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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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Dated	11.5-18 77	197 .

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Not to be folded or roughly handled

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

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

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

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

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

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

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

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

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

G.O. No. 475 of 17th February 1875. Government of India letter No. 55 A—1 of the 20th February 1877, recorded with G.O., No. 799, dated 7th March 1877.

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

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

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

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

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

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

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

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Proceedings of the Madras Government, Public Works Department, No. 1,360.

As the Public Works Accounts of the Chief Engineer for Irrigation by the 5th June at latest and will by the Government.

5. Ordered that a copy of the Proceedings be forwarded for the consideration of the Government of India (Extract.)

W. S. Shanker

Lieut.-Col.
Joint Secy. to Govt., P.
Irrigation B.

To District Engineers.
To the Chief Engineer for Irrigation.
" Examiner of Public Works.
" Revenue Department.

Ed. E. C. Shanker

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11 May 1977