Public Works (1898) Department.

G.O., No. 18025

DATED 21 January 1898

[Despatch Abstract.]

Famine Expenditure; Rs. 3 millions Deposit distributing in Excession of all previous orders, the estimates for 1897-98 in the Civil and Public Works Departments Comtd to the Examiner P. W. Accounts with Accounts

B
21-1-98

P. W. 25.
1,000—30-11-97.

Indexed.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[500 - 10-97.]

P. W. DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

Current No. 3 of 189 , dated 30.12.97 , from Financial Dept.

" " " 189 , " , "

" " " 189 , " , "

No. 180 W. 21.98.

ORDER.

Communicated to the Examiner P. W. Accounts who will report on the discrepancy in Kurnool noticed in para 2, and on the over estimate of 5½ lakhs, the responsibility for which is said by the Accountant General to rest with the Examiner himself.

R.S. 14-1-98

B/

E. P. W. A. 1 | 21/1/98

SEc I & III Circles 24/1/98

Government {1897} of Madras.

FINANCIAL.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 1090, 30th December 1897.

No 1806 & 21-1-98

DECEMBER.

Famine Expenditure.

Distributing, in supersession of all previous orders, the estimates of — for 1897–98 in the Civil and Public Works Departments.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 920, Financial, dated 11th November 1897.

ABSTRACT.—Passing orders on the revised estimate of famine expenditure for 1897–98 and forwarding the estimate to the Government of India, with remarks, and an explanation as to the increase in the rate of expenditure per unit on famine relief in August and September as compared with that for the period April to July.

G.O., No. 952, Financial, dated 17th November 1897.

ABSTRACT.—Stating that the total famine expenditure in this Presidency may be expected to reach a sum of 100 lakhs before the accounts are closed; and informing the Government of India of the estimate.

G.O., No. 987, Financial, dated 26th November 1897.

ABSTRACT.—Stating, with remarks, that the estimate of 100 lakhs under 33. Famine Relief adopted in G.O., No. 952, Financial, dated 17th November 1897, will be distributed between the Civil and the Public Works Departments in the proportion of 27 and 73 lakhs.

G.O., No. 1006, Financial, dated 3rd December 1897.

ABSTRACT.—Recording, with remarks, certain papers connected with the revised estimate of approximate famine expenditure during 1897-98 submitted by the Examiner, Public Works Accounts.

READ—also the following papers:—

Proceedings of the Board of Revenue (Revenue Settlement), Mis. No. 9437, dated 23rd November 1897.

Endorsement thereon from the Revenue Department, No. 6203, dated 2nd December 1897.

Proceedings of the Board of Revenue (Revenue Settlement), Mis. No. 9664, dated 2nd December 1897.

Order thereon, Mis. No. 6345, Revenue, dated 9th December 1897.

STATEMENT showing the expenditure under the head "33. Famine Relief" up to the end of November 1897.

Districts.	Salaries and establishments.			Relief works in charge of Civil Officers.			Weavers' relief.		
	Up to the end of October 1897.	In November 1897.	Total to the end of October 1897.	Up to the end of October 1897.	In November 1897.	Total to the end of November 1897.	Up to the end of October 1897.	In November 1897.	Total to the end of November 1897.
1	2	3	4	5	6	7	8	9	10
	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.
Ganjám	28,723 9 6	3,699 13 8	32,423 7 2	21,174 0 3	..	21,174 0 3	2,37,483 9 0	*2,558 14 8*	2,34,924 10 4
Vizagapatam	12,509 5 5	1,046 15 5	13,556 4 10	17,781 9 2	78 11 4	17,860 4 6	73,578 12 11	30 0 0	73,608 12 11
Gódávari	339 1 6	761 7 5	1,100 8 11	24 12 10	..	24 12 10	..	..	..
Kistna	..	65 7 9	65 7 9	..	..	..	..	..	..
Cuddapah	9,763 4 5	1,346 13 8	11,110 2 1	..	..	..	3,41,296 14 5	41,617 7 11	3,82,914 6 4
Anantapur	17,931 7 3	5,068 6 9	22,999 14 0	18,758 0 6	*333 4 4*	18,424 12 2	36,928 14 0	571 8 0	37,500 6 0
Bellary	28,103 7 7	2,907 4 1	31,010 11 8	11,488 15 3	895 13 8	12,384 12 11	1,10,547 14 4	*8,231 12 9*	1,02,316 1 7
Kurnool	28,540 0 4	8,397 2 3	36,937 2 7	21,111 1 5	*700 0 0*	20,411 1 5	2,13,187 11 6	1,738 9 9	2,14,926 5 3
North Arcot	..	47 4 0	47 4 0	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..
Salem	..	8 11 4	8 11 4	..	..	..	..	..	..
South Canara	..	8 0 0	8 0 0	..	..	..	..	..	..
Malabar	48 0 0	412 2 8	460 2 8	..	..	..	..	..	..
Bangalore	216 10 8	..	216 10 8	..	..	..	..	..	..
Presidency	407 0 3	584 10 5	991 10 8	..	..	..	..	..	..
Total ..	1,26,581 14 11	24,354 3 5	1,50,936 2 4	90,338 7 5	*58 11 4*	90,279 12 1	10,13,023 12 2	33,166 14 3	10,46,190 10 5

Statement showing the expenditure under the head "33. Famine Relief" up to the end of November 1897—*cont.*

Districts.	Gratuitous relief.			Miscellaneous.			Total.		
	Up to the end of October 1897.	In November 1897.	Total to the end of November 1897.	Up to the end of October 1897.	In November 1897.	Total to the end of November 1897.	Up to the end of October 1897.	In November 1897.	Total to the end of November 1897.
	11	12	13	14	15	16	17	18	19
	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.
Ganjám	4,54,193 8 5	10,082 3 5	4,64,275 11 10	1,518 6 10	180 10 0	1,699 0 10	7,43,093 2 0	11,403 12 5	7,54,496 14 5
Vizagapatam	1,23,426 11 4	2,786 7 4	1,26,213 2 8	592 2 5	*5 8 4*	586 10 1	2,27,888 9 3	3,936 9 9	2,31,825 3 0
Gódávari	25,850 5 8	*1,889 13 10*	23,960 7 10	*20 2 0*	..	*20 2 0*	26,194 2 0	*1,128 6 5*	25,065 11 7
Kistna	..	..	..	..	..	..	..	65 7 9	65 7 9
Cuddapah	1,12,546 1 8	323 1 6	1,12,869 3 2	1,781 12 0	..	1,781 12 0	4,65,388 0 6	43,287 7 1	5,08,675 7 7
Anantapur	97,509 10 4	*2,541 10 5*	94,967 15 11	191 11 5	..	191 11 5	1,71,319 11 6	2,765 0 0	1,74,084 11 6
Bellary	2,47,696 11 6	2,361 6 8	2,50,058 2 2	..	..	..	3,97,837 0 8	*2,067 4 4*	3,95,769 12 4
Kurnool	3,01,174 15 9	*12,321 7 1*	2,88,853 8 8	1,295 7 0	..	1,295 7 0	5,65,309 4 0	*2,885 11 1*	5,62,423 8 11
North Arcot	..	..	..	..	..	..	..	47 4 0	47 4 0
Tanjore	..	..	..	57 8 0	..	57 8 0	57 8 0	..	57 8 0
Salem	..	..	..	..	..	..	..	8 11 4	8 11 4
South Canara	..	..	..	..	..	..	..	8 0 0	8 0 0
Malabar	..	..	..	..	..	..	48 0 0	412 2 8	460 2 8
Bangalore	..	..	..	..	..	..	216 10 8	..	216 10 8
Presidency	..	..	..	..	..	..	490 5 7	684 10 5	1,175 0 0
Total ..	13,62,481 6 0	*1,099 12 5*	13,61,381 9 7	5,416 13 8	175 1 8	5,591 15 4	25,97,842 6 2	56,537 11 7	26,54,380 1 9

Note.—The figures in column "Up to the end of October 1897" represent audited expenditure, but those in column "In November 1897" represent unaudited expenditure.

No. 3—Famine Expenditure.

To the Chief Secretary to Government, Financial Department, with reference to Official Memorandum, No. 2059, Financial, dated 5th October 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Fort St. George,
10*th December* 1897.

From the Accountant-General, No. 10-Famine, dated 11th December 1897.

Statement showing the Expenditure under the head "33. Famine Relief" in charge of Public Works Department during and up to end of November 1897.

Districts.	Civil Buildings.			Communications.			Miscellaneous Public Improvements.			Irrigation.		
	Up to end of October 1897.	In November 1897.	Total to end of November 1897.	Up to end of October 1897.	In November 1897.	Total to end of November 1897.	Up to end of October 1897.	In November 1897.	Total to end of November 1897.	Up to end of October 1897.	In November 1897.	Total to end of November 1897.
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	..	..	..	6,30,962	11,603	6,42,565	..	..	..	61,051	1,407	62,458
2. Bellary	..	..	..	19,68,687	2,659	19,71,346	..	..	..	84,673	1,181	85,854
3. Cuddapah	..	..	..	6,65,960	16,686	6,82,646	..	..	..	2,29,999	886	2,30,885
4. Kurnool	..	..	..	17,95,714	1,12,048	19,07,762	..	..	..	66,518	..	66,518
5. Ganjám	..	..	..	1,58,967	920	1,59,887	34,772	117	34,889	44,145	674	44,819
6 Vizagapatam	..	..	..	1,69,805	42	1,69,847	4,662	..	4,662	20,371	608	20,979
7. Gódávari (Eastern Division).	..	..	..	..	..	..	..	..	..	6,824	..	6,824
8. Madras (Public Works Stores)	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	53,90,095	1,43,958	55,34,053	39,434	117	39,551	5,13,581	4,756	5,18,337

Districts.	Construction of Railways.			Establishment.			Tools and Plant.			Total.		
	Up to end of October 1897.	In November 1897.	Total to end of November 1897.	Up to end of October 1897.	In November 1897.	Total to end of November 1897.	Up to end of October 1897.	In November 1897.	Total to end of November 1897.	Up to end of October 1897.	In November 1897.	Total to end of November 1897.
	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	..	..	..	32,046	2,832	34,878	34,851	884	35,735	7,58,910	16,726	7,75,636
2. Bellary	..	..	..	50,563	8,497	59,060	1,13,908	2,652	1,16,560	22,17,331	14,989	22,32,820
3. Cuddapah	..	..	..	41,282	4,007	45,289	20,116	1,666	21,782	9,57,357	23,245	9,80,602
4. Kurnool	..	..	..	61,220	6,822	68,042	21,395	2,691	24,086	19,44,847	1,21,561	(*a*) 20,66,408
5. Ganjám	48,169	23	48,192	15,025	1,898	16,923	6,564	101	6,665	3,07,642	3,733	3,11,375
6. Vizagapatam	..	..	..	10,127	1,180	11,307	5,600	115	5,715	2,10,565	1,945	2,12,510
7. Gódávari (Eastern Division).	..	..	..	..	..	..	..	..	..	6,824	..	6,824
8. Madras (Public Works Stores)	..	..	..	..	..	..	91,959	12,961	1,04,920	91,959	12,961	1,04,920
Total ..	48,169	23	48,192	2,10,263	25,236	2,35,499	2,94,393	21,070	3,15,463	64,95,935	1,95,160	66,91,095

Note.—The expenditure shown in this statement for November 1897 has been specially obtained by wire from the divisions and is therefore approximate.

No. 1064-A—B.

Forwarded to the Secretary to Government, Financial Department, Madras, with reference to memorandum from that department, No. 2059, dated 5th October 1897.

(*a*) The Accountant-General, Madras, has just intimated to me that the amount of expenditure advised by him for adjustment in the Kurnool division should be reduced by Rs. 1,06,439.

(Signed) E. A. WALLER, Major, R.E.,
Offg. Examiner, Public Works Accounts.

Madras,
11*th December* 1897.

Telephonic message from the Chief Secretary to Government, to the Accountant-General, dated 11th December 1897.

Reference.—Your No. 3, Famine expenditure, dated 10th December 1897. Please explain the *minus* entries in the statement.

———

Telephonic message from the Accountant-General, to the Chief Secretary to Government, dated the 13th December 1897.

The *minus* entry in the statement represents advances drawn in previous months and refunded in November; the sale-proceeds of cloths taken in abatement of weavers' advances and the transfer of one item from the head "Relief works" to "Gratuitous relief." Details will be furnished if required.

———

Telephonic message from the Chief Secretary to Government, to the Accountant-General, dated 14th December 1897.

In a foot-note to statement of famine expenditure for November, the Examiner, Public Works Accounts, states that you have intimated that the amount of expenditure advised by you for adjustment in the Kurnool division should be reduced by Rupees 1,06,439. Please say whether this should be deducted from the sum of Rs. 3,96,000 mentioned in your letter to the Examiner, No. 3649, dated 22nd November 1897, and whether the deduction proposed affects your statement of famine expenditure for November, No. 3, dated 10th December 1897.

———

Telegram to the Collectors of Ganjám, Vizagapatam, Gódávari, Kurnool, Anantapur, Cuddapah and Bellary, dated 14th December 1897.

872. Wire immediately details by minor heads of the amounts you require under "33. Famine Relief" in December and each of the remaining months of current year.

———

Telegram from the Collector of Bellary, dated 15th December 1897.
" " of Vizagapatam, dated 15th December 1897.
" " of Cuddapah " "
" " of Gódávari " "
" " of Anantapur " "
" to the Collectors of Ganjám and Kurnool, No. 875, dated 16th December 1897.
" from the Collector of Ganjám, dated 16th December 1897.
" to the Collector of Kurnool, No. 877, dated 17th December 1897.

———

G.O, Mis. No. 6437, Revenue, dated 15th December 1897.

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, &c.), Mis. No. 9732, dated 4th December 1897:—

Read—again Board's Proceedings, No. 710, dated 15th November 1897, communicating to the Collectors of affected districts, with remarks, Government Order, Financial Department, submitting to the Government of India, with remarks, a comparative statement of certain expenditure on famine relief, &c.

Read—also G.O., No. 952, Financial, dated 17th November 1897.

Read—also telegrams from the Collectors of Cuddapah and Ganjám, dated 17th November 1897, Gódávari, Kurnool, Vizagapatam and Anantapur, dated 18th November 1897, Cuddapah and the Executive Engineer, Bellary, dated 20th November 1897, and Bellary, dated 22nd November 1897.

Read—also endorsement from the Collector of Bellary, Dis. No. 7482, dated 27th November 1897, forwarding letter from the Executive Engineer, Bellary, to the Collector, No. 9576-B, dated 24th November 1897, accounting for the increase in expenditure in September 1897.

Resolution—Mis. No. 9732, dated 4th December 1897.

The actual expenditure up to date on relief works in charge of Public Works officers as now reported by the Collectors amounts to Rs. 66,10,956. It is also reported that a sum of Rs. 2,13,336 still remains to be accounted for.

It appears, however, on inquiry in the office of the Examiner of Public Works Accounts that the expenditure booked in that office up to the end of October amounts to Rs. 65,01,302 and that the expenditure remaining to be booked is estimated to be Rs. 7,25,548, making a total famine expenditure in the Public Works Department of Rs. 72,26,850. The civil expenditure up to the end of October is, according to the latest accounts received from the Accountant-General's office, Rs. 25,97,842 and it is not expected that the subsequent expenditure will exceed one lakh. The total famine expenditure is not, therefore, the Famine Commissioner considers, likely to exceed the estimate of 100 lakhs sanctioned in G.O., No. 987, Financial, dated 26th November 1897.

(True Extract.)

(Signed) L. E. BUCKLEY,
Famine Secretary.

To the Secretary to Government, Revenue Department.

———

Order—Mis. No. 6437, Revenue, dated 15th December 1897.

Recorded.

2. It is presumed that the Board will submit a further report when the complete figures of the expenditure in the Public Works Department shall have been ascertained.

(True Extract.)

(Signed) N. F. MARJORIBANKS,
Ag. Under Secretary to Government.

To the Famine Commissioner.
" Financial Department.

———

Telephonic message from the Chief Secretary to Government, to the Accountant-General, dated 18th December 1897.

Can you send to-day a reply to my telephonic message of the 14th instant regarding the foot-note to the Examiner's statement of famine expenditure for November about the amount for adjustment in the Kurnool division.

———

Telephonic message from the Accountant-General, to the Chief Secretary to Government, dated 20th December 1897.

The question of adjustment of the amounts in Kurnool division has not been settled yet.

———

Telegram to the Collector of Kurnool, No. 879, dated 20th December 1897.

———

Memorandum from the Public Works Department, No. 5595 C., dated 20th December 1897.

———

Read—the following letter from the Examiner, Public Works Accounts, No. 1088-A—B, dated 17th December 1897:—

In continuation of my letter, No. 3649-B—B., dated 20th November 1897, and in supersession of the corrections advised by me in my No. 982-A—B., dated 25th November 1897, I have the honour to submit, herewith, another statement showing

the estimated famine expenditure in the Madras Presidency during the official year 1897–98, and to state that the present estimate may be taken as fairly accurate and final.

2. It will be seen from this statement that the estimates, as they now stand, are less than those submitted previously by about 5½ lakhs, the decrease being due to the following credits aggregating approximately to that sum :—

	Rs.
Credit for surplus funds of civil officers paid back into treasuries, appearing in the exchange accounts of the Accountant-General, Madras, for October 1897, received in this office on the 11th instant (not previously intimated)	3,13,457
Credit for surplus funds of civil officers similarly paid back into treasuries, advised for adjustment in the exchange accounts of the Accountant-General, Madras, for November 1897 in letter, No. I.A.C.B—305 A., dated 9th December 1897, received in this office on 10th December 1897	1,06,439
Credit for surplus funds of civil officers similarly paid back into treasuries, which appeared in the exchange accounts for August 1897, received in this office on 11th October 1897, but not taken into account, as details were not given to show whether this item appertained to expenditure on famine-relief work ..	68,501
Further refunds estimated to be due but not yet paid back into treasuries on account of an order of the Accountant General, Madras, to Treasury officers not to receive these refunds ..	80,000

Enclosure.

Statement showing the divisions, the total actual expenditure already incurred and the probable further expenditure to be incurred during 1897–98 on 33. Famine-relief Works—Provincial in charge of Public Works Department.

Divisions.	Actuals to end of October 1897.	Approximate for November 1897.	Estimates for December 1897 and to end of operations.	Total.
	Rs.	Rs.	Rs.	Rs.
Bellary	29,76,741	32,142	50,000	30,58,883
Cuddapah	9,57,357	22,816	8,000	9,88,173
Kurnool	19,44,847	54,139	—56,439	19,42,547
Ganjám	3,07,642	—1,526	1,700	3,07,816
Vizagapatam	2,10,565	1,642	7,700	2,19,907
Gódávari, Eastern	6,824	..	100	6,924
Public Works Stores	91,959	13,475	56,500	1,61,934
Total ..	64,95,935	1,22,688	67,561	66,86,184

Note.—(1) The figures in column 2 represent audited amount to end of October 1897. They include the sum of Rs. 1,80,000 adjusted to debit of famine-relief expenditure, Kurnool division, adjusted under advice from the Accountant-General, Madras, as expenditure in the Civil department.

Note.— (2) The figures in columns 3 and 4 have been obtained from the Executive Engineers concerned by special telegrams and include Rs. 68,501 and Rs. 1,06,439, respectively, in adjustment of the debits of Rs 1,80,000 in the previous note.

Note.—(3) The *minus* figure against Ganjám in column 3 is due to transfer of outlay incurred in the ballasting for East Coast Railway to that railway.

(Signed) E. A. WALLER, Major, R.E.,
Offg. Examiner, P.W. Accounts, Madras.

Memorandum No. 5595-C., dated 20th December 1897.

Copy forwarded to the Financial Department, in continuation of endorsements, Nos. 5097-C., dated 29th November, and 5316-C., dated 8th December 1897.

(Signed) D. McNEIL CAMPBELL, Col., R.E.,
Secy. to Govt., P.W.D.

From F. C. HARRISON, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 21st December 1897, No. 4053.

With reference to letter No. 1088-A/B., dated the 17th December, from the Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, I have the honour to make the following observations :—

It seems now to be the case that the expenditure on famine relief, Public Works Department, this year is likely to be less than the last estimate by the amount stated, 5½ lakhs. I do not, however, admit that the Examiner, Public Works Accounts, is not responsible for the overestimate which arose in the following manner :—

From April to July a sum of Rs. 7,77,017–6–8 was drawn from my treasury at Kurnool without the use of cheques or letters of credit. It is the duty of the Public Works Department to provide funds for works under their control and it was, I presume, owing to some delay in that department that their disburses were obliged to draw funds from me irregularly. At first when I told the Examiner that this was going on, he refused to allow me to debit these drawals to him and I was obliged to debit them to civil for the time. I went up, however, to the Comptroller-General who directed that the debits should be raised at once against the Public Works Department as I contended. In this way Rs. 5,97,017–6–8 were first debited to Civil and Rs. 1,80,000 to Public Works Department. I accordingly intended to debit him with the first mentioned sum. I found, however, that his disbursing officers refunded about 2 lakhs of this sum so as to bring the expenditure on to the Engineer's books. They had no business to do this, but as they had done it and the money had been paid in, I told the Examiner verbally in October. I would stop their doing so and would debit him through the exchange account with the difference, namely, about 4 lakhs. In defiance or through misunderstanding my instructions the Public Works Department continued to draw cheques to recoup this amount and of these cheques about Rs. 3,13,000 have been paid in. The result is that 4 lakhs were twice estimated.

2. Before I added this 4 lakhs to the Public Works estimates, I enquired by telephone whether they had already been included and was told that they had not. The explanation now given is that the Public Works Department were not aware that their officers were drawing cheques to recoup this expenditure. My reply is that if they defend that course they should have known what was occurring. If they do not defend it, they still knew it owing to my conversation with the Examiner in October and by their seeing the very heavy drafts made in the Kurnool district which were 8 lakhs in excess of work done. Government will, I think, agree in my view when the copies of the telephonic messages that passed between my office and that of the Examiner are read. They are appended.

Enclosure.

True copies of Telephonic Messages.

From the Accountant-General, Madras, to the Examiner, Public Works Accounts, dated 10th November 1897.

There is still a balance of Rs. 4,20,000 to be transferred to the debit of the Public Works Department on account of famine expenditure erroneously debited to the Civil department in the Kurnool district, please say whether you have included this amount in your last estimate sent to me. If not by how much has that estimate to be raised. Kindly reply at once as the information is urgently required.

Reply from the Examiner of Public Works Accounts, to the Accountant-General, dated 10th November 1897.

No. But debits on the account already advised by you amounting to Rs. 1,80,000 and odd and Rs. 4,20,000 now stated as requiring adjustment will necessitate probably an addition of about 6 lakhs to my estimate. I hope to send you a more definite forecast by the 20th instant when all applications for credit for next month and further information as to closing of relief works, &c., will be available.

From the Accountant-General, dated 13th November 1897.

Can you not telephone to me any further information relating to the definite forecast of famine expenditure which you promised to let me have on the 20th instant?

Reply from the Examiner, Public Works Accounts.

No further information as yet beyond the fact that the outlay to end of October 1897 as wired to me by the Executive Engineers concerned amounts to Rupees 63,23,404.

From the Examiner, Public Works Accounts, dated 13th November 1897.

Your telephone of the 10th instant. You stated that adjustments yet to be made on account of famine-relief works will be advised by you to the extent of Rs. 4,20,000. Can you furnish me with the details of the amount by divisions or districts?

Reply to the above, dated 15th November 1897.

Your telephone of the 13th. The whole amount appertains to the Kurnool district. Details by divisions are not available. The amount drawn on account of each taluk is as follows:—

	Rs.	A.	P.
Ramallakot	58,973	2	5
Nandyal	53,890	9	5
Koilkuntla	1,86,045	12	2
Sirvel	555	9	6
Pattikonda	96,695	12	3

From the Accountant-General, dated 15th November 1897.

You telephoned on Saturday that the total expenditure up to end of October 1897 was Rs. 63,23,000 as wired by the Executive Engineers. Does this include the transfer of Rs. 3,96,000 in Kurnool in addition to Rs. 1,12,000 already transferred?

Reply from the Examiner, Public Works Accounts, dated 15th November 1897.

The sum of Rs. 63,23,000 given by me represents the expenditure up to end of October 1897 and has nothing to do with the surrender of Rs. 3,96,000 referred to by you. The former amount does not include the adjustment of Rs. 1,12,000 which is still under correspondence.

The sum of Rs. 63,23,000 does not include any transfers advised by you. The transfer of Rs. 1,12,000 is under correspondence. I have had no official communication from you as yet regarding the transfer of Rs. 3,96,000 and it could not therefore have been included in the expenditure advised.

From the Examiner, Public Works Accounts, dated 16th November 1897.

In your telephone of the 10th instant you referred to a transfer of Rs. 4,20,000. But in all subsequent telephone messages you refer to a transfer of Rs. 3,96,000 only. Please let me know, therefore, definitely whether you have any transfers other than those of Rs. 3,96,000 and Rs. 1,12,000 to communicate for adjustment under 33. Famine Relief. The information is required to enable me to submit my final report to Government regarding grants required.

From the Accountant-General, dated 16th November 1897.

Rs. 1,12,000 has already been debited to you in my exchange accounts. So far as known there is only one item of Rs. 3,96,000 which is pending transfer to the Public Works Department. I am awaiting a reply to a telegram to the Treasury Officer, Kurnool, on the subject.

Telegram to the Collector of Kurnool, No. 883, dated 22nd December 1897.

" from the " dated 25th December 1897.

Telephonic message to the Secretary to the Board of Revenue, dated 27th December 1897.

Telephonic message from the Secretary to the Board of Revenue, dated 27th December 1897.

Order—No. 1090, Financial, dated 30th December 1897.

The expenditure under 33. Famine Relief in the Civil department up to the end of November amounted to 26·544 lakhs. According to information received from Collectors, the outlay in December and the remaining months of the official year may be placed at ·603 lakh as shown in the margin, thus bringing the total estimate under Civil Officers up to 27·147 lakhs.

	Rs.
Anantapur	31,060
Bellary	1,520
Cuddapah	11,000
Ganjám	8,470
Gódávari	..
Kurnool	6,300
Vizagapatam	2,007
Total ..	60,357

2. The expenditure in the Public Works department up to the end of October amounted to 64·96 lakhs according to the statement furnished by the Examiner with his No. 1088 A/B, dated 17th December 1897. Adding to this, the sum of 1·23 lakhs shown by him as the approximate expenditure in November and ·67 lakh, the estimate of expenditure in the remaining months of the year, the total estimate for the current year amounts to 66·86 lakhs. It is observed that, whilst the Examiner estimates that as regards Public Works department expenditure in Kurnool during December and the remaining months of the year there will be refunds or transfers to the extent of ·56 lakh, the Collector would provide for an actual expenditure at Rs. 50,000. The Revenue and Public Works departments will be requested to enquire into this discrepancy. The present estimate submitted by the Examiner is 5·41 lakhs less than that (72·27) furnished with his letter printed on page 3 of G.O., No. 1006, Financial, dated 3rd December 1897. The reduction is stated to be due to refunds into the treasury of unspent balances of Civil officers amounting to nearly 4·88 lakhs and to further estimated refunds of ·80 lakh not yet paid back into treasuries owing to treasury officers refusing, at the instance of the Accountant-General, to receive them. The explanations of the Examiner as contained in his letter, No. 1088 A/B, dated 17th December 1897, are animadverted on by the Accountant-General in his No. 4053 of the 21st idem. The facts disclosed in these two communications will be brought to the notice of the Revenue and Public Works departments in view to the strictest enquiries being instituted as to the officer or officers responsible for this state of affairs.

3. In supersession of previous orders, the estimates of famine expenditure in the Civil and Public Works departments will be distributed as follows:—

	Lakhs.
Civil department	27·15
Public Works department	66·86
Total ..	94·01

These amounts will be redistributed as shown in the appendix to these proceedings.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Public Works Department.
" Famine Commissioner.

Exd. Shaik Karim.

[Appendix.

APPENDIX.

	33-A. Salaries and Establishment.						33-B. Relief works in charge of Civil officers.						33-C. Relief to people employed otherwise than on relief works.						33-D. Gratuitous relief.					
	To the end of November.	December.	January.	February.	March.	Total.	To the end of November.	December.	January.	February.	March.	Total.	To the end of November.	December.	January.	February.	March.	Total.	To the end of November.	December.	January.	February.	March.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám ..	32,423	1,900	1,000	100	100	35,623	21,174	100	750	..	..	21,174	2,34,925	25	25	25	..	2,35,025	4,64,276	100	750	..	..	4,65,126
Vizagapatam ..	13,556	510	1,170	86	76	15,398	17,860	..	..	..	..	17,860	73,609	15	..	..	..	73,674	1,26,213	..	100	..	..	1,26,313
Gódávari ..	1,101	..	..	..	..	1,101	25	..	..	..	..	25	..	..	..	..	..	..	23,960	..	..	..	..	23,960
Kurnool ..	36,937	1,500	2,000	500	300	41,237	20,411	..	..	..	..	20,411	2,14,926	..	2,000	..	..	2,16,926	2,88,854	700	..	..	..	2,88,854
Bellary ..	31,011	400	200	200	..	31,811	12,385	..	..	..	..	12,385	1,02,316	20	..	..	..	1,02,336	2,50,058	..	..	..	..	2,50,758
Anantapur ..	23,060	265	795			24,060	18,425	..	..	..	..	18,425	37,500		10,000			47,500	94,969		20,000			1,14,969
Cuddapah ..	11,110	..	..	..	..	11,110	..	..	..	..	10,000	10,000	3,82,914	..	..	..	..	3,82,914	1,12,869	..	..	..	1,000	1,13,869
Other districts ..	1,798	..	..	..	..	1,798	..	..	..	..	..	..	..	..	..	..	..	..	183	..	..	..	..	183
Public Works ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Stores ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,50,936		11,102			1,62,038	90,280		10,000			1,00,280	10,46,190		12,185			10,58,375	13,61,382		22,650			13,84,632

	33-E. Miscellaneous.						Total—Civil department.						33-F. Relief works in charge of Public Works Department.						Grand Total—Civil and Public Works Departments.					
	To the end of November.	December.	January.	February.	March.	Total.	To the end of November.	December.	January.	February.	March.	Total.	To the end of November.	December.	January.	February.	March.	Total.	To the end of November.	December.	January.	February.	March.	Total.
	26	27	28	29	30	31	32	33	34	35	36		37	38	39			40	41	42	43			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.			
Ganjám ..	1,699	150	150	60	60	2,119	7,54,497	2,175	1,925	185	185		7,58,967	3,06,116	1,700			3,07,816	10,60,613	6,170				10,66,783
Vizagapatam ..	587	..	..	..	..	587	2,31,825	625	1,320	86	76		2,33,832	2,12,207	7,700			2,19,907	4,44,032	9,707	4,000			4,58,739
Gódávari ..	20					20	25,066						25,066	6,824	100			6,924	31,890	100				31,990
Kurnool ..	1,296					1,296	5,62,423	1,600	4,000	500	300		5,68,723	19,98,986	56,439			19,42,547	25,61,469	50,139				25,11,270
Bellary ..	..	..	..	..	..	..	8,95,770	1,120	200	200	..		3,97,290	30,08,883	50,000			30,58,883	35,78,738	82,580				36,61,318
Anantapur ..	191	..	..	..	..	191	1,74,085	265		80,795			2,05,145	3,80,173	8,000			9,88,173	14,58,848	19,000		15,07,848		
Cuddapah ..	1,782	..	..	..	..	1,782	5,08,675	..	..	..	11,000		6,19,675	1,05,434	56,600			1,61,934	1,65,434	56,500		1,61,934		
Other districts ..	58	..	..	..	..	58	2,039	..	..	..	..		2,039						2,039					
Public Works ..	..	..	..	..	..	..	..	..	..	..	..		..											
Stores.																								
Total ..	5,592		420			6,012	26,54,380		56,357				27,10,737	66,18,623	67,561			66,86,184	92,73,003	1,23,918		93,96,921		
													*4,000									*4,000		

* For adjustment in the Civil department.

Public Works (1898) Department.

CURRENT No. 3

From The Financial dept.

No. 1090

Dated 30th December 1897

Received 3rd January 1898

Registered

Enclosures

Spare copies 3

SUBJECT.

Redistribution of Famine Expenditure in the Civil and Public Works depts. Reg: the —.

CV 12325

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

-:-

Read again G.O.

No. 990/1 Financial dated 11th November 1897.

" 958/3 " " 17th November 1897.

" 987 " " 26th November 1897

" 1006 " " 3rd December 1897.

3323 & 797
3283 & 797
with Con. 12325

Read also the following

Proceedings of the Board of Revenue(Revenue Settlement),No. 9437, dated 25rd November 1897.

Endorsement thereon from the Revenue Department, No.6805 dated 2nd December 1897.

Proceedings of the Board of Revenue(Revenue Settlement), No. 9664 dated 2nd December 1897.

Order thereon G.O. 6545 Revenue,dated 9th December 1897.

From the Accountant-General,No. 3 Fam/XX.dated 10th December 1897.

From the same Officer,No. 10/Fam.dated 11th Decembe 1897.

From the Examiner,Public Works Accounts,No.1064 A/B dated 11th December 1897.

Telephonic message to the Accountant-General,dated 11th December 1897.

Telephonic message from the Accountant-General, dated 13th December 1897.

Telephonic message to the Accountant-General, dated 14th December 1897.

Telegram to the Collectors of Ganjam,Vizagapatam, Godavari,Kurnool,Anantapur,Cuddapah,Bellary,No.879,dated 14th December 1897

Telephonic message to the Secretary to the Board of Revenue, dated 27th December 1897.

Telephonic message from the Secretary to the Board of Revenue dated 27th December 1897.

O R D E R :- No. 1090 dated 30th December 1897.

The expenditure under 95 Famine Relief in the Civil department up to the end of November amounted to 26.544 lakhs. According to information received from Collectors the outlay in December and the remaining months of the official year may be placed at .603 lakhs as shown in the margin, thus bringing the total estimate under Civil officers up to 27.147 lakhs.

Anantapur 31,060
Bellary 1,520
Cuddapah 11,000
Ganjam 8,470
Godavari "
Kurnool 6,300
Vizagapatam 2,007
60,357 3.

The expenditure in the Public Works department up to the end of October amounted to 64.98 lakhs according to the statement furnished by the Examiner with his No. 1088 A/B dated 17th December 1897. Adding to this, the sum of 1.23 lakhs shown by him as the approximate expenditure in November and .67 lakh, the estimate of the expenditure in the remaining months of the year, the total estimate for the current year amounts to 66.86 lakhs. It is observed that whilst the Examiner estimates that as regards Public Works Department expenditure in Kurnool during December and the remaining months of the year there will be refunds or transfers to the extent of .56 lakh, the Collector would provide for an actual expenditure at Rs. 50,000. The Revenue and Public Works Department will be requested to enquire into this discrepancy. The present estimate submitted by the Examiner is 5.41 lakhs less than that (72.27) furnished with his letter printed on page 3 of G.O. No. 1006 Financial dated 3rd December 1897. The reduction is stated to be due to refunds into the treasury of unspent balances of Civil Officers amounting to nearly 4.88 lakhs and to further estimated refunds of .80 lakh not yet paid back into treasuries owing to treasury officers refusing, at the instance of the Accountant-General to receive them. The explanations of the Examiner as contained in his letter No. 1088 A/B dated 17th

with Ccc 12326 Secy to Govt on M. 12.97

Ccc 12326

Copy of letter from the Accountant General, No.4053 dated 31st December 1897.

With reference to letter No. 1088a/b dated the 17th December from the Examiner, Public Works Accounts to the Secretary to Government, Public Works Department, I have the honour to make the following observations.

It seems now to be the case that the expenditure on famine relief, Public Works Department, this year is likely to be less than the last estimate by the amount stated 5½ lakhs. I do not however admit that the Examiner, Public Works Accounts is not responsible for the over estimate which arose in the following manner.

From April to July a sum of Rs 777017 - 6 - 8 was drawn from treasury at Kurnool without the use of cheques or letters of credit. It is the duty of the Public Works Department to provide funds for works under their control and ϕ it was I presume owing to some delay in that department that their disbursers were obliged to draw funds from me irregularly. At first when I told the Examiner that this was going on he refused to allow me to debit these drawals to him and I was obliged to debit them to civil for the time. I went however to the Comptroller General who directed that the debits should be raised at once against the Public Works Department as I contended. In this way Rs 597017 - 6 - 8 were first debited to Civil and Rs. 180000 to Public Works Department. I accordingly intended to debit him with the first mentioned sum. I found however that his disbursing officers refunded about two lakhs of this sum so as to bring the expenditure on to the Engineer's books. They had no business to do this, but as they had done it and the money had been paid in I told the Examiner verbally in October I would stop their doing so and would debit him through the exchange Account with the difference

namely about 4 lakhs. In defiance or through misunderstanding my instructions the Public Works Department continued to draw cheques to recoup this amount and of these cheques about R. 313000 have been paid in. The result is that four lakhs were twice estimated.

2. Before I added this four lakhs to the Public Works Estimates I enquired by telephone whether they had already been included and was told that they had not. The explanation now given is that the Public Works Department were not aware that their officers were drawing cheques to recoup this expenditure. My reply is that if they defend that course they should have known what was occurring. If they do not defend it, they still knew it owing to my conversation with the Examiner in October and by their seeing the very heavy drafts made in the Kurnool District which were eight lakhs in excess of work done. Government will, I think, agree in my view when the copies of the telephonic messages that passed between my office and that of the Examiner are read. They are appended.

P.W.A./3/98

TRUE COPIES OF TELEPHONIC MESSAGES

From

The Accountant General, Madras

To

The Examiner, Public Works Accounts, Madras

Dated 10-11-1897.

MESSAGE, Dated 10th November 1897.

There is still a balance of R. 480000 to be transferred to the debit of the Public Works Department on account of famine expenditure erroneously debited to the Civil Dept. in the Kurnool District. Please say whether you have included this amount in your last estimate sent to me. If not by how much has that estimate to be raised. Kindly reply at once as the information is urgently required.

REPLY, dated 10th November 1897.

From

The Examiner, Public Works Accounts.

To

The Accountant General

No. But debits on the account already advised by you amounting to R. 180000/and odd and R. 480000/ now stated requiring adjustment will necessitate probably an addition of about 6 lakhs to my estimate. I hope to send you a more definite forecast by the 20th instant when all applications for credit for next month and further information as to closing of Relief works etc. will be available.

FROM

MESSAGE The Accountant General, dated 13th November 1897.

Can you not telephone to me any further information relating to the definite forecast of Famine expenditure which you promised to let me have on the 20th instant.

REPLY

From P.W.A.

No further information as yet beyond the

the outlay to end of October 1897 as wired to me by the Executive Engineers concerned amounts to Rs. 6585404.

From the P.W.A., dated 13th November 1897.

MESSAGE

Your telephone of the 10th instant. You stated that adjustments yet to be made on account of Famine Relief works will be advised by you to the extent of Rs. 420000/. Can you furnish me with the details of the amount by divisions or districts?

From the Acct. Genl., dated 15th November 1897.

REPLY

Your telephone of the 13th. The whole amount appertains to the Kurnool District. Details by divisions are not available The amount drawn on account of each Taluq is as follows:-

Ramalkot ----------Rs. 58,975-2-5
Nandyal ----------Rs. 58,390-9-5
Koilkuntla ----------Rs. 1,36,045-12-2
Sirvel ----------Rs. 555-0-6
Pattikonda ----------Rs. 96,695-12-3.

From the Acct. Genl., dated 15th November 1897.

MESSAGE

You telephoned on Saturday that the total expenditure up to end of October 1897 was Rs. 6925000/ as wired by the Executive Engineers. Does this include the transfer of Rs. 596000/ in Kurnool in addition to Rs. 112000/ already transferred.

From P.W.A., dated 15th November 1897

REPLY

The sum of Rs. 65,25,000/ given by me represents the expenditure up to end of October 1897, and has nothing to do with the surrender of Rs. 5,96,000/ referred to by you. The former ~~account~~ amount does not include the adjustment of Rs. 1,12,000/ which is still under correspondence.

The sum of Rs. 65,25,000/ does not include any transfers advised by you. The transfer of Rs. 1,12,000/ is under communication correspondence. I have had no official ~~informatio~~ from you as yet regarding the transfer of Rs. 5,96,000/ and it could not therefore have been included in the expenditure advised.

MESSAGE from P.W.A., dated 16th November 1897.

In your telephone of the 10th instant you referred to a transfer of Rs. 420,000/ But in all subsequent telephone messages you refer to a transfer of Rs. 5,96,000/ only. Please let me know, therefore, definitely whether you have any transfers other than those of Rs. 5,96,000/ and Rs. 1,12,000/ to communicate for adjustment under 35 Famine Relief. The information is required to enable me to submit my final report to Government regarding grants required.

REPLY from the Acct. Genl. dated 16th November 1897.

Rs. 1,12,000/ has already been debited to you in my Exchange Accounts. So far as known there is only one item of Rs. 5,96,000/ which is pending transfer to the Public Works Department. I am awaiting reply to a telegram to the Treasury Officer, Kurnool, on the subject.

Indexed

Appendix to G.O. No. 1090, Fuil. D/ 30th Dec. 1897.

	33A. Salaries & Establishments						33B Relief works in charge of Civil officers.					
	To the end of November	December	January	February	March	Total	To the end of November	December	January	February	March	Total
Ganjam	32,423	1,900	1,000	100	100	35,523	21,174	"	"	"	"	21,174
Vizagapatam	13556	510	1,170	86	76	15,398	17,860	"	"	"	"	17,860
Godavari	1,101	"	"	"	"	1,101	25	"	"	"	"	25
Kurnool	36,937	1500	2,000	500	300	41,237	20,411	"	"	"	"	20,411
Bellary	31011	400	200	200	"	31,811	12,385	"	"	"	"	12,385
Anantapur	23,000	265	795			24,060	18,425	"	"	"	"	18,425
Cuddapah	11,110	"	"	"	"	11,110	"	"	"	"	"	10,000
Other Districts	1,798	"	"	"	"	1,798	"	"	"	"	"	"
P. W. Stores												
Total	1,50,936		11,102			162,038	90,280		10,000			100,280

	33C. Relief to people employed otherwise than on relief works						33D. Gratuitous relief						33 E. Miscellaneous					
	To the end of November	December	January	February	March	Total	To the end of November	December	January	February	March	Total	To the end of November	December	January	February	March	Total
Ganjam	234715	25	25	25	25	235025	4,64,276	100	750	"	"	4,65126	1,699	150	150	60	60	2,119
Vizagapatam	73609	15	50	"	"	73674	126,213	"	100	"	"	126313	587	"	"	"	"	587
Godavari	"	"	"	"	"	"	23,960	"	"	"	"	23,960	20	"	"	"	"	20
Kurnool	214726	"	2000	"	"	216,926	248,854	"	"	"	"	248,854	1,295	"	"	"	"	1,295
Bellary	102316	20	"	"	"	102336	250,058	700	"	"	"	250,758	"	"				
Anantapur	37500	10000	"	"		47,500	94,969		2000			1,14,969	191	"				191
Cuddapah	382914	"	"	"	"	382,914	112,969	"	"	"	1000	113,969	1782	"	"	"	"	1782
Other Districts	"	"	"	"	"	"	183	"	"	"	"	183	58	"	"	"	"	58
P. W. Stores																		
Total	1,053190		12,185			1,065375	13,61,392		22,650			13,84,032	5,592		420			6,012

Civil Dept.				33F. Relief works in charge of P.W.D.			Grand Total Civil and P.W. Dept.			
January	February	March	Total	To the end of November	To end of operations	Total	To the end of November	To end of operations	Total	
1,125	185	185	7,58,967 +4,000	3,06,116	1,700	3,07,816	10,66,613	6,170	10,66,783 +4,000	per adjustment in the C. Dept.
1320	86	76	233432	2,12,207	7,700	2,19,907	4,44,032	9,707	4,53,739	
"	"	"	25066	1824	100	6,724	31,890	100	31,990	
1,000	500	380	563723	19,774,86	-50139	1,942,547	25,61,409	-50139	25,11,270	
200	200	"	347290	30,88,583	50000	30,58,883	35,78,738	82,580	36,61,318	
		307/5	205145							
"	"	11000	5,17,675	9,80,173	8,000	1,88,173	14,85,848	14,000	1507848	
"	"	2	2,039	"	"	"	2,039	"	2,037	
				1,05,434	56,500	161934	1,05,434	56,500	161934	
56,387			27,10,737 +4,000	66,13,623	67,561	66,86,184	92,73,003	123,718	23,96,921 +4,000	do