,16,367	10,16,367
7. Goory	65,732	13,522	79,254	16,177	4,448	20,625	30,181	6,425	36,606	44,765	12,931	49,537	57,468
8. Kurnool	14,004	1,977	15,981	10,396	4,624	15,020	85,553	16,735	1,02,288	79,479	3,352	82,831	82,831
9. Chingleput	75,157	12,111	87,268	71,867	24,033	95,900	1,51,854	27,333	1,79,187	2,82,276	51,410	3,33,596	3,33,596
10. Chittoor	79,987	3,300	83,287	51,550	15,345	66,895	72,909	16,347	89,256	4,21,266	81,834	5,03,100	5,03,100
11. Vellore	21,359	1,002	22,361	4,742	1,305	6,047	64,801	17,811	82,612	8,790	915	83,527	83,527
12. Cuddalore	60,059	16,506	76,565	2,383	655	3,038	37,683	10,347	48,030	7,650	2,226	49,256	49,256
13. Trichinopoly	35,300	9,692	44,992	1,26,654	434	1,01,125	10,290	25,529	1,26,654	6,850	17,195	1,43,849	1,43,849
14. Trichinopoly	1,01,125	25,529	1,26,654	10,290	434	1,01,125	10,290	25,529	1,26,654	6,850	17,195	1,43,849	1,43,849
15. Madura	10,290	290	10,580	86,261	1,000	87,261	86,261	12,186	98,447	53,628	17,195	1,15,642	1,15,642
16. Dindigul	86,261	11,186	97,447	97,447	1,000	44,371	44,371	6,139	50,510	1,02,152	19,204	1,21,356	1,21,356
17. Tinnevely	44,371	6,139	50,510	19,322	1,82,260	15,646	2,15,030	3,676	19,322	13,338	3,667	17,005	17,005
18. Shernadevi	15,646	3,676	19,322	92,972	52,634	1,32,606	2,15,030	60,202	2,75,232	8,66,576	1,97,371	10,64,247	10,64,247
19. Coimbatore	85,404	7,568	92,972	61,544	20,211	81,755	66,808	20,338	88,143	6,22,286	1,52,562	7,74,848	7,74,848
20. Salem	5,064	127	5,191	27,400	16,853	44,253	23,556	16,931	45,887	1,90,135	50,240	2,40,375	2,40,375
21. Hosur	1,556	78	1,634	..	..	..	..	..	..	135	37	172	172
22. Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	9,49,278	1,55,705	11,04,983	4,53,431	1,84,874	6,38,305	14,06,025	3,40,579	17,46,604	60,23,712	11,52,809	71,76,521	71,76,521

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with original letter and eleven enclosures and letter G. R. No. 1158,
returned and 2 Statements.

Copy to the Secretary to Government, Revenue Department.
President, Local Fund Boards, Bellary.
Cuddapah.
Chingleput.
Coimbatore.
Ganjam.
Kurnool.
Madura.
Malabar.
Nellore.
North Arcot.
Salem.
South Arcot.
Tinnevely.
Trichinopoly.
Examiner, Public Works Accounts.
Accountant-General.

ORDER—dated 8th June 1882, No. 436, Financial.

As it is hopeless to attempt an accurate adjustment, the Government resolve to waive all claims against the funds concerned in excess of the amount of recovery for which credit was taken in the Budget Estimate for the current year, viz., Rs. 5,67,000. The Board of Revenue will distribute this amount among the circles concerned in proportion to their respective estimated liability for expenditure on famine relief made from or debited to Provincial Funds on works to which Local Funds were legally applicable, and will recover these proportionate amounts for the credit of Provincial with as little delay as the circumstances of the respective funds will admit.

2. The Government believe that most of the funds concerned have a special reserve, which will admit of this recovery being made at once, or at least in the current year, without restricting budget operations. If not, any balance might be held over to next year. The Board will report how the case stands.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.

To the Board of Revenue.
Accountant-General.
Copy to the Public Works Department, with papers.

Exd. T. O'Connor.