

MC No 14

Govt. of (1882) Madras.
FINANCIAL.

—

No 126 ~ of 12 Jan 1883

*Communicated
to the Examiner Public
Works Accounts in
continuation of G.O.
1702 W. d/ 6 July 1882.*

*Cert
9.1.83*

Att

10/1/83

*Co. 263. h. 16.1.78
" 831. h. 20.3.79
" 67. h. 10.1.80
" 1183. h. 16.5.80
" 2136. h. 11.9.80
" 1702. h. 6.7.82*

Issued

S.C.

Recd.

9.1.83

Encl.

G.O., 20th December 1882, No. 1993.

DECEMBER.

No 126 ~ of 12-1-83

Local Funds—Famine Debts.

Passing orders on Board's Proceedings submit-
ting report regarding adjustment of famine debts
due from Local Funds.

The Ex. S. W. 16

Recd 13-1-83

*for the order
H. W. Receipt Recd.*

[illegible]

* The difference between this amount and that shown in the column referred to in the heading is due to the balance of the Chingleput and Saidapet Taluks having been adopted—*vide* Board's Proceedings, 27th June 1882, No. 4794, Miscellaneous.
 † The difference of Rs. 11,258 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—*vide* Board's Proceedings, 27th June 1882, No. 4794, Miscellaneous.
 ‡ The difference of Rs. 1,247 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—*vide* Board's Proceedings, 2nd February 1882, No. 346.
 § The difference of Rs. 1,806 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—*vide* Board's Proceedings, 2nd February 1882, No. 346.

(True Copies and Extract.)

(True Copies and Extract.)

To the Chief Secretary to Government, Financial Department, with statement.
 Presidents, Local Fund Boards, Bellary, Cuddapah, Chingleput, Coimbatore, Ganjam, Kurnool,
 Madure, Malabar, Nellore, North Arcot, Salem, South Arcot, Tinnevely and Trichinopoly.

Public Works Accounts.

ORDER—dated 20th December 1882, No. 1993, Financial.

ORDER—dated 20th December 1882, No. 1555, P. 11—
The distribution of the Local Fund contribution of Rs. 5,67,000 among the circles, concerned made by the Board is approved. The Accountant-General will credit the sum of Rs. 4,08,481 at present available for adjustment to Imperial in the accounts for the current year, credit being also taken for the sums of Rs. 768 and Rs. 989 due from Salem and Chatrapur by adjustment in the regular estimate for the same year and for the difference in the budget for next year.
(True Extract.)

(True Extract.)

Quarto
Chief Secretary.

To the Board of Revenue.
 " Accountant-General.
 " Public Works Department.

Exd. A. Raitt, W. J. Lewis and C. Howarth.

transferred to credit of Provincial Funds in the estimates of the current year, may be treated as an Imperial Grant for the Madras Harbour Works. The sum of Rs. 5,67,000 will, therefore, be credited to Imperial in the accounts of the year and the Public Works Grant to Madras increased by an equal amount.

Order—dated 18th October 1882, No. 1508, Financial.

Recorded; and communicated to the Public Works Department with copy of G.O., No. 436, dated 8th of June 1882. The Board of Revenue will expedite the report called for in the last-mentioned order.

(True Extract.)

(Signed) C. G. MASTER,
Chief Secretary.

To the Accountant-General.

„ Public Works Department.
„ Board of Revenue.

Read—the following papers:—

From the Collector of North Arcot,	dated 24th August 1882,	No. 364.
„ „ of South Arcot,	„ 29th „ „	360.
„ „ of Bellary,	„ 14th „ „	2808.
„ „ of „	„ 22nd September „	3290.
„ „ of Chingleput,	„ 22nd August „	416.
„ „ of Coimbatore,	„ 1st September „	167.
„ „ of Cuddapah,	„ 1st „ „	432.
„ „ of Ganjam,	„ 10th August „	2671.
„ „ of Kurnool,	„ 31st July „	333.
„ „ of Madura,	„ 6th November „	412.
„ „ of Malabar,	„ 7th September „	745.
„ „ of Nellore,	„ 22nd „ „	4947.
„ „ of Salem,	„ 12th „ „	—.
„ „ of „	„ 12th „ „	—.
„ „ of Tinnevely,	„ 13th September „	131.
„ „ of Trichinopoly,	„ 11th „ „	3082.

Resolution—dated 20th November 1882, No. 2842.

In their Proceedings, dated 5th April 1882, No. 1008, the Board addressed Government on the question of the debts to be made to Local Funds on account of expenditure incurred during the famine years from Imperial Funds on Local Fund Works, and in Statement A appended to those Proceedings, pointed out the amounts which could, in accordance with the previous orders of Government, be demanded from the several Circle Boards for the above purpose. The figures on which those conclusions were based were, however, only approximate. The actual expenditure on works at normal rates was taken to be that furnished by the Examiner of Public Works Accounts, though this was found to be inaccurate in several particulars. The hopelessness of attempting another scrutiny of the old accounts, and arriving at their accurate adjustment, has been admitted by Government, who have in their Order, dated 8th June 1882, No. 436, directed the Board to distribute among the circles concerned the sum of Rs. 5,67,000, which has been taken credit for in the Provincial Budget for 1882-83 as a contribution from Local Funds on account of famine adjustment.

2. The second item on which the determination of the amount to be demanded from Local Funds depends is the assets of the several circles. In the Appendix to the Board's Proceedings quoted above, the figures then available were adopted by the Board in ascertaining the assets on 31st March 1879, but in order to arrive at more accurate results they have obtained from Collectors statements showing the arrears outstanding on that date and the amounts thereof which have been realized or

written off as irrecoverable. Though the possibility of recovering some of those arrears still remains unascertained, they form but a small fraction of the whole amount and will not much affect the proportion in which the debt is distributed among the different circles. The President of the Coimbatore Local Fund Board has pointed out that the General Fund Balance entered in Column 3 of the Appendix A to Board's Proceedings, dated 5th April 1882, No. 1008, should be only Rs. 23,128, the remainder viz., Rs. 47,295, being market receipts which were subsequently deducted and credited to Market Endowment Fund.

3. After the modifications necessitated by the above circumstances have been made, it is found, as will be seen from the statement appended to these Proceedings, that the assets available for famine adjustment in the affected circles are Rs. 19,26,652 against Rs. 22,69,617 mentioned in paragraph 7 of Board's Proceedings, dated 5th April 1882, No. 1008. In consequence of this reduction, the amount claimable from Local Funds has fallen to Rs. 13,84,917 distributed among twenty circles as shown in Column 8 of the Appendix. Agreeably to the present orders of Government (G.O., dated 8th June 1882, No. 436), Rs. 5,67,000 have to be apportioned among those twenty circles in the ratio of the liability of each. This has been done in Column 9 of the Appendix, but as will be seen from Column 11, only Rs. 4,08,481 are at the present available in the amounts reserved in the Local Fund Budgets for the adjustment of famine outlay. The Accountant-General may be authorized to credit this amount to Imperial Funds with reference to the letter from the Government of India, recorded in G.O., dated 18th October 1882, No. 1508, Financial Department. Regarding the balance, the Board will provide in the current year's regular estimate the small sums (Rs. 768 and Rs. 989) due from Salem and Chatrapur, and the amounts still payable by the other circles must be left for adjustment in future years. The Board will keep this in view in submitting to Government the circle budgets for the ensuing year.

4. The debt due from the three circles comprising the old district of Bellary has been divided between the present Anantapur and Bellary Circles. The whole of the Penukonda Circle has been included in the former and the late Bellary Circle in the latter, so that there was no difficulty in adjustment. In regard to the Gooty Circle, two taluks of which were added to Bellary and the remaining three taluks to Anantapur, five-ninths of the debt have been apportioned to Bellary and four-ninths to Anantapur, the division of the balance in favor of the Gooty Circle in the same proportion having been approved by Government in paragraph 2 of G.O., 12th October 1882, No. 1452, Financial Department.

5. The Board regret the delay in submitting this report. The Collectors of districts from whom information was called for took time to submit it, and notwithstanding repeated reminders and telegrams, the last reply from Madura was received in this office only on the 8th instant.

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.		
	Establishment and Plant.		Total.		Normal Value.	Establishment and Plant.		Total.		Normal Value.	Establishment and Plant.		Total.
	18	19	20	21		22	23	24	25		26	27	28
1. Chattrapur	Rs. 1,18,124	1,38,966	1,119	2,922	1,22,559	4,041	1,22,559	23,764	1,46,323	1,522	2,12,206	893	2,13,099
2. Nellore	51,624	57,168	7,612	5,000	69,236	12,612	69,236	10,544	79,780	2,12,206	41,159	41,159	2,53,939
3. Cuddapah	13,811	17,301	1,999	1,999	13,811	4,842	13,811	16,889	19,300	6,43,600	58,832	58,832	7,02,432
4. Madanapalle	2,062	2,718	32,909	15,933	34,971	4,842	34,971	16,889	61,560	3,21,514	41,192	41,192	3,62,706
5. Bellary	9,201	10,741	2,730	1,316	11,921	4,036	11,921	2,866	14,777	7,88,688	72,637	72,637	8,61,325
6. Penakonda	53,141	64,071	33,386	16,162	86,527	49,548	86,527	27,092	1,13,619	90,349	12,426	12,426	1,02,775
7. Gooty	65,732	79,254	16,177	4,448	95,900	20,625	95,900	16,735	1,12,635	4,09,098	80,182	80,182	1,19,210
8. Kurnool	14,004	15,981	10,396	4,024	24,033	15,020	24,033	16,347	40,373	7,83,453	12,831	12,831	8,06,284
9. Saidapet	75,157	82,287	71,867	24,033	95,900	15,020	95,900	16,735	1,12,635	2,82,276	51,410	51,410	3,33,686
10. Chingleput	79,987	83,287	51,550	15,345	72,909	66,895	72,909	16,347	89,256	4,21,266	81,834	81,834	5,03,100
11. Chittoor	21,359	22,361	4,742	1,805	26,467	3,038	26,467	10,347	36,814	8,790	915	915	9,705
12. Vellore	60,059	76,565	2,383	655	72,909	3,038	72,909	10,347	83,256	2,226	2,226	2,226	8,826
13. Cuddalore	35,300	44,992	2,383	434	48,000	1,000	48,000	12,186	50,186	6,850	1,976	1,976	52,162
14. Vriddhachalam	1,01,123	1,26,654	1,26,654	434	1,27,352	434	1,27,352	12,186	1,39,538	53,628	17,195	17,195	1,56,733
15. Trichinopoly	10,290	10,580	97,447	1,000	1,08,217	1,000	1,08,217	6,139	1,14,356	1,02,152	19,204	19,204	1,33,560
16. Madura	86,261	97,447	50,510	3,676	1,39,894	1,000	1,39,894	6,139	1,46,033	73,726	17,664	17,664	1,63,700
17. Dindigul	44,371	50,510	19,322	52,634	1,26,837	1,000	1,26,837	6,139	1,32,976	13,338	3,667	3,667	17,005
18. Tinnevely	15,646	19,322	1,29,626	20,211	1,49,843	1,000	1,49,843	6,139	1,55,982	8,66,876	1,97,371	1,97,371	10,64,247
19. Shernadevi	85,404	92,972	61,544	16,833	1,54,753	1,000	1,54,753	6,139	1,60,892	6,22,286	1,62,562	1,62,562	7,74,848
20. Coimbatore	5,064	5,191	27,400	16,833	44,253	1,000	44,253	16,833	61,086	1,90,135	50,240	50,240	2,40,375
21. Salem	1,556	1,634	..	..	..	..	..	..	..	..	..	..	..
22. Hostr	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	9,49,278	11,04,983	4,53,431	1,84,874	14,06,025	6,38,305	14,06,025	3,40,579	17,46,604	60,23,712	11,52,909	11,52,909	71,76,621

(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 two 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.)

(Signed)

C. G. MASTER,
Acting Chief Secretary.

To the Board of Revenue.
Accountant-General.

Copy to the Public Works Department, with papers.

Read—the following G.O., dated 18th October 1882, No. 1508, Financial.

Read—the following letter from the Government of India, Department of Finance and Commerce, dated 7th September 1882, No. 3601:—

I am directed to acknowledge receipt of Colonel Sankey's letter to the Secretary to the Government of India in the Public Works Department, No. 26, dated the 3rd July 1882, in which it is requested that, pending the final orders of the Secretary of State as to the future operations to be undertaken in connection with the Madras Harbour Works, a further grant of 3½ lakhs of rupees may be made to enable the Government of Madras to meet the incidental charges of the current year.

2. In reply, I am directed to say that the state of finances precludes the Government of India from imposing any additional burden on Imperial revenue in the present year in excess of what has been already sanctioned, but that, for the purpose of meeting the incidental charges, as well as the cost of stores indented for from England during the current year on account of the Madras Harbour, the contribution of Rs. 5,67,000 from Local Funds to Imperial, which, by an oversight, was

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 to

* Rs. 17,46,604.

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.

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

(Signed) J. PENNYCUICK, Major, R.E.,
Under Secy. to Govt., P.W.D.
CHEPAUK,
8th December 1880.

No. 2387.

Referred to the Board of Revenue for early report.

(Signed) J. A. DAVIES,
Acting Under Secretary.
MADRAS,
14th December 1880.

Read—the following 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. 303, 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. MACLEANE,
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

Gobt. of (1882) Madras.
FINANCIAL.

20TH DECEMBER 1882, No. 1993, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Issued

Recd.

Encl.

G.O., 20th December 1882, No. 1993.

DECEMBER.

No 126 Wd/ 12 Jan 83.
Communicated to
The Examiner, P. W.
Acct in continuation
of G.O. 1704, Wd/ 5th July 1882
Jd/ C. C. R.
Dy W.

Local Funds—Famine Debts.

Passing orders on Board's Proceedings submit-
ting report regarding adjustment of famine debts
due from Local Funds.

To The Examiner, P. W. Accts

Read—the following paper :—

Proceedings of the Board of Revenue, dated 20th November 1882, No. 2842.

Read—the following G.O., dated 8th June 1882, No. 436, Financial.

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

Read—the following letter 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 Naidu, 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 Naidu, 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 :—

Circles.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Actual balance at the credit or debit of Local Funds on 31st March 1879, in Board's Proceedings, 6th April 1882, No. 1008.	Arrears of Land Cess remaining to be collected on 31st March 1879, in Board's Proceedings, 6th April 1882, No. 1008.	Amount of the arrears in Column 3 which have since been collected and which will probably be collected.	Arrears of Land Cess already written off as irrecoverable or which will probably be written off as irrecoverable.	Total amount available for famine adjustment, Columns 2 and 4.	Amount remaining to be adjusted, in Board's Proceedings, 6th April 1882, No. 1008.	Famine debt claimable from Local Funds.	Amount payable to each Circle Board in the proportion ordered by Government.	Amount reserved in the Local Fund Budgets for 1882-83.	Amount available for adjustment during 1882-83.	Difference to be transferred to Local Funds.	Difference to be provided for in the Budgets for ensuing years.	Remarks.
North Arcot. { Chittoor ..	..	Rs. 25,830	Rs. 1,09,465	Rs. 1,02,320	Rs. 7,145	Rs. 76,390	Rs. 3,33,686	Rs. 76,490	Rs. 31,316	Rs. 86,290	Rs. 31,316	Rs. 54,974	Rs. ..	(a) Bellary Circle.
{ Vellore ..	..	Rs. 67,565	Rs. 34,106	Rs. 31,827	Rs. 2,279	Rs. 99,392	Rs. 5,03,100	Rs. 99,392	Rs. 40,692	Rs. 60,000	Rs. 40,692	Rs. 19,303	Rs. ..	Rs. 13,622
South Arcot. { Bellary ..	..	Rs. 65,991	Rs. 1,88,329	Rs. 1,73,702	Rs. 14,626	Rs. 2,39,693	Rs. 19,681	Rs. 19,681	Rs. 8,017	Rs. 27,000	Rs. 8,017	Rs. 11,983	Rs. ..	Bellary
{ Bellary ..	..	Rs. 11,668	Rs. 85,254	Rs. 44,939	Rs. 40,315	Rs. 33,271	Rs. 8,61,325	Rs. 45,055	Rs. 13,622	37,000	18,512	18,488	10,577	Five-ninths of Goody
Bellary .. { Penukonda ..	..	Rs. 15,615	Rs. 33,120	Rs. 29,410	Rs. 3,680	Rs. 35,066	Rs. 1,02,775	Rs. 21,500	Rs. 18,445	11,780	11,780	..	38,521	Goody
{ Penukonda ..	..	Rs. 39,671	Rs. 1,04,414	Rs. 61,171	Rs. 43,243	Rs. 21,500	Rs. 4,89,210	Rs. 21,500	Rs. 8,802	10,000	10,000	..	9,695	..
Chingleput. { Chingleput ..	..	Rs. 34,579	Rs. 87,372	Rs. 77,996	Rs. 9,376	Rs. 1,33,549	Rs. 7,02,432	Rs. 96,956	Rs. 39,695	30,000	30,000	..	4,676	..
Coimbatore. { Coimbatore ..	..	Rs. 33,155	Rs. 1,70,618	Rs. 1,30,111	Rs. 40,507	Rs. 96,956	Rs. 10,24,427	Rs. 1,33,549	Rs. 54,676	30,000	50,000	..	12,337	..
Cuddapah. { Cuddapah ..	..	Rs. 55,943	Rs. 87,372	Rs. 77,996	Rs. 9,376	Rs. 78,985	Rs. 3,62,706	Rs. 78,985	Rs. 32,337	20,000	20,000	..	989	(b) Anantapur Circle.
{ Madanapalle ..	..	Rs. 28,491	Rs. 55,906	Rs. 50,494	Rs. 5,412	Rs. 78,985	Rs. 3,62,706	Rs. 78,985	Rs. 32,337	..	13,040	..	1,888	..
{ Madanapalle ..	..	Rs. 30,604	Rs. 43,542	Rs. 43,542	Rs. 41,798	Rs. 74,402	Rs. 2,415	Rs. 36,463	Rs. 14,928	13,040	13,040	..	18,996	Penukonda
Ganjam .. { Chatrapur ..	..	Rs. 27,571	Rs. 1,00,407	Rs. 64,034	Rs. 36,373	Rs. 36,463	Rs. 70,823	Rs. 70,823	Rs. 28,996	10,000	10,000	..	24,976	Four-ninths of Goody
Kurnool .. { Kurnool ..	..	Rs. 44,693	Rs. 1,11,779	Rs. 1,04,551	Rs. 7,228	Rs. 1,49,244	Rs. 1,21,356	Rs. 60,997	Rs. 24,976	..	..	..	18,757	..
Madura .. { Madura ..	..	Rs. 16,081	Rs. 53,688	Rs. 44,916	Rs. 8,772	Rs. 60,997	Rs. 1,21,356	Rs. 60,997	Rs. 24,976	..	..	..	768	..
{ Dindigul ..	..	Rs. 18,448	Rs. 7,380	Rs. 7,418	Rs. 62	Rs. 3,030	Rs. 172	..	..	50,100	50,100	..	9,377	..
Malabar .. { Calicut ..	..	Rs. 32,250	Rs. 2,33,015	Rs. 2,00,433	Rs. 23,579	Rs. 1,68,186	Rs. 2,53,365	Rs. 1,68,186	Rs. 68,657	50,100	50,100	..	768	..
Nellore .. { Nellore ..	..	Rs. 62,558	Rs. 1,35,850	Rs. 1,07,853	Rs. 27,997	Rs. 1,70,411	Rs. 7,74,348	Rs. 1,70,411	Rs. 69,768	60,000	60,000	..	9,377	..
{ Salem ..	..	Rs. 453	Rs. 47,101	Rs. 35,571	Rs. 11,530	Rs. 35,118	Rs. 2,40,375	Rs. 35,118	Rs. 14,377	6,000	5,000	..	5,962	..
Salem .. { Salem ..	..	Rs. 67,978	Rs. 47,622	Rs. 47,582	Rs. 40	Rs. 1,05,660	Rs. 91,380	Rs. 91,380	Rs. 37,411	52,330	37,411	14,919	..	..
{ Hostur ..	..	Rs. 32,942	Rs. 11,504	Rs. 11,489	Rs. 15	Rs. 44,431	Rs. 17,005	Rs. 17,005	Rs. 6,962	10,000	3,613	6,387	..	..
{ Hostur ..	..	Rs. 53,934	Rs. 56,944	Rs. 49,531	Rs. 7,413	Rs. 1,43,465	Rs. 8,826	Rs. 8,826	Rs. 3,613	..	..	..	..	..
Trinnevelly. { Trinnevelly ..	..	Rs. 4,25,838	Rs. 18,08,299	Rs. 15,00,814	Rs. 3,07,485	Rs. 19,26,652	Rs. 71,76,521	Rs. 13,84,917	Rs. 5,67,000	5,34,540	4,08,481	1,26,059	1,58,519	..
Trichinopoly. { Trichinopoly ..	..	Rs. 4,25,838	Rs. 18,08,299	Rs. 15,00,814	Rs. 3,07,485	Rs. 19,26,652	Rs. 71,76,521	Rs. 13,84,917	Rs. 5,67,000	5,34,540	4,08,481	1,26,059	1,58,519	..
Total ..	..	Rs. 4,25,838	Rs. 18,08,299	Rs. 15,00,814	Rs. 3,07,485	Rs. 19,26,652	Rs. 71,76,521	Rs. 13,84,917	Rs. 5,67,000	5,34,540	4,08,481	1,26,059	1,58,519	..

* The difference between this amount and that shown in the column referred to in the heading is the market balance transferred to the Endowment Fund—vide Board's Proceedings, 23rd December 1879, No. 3881, and 27th June 1882, No. 4794, Miscellaneous.

† The difference of Rs. 11,258 between this amount and that shown in the column referred to in the heading is due to the balance of the Chingleput and Saidapet Taluks having been raised to that extent with reference to the settled demand for Fasil 1288.

‡ The difference of Rs. 1,247 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—vide Board's Proceedings, 2nd February 1882, No. 346.

§ The difference of Rs. 1,806 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—vide Board's Proceedings, 2nd February 1882, No. 346.

(Signed) R. SEWELL,
Acting Sub-Secretary.

(True Copies and Extract.)

To the Chief Secretary to Government, Financial Department, with statement.
Presidents, Local Fund Boards, Bellary, Cuddapah, Chingleput, Coimbatore, Ganjam, Kurnool, Madura, Malabar, Nellore, North Arcot, Salem, South Arcot, Tinnevely and Trichinopoly.

Examiner of Public Works Accounts.
Accountant-General.

ORDER—dated 20th December 1882, No. 1993, Financial.

The distribution of the Local Fund contribution of Rs. 5,67,000 among the circles, concerned made by the Board is approved. The Accountant-General will credit the sum of Rs. 4,08,481 at present available for adjustment to Imperial in the accounts for the current year, credit being also taken for the sums of Rs. 768 and Rs. 989 due from Salem and Chatrapur by adjustment in the regular estimate for the same year and for the difference in the budget for next year.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Board of Revenue.
" Accountant-General.
" Public Works Department.

Exd. A. Raitt, W. J. Lewis and C. Howarth.

transferred to credit of Provincial Funds in the estimates of the current year, may be treated as an Imperial Grant for the Madras Harbour Works. The sum of Rs. 5,67,000 will, therefore, be credited to Imperial in the accounts of the year and the Public Works Grant to Madras increased by an equal amount.

Order—dated 18th October 1882, No. 1508, Financial.

Recorded; and communicated to the Public Works Department with copy of G.O., No. 436, dated 8th of June 1882. The Board of Revenue will expedite the report called for in the last-mentioned order.

(True Extract.)

(Signed)

C. G. MASTER,
Chief Secretary.

To the Accountant-General.
" Public Works Department.
" Board of Revenue.

Read—the following papers:—

From the Collector of North Arcot,	dated 24th August 1882,	No. 364.
" of South Arcot,	" 29th "	" 360.
" of Bellary,	" 14th "	" 2808.
" of "	" 22nd September "	" 3290.
" of Chingleput,	" 22nd August "	" 416.
" of Coimbatore,	" 1st September "	" 167.
" of Cuddapah,	" 1st "	" 432.
" of Ganjam,	" 10th August "	" 2671.
" of Kurnool,	" 31st July "	" 333.
" of Madura,	" 6th November "	" 412.
" of Malabar,	" 7th September "	" 745.
" of Nellore,	" 22nd "	" 4947.
" of Salem,	" 12th "	" —.
" of "	" 12th "	" —.
" of Tinnevely,	" 13th September "	" 131.
" of Trichinopoly,	" 11th "	" 3082.

Resolution—dated 20th November 1882, No. 2842.

In their Proceedings, dated 5th April 1882, No. 1008, the Board addressed Government on the question of the debits to be made to Local Funds on account of expenditure incurred during the famine years from Imperial Funds on Local Fund Works, and in Statement A appended to those Proceedings, pointed out the amounts which could, in accordance with the previous orders of Government, be demanded from the several Circle Boards for the above purpose. The figures on which those conclusions were based were, however, only approximate. The actual expenditure on works at normal rates was taken to be that furnished by the Examiner of Public Works Accounts, though this was found to be inaccurate in several particulars. The hopelessness of attempting another scrutiny of the old accounts, and arriving at their accurate adjustment, has been admitted by Government, who have in their Order, dated 8th June 1882, No. 436, directed the Board to distribute among the circles concerned the sum of Rs. 5,67,000, which has been taken credit for in the Provincial Budget for 1882-83 as a contribution from Local Funds on account of famine adjustment.

2. The second item on which the determination of the amount to be demanded from Local Funds depends is the assets of the several circles. In the Appendix to the Board's Proceedings quoted above, the figures then available were adopted by the Board in ascertaining the assets on 31st March 1879, but in order to arrive at more accurate results they have obtained from Collectors statements showing the arrears outstanding on that date and the amounts thereof which have been realized or

written off as irrecoverable. Though the possibility of recovering some of those arrears still remains unascertained, they form but a small fraction of the whole amount and will not much affect the proportion in which the debt is distributed among the different circles. The President of the Coimbatore Local Fund Board has pointed out that the General Fund Balance entered in Column 3 of the Appendix A to Board's Proceedings, dated 5th April 1882, No. 1008, should be only Rs. 23,128, the remainder viz., Rs. 47,295, being market receipts which were subsequently deducted and credited to Market Endowment Fund.

3. After the modifications necessitated by the above circumstances have been made, it is found, as will be seen from the statement appended to these Proceedings, that the assets available for famine adjustment in the affected circles are Rs. 19,26,652 against Rs. 22,69,617 mentioned in paragraph 7 of Board's Proceedings, dated 5th April 1882, No. 1008. In consequence of this reduction, the amount claimable from Local Funds has fallen to Rs. 13,84,917 distributed among twenty circles as shown in Column 8 of the Appendix. Agreeably to the present orders of Government (G.O., dated 8th June 1882, No. 436), Rs. 5,67,000 have to be apportioned among those twenty circles in the ratio of the liability of each. This has been done in Column 9 of the Appendix, but as will be seen from Column 11, only Rs. 4,08,481 are at the present available in the amounts reserved in the Local Fund Budgets for the adjustment of famine outlay. The Accountant-General may be authorized to credit this amount to Imperial Funds with reference to the letter from the Government of India, recorded in G.O., dated 18th October 1882, No. 1508, Financial Department. Regarding the balance, the Board will provide in the current year's regular estimate the small sums (Rs. 768 and Rs. 989) due from Salem and Chatrapur, and the amounts still payable by the other circles must be left for adjustment in future years. The Board will keep this in view in submitting to Government the circle budgets for the ensuing year.

4. The debt due from the three circles comprising the old district of Bellary has been divided between the present Anantapur and Bellary Circles. The whole of the Penukonda Circle has been included in the former and the late Bellary Circle in the latter, so that there was no difficulty in adjustment. In regard to the Gooty Circle, two taluks of which were added to Bellary and the remaining three taluks to Anantapur, five-ninths of the debt have been apportioned to Bellary and four-ninths to Anantapur, the division of the balance in favor of the Gooty Circle in the same proportion having been approved by Government in paragraph 2 of G.O., 12th October 1882, No. 1452, Financial Department.

5. The Board regret the delay in submitting this report. The Collectors of districts from whom information was called for took time to submit it, and notwithstanding repeated reminders and telegrams, the last reply from Madura was received in this office only on the 8th instant.

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.		
	Establishment and Tools		Total		Normal Value.	Establishment and Tools		Total		Normal Value.	Establishment and Tools		Total.
	Normal Value.	17	18	19		Normal Value.	20	21	22		Normal Value.	23		24	25
1. Chattrapur	Rs. 1,18,124	20,842	1,38,966	1,119	2,922	1,22,559	23,764	1,46,323	1,46,323	1,522	2,12,206	893	2,415
2. Nellore	51,624	6,644	57,168	7,612	5,000	59,236	10,544	69,780	69,780	2,12,206	41,159	2,53,365	
3. Cuddapah	13,811	3,490	17,301	1,999	1,999	13,811	10,544	24,355	24,355	6,43,600	58,832	7,02,432	
4. Madanapalle	2,062	656	2,718	1,933	1,933	34,971	16,589	51,560	51,560	3,21,514	41,192	3,62,706	
5. Bellary	9,201	1,540	10,741	1,316	1,316	11,921	2,856	14,777	14,777	7,88,688	72,637	8,61,325	
6. Penukonda	53,141	10,930	64,071	16,162	16,162	86,527	21,692	1,08,219	1,08,219	4,09,028	80,182	1,02,775	
7. Gooty	65,732	13,522	79,254	20,625	4,449	86,732	13,522	1,00,254	1,00,254	7,83,453	2,32,914	10,16,367	
8. Kurnool	14,004	1,977	15,981	15,020	30,181	30,181	6,425	36,606	36,606	44,765	12,931	49,537	
9. Saitdapat	75,157	12,111	87,268	15,981	4,624	1,02,238	16,735	1,18,973	1,18,973	1,02,238	3,352	1,22,320	
10. Chingleput	79,987	3,300	83,287	24,033	24,033	1,51,864	27,333	1,79,197	1,79,197	2,82,276	51,410	3,30,607	
11. Chittoor	21,359	1,002	22,361	66,395	15,345	72,909	16,347	89,256	89,256	4,21,266	81,834	5,03,100	
12. Vellore	60,059	16,506	76,565	51,550	15,305	64,801	17,811	82,612	82,612	8,790	2,226	89,838	
13. Cuddalore	35,300	9,692	44,992	4,742	655	37,683	10,347	48,030	48,030	7,650	1,976	49,006	
14. Trichinopoly	1,01,125	25,529	1,26,654	1,01,125	434	1,26,654	25,529	1,52,183	1,52,183	11,014	1,02,152	1,63,195	
15. Madurai	10,290	1,186	11,476	86,261	1,000	86,261	12,186	98,447	98,447	6,850	17,195	24,045	
16. Dindigul	86,261	97,447	1,83,708	44,371	1,000	44,371	6,139	50,510	50,510	73,725	17,350	67,860	
17. Tirunelveli	44,371	6,139	50,510	1,83,708	1,000	1,83,708	3,676	1,87,384	1,87,384	13,338	3,667	1,91,051	
18. Sernamadevi	15,646	3,676	19,322	1,29,626	52,634	2,15,030	60,203	2,75,233	2,75,233	8,66,876	1,97,371	3,73,604	
19. Coimbatore	85,404	7,563	92,967	81,755	20,211	66,608	20,338	86,946	86,946	6,22,286	1,52,562	7,74,848	
20. Salem	5,064	127	5,191	44,253	16,353	28,956	16,931	45,887	45,887	1,90,135	50,240	2,40,375	
21. Hosur	1,556	78	1,634	..	..	..	..	..	..	135	37	172	
22. Calicut	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	9,49,278	1,55,705	11,04,983	4,53,431	1,84,874	14,06,025	3,40,579	17,46,604	17,46,604	60,23,712	11,52,809	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 two statements.

Copy to the Secretary to Government, Revenue Department,
President, Local Fund Boards, Bellary.

" " " " Cuddapah.
" " " " Chingleput.
" " " " Coimbatore.
" " " " Ganjam.
" " " " Kurnool.
" " " " Madurai.
" " " " 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.)

(Signed)

C. G. MASTER,
Acting Chief Secretary.

To the Board of Revenue.

Accountant-General.

Copy to the Public Works Department, with papers.

Read—the following G.O., dated 18th October 1882, No. 1508, Financial.

Read—the following letter from the Government of India, Department of Finance and Commerce, dated 7th September 1882, No. 3601:—

I am directed to acknowledge receipt of Colonel Sankey's letter to the Secretary to the Government of India in the Public Works Department, No. 26, dated the 3rd July 1882, in which it is requested that, pending the final orders of the Secretary of State as to the future operations to be undertaken in connection with the Madras Harbour Works, a further grant of 3½ lakhs of rupees may be made to enable the Government of Madras to meet the incidental charges of the current year.

2. In reply, I am directed to say that the state of finances precludes the Government of India from imposing any additional burden on Imperial revenue in the present year in excess of what has been already sanctioned, but that, for the purpose of meeting the incidental charges, as well as the cost of stores indented for from England during the current year on account of the Madras Harbour, the contribution of Rs. 5,67,000 from Local Funds to Imperial, which, by an oversight, was

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-cess on the 31st March 1879.	Total Amount available for famine adjust- ment, Columns 6 and 7.	Amount re- adjusted as per Examiner's Statement re- ported upon in Board's Pro- ceedings, 22nd October 1880, No. 1593.	Famine Debt claimable from Local Funds.	Remarks.
1	3	3	4	5	6	7	8	9	10	11
1. Chattrapur ..	Rs. 172	Rs. 30,776	30,604	32,250	30,604	43,542	74,146	2,415	2,415	The figures in Column 7 in- clude the irrecoverable arrears, will have to be ascertained from Collec- tors. The deduction of irrecoverable arrears— and they are not in- considerable—would pro- tanto diminish Columns 7 and 8.
2. Nellore ..	13,101	13,101	55,553	..	32,250	2,33,015	2,00,765	2,53,365	2,00,765	
3. Cuddapah ..	39,038	16,515	28,491	..	55,553	87,372	1,42,925	7,02,432	1,42,925	
4. Madanapalle ..	31,955	8,464	15,615	..	28,491	65,907	84,398	8,62,706	84,398	
5. Bellary ..	9,436	2,593	..	..	11,668	85,254	73,586	8,61,325	73,586	
6. Pennakonda ..	18,208	2,491	..	..	15,615	33,120	48,735	1,02,775	48,735	
7. Gooty ..	6,789	7,250	34,973	..	39,671	1,04,414	64,743	4,89,210	64,743	
8. Kurnool ..	27,723	6,423	..	..	27,571	1,00,407	72,836	10,16,367	72,836	
9. Saidapet ..	5,423	12,092	..	..	34,973	1,39,301	74,274	57,696	74,274	
10. Chingleput ..	9,915	13,574	..	..	..	1,08,465	83,635	3,33,686	83,635	
11. Chittoor ..	53,991	18,508	..	..	..	1,01,671	1,01,671	5,03,100	1,01,671	
12. Vellore ..	3,159	27,522	..	..	..	1,16,619	1,38,286	9,705	9,705	
13. Cuddalore ..	16,802	23,023	..	..	..	71,709	1,16,033	9,876	9,876	
14. Vridhachalam ..	70,911	44,324	..	..	..	56,944	1,50,878	8,826	8,826	
15. Trichinopoly ..	39,928	44,693	..	..	..	1,11,779	1,56,472	70,823	70,823	
16. Madura ..	274	4,765	..	..	..	69,769	1,21,356	91,380	69,769	
17. Dindigul ..	47,803	10,175	..	..	..	47,622	1,06,600	17,005	17,005	
18. Shernadevi ..	28,057	4,885	..	..	..	11,504	44,446	1,84,758	1,84,758	
19. Tinnevely ..	56,283	70,423	..	..	..	1,70,618	1,84,758	10,64,247	1,84,758	
20. Coimbatore ..	66,426	3,968	..	..	..	1,37,097	1,99,655	7,74,848	1,99,655	
21. Salem ..	8,769	9,222	..	..	..	45,295	44,842	2,40,375	44,842	
22. Hosur ..	3,997	..	..	..	..	7,481	..	172	..	
23. Calicut ..	..	..	..	..	..	..	..	..	..	
Total ..	3,96,667	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.

Circles.	AMOUNT DEBITABLE TO LOCAL FUNDS.												AMOUNT ALREADY ADJUSTED.	
	1876-77.			1877-78.			1878-79.			Total for the three years.			1876-77.	
	Normal Value.		Total.	Normal Value.		Total.	Normal Value.		Total.	Normal Value.		Total.	Normal Value.	Total.
	2	3	4	5	6	7	8	9	10	11	12	12	14	16
1. Chattrapur ..	Rs. 6,285	Rs. 2,380	Rs. 7,667	Rs. 3,28,359	Rs. 61,856	Rs. 3,90,215	Rs. 1,622	Rs. 893	Rs. 2,415	Rs. 1,622	Rs. 893	Rs. 2,415	Rs. 3,316	Rs. 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	7,72,212	..	..
3. Cuddapah ..	..	..	..	8,35,325	46,681	8,82,006	7,612	284	7,896	7,02,336	69,376	8,82,006	..	..
4. Madanapalle ..	..	29	95	7,90,684	76,137	8,66,821	..	..	..	8,23,325	89,226	9,12,885	..	..
5. Bellary ..	..	..	..	99,550	14,827	1,14,377	32,909	455	3,176	8,23,659	15,282	1,17,552	..	..
6. Pennakonda ..	..	..	..	4,62,169	92,658	5,54,827	2,720	465	3,176	1,02,270	1,07,274	6,02,829	..	..
7. Gooty ..	..	..	..	7,83,318	1,91,874	9,75,192	64,088	63,734	1,17,792	8,49,185	2,46,436	10,96,821	..	..
8. Kurnool ..	1,809	828	2,637	66,271	13,619	69,890	16,177	4,592	20,769	1,65,032	19,356	94,302	..	..
9. Saidapet ..	2,498	1,145	3,643	1,64,630	17,532	1,82,162	10,442	2,555	12,997	1,65,032	20,087	1,85,119	..	..
10. Chingleput ..	..	..	..	3,22,834	49,790	3,72,624	1,11,296	28,953	1,40,249	4,34,130	78,743	6,12,873	..	..
11. Chittoor ..	..	..	..	4,36,443	82,185	5,18,628	57,732	15,996	73,728	4,94,175	98,181	5,92,356	..	..
12. Vellore ..	..	..	..	68,131	17,610	85,741	6,470	1,118	6,576	74,946	18,726	92,317	..	..
13. Cuddalore ..	..	..	..	42,960	11,918	54,868	2,383	656	3,038	45,333	12,673	57,996	..	..
14. Vridhachalam ..	..	..	..	1,07,975	27,605	1,35,480	..	..	..	1,07,975	27,605	1,35,480	..	..
15. Trichinopoly ..	..	..	..	63,918	17,919	81,837	..	..	..	63,918	17,919	81,837	..	..
16. Madura ..	..	..	..	1,88,413	31,390	2,19,803	..	..	..	1,88,413	31,390	2,19,803	..	..
17. Dindigul ..	..	..	..	1,41,890	23,793	1,65,683	..	..	..	1,41,890	23,793	1,65,683	..	..
18. Shernadevi ..	..	..	..	28,984	7,343	36,327	..	..	..	28,984	7,343	36,327	..	..
19. Tinnevely ..	..	..	..	7,03,471	1,17,352	8,20,823	3,78,435	1,39,621	5,18,056	10,81,908	2,57,573	13,39,479	..	..
20. Coimbatore ..	6,828	3,128	9,956	5,35,004	1,17,311	6,52,315	1,47,062	62,461	1,99,523	6,81,884	1,72,900	8,61,794	..	..
21. Salem ..	4,435	2,031	6,466	1,73,945	43,243	2,17,188	40,711	21,897	62,608	2,19,091	67,171	2,86,262	..	..
22. Hosur ..	..	..	..	..	37	..	..	..	..	..	135	..	..	..
23. Calicut ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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	3,316	3,316

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 to consider the desirability of taking recoveries already made as a final adjustment of the account.

* Rs. 17,46,604.

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.

(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.

Read—the following 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. MACLEANE,
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

Gobt. of (1882) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 20th December 1882, No. 1993.

DECEMBER.

No 126 W d/12 Jan 83
Communicated
to the Examiners, P.W.
Accts in continuation
of G.O. 1204 W d/6th July 82
for C. C. R.
D. W.

Local Funds—Famine Debts.

Passing orders on Board's Proceedings submitting report regarding adjustment of famine debts due from Local Funds.

To the Examiners, P.W. Accts.

20TH DECEMBER 1882, No. 1993, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue, dated 20th November 1882, No. 2842.

Read—the following G.O., dated 8th June 1882, No. 436, Financial.

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

Read—the following letter 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 Naidu, 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 Naidu, 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 :—

Circles.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Actual balance at the credit or debit of Local Funds on 31st March 1879, Column 6 of Statement A printed in Board's Proceedings, 6th April 1882, No. 1008.	Arrears of Land Cess remaining to be collected on 31st March 1879, Column 7 of Statement A printed in Board's Proceedings, 6th April 1882, No. 1008.	Amount of the arrears in Column 3 which have since been collected and which will probably be collected.	Arrears of Land Cess already written off as irrecoverable or which will probably be written off as irrecoverable.	Total amount available for famine adjustment, Columns 2 and 4.	Amount remaining to be adjusted, in Board's Proceedings, 6th April 1882, No. 1008.	Famine debt claimable from Local Funds.	Amount debitable to each Circle Board in the proportion ordered by Government.	Amount reserved in the Local Fund Budgets for 1882-83.	Amount available for adjustment during 1882-83.	Difference to be transferred to Local Funds.	Difference to be provided for in the Budgets for ensuing years.	Remarks.
North Arcot. { Chittoor ..	..	Rs. 25,830	Rs. 1,09,465	Rs. 1,02,320	Rs. 7,145	Rs. 76,390	Rs. 3,33,686	Rs. 76,490	Rs. 31,316	Rs. 86,290	Rs. 31,316	Rs. 54,974	Rs. ..	(a) Bellary Circle.
South Arcot. { Vellore ..	..	67,565	34,106	31,827	2,279	99,392	5,03,100	99,392	40,692	60,000	40,692	19,308	..	Bellary ..
Bellary .. { Bellary ..	..	65,991	1,88,328	1,73,702	14,626	2,39,693	19,581	19,581	8,017	20,000	8,017	11,983	..	Five-ninths of ..
.. { Penakonda ..	..	11,668	85,254	44,939	40,315	33,271	8,61,325	33,271	13,622	37,000	18,512	18,488	..	Goody ..
Chingleput. { Chingleput ..	..	15,615	33,120	29,440	3,680	35,055	1,02,775	45,065	(c) 13,445	11,780	11,780	..	..	..
.. { Chingleput ..	..	39,671	1,04,414	61,171	43,243	21,500	4,89,210	21,500	(d) 8,802	10,000	10,000	..	..	..
.. { Chingleput ..	..	34,879	1,70,618	83,635	7,149	1,18,514	1,40,527	1,18,514	48,521	30,000	30,000	..	..	..
.. { Chingleput ..	..	33,155	87,372	77,996	9,376	96,956	10,64,247	96,956	39,695	50,000	50,000	..	..	..
.. { Chingleput ..	..	55,553	1,70,618	1,30,111	40,507	1,33,549	7,02,432	1,33,549	54,676	50,000	50,000	..	..	..
.. { Chingleput ..	..	28,491	65,906	50,494	5,412	78,985	3,62,706	78,985	32,337	20,000	20,000	..	..	..
.. { Chingleput ..	..	30,604	43,542	41,798	1,744	72,402	2,415	2,415	989	..	..	..	..	(b) Anantapur Circle.
.. { Chingleput ..	..	27,571	1,00,407	64,034	36,373	36,463	10,16,367	36,463	14,928	13,040	13,040	..	..	..
.. { Chingleput ..	..	44,693	1,11,779	1,04,551	7,228	1,49,244	70,823	70,823	28,996	10,000	10,000	..	..	..
.. { Chingleput ..	..	16,081	53,688	44,916	8,772	60,997	1,21,356	60,997	24,976	..	..	..	..	..
.. { Chingleput ..	..	19,448	7,380	7,418	62	3,030	172	2,415	..	..	..	..	..	..
.. { Chingleput ..	..	32,250	2,33,015	2,00,436	32,579	1,68,186	2,53,355	1,68,186	68,857	50,100	50,100	..	..	..
.. { Chingleput ..	..	62,558	1,36,550	1,07,553	27,997	1,70,411	7,74,843	1,70,411	69,768	69,000	60,000	..	..	..
.. { Chingleput ..	..	453	47,101	35,571	11,530	35,118	2,40,375	35,118	14,377	5,000	5,000	..	..	..
.. { Chingleput ..	..	57,978	47,622	47,582	40	1,05,560	91,380	91,380	37,411	52,330	37,411	14,919	..	..
.. { Chingleput ..	..	32,942	11,504	11,489	15	44,431	17,005	17,005	6,962	10,000	..	6,387	..	..
.. { Chingleput ..	..	93,934	56,944	49,531	7,413	1,43,465	8,826	8,826	3,613	..	3,613	..	..	..
Trichinopoly. { Trichinopoly ..	..	4,25,838	18,08,299	15,00,814	3,07,485	19,26,652	71,76,521	13,84,917	5,57,000	5,34,540	4,08,481	1,26,059	1,58,519	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* The difference between this amount and that shown in the column referred to in the heading is the market balance transferred to the Endowment Fund—vide Board's Proceedings, 23rd December 1879, No. 3381, and 27th June 1882, No. 4794, Miscellaneous.
† The difference of Rs. 11,258 between this amount and that shown in the column referred to in the heading is due to the balance of the Chingleput and Saidapet Taluks having been raised to that extent with reference to the settled demand for Fasil 1288.
‡ The difference of Rs. 1,247 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—vide Board's Proceedings, 2nd February 1882, No. 346.
§ The difference of Rs. 1,806 between this amount and that shown in the column referred to in the heading is due to the correct demand subsequently ascertained having been adopted—vide Board's Proceedings, 2nd February 1882, No. 346.

(True Copies and Extract.)

(Signed) R. SEWELL,
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department, with statement.

" Presidents, Local Fund Boards, Bellary, Cuddapah, Chingleput, Coimbatore, Ganjam, Kurnool,
Madura, Malabar, Nellore, North Arcot, Salem, South Arcot, Tinnevely and Trichinopoly.

" Examiner of Public Works Accounts.
" Accountant-General.

ORDER—dated 20th December 1882, No. 1993, Financial.

The distribution of the Local Fund contribution of Rs. 5,67,000 among the circles, concerned made by the Board is approved. The Accountant-General will credit the sum of Rs. 4,08,481 at present available for adjustment to Imperial in the accounts for the current year, credit being also taken for the sums of Rs. 768 and Rs. 989 due from Salem and Chatrapur by adjustment in the regular estimate for the same year and for the difference in the budget for next year.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Board of Revenue.
" Accountant-General.
" Public Works Department.

transferred to credit of Provincial Funds in the estimates of the current year, may be treated as an Imperial Grant for the Madras Harbour Works. The sum of Rs. 5,67,000 will, therefore, be credited to Imperial in the accounts of the year and the Public Works Grant to Madras increased by an equal amount.

Order—dated 18th October 1882, No. 1508, Financial.

Recorded; and communicated to the Public Works Department with copy of G.O., No. 436, dated 8th of June 1882. The Board of Revenue will expedite the report called for in the last-mentioned order.

(True Extract.)

(Signed) C. G. MASTER,
Chief Secretary.

To the Accountant-General.
„ Public Works Department.
„ Board of Revenue.

Read—the following papers :—

From the Collector of North Arcot, dated 24th August 1882, No.	364.
„ „ of South Arcot, „ 29th „ „	360.
„ „ of Bellary, „ 14th „ „	2808.
„ „ of „ „ 22nd September „ „	3290.
„ „ of Chingleput, „ 22nd August „ „	416.
„ „ of Coimbatore, „ 1st September „ „	167.
„ „ of Cuddapah, „ 1st „ „	432.
„ „ of Ganjam, „ 10th August „ „	2671.
„ „ of Kurnool, „ 31st July „ „	333.
„ „ of Madura, „ 6th November „ „	412.
„ „ of Malabar, „ 7th September „ „	745.
„ „ of Nellore, „ 22nd „ „	4947.
„ „ of Salem, „ 12th „ „	—.
„ „ of „ „ 12th „ „	—.
„ „ of Tinnevely, „ 13th September „ „	131.
„ „ of Trichinopoly, „ 11th „ „	3082.

Resolution—dated 20th November 1882, No. 2842.

In their Proceedings, dated 5th April 1882, No. 1008, the Board addressed Government on the question of the debts to be made to Local Funds on account of expenditure incurred during the famine years from Imperial Funds on Local Fund Works, and in Statement A appended to those Proceedings, pointed out the amounts which could, in accordance with the previous orders of Government, be demanded from the several Circle Boards for the above purpose. The figures on which those conclusions were based were, however, only approximate. The actual expenditure on works at normal rates was taken to be that furnished by the Examiner of Public Works Accounts, though this was found to be inaccurate in several particulars. The hopelessness of attempting another scrutiny of the old accounts, and arriving at their accurate adjustment, has been admitted by Government, who have in their Order, dated 8th June 1882, No. 436, directed the Board to distribute among the circles concerned the sum of Rs. 5,67,000, which has been taken credit for in the Provincial Budget for 1882-83 as a contribution from Local Funds on account of famine adjustment.

2. The second item on which the determination of the amount to be demanded from Local Funds depends is the assets of the several circles. In the Appendix to the Board's Proceedings quoted above, the figures then available were adopted by the Board in ascertaining the assets on 31st March 1879, but in order to arrive at more accurate results they have obtained from Collectors statements showing the arrears outstanding on that date and the amounts thereof which have been realized or

written off as irrecoverable. Though the possibility of recovering some of those arrears still remains unascertained, they form but a small fraction of the whole amount and will not much affect the proportion in which the debt is distributed among the different circles. The President of the Coimbatore Local Fund Board has pointed out that the General Fund Balance entered in Column 3 of the Appendix A to Board's Proceedings, dated 5th April 1882, No. 1008, should be only Rs. 23,128, the remainder viz., Rs. 47,295, being market receipts which were subsequently deducted and credited to Market Endowment Fund.

3. After the modifications necessitated by the above circumstances have been made, it is found, as will be seen from the statement appended to these Proceedings, that the assets available for famine adjustment in the affected circles are Rs. 19,26,652 against Rs. 22,69,617 mentioned in paragraph 7 of Board's Proceedings, dated 5th April 1882, No. 1008. In consequence of this reduction, the amount claimable from Local Funds has fallen to Rs. 13,84,917 distributed among twenty circles—as shown in Column 8 of the Appendix. Agreeably to the present orders of Government (G.O., dated 8th June 1882, No. 436), Rs. 5,67,000 have to be apportioned among those twenty circles in the ratio of the liability of each. This has been done in Column 9 of the Appendix, but as will be seen from Column 11, only Rs. 4,08,481 are at the present available in the amounts reserved in the Local Fund Budgets for the adjustment of famine outlay. The Accountant-General may be authorized to credit this amount to Imperial Funds with reference to the letter from the Government of India, recorded in G.O., dated 18th October 1882, No. 1508, Financial Department. Regarding the balance, the Board will provide in the current year's regular estimate the small sums (Rs. 768 and Rs. 989) due from Salem and Chatrapur, and the amounts still payable by the other circles must be left for adjustment in future years. The Board will keep this in view in submitting to Government the circle budgets for the ensuing year.

4. The debt due from the three circles comprising the old district of Bellary has been divided between the present Anantapur and Bellary Circles. The whole of the Penukonda Circle has been included in the former and the late Bellary Circle in the latter, so that there was no difficulty in adjustment. In regard to the Gooty Circle, two taluks of which were added to Bellary and the remaining three taluks to Anantapur, five-ninths of the debt have been apportioned to Bellary and four-ninths to Anantapur, the division of the balance in favor of the Gooty Circle in the same proportion having been approved by Government in paragraph 2 of G.O., 12th October 1882, No. 1452, Financial Department.

5. The Board regret the delay in submitting this report. The Collectors of districts from whom information was called for took time to submit it, and notwithstanding repeated reminders and telegrams, the last reply from Madura was received in this office only on the 8th instant.

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

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20TH DECEMBER 1882, No. 1993, FINANCIAL.

Circles.	AMOUNT ALREADY ADJUSTED.										AMOUNT REMAINING TO BE ADJUSTED.			
	1877-78.					1878-79.					Total for the three Years.			
	Normal Value.		Establishment and Tools		Total.	Normal Value.		Establishment and Tools		Total.	Normal Value.		Establishment and Tools	
	17	18	19	20		21	22	23	24		25	26	27	28
1. Chattrapur	Rs. 1,18,124	20,842	1,38,966	1,119	Rs. 2,922	1,22,559	23,764	1,46,323	Rs. 1,522	2,12,206	Rs. 893	2,415	Rs. 893	2,415
2. Nellore	51,624	5,544	57,168	7,612	12,612	59,236	10,544	69,780	6,43,600	3,21,514	41,159	2,53,365	41,159	2,53,365
3. Cuddapah	13,811	3,490	17,301	1,999	1,999	13,811	5,489	19,300	3,21,514	41,192	58,832	7,02,432	58,832	7,02,432
4. Madanapalle	2,062	656	2,718	32,909	48,842	34,971	16,889	51,860	7,88,888	12,426	72,637	3,62,706	72,637	3,62,706
5. Bellary	9,201	1,540	10,741	2,720	4,036	11,921	2,856	14,777	90,349	4,09,028	80,182	1,02,775	80,182	1,02,775
6. Penukonda	53,141	10,330	64,071	33,386	49,548	86,527	27,092	1,13,619	7,83,453	2,32,914	10,16,367	4,89,210	10,16,367	4,89,210
7. Gooty	65,732	13,622	79,254	16,177	20,625	65,732	13,622	79,254	44,765	12,831	57,686	57,686	12,831	57,686
8. Kurnool	14,004	1,977	15,981	10,396	15,020	30,181	6,425	36,606	1,02,288	79,479	3,352	82,831	79,479	3,352
9. Chingleput	75,157	12,111	87,268	71,867	15,020	85,553	16,735	1,02,288	2,82,276	51,410	3,33,686	3,33,686	51,410	3,33,686
10. Chittoor	21,359	3,300	24,659	51,650	66,895	1,51,854	72,909	1,24,763	4,21,266	81,884	5,03,100	5,03,100	81,884	5,03,100
11. Vellore	60,059	16,806	76,865	4,742	6,047	64,801	17,811	82,612	8,790	915	9,705	9,705	8,790	9,705
12. Cuddalore	35,300	9,692	44,992	2,383	3,038	37,683	10,347	48,030	7,650	2,226	8,876	8,876	2,226	8,876
13. Trichinopoly	1,01,125	25,629	1,26,754	..	..	1,01,125	25,629	1,26,754	6,850	1,976	8,826	8,826	1,976	8,826
14. Madurai	10,290	290	10,580	..	..	10,290	290	10,580	11,014	53,628	17,195	70,823	17,195	70,823
15. Dindigul	86,261	11,186	97,447	..	..	86,261	11,186	97,447	98,447	19,204	1,21,356	1,21,356	98,447	1,21,356
16. Tirunelveli	44,371	6,139	50,510	..	..	44,371	6,139	50,510	73,726	17,654	91,380	91,380	17,654	91,380
17. Shernadevi	15,646	3,676	19,322	1,29,626	1,82,260	15,646	3,676	19,322	60,202	2,75,232	3,667	17,005	3,667	17,005
18. Coimbatore	89,404	7,668	97,072	20,211	31,755	2,15,030	66,608	2,81,638	86,946	6,22,286	1,52,562	7,74,848	86,946	7,74,848
19. Salem	5,064	127	5,191	61,544	44,253	66,608	28,956	95,564	16,331	1,90,135	50,240	2,40,375	50,240	2,40,375
20. Hosur	1,556	78	1,634	..	..	..	..	..	..	..	..	..	..	..
21. Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	9,49,278	1,55,705	11,04,983	4,53,431	6,38,305	14,06,025	3,40,879	17,46,904	60,23,712	11,52,809	71,76,521	71,76,521	11,52,809	71,76,521

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

20TH DECEMBER 1882, No. 1993, FINANCIAL.

9

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

Copy to the Secretary to Government, Revenue Department.

" " President, Local Fund Boards, Bellary.
" " " " Cuddapah.
" " " " Chingleput.
" " " " Coimbatore.
" " " " Ganjam.
" " " " Kurnool.
" " " " Madurai.
" " " " 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.)

(Signed) C. G. MASTER,
Acting Chief Secretary.

To the Board of Revenue.
Accountant-General.

" Copy to the Public Works Department, with papers.

Read—the following G.O., dated 18th October 1882, No. 1508, Financial.

Read—the following letter from the Government of India, Department of Finance and Commerce, dated 7th September 1882, No. 3601:—

I am directed to acknowledge receipt of Colonel Sankey's letter to the Secretary to the Government of India in the Public Works Department, No. 26, dated the 3rd July 1882, in which it is requested that, pending the final orders of the Secretary of State as to the future operations to be undertaken in connection with the Madras Harbour Works, a further grant of 3½ lakhs of rupees may be made to enable the Government of Madras to meet the incidental charges of the current year.

2. In reply, I am directed to say that the state of finances precludes the Government of India from imposing any additional burden on Imperial revenue in the present year in excess of what has been already sanctioned, but that, for the purpose of meeting the incidental charges, as well as the cost of stores indented for from England during the current year on account of the Madras Harbour, the contribution of Rs. 5,67,000 from Local Funds to Imperial, which, by an oversight, was

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-revenue on the 31st March 1879.	Total Amount available for famine adjust- ment, Columns 6 and 7.	Amount re- adjusted as per Examiner's Statement re- ported upon in Board's Pro- ceedings, 22nd October 1880, No. 1593.	10	11	Remarks.
1	2	3	4	5	6	7	8	9	10	11	
1. Chattrapur ..	Rs. 172	Rs. 30,776	30,604	Rs. 32,250	Rs. 30,604	Rs. 43,642	Rs. 74,146	Rs. 2,415	Rs. 2,415	Rs. 2,415	The figures in Column 7 in- clude the irrecoverable arrears, particulars of which will have to be ascertained from Collec- tors. The deduction of irrecoverable arrears— and they are not in- considerable—would pro- tanto diminish Columns 7 and 8.
2. Nellore ..	13,101	13,101	..	..	32,250	233,015	2,00,765	2,53,365	2,00,765	2,00,765	
3. Cuddapah ..	39,038	16,515	55,553	..	55,553	87,372	1,42,925	7,02,432	1,42,925	1,42,925	
4. Madanapalle ..	31,955	3,464	28,491	..	28,491	55,907	84,398	3,62,706	84,398	84,398	
5. Bellary ..	9,436	9,436	..	11,668	11,668	86,254	73,686	8,61,325	73,686	73,686	
6. Penunkonda ..	18,208	2,593	15,615	..	15,615	33,120	48,735	1,02,775	48,735	48,735	
7. Gooty ..	2,491	2,491	..	39,671	39,671	1,04,414	64,743	4,89,210	64,743	64,743	
8. Kurnool ..	6,789	6,789	..	27,571	27,571	1,00,407	72,836	10,16,367	72,836	72,836	
9. Suddipet ..	27,723	7,250	34,973	..	34,973	139,301	74,274	57,696	74,274	57,696	
10. Chingoleput ..	5,423	5,329	94	..	94	40,225	40,131	82,831	40,131	82,831	
11. Chittoor ..	9,915	12,092	2,177	23,653	25,830	1,09,465	83,635	3,33,686	83,635	1,01,671	
12. Vellore ..	53,991	13,574	67,566	..	67,565	34,106	1,01,671	6,03,100	9,705	9,705	
13. Cuddalore ..	3,169	18,508	21,667	..	21,667	1,16,619	1,16,619	9,876	9,876	9,876	
14. Vriddhachalam ..	16,802	27,522	44,324	..	44,324	1,71,709	1,16,619	8,826	8,826	8,826	
15. Trichinopoly ..	70,911	23,023	93,934	..	93,934	56,944	1,50,878	70,823	70,823	70,823	
16. Madurai ..	39,928	4,765	44,693	..	44,693	1,11,779	1,56,472	1,21,356	69,769	91,380	
17. Dindigul ..	274	16,355	16,081	..	16,081	53,688	69,769	17,005	17,005	17,005	
18. Tinnevely ..	47,803	10,175	57,978	..	57,978	47,622	1,05,600	10,64,247	1,84,758	1,84,758	
19. Shernadevi ..	28,057	4,885	32,942	..	32,942	1,70,618	1,84,758	7,74,848	1,99,655	1,99,655	
20. Coimbatore ..	66,283	70,423	14,140	..	62,558	1,37,097	1,99,655	2,40,375	44,842	44,842	
21. Salem ..	8,769	9,222	453	..	10,448	45,295	44,842	172	..	..	
22. Hosur ..	3,997	3,997	..	..	..	7,481	..	..	..	..	
23. Calicut ..	..	..	..	..	..	..	..	..	..	..	
Total ..	3,96,667	2,21,727	6,18,394	1,45,261	4,73,133	17,96,484	22,69,617	71,76,521	16,80,175	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.

Circles.	AMOUNT DEBITABLE TO LOCAL FUNDS.												AMOUNT ALREADY ADJUSTED.			
	1876-77.				1877-78.				1878-79.				Total for the three years.			
	Establishment and Plant.		Total.		Establishment and Plant.		Total.		Establishment and Plant.		Total.		Establishment and Plant.		Total.	
	Normal Value.	2	3	4	Normal Value.	5	6	7	Normal Value.	8	9	10	Normal Value.	11	12	13
1. Chattrapur ..	Rs. 5,285	..	..	..	Rs. 61,856	3,28,359	..	..	Rs. 893	1,522	..	..	Rs. 1,522	..	..	..
2. Nellore ..	1,018	..	..	..	68,662	6,94,206	..	..	687	1,119	..	..	3,34,765	..	..	..
3. Cuddapah ..	..	..	..	..	46,681	7,90,684	..	..	284	7,612	..	..	7,02,836	..	..	..
4. Madanapalle ..	..	..	..	..	14,827	99,550	..	..	..	..	..	..	8,35,325	..	..	..
5. Bellary ..	..	..	..	..	92,568	6,54,737	..	..	13,000	32,909	..	..	8,23,669	..	..	..
6. Penunkonda ..	..	..	..	..	1,91,874	7,83,318	..	..	455	2,720	..	..	1,02,270	..	..	..
7. Gooty ..	..	..	..	..	1,91,874	7,83,318	..	..	14,716	48,102	..	..	4,96,566	..	..	..
8. Kurnool ..	1,809	..	..	..	1,91,874	7,83,318	..	..	53,734	1,17,792	..	..	8,49,185	..	..	..
9. Suddipet ..	2,498	..	..	..	1,91,874	7,83,318	..	..	63,734	1,17,792	..	..	2,46,436	..	..	..
10. Chingoleput ..	..	..	..	..	1,91,874	7,83,318	..	..	4,592	12,997	..	..	74,946	..	..	..
11. Chittoor ..	..	..	..	..	1,91,874	7,83,318	..	..	2,555	12,997	..	..	1,65,082	..	..	..
12. Vellore ..	..	..	..	..	1,91,874	7,83,318	..	..	28,953	1,40,249	..	..	78,743	..	..	..
13. Cuddalore ..	..	..	..	..	1,91,874	7,83,318	..	..	15,996	73,728	..	..	4,94,175	..	..	..
14. Vriddhachalam ..	..	..	..	..	1,91,874	7,83,318	..	..	1,116	6,576	..	..	73,591	..	..	..
15. Trichinopoly ..	..	..	..	..	1,91,874	7,83,318	..	..	655	3,038	..	..	18,726	..	..	..
16. Madurai ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	27,505	..	..	..
17. Dindigul ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	17,919	..	..	..
18. Tinnevely ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	31,890	..	..	..
19. Shernadevi ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	23,793	..	..	..
20. Coimbatore ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	7,343	..	..	..
21. Salem ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	10,81,906	..	..	..
22. Hosur ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	2,57,573	..	..	..
23. Calicut ..	..	..	..	..	1,91,874	7,83,318	..	..	..	..	..	..	1,72,900	..	..	..
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	3,316	..	..	3,316

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 to

* Rs. 17,46,604.

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.

(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.

Read—the following 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. MACLEANE,
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

B. No. 21864. 10-9-80.
" 2634-16-1-78
" 8314-20-3-79
" 574-10-1-80.
" 11834-18-5-81

B No 1704 W. 6 July/82

Communicated
to the Secy of P.W.
Accounts.

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To The Secy P.W.A.
with 2 encs.

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For the Secy
Entd. in Receipt B

W.C. 10/4/82
Govt. of 11882 Madras.
FINANCIAL.

8 S.C.
Recd. 28th June 1882
Order, dated 8th June 1882, No. 436.

B No 1704 W. 6 July/82

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

20TH DECEMBER 1882, No. 1993, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue, dated 20th November 1882, No. 2842.

Read—the following G.O., dated 8th June 1882, No. 436, Financial.

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

Read—the following letter 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 Naidu, 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 Naidu, 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, 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 :—

* Vide Financial Department G.O., No. 2516, dated 31st December 1879.

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.					Normal Value.	Establishment and Tools and Plant.	Total.
	Normal Value.	Establishment and Tools and Plant.	Total.	Normal Value.	Establishment and Tools and Plant.	Total.	Normal Value.	Establishment and Tools and Plant.	Total.				
17	18	19	20	21	22	23	24	25	26	27	28		
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. 1,592	Rs. 41,893	Rs. 24,15	
2. Nellore ..	51,624	5,544	57,168	7,612	6,000	12,612	69,236	10,544	79,780	2,12,206	68,832	2,53,365	
3. Cuddapah ..	13,811	3,490	17,301	1,999	1,999	3,998	13,811	6,489	19,300	6,43,600	58,832	7,02,432	
4. Madanapalle ..	2,062	656	2,718	32,909	15,933	48,842	34,971	16,589	51,560	3,21,614	41,192	3,62,706	
5. Bellary ..	9,201	1,540	10,741	2,720	1,316	4,036	11,921	2,856	14,777	7,88,688	72,637	8,61,325	
6. Penakonda ..	53,141	10,930	64,071	33,366	16,162	49,528	86,527	27,092	1,13,619	90,349	12,426	1,02,775	
7. Goory ..	63,732	13,522	79,254	16,177	4,448	20,625	65,732	13,522	79,254	4,03,028	80,182	4,83,210	
8. Kurnool ..	14,004	1,977	15,981	10,396	4,624	15,020	30,181	6,425	36,606	7,33,453	2,32,914	10,16,367	
9. Saidapet ..	75,137	12,111	87,248	71,867	24,033	95,900	85,553	16,735	1,02,288	44,765	12,931	1,15,219	
10. Chingleput ..	79,987	3,300	83,287	71,867	24,033	95,900	85,553	16,735	1,02,288	79,479	3,352	82,831	
11. Chittoor ..	21,359	1,002	22,361	51,550	15,345	66,895	72,909	16,347	89,256	2,82,276	51,410	3,33,686	
12. Vellore ..	60,659	16,506	77,165	4,742	1,305	6,047	64,801	17,811	82,612	4,21,266	81,634	5,03,100	
13. Cuddalore ..	35,300	9,692	44,992	2,383	655	3,038	37,683	10,347	48,030	8,790	915	9,705	
14. Vriddhachalam ..	1,01,125	25,529	1,26,654	1,26,654	434	434	1,01,125	25,529	1,26,654	7,650	2,226	9,876	
15. Trichinopoly ..	10,290	290	10,580	724	1,000	1,724	10,290	724	11,014	53,628	1,976	55,604	
16. Madurai ..	86,261	11,186	97,447	97,447	1,000	1,000	86,261	12,186	98,447	1,02,152	17,195	1,19,347	
17. Indragul ..	44,371	6,139	50,510	15,616	1,000	16,616	44,371	6,139	50,510	73,726	17,654	91,380	
18. Tirunelveli ..	15,646	3,676	19,322	1,29,626	62,634	1,82,260	2,15,030	3,676	19,322	13,338	3,667	17,005	
19. Shermadevi ..	85,404	7,568	92,972	1,29,626	62,634	1,82,260	2,15,030	3,676	19,322	8,66,876	1,97,371	10,64,247	
20. Coimbatore ..	5,064	127	5,191	61,544	20,211	81,755	66,608	20,338	86,946	2,75,232	1,52,562	7,74,848	
21. Salem ..	1,556	78	1,634	27,400	16,853	44,253	28,956	16,931	45,887	1,90,133	50,240	2,40,373	
22. Hosur ..	..	..	..	..	..	..	..	..	..	135	37	172	
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	

(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.
 " " Madurai.
 " " 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.)

E. Gibson
for Acting Chief Secretary.

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

Exd. T. O'Connor.

April

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

APPENDIX B.

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

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.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1. Chatrapur	Rs. 5,287	Rs. 2,380	Rs. 7,667	Rs. 3,28,359	Rs. 61,856	Rs. 3,90,215	Rs. 1,522	Rs. 893	Rs. 2,415	Rs. 1,522	Rs. 893	Rs. 2,415	Rs. 3,316	Rs. 3,316	Rs. 3,316	
2. Nellore	1,018	480	1,478	6,94,206	68,662	7,62,868	1,119	687	1,806	3,34,763	64,923	3,99,686	7,72,212	7,72,212	7,72,212	
3. Cuddapah	..	..	..	3,35,925	46,681	3,82,606	3,82,606	..	3,175	7,02,836	69,376	7,72,212	..	..	..	
4. Madanapalle	..	..	..	1,90,684	76,137	8,66,821	32,909	13,060	45,969	8,23,659	89,226	9,12,885	..	..	..	
5. Bellary	..	29	..	99,540	14,827	1,14,377	2,720	455	3,175	1,02,270	15,282	1,17,552	..	..	..	
6. Penutonda	..	..	..	6,62,169	92,558	6,54,727	33,386	14,716	48,102	4,95,555	1,07,274	6,02,829	..	..	..	
7. Gooty	1,809	828	2,637	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. Kurnool	2,498	1,145	3,643	66,271	13,619	69,890	16,177	4,592	20,769	74,946	19,356	94,302	..	..	..	
9. Suidápet	..	..	..	1,54,500	17,532	1,72,032	10,442	2,555	12,997	1,65,032	20,087	1,85,119	..	..	..	
10. Chingaleput	..	..	..	3,22,834	49,790	3,72,624	1,11,296	28,953	1,40,249	4,34,130	78,743	6,12,873	..	..	..	
11. Chittoor	..	..	..	4,36,433	82,185	5,18,618	5,460	1,116	6,576	73,691	18,726	92,317	..	..	..	
12. Vellore	..	..	..	68,131	17,610	85,741	5,460	1,116	6,576	73,691	18,726	92,317	..	..	..	
13. Cuddalore	..	..	..	42,950	11,918	54,868	2,383	655	3,038	45,333	12,573	57,906	..	..	..	
14. Vridháchalam	..	..	..	1,07,975	27,505	1,35,480	..	..	..	1,07,975	27,505	1,35,480	..	..	..	
15. Trinopoly	..	..	..	63,918	17,919	81,837	..	..	..	63,918	17,919	81,837	..	..	..	
16. Madura	..	..	..	1,86,413	31,390	2,19,803	..	..	..	1,86,413	31,390	2,19,803	..	..	..	
17. Dindigul	..	..	..	1,18,097	23,783	1,41,880	..	..	..	1,18,097	23,783	1,41,880	..	..	..	
18. Tinnevely	..	..	..	28,984	7,343	36,327	..	..	..	28,984	7,343	36,327	..	..	..	
19. Shernádevi	..	..	..	7,03,471	1,17,952	8,21,423	3,78,435	1,39,621	6,18,056	10,81,906	2,57,873	13,39,479	..	..	..	
20. Coimbatore	..	..	..	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	..	..	..	
21. Salem	6,828	3,128	9,956	1,73,945	43,243	2,17,188	40,711	21,897	62,608	2,19,091	67,171	2,86,262	..	..	..	
22. Hosur	4,435	2,031	6,466	135	87	172	..	..	..	135	37	172	..	..	..	
23. Calcut	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	21,941	10,001	31,942	64,94,772	11,31,742	76,26,514	9,13,024	8,51,645	12,64,669	74,29,737	14,93,868	89,23,125	3,316	..	3,316	

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 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.

* Rs. 17,46,604.

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 labour 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

P.W.D.

851780

No.

Dated
Recd.

187, No.

Nos.

Govt. of 187 } Madras

Financial

No. 21564 of 20th Sept 80.

Communicated

(to) the Examiner, P.W.

Accounts with reference

to his letter No. 54 of
dated 28 June 1880.
28 June 1880.

289

Subj. No. 4483/80.

Exr. P.W. Accts. ✓

Ex. P.W. Ac. Des. 20

In final: 22/7/80

Following statement
the Board's recommendation
that the change of Rs 70 to the
income for 3 temporary clerks
for compiling certain
statements in the office of
the Exr. P.W. Accounts may
be allowed a debit to the
Local Funds.

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, 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

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

Proceedings of the Board of Revenue dated 19th August 1880 No. 9077 through P.W. Dept.

Read Memorandum from the Under Secretary to Govt. Public Works Dept., dated 16 July 1880 No. 1729 referring to Board for remarks letter from Examiner Public Works Accounts, requesting sanction to employ certain temporary clerks costing Rs. 70 per mensem for compiling certain statements.

The Board are of opinion that charge may be allowed and debited to Local Funds.

(True Extract)

(Signed) C. Gibson

Asst. Secy

Order of the Board dated 31st August 1880 - No. 1654.

The Board's recommendations are approved, and sanctioned to the Public Works Dept. & Board of Revenue - Accountant General. (True Extract)

P.W.D.

1 AMM 80

No. 3140

with 5/10

W

To

THE PUBLIC WORKS DEPT.,
&c., &c., &c.

FINANCIAL.

Govt. of 11801 Madras.

Dated May 4th.

Issued

Recd.

G.O. 4th May 1880, No. 918.

MAY.

Nos. 16-18.

Local Funds—Famine Expenditure.—Communicating, with certain instructions, Proceedings of the Board of Revenue submitting remarks on statement showing the total expenditure on famine works in each circle debitable to Local Funds up to end of 1878-79.

No. 1183 of 18 May 80

Communicated to the Examiner Pub. Works Accounts for information and guidance

S. 17.5

Ex. No. 1

Deskd
13/5/80

R.P.
15/5

1 Copy to Cdy 20-5-80

it is meant to show the outlay incurred in the Madras Municipality. If this is the case, the charge is of course not debitable to Local Funds under Act IV. of 1871. Possibly similar expenditure incurred in other Municipalities is included in the figures given in the statement.

4. The statement does not furnish particulars of outlay in each circle during the three famine years, viz., 1876-77, 1877-78, and 1878-79, and, in the absence of the details of works on which outlay was incurred in each year, the Board are unable to determine how the results now shown have been arrived at. No information is furnished as to whether the figures in the statement represent the actual famine outlay on Local Fund works, or the normal value thereof, or whether the works are in their nature fairly chargeable to the local funds of each circle.

5. Under these circumstances the Board request that Government will be pleased to direct the Examiner of Public Works Accounts to furnish a revised statement showing the particulars of famine outlay for each circle during the three years named above with entries showing the normal value of the work performed. When the Board receive this information they will forward the lists for the observations of the Local Boards concerned. It can then be determined to what extent these Boards may be equitably called on to contribute towards the unadjusted balance of famine outlay, but in some circles the amount of contribution will be necessarily small.

(True Extract.)

(Signed) H. B. GRIGG,
Acting Sub-Secretary.

No. 18. ORDER THEREON, 4th May 1880, No. 918.

The Board's Proceedings will be communicated to the Examiner of Public Works Accounts through the Public Works Department, and his attention requested to paragraphs 3, 4, and 5 of the same.

2. He will submit a revised account in the manner pointed out by the Board of Revenue and furnish information on the point referred to in paragraph 4.

(True Extract.)

J. A. Davis
for Chief Secretary.

To the Public Works Department.
" Board of Revenue.
" Accountant-General.

Exd. J. W. Fischer.

522

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

4th May 1880, No. 918.

Local Funds—Famine Expenditure.

Read the following papers:—

No. 16. From Major D. H. TRAIL, R.E., Officiating Examiner of Public Works Accounts, to the Chief Secretary to Government, dated Madras, 10th March 1880, No. 815-X.

In continuation of my No. 731-X of 26th January 1880, I have the honor to forward herewith a statement showing—

- (1) Famine expenditure debitable to Local Funds,
- (2) Amount adjusted, and
- (3) Balance.

2. It will be observed that this statement differs from that sent you with my No. 72-B.R. of the 16th November 1879, inasmuch as the latter included ordinary expenditure whilst the accompanying statement does not.

3. If the details of these balances are required, I will feel obliged if you could let me know as soon as possible, so that I may put the work in hand at once.

No. 723.

Referred to the Board of Revenue for remarks.

(Signed) E. GIBSON,
Acting Under Secy. to Govt.

29th March 1880.

No. 17. Proceedings of the Board of Revenue, dated 13th April 1880, No. 495.

Read endorsement of the Acting Under Secretary to Government, dated 29th March 1880, No. 723, on a letter from the Officiating Examiner of Public Works Accounts, dated 10th March 1880, No. 815-X.

In the foregoing endorsement the Board are called upon to offer their remarks on the Examiner's letter, which gives cover to a statement showing the total expenditure on famine works in each circle debitable to Local Funds up to the close of 1878-79, the amount adjusted up to the close of the year, and the balance remaining to be adjusted.

2. It will be seen that the total expenditure is given as Rs. 82,42,848, the amount adjusted as Rs. 17,46,604, leaving an unadjusted balance of Rs. 64,96,244.

3. The first column in the statement gives the names of the Local Fund Circles in which works were undertaken from famine funds. In the three cases marginally noted it is not clear what circles are referred to, no such circles having been

constituted under the Local Funds Act. The Board believe that the first two circles are incorrectly named, but as regards the third, viz., Presidency, they presume that

Govt. of 1879: *Madras*.

FINANCIAL

To

THE BOARD OF REVENUE,

&c,

&c,

&c.

Dated December, 31st.

Issued

Recd.

Emt.

G.O., 31st December 1879, No. 2516.

DECEMBER.
Nos. 205-206.

Local Funds — Famine Expenditure. — Passing orders on Proceedings of the Board of Revenue on letter from Examiner of Public Works Accounts forwarding a statement of the total outlay charged by the Public Works Department to Local Funds in the famine districts in 1876-77, 1877-78, and 1878-79.

Enc. h-57h d/10 Jan'y 1880.

*Comm'd to the Exr.
Mr. Aults.*

Wdy J.P.

Exr. Mr. Aults.

ENCLOSURE No. 2.

Proceedings of the Board of Revenue, dated 14th October 1879, No. 9598 (Mis.).

Read the following letter from the Examiner of Public Works Accounts, to the Acting Secretary to the Board of Revenue, dated 30th September 1879, No. 49, B.R.

In reply to your Memorandum, No. 2627, communicating Financial Department G.O., No. 1491, of the 4th August 1879, I have the honor to forward a statement of the expenditure incurred for works charged to Local Funds in the Famine Districts during the year 1878-79.

2. As I do not quite comprehend the requirements of the form that you desire to have drawn up, if the statement I now furnish does not supply all the information necessary to enable you to prepare the requisite one you want, perhaps you will let me know what further information you require.

The statement forwarded with the above letter does not contain the information required by the Board. The particulars wanted are—

- (1) The normal value of famine works which are, in their nature, fairly chargeable to Local Funds and the cost of which is therefore debitable to the funds of each Local Fund Circle. This should comprise the value of all such works executed during the famine period.
- (2) The portion of expenditure referred to in (1) which has been charged in the accounts of the several circles up to the end of the year 1878-79 and not merely in that year.
- (3) The difference between (1) and (2).

The figures given under (1), (2), and (3) should be for each circle under the heads Civil Buildings, Miscellaneous Public Improvements, and Communications. The Examiner is requested to furnish the above information as early as possible to enable the Board to estimate the probable assets available for expenditure in the several circles in the ensuing year in connection with the Local Fund Budgets for that year, which have very shortly to be submitted to Government.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 206.

ORDER THEREON, 31st December 1879, No. 2516.

In order to arrive at the extent of debts due by Local Fund Boards for works executed as "Famine Relief Works" during the famine period in accordance with the principles enunciated in G.O., 11th March 1879, No. 455, it was necessary to ascertain—

1st.—The total actual expenditure debitable to Local Funds according to the orders of Government.

2nd.—The amounts already actually charged for the works concerned and debited to the circles.

2. The difference between these two amounts will be the debts payable by the Circle Boards.

3. The Examiner, instead of complying with this requisition, has sent to the Board a statement of the *total outlay* charged by the Public Works Department to Local Funds in the Famine Districts during 1876-77, 1877-78, and 1878-79. This *total outlay* includes probably charges other than those on purely Famine works and it is not known whether, in charging Famine works to Local Funds, the limits assigned by Government have been adhered to, viz.,

- (a.) That the assets of the circle should not be exceeded.
- (b.) That the works, besides being those included in the budget, should comprise also those *which were in their nature Local Fund Works*.
- (c.) That the charges for these should be at normal rates.

4. To ascertain whether condition (a) was fulfilled the Board of Revenue should have furnished statements of arrears of cess in each circle. They will now submit them without delay. The figures in paragraph 5 of the Board's Proceedings in G.O., 4th August 1879, No. 1491, relate only to the Road Fund. These, if necessary, should be revised and particulars of years given for the total Land Cess arrear demand in each circle with corresponding excess debits under Road and General Fund as compared with the expenditure account now furnished by the Examiner or any further revised account he may submit hereafter.

5. The second and third conditions must be regarded as fulfilled until the Presidents point out errors and deviations from them—errors which can only be detected after a careful and minute scrutiny of the various items and entries against each individual work, which will be best done in the districts. With this view the statement of the Examiner will be communicated to the Presidents for remarks to be submitted to the Board of Revenue.

6. If in any circle the debit leads to excess over actual receipts independently of other excesses, such excess alone can be treated as debts due, and the arrears of cess remaining to be collected will constitute the limit up to which the debt should be enforced.

7. The ascertainment of the debt and assets of each circle thus devolves on the Board of Revenue, subject to the final orders of Government.

(True Extract.)

H. B. GRIGG,
Acting Under Secy. to Govt.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Accountant-General.

Exd. J. Wright.

STATEMENT showing the Total Outlay charged by the Public Works Department to Local Funds in the Famine Districts during the Years 1876-77,

ANCIAL DEPARTMENT, 31ST DECEMBER 1879, No. 2516.

Application being made to the Examiner for the necessary figures, he submitted a statement of charges made against Local Funds on account of famine works in 1878-79 and asked if any further information was required.

6. On this the Board explained that the particulars wanted were—

normal value of famine works which are in their nature fairly chargeable to Local Funds and the cost of which is therefore debitable to the funds of each Local Fund Circle. This should comprise the value of all such works executed during the famine period. The portion of expenditure referred to in (1) which has been charged to the accounts of the several circles up to the end of the year 1878-79 and not merely in that year.

The difference between (1) and (2).

ly the Examiner has forwarded the particulars required under head making that, as far as his office is at present aware, no further adjustment made against Local Funds on account of the late famine, as the outlay in available Local Fund grants for 1878-79 has been charged off in the year against Provincial under authority of G.O., No. 263 W., of 16th

s appears that, as surmised in paragraph 2 of the Board's Proceedings G.O., dated 26th March 1879, No. 567, the Examiner has completed under orders in force before the issue of G.O., Financial Department, 1879, No. 455. It would even appear that full effect has not been given to the utilization of available savings and balances.

total debits against Local Funds amount to Rs. 25,73,167, and if the Government is prepared to accept this as a final settlement of Famine charges (subject to the rectification of errors of detail pointed out by Presidents) the Government will not be unfair to Local Funds, and it will not be necessary to do more than make good the marginally-noted debts to Provincial Funds intimated in the Chief Secretary's endorsement, dated 29th October 1879, No. 2108, with regard to which the Board are addressing Government in separate Proceedings.

Total ... 1,44,852

10. If, however, the Government desire to make recoveries of the kind intimated in G.O., Financial Department, dated 11th March 1879, No. 455, the Government may be desired to furnish them with the required particulars at the earliest possible date. The Board are unable to explain what is wanted has been done in their Proceedings quoted in paragraph 6 *supra*.

In the mean time, as no estimate can be made of the "Famine debt," the Government will continue to review the Local Fund Budgets now in the course of submission, making any arrangements to meet it, further than reserving the balance of Rs. 1,44,852 on 1st April 1879 in all cases in which, on such information as is available, it is considered that that amount may be required for the purpose. If the Government decide to accept the adjustment already made by the Examiner the Government reserve can be reappropriated with much advantage to the circles

Circles.	1876-77.						1877-78.						Works and Repairs.			Grand Total.
	Works and Repairs.			Establishment.	Tools and Plant.	Total.	Works and Repairs.			Establishment.	Tools and Plant.	Total.	Civil Buildings.	Communica- tions.	Total.	
	Civil Buildings.	Communica- tions.	Miscellaneous Public Improvements.				Civil Buildings.	Communica- tions.	Miscellaneous Public Improvements.							
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bellary							772 0 0	1,575 0 0	488 0 0	789 1 2	79 4 11	3,703 6 1	374 12 4	41,869 11	32,307 11	66,011 1 9
Gooty							279 5 0	50,252 0 0	2,892 0 0	3,776 6 10	7,220 7 0	64,420 2 10	402 3 3	45,719 7	53,300 15 5	1,27,721 2 3
Penukonda								6,801 0 0	2,397 0 0	952 3 11	587 14 0	10,738 1 11	.. ..	5,106 11	37,545 2 10	18,283 4 9
Chingleput							257 0 0	73,520 0 0	1,637 0 0	10,889 9 5	2,363 8 5	88,666 1 10	.. ..	26,094 1	45,706 9 2	1,24,372 11 0
Saidapet							60 0 0	62,181 0 0	1,207 0 0	14,926 10 6	1,662 1 2	60,036 11 8	.. ..	53,888 0	20,642 5 7	1,50,679 1 3
Coimbatore							5,134 3 2	79,838 0 0	5,666 0 0	6,051 10 8	3,078 4 8	99,668 2 6	.. ..	4,529 6 4	1,40,223 8	97,738 4 4
Cuddapah							656 0 0	49,948 0 0	1,676 0 0	3,402 0 8	2,322 6 1	58,004 6 9	.. ..	491 1 7	53,121 13 7	1,21,126 4 4
Madanapalle							404 0 0	13,147 0 0	664 0 0	3,245 0 5	354 12 7	17,814 13 0	.. ..	234 4 4	59,063 12 6	46,878 9 6
Kurnool								61,209 0 0	4,523 0 0	4,335 0 3	9,187 0 0	79,254 0 3	.. ..	.. ..	.. ..	79,254 0 3
Dindigul							3,139 0 0	85,983 0 0	278 0 0	9,581 8 11	2,639 9 1	1,01,621 2 0	.. ..	.. ..	.. ..	1,01,621 2 0
Madura							2,232 5 7	8,626 0 0	3,839 1 3	392 13 11	330 13 9	15,421 2 5	.. ..	.. ..	.. ..	15,421 2 5
Nellore	16,560 13 5	1,19,130 0 0	652 0 0	34,266 13 8	1,387 0 3	1,71,996 11 4	10,351 0 0	17,601 0 0	735 0 0	9,766 12 0	13,952 1 6	1,52,405 13 6	3,866 12 5	1,01,577 15	67,659 2 6	4,62,061 11 4
Chittoor							12,546 0 0	47,599 0 0	32,388 0 0	170 7 11	3,279 2 4	95,982 10 2	10,660 4 6	74,734 11	23,987 15 5	2,09,970 9 8
Vellore								10,602 0 0	10,757 0 0	125 0 10	876 15 8	22,361 0 6	.. ..	52,554 9	43,064 14 8	98,425 15 2
Salem							6,841 2 1	1,144 0 0	4,120 0 0	2,886 0 2	142 8 11	15,133 11 2	.. ..	60,925 12	13,339 4 6	1,03,472 15 8
Onsore							224 8 6	420 0 0	1,136 0 0	1,892 1 11	77 13 0	3,750 7 5	2,330 3 11	27,952 12	61,940 4 7	60,690 12 0
Cuddalore							380 8 9	62,954 0 0	.. ..	15,145 13 0	1,513 15 0	79,994 4 8	.. ..	27,952 12	61,940 4 7	1,30,586 12 4
Vridachalam							4,387 13 3	50,478 0 0	.. ..	13,704 5 8	1,749 2 10	70,319 5 8	.. ..	41,852 11	10,267 6 7	1,47,807 4 6
Shermadevi							1,015 0 0	14,965 0 0	1,923 0 0	3,686 0 11	461 1 10	22,050 2 9	.. ..	.. ..	.. ..	22,050 2 9
Tinnevely							1,446 4 0	41,297 0 0	1,832 0 0	5,311 2 9	1,412 6 2	51,298 12 11	.. ..	.. ..	.. ..	61,298 12 11
Trichinopoly							1,122 0 0	96,755 0 0	4,370 0 0	23,228 5 4	2,551 8 9	1,28,026 14 1	.. ..	.. ..	.. ..	1,28,026 14 1
Musiri																
Total	16,560 13 5	1,19,130 0 0	652 0 0	34,266 13 8	1,387 0 3	1,71,996 11 4	51,248 2 4	9,86,895 0 0	82,428 1 3	1,34,257 5 1	55,842 13 8	12,60,671 6 4	27,558 8 6	7,96,509 10	11,498 11 1	25,73,166 12 9

J. M. CAREY,
Public Works Accounts.

J. STURROCK,
Acting Sub-Secretary.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

5. On application being made to the Examiner for the necessary figures, he submitted a statement of charges made against Local Funds on account of famine works in 1878-79 and asked if any further information was required.

Board's Proceedings, dated 17th September 1879, No. 2627.

6. On this the Board explained that the particulars wanted were—

(1) The normal value of famine works which are in their nature fairly chargeable to Local Funds and the cost of which is therefore debitable to the funds of each Local Fund Circle. This should comprise the value of all such works executed during the famine period.

(2.) The portion of expenditure referred to in (1) which has been charged in the accounts of the several circles up to the end of the year 1878-79 and not merely in that year.

(3.) The difference between (1) and (2).

7. In reply the Examiner has forwarded the particulars required under head (2) only, remarking that, as far as his office is at present aware, no further adjustments will be made against Local Funds on account of the late famine, as the outlay in excess of the available Local Fund grants for 1878-79 has been charged off in the accounts for that year against Provincial under authority of G.O., No. 263 W., of 16th January 1878.

8. It thus appears that, as surmised in paragraph 2 of the Board's Proceedings recorded with G.O., dated 26th March 1879, No. 567, the Examiner has completed his adjustments under orders in force before the issue of G.O., Financial Department, dated 11th March 1879, No. 455. It would even appear that full effect has not been given to the orders issued in G.O., Financial Department, dated 17th October 1877, No. 2529, regarding the utilization of available savings and balances.

9. The total debits against Local Funds amount to Rs. 25,73,167, and if the Government are prepared to accept this as a final settlement of Famine charges (subject of course to the rectification of errors of detail pointed out by Presidents) the Board have no objection to offer. It will not be unfair to Local Funds, and it will not be necessary to do more than make good the marginally-noted debts to Provincial Funds intimated in the Chief Secretary's endorsement, dated 29th October 1879, No. 2108, with regard to which the Board are addressing Government in separate Proceedings.

Local Fund Circles.	Rs.
Nellore	34,289
Bellary	11,668
Gooty	40,572
Kurnool	27,571
Chittoor	30,752
Total	1,44,852

10. If, however, the Government desire to make recoveries of the kind anticipated in G.O., Financial Department, dated 11th March 1879, No. 455, the Board request that the Examiner may be desired to furnish them with the required figures at the earliest possible date. The Board are unable to explain what is wanted more fully than has been done in their Proceedings quoted in paragraph 6 *supra*.

11. In the mean time, as no estimate can be made of the "Famine debt," the Board must continue to review the Local Fund Budgets now in the course of submission without making any arrangements to meet it, further than reserving the balance to credit on the 1st April 1879 in all cases in which, on such information as is available, they may consider that that amount may be required for the purpose. If the Government decide to accept the adjustment already made by the Examiner the balances thus reserved can be reappropriated with much advantage to the circles concerned.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

FINANCIAL I

877-78, and 1878-79

Circles.		1878-79.												Grand Total.	
		Civil Buildings.	Miscellaneous Public Improvements.	Establishments.			Tools and Plant.			Total.					
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.			A.	P.
Bellary	..	..	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Gooty	..	..	1,486 8 9	16,978 13 1	1,697 14 3	62,307 11 8	66,011 1 9	1,27,721 2 3	18,283 4 9	1,50,679 1 3	3,17,406 6 10	1,21,126 4 4	46,878 9 6	79,264 0 3	
Penukonda	..	..	1,142 14 2	14,678 8 9	1,457 13 10	63,300 15 5	1,27,721 2 3	18,283 4 9	1,50,679 1 3	3,17,406 6 10	1,21,126 4 4	46,878 9 6	79,264 0 3	1,01,621 2 0	
Chingleput	..	..	1,174 8 6	1,149 15 1	1,115 0 0	7,545 2 10	15,421 2 5	4,62,061 11 4	2,09,970 9 8	98,425 15 2	1,03,472 15 8	60,690 12 0	1,47,897 4 6	1,30,586 12 4	
Saidpet	..	..	1,846 2 7	7,132 6 5	634 14 10	35,706 9 2	70,642 5 7	2,17,738 4 4	63,121 13 7	29,063 12 6	48,878 9 6	79,264 0 3	1,01,621 2 0	15,421 2 5	
Coimbatore	..	..	611 10 8	14,679 12 1	1,342 14 8	70,642 5 7	2,17,738 4 4	63,121 13 7	29,063 12 6	48,878 9 6	79,264 0 3	1,01,621 2 0	15,421 2 5	4,62,061 11 4	
Cuddapah	..	..	849 14 6	65,675 14 5	6,460 8 4	2,17,738 4 4	63,121 13 7	29,063 12 6	48,878 9 6	79,264 0 3	1,01,621 2 0	15,421 2 5	4,62,061 11 4	2,09,970 9 8	
Madanapalle	..	..	1,109 14 8	10,538 10 1	1,053 13 10	63,121 13 7	29,063 12 6	48,878 9 6	79,264 0 3	1,01,621 2 0	15,421 2 5	4,62,061 11 4	2,09,970 9 8	98,425 15 2	
Kurnool	..	..	1,352 5 0	5,433 10 0	643 6 9	29,063 12 6	48,878 9 6	79,264 0 3	1,01,621 2 0	15,421 2 5	4,62,061 11 4	2,09,970 9 8	98,425 15 2	1,03,472 15 8	
Dindigul	..	..	..	..	..	..	..	..	..	..	..	..	..	60,690 12 0	
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	1,47,897 4 6	
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	1,30,586 12 4	
Chittoor	..	..	16,560 13 5	..	..	..	..	..	..	..	..	..	..	22,050 2 9	
Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	61,298 13 11	
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	1,28,026 14 1	
Oosoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Vridachalam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Shermadevi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Musiri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	..	..	24,950 4 3	2,65,818 2 7	25,662 0 10	11,40,498 11 1	25,73,166 12 9	..	..	..	..	..	..	..	

(Signed) H. LEM. CAREY,
Offy. Examiner, Public Works Accounts.

(True Copy.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

31st December 1879, No. 2516.

Local Funds—Famine Expenditure.

Read the following paper :—

No. 205. *Proceedings of the Board of Revenue, dated 22nd November 1879, No. 3216.*

Read the following letter from the Examiner, Public Works Accounts, to the Acting Secretary to the Board of Revenue, dated 16th November 1879, No. 72, B.R.

With reference to the Proceedings of the Board of Revenue, No. 9598, dated 14th October 1879, and the Official Memorandum of the Acting Secretary, Board of Revenue, No. 1956, dated 10th November 1879, I have the honor to forward, herewith, a statement showing by Local Fund Circles the total outlay by the Public Works Department charged to Local Funds in the Famine Districts during the years 1876-77, 1877-78, and 1878-79 under the heads Civil Buildings, Communications, and Miscellaneous Public Improvements as requested.

2. I may here state that, as far as this office is at present aware, no further adjustments will be made against Local Funds on account of the late famine, as the outlay in excess of the available Local Fund grants for 1878-79 has been charged off in the accounts for that year against Provincial under authority of G.O., No. 263 W., dated 16th January 1878.

In G.O., Financial Department, dated 11th March 1879, No. 455, the Government, in supersession of all previous orders on the subject of the adjustment of famine charges against Local Funds, directed—

- (1) That no debit should be raised against a Circle Fund in excess of assets.
- (2) That in certain cases charges on account of famine works might be made against the Local Funds of ensuing years.

2. With reference to the second of these directions the Board suggested that no charge on account of famine expenditure should be made against Local Funds in excess of the arrear collections on account of what, under ordinary circumstances, would have formed part of the assets of the year in which the expenditure was incurred; and Government in their Order, dated 26th March 1879, No. 567, remarked that they were inclined to accept the proposal, but required a statement illustrative of its financial effect.

3. On this the Board submitted somewhat more fully detailed proposals and suggested that the Examiner of Public Works Accounts might be required to submit a statement showing the following particulars for each famine circle :—

- (1) Famine expenditure debitable to Road Fund.
- (2) Amount adjusted to debit of Road Fund up to close of 1879.
- (3) Balance.

4. The Government considered the view of the position taken by the Board to be generally sound, but demurred to the question being limited to the Road Fund. They determined, however, to reserve consideration of details till the figures were before them.

*707 paid on
by 21/12/79*

Miss A. 831 N 320-3-79

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1. Copy L. Only - 2-4-79

N^o. 831 W Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 20th March 1899

Read the following:—

Pro: in the Financial Dept. (H^o. N^o. 455 of 11th March/99)

Communicated
to the Sup^y. Engineers,
and to the Examiner
P. W. Accounts, in con-
tinuation of previous or-
ders on the subject.

W^m
19-3-79

Sup^y. Engrs ✓
Ex^r. P. W. Accts. ✓

Chief 21-3-79

Richds

Govt. of 118791 Madras.

FINANCIAL.

To

THE BOARD OF REVENUE.

Dated March, 11th.

Issued

Recd.

Encl.

G.O. 1114 March 1879, No. 455.

MARCH.
Nos. 112-113.

Local Fund—Works.—Orders passed on Pro-
ceedings of the Board of Revenue requesting with
reference to letter from the President, Salem
Circle, reconsideration of the decision that works
not shown in Local Fund Budgets or approved by
Local Fund Board should be taken into account
when estimating balance on 31st December 1878.

5. If my view be correct, and the balance arrived at be approved, I request that the Examiner of Public Works Accounts be authorized immediately to issue credit up to the extent of Rupees 10,000 for Local Fund works, as he has refused to give any sum for local works saying that the normal value of famine expenditure in this district has greatly exceeded the Budget grants, a matter which, as has been shown above, is entirely beside the question.

6. As already reported many roads which were not attended to during famine, and even a few of those whereon a little expenditure was incurred, are in urgent need of repairs to make them even passable for traffic. Should the execution of repairs be delayed on the ground that there are only two months more before the close of 1878-79, a great injury will be inflicted on the communications of the district, and a largely increased expenditure over and above what is provided for in the Budget will be required next year.

7. In the event of no portion of the current Budget allotments being considered available for expenditure during February and March, I solicit that Government be recommended to sanction an allotment of Rupees 10,000 as a special case for urgent repairs. I have the honor to request orders by telegraph as time is slipping by.

Submitted for the favorable consideration of Government in continuation of Board's Proceedings, dated 1st February 1879, No. 263.

(A true Copy and Extract.)

(Signed) J. STURROCK,
Acting Secretary.

No. 113.

ORDER THEREON, 11th March 1879, No. 455.

This reference has arisen from the fact that the President of this Circle Board has not clearly apprehended the orders of Government in regard to the ascertainment of the balance under the Road Fund upon the 31st December 1878, nor the intention of Government in directing the balance to be struck. That intention was not the final adjustment of expenditure, but an *ad interim* approximate adjustment in order to ascertain clearly whether any Local Road Funds were really available for continuing work to the end of the year, and if so to what amount.

2. In estimating the balance on the 31st December the President has apparently assumed that the correct balance is the difference between the normal value, of works, entered in the Budget, executed by famine labor, and the Budget allotments, each work being dealt with distinctly, whilst he leaves out of account works which were not executed by famine agency; but the correct principle or basis upon which the balance should be struck is the difference between receipts, not allotments, and expenditure (Road Fund). Under expenditure must be included, besides ordinary works, by whatever agency performed, and establishment charges, all Local Fund works included in the Budget of the circle and executed, and also works not in the Budget but in their nature Local Fund works executed by Famine Funds taken at normal rates, which will leave the excess expenditure upon Provincial. No debit will be raised against the Circle Road Fund in excess of assets; but if a surplus results from this balancing of accounts and continues at the close of the official year, 31st March 1879, after taking into account the expenditure and actual receipts during the final three months of the year, then it will be for consideration, on report of circumstances, whether any, and if any how much thereof, shall be claimed in aid of Provincial. No charge for famine works will be made against the ensuing year's funds, unless in the possible case of a work which was intended by the Local Fund Board to have been executed in two seasons having been done by famine in one, and also in the case of material stacked for future use.

3. The result of the adjustment of the accounts on the 31st December has practically no effect upon the final adjustment of the accounts of the year, and will not

necessarily involve actual debits to the funds concerned. Such an arrangement would involve financial results not contemplated by Government; for in many districts the year's revenue is mainly realized in the final quarter of the official year. Consequently, as already ordered, no debits will be finally made until the close of the current year, in order that the financial position of the circles concerned may be definitely ascertained. Moreover no debit will be made for work not approved by the Local Board until the Board has had the opportunity of expressing its views on the propriety of the debit.

4. The principle enunciated by the Government of India must be borne in mind, that in the first instance and so far as the law will admit Local Funds and then Provincial Funds must be absorbed for famine expenditure before calling on Imperial. This principle required the absorption of Local Fund (Road) balances of circles in distressed districts for the years 1876-77 and 1877-78. Consequently in any district which was at any time classed as a famine district there should have been no credit balance carried forward at the opening of the current year. This principle will be strictly enforced.

5. The results of these instructions in Salem will probably be to show that no balance is available for expenditure in the current quarter under Road Fund, but even should this be the case the Government must decline to make any special grant or allotment for road repairs in the circle.

(True Extract.)

H. B. Fuz
Acting Under Secy. to Govt.

To the Board of Revenue.
" Public Works Department.
" Revenue Department.
" Accountant-General.

Exd. J. Wright.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

11th March 1879, No. 455.

Local Fund—Works.

Read the following paper:—

No. 112. *Proceedings of the Board of Revenue, dated 8th February 1879, No. 338.*

Read the following letter from C. S. CROLE, Esq., Acting President of the Local Fund Board, Salem Circle, to the Acting Secretary to the Board of Revenue, dated 5th February 1879, No. 7:—

I have the honor to state that I have been furnished on the 3rd instant with a statement from the Public Works Department showing that the normal value of Famine works executed in the Salem Circle up to 31st December 1878, and which they claim as debitable to Local Funds, was Rupees 1,47,810-8-0, of which however Rupees 1,39,342-8-0 only appertain to the budgeted works of the current year.

2. Of the ninety-nine roads entered in the Budget, no famine expenditure was incurred on forty-four, and the cost at normal rates of the remaining fifty-five works was Rupees 1,39,342-8-0, as given below and compared with the Budget grants:—

Number of Road.	Normal Value of Famine Expenditure.	Budget Grant.	Balance.
	RS.	RS.	RS.
20	1,34,188	37,115	— 97,073
35	5,154½	17,190	+ 12,035½
Total .. 55	1,39,342½	54,305	— 85,037½

3. G.O., 17th October 1877, No. 2529, and the Board's Proceedings, No. 163, dated 20th January 1879, lay down the fair and intelligible rule that Budget grants for the particular works on which famine labor has been employed cannot be exceeded, however much in excess of the total grant the Public Works Department may estimate the normal value of the work turned out by them. All Local Fund works undertaken by that department have been repairs for which definite mileage allotments have been sanctioned in the Budget. These, I submit, cannot in common justice be exceeded. Under this view the total liabilities of the Local Fund Board, instead of being Rupees 1,47,810-8-0, as stated by the Executive Engineer, are Rs. 43,269-4-1, i.e., the amount of the Budget grant,* &c. Deducting this sum from the total repair allotment (Rupees 73,720) there remains a sum of Rupees 30,450, one-third of which, or Rupees 10,150, is immediately available.

	RS.	A.	P.
* Amount of Budget grant for works the normal value of which exceeded the sanctioned allotment ..	37,115	0	0
Normal value on works whereon the famine outlay at normal rates was within the Budget grant ..	5,154	8	0
Expenditure by Public Works Department and other Agency by ordinary labor up to 31st December ..	999	12	1
Total ..	43,269	4	1

4. The Road Fund Reserve entered in the Budget has not been taken into account in calculating the balance available, as it was not allotted for any particular works.

Recd January

To
THE REVENUE DEPARTMENT,
&c.,
&c.,
Dated January, 4th.
Issued — 12
Recd.

G.O., 4th January 1878, No. 20.

JANUARY.
Nos. 35-36.

Accounts—Communicating Resolution of Government of India modifying certain orders on the subject of famine accounts.

No. 263 Wd/16th Jan'y/78
Communicated
to the officers of the
Public Works Dept.

Sub to Coly 2 copies 9-8-79
16/11/79

S. Enges.
Com Architect
Ex S.W.D.

Disp'd 16-1-78

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

4th January 1878, No. 20.

Accounts.

Read the following paper:—

No. 35. *Proceedings of the Government of India in the Financial Department, dated Fort William, 11th December 1877, No. 2531.*

Accounts and Finance.

Read again the following papers recorded during this year upon the subject of Famine Accounts:—

Accounts and Finance, March, Nos. 170 to 172.
" " June " 63 to 66.
" " July No. 69.
" " August " 43.

RESOLUTION.—The Governor-General in Council considers it expedient now to consolidate and, in some particulars, to modify these orders as follows:—

2. In ordinary years, the Imperial Head of Account "Famine Relief" is disused and closed, the several Provincial Governments providing from provincial resources such moderate sums as may be required for the relief of any distress which may arise from the local failure of crops: such expenditure is recorded not under the head of "Famine Relief" but under the head of "Miscellaneous," sub-head "Miscellaneous and Unforeseen Charges."

3. The Imperial Government is mainly responsible for all expenditure recorded under the head of "Famine Relief;" but this head may not be opened, and no expenditure may be recorded under it, without the previous sanction of the Governor General in Council, which will be accorded only on the occurrence of such a widespread calamity as can properly be designated a "Famine."

4. When the head of "Famine Relief" is opened, no expenditure may be recorded directly under it, excepting expenditure incurred directly and immediately for the relief of distress; as, for instance, upon Relief (not Public Works) Camps.

5. All other expenditure due to the famine, however plainly it may be traced to this cause, must, in accordance with the general principles of the Public Accounts, be recorded under the appropriate Service Heads and not under Famine Relief. Examples of such expenditure are allowances, whether to the troops or to ministerial or menial officers in the Civil Department, in compensation for dearness of provisions; extra travelling or mileage allowances to Police, Medical or other officers; pay of additional Medical Officers; extra hospital accommodation; extra public works undertaken, not directly for the employment of famine-stricken people, but which, but for the occurrence of the famine, would not have been undertaken.

6. In times of famine it becomes necessary for the State to provide food for multitudes of the people who, but for State aid, would perish from starvation; the problem to be solved is, how to make the labor of the people whom it is thus necessary to maintain, profitable enough to prevent the burden of supporting them from overwhelming the State.

7. In the pursuit of this object it has been determined that all public works undertaken directly, and only, in order to utilise the labor of people who must otherwise be fed in idleness, shall be organised and supervised in the Public Works Department, and, as far as possible, constructed and managed by officers of the Public Works Department.

8. The cost of all such works is, in the first instance, to be recorded under a Suspense head in the accounts of the Public Works Department, which Suspense head