M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2042 Press His.

387-388

Dated 20 - 9 - 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th September 1862.

No. 387. Read the following Proceedings of the Board of Revenue, dated 9th September 1862, No. 6,010 :—

Read again letter from the Collector of Madras, dated 18th January 1862, No. 3, requesting sanction for the adjustment of certain advance.

(In Cons. 21st January 1862, No. 351.)

Read also letter from the same Officer, dated 15th August 1862, No. 291, furnishing the explanation called for in regard to certain of the items.

In submitting the accompanying Statement of an unadjusted balance, I have the honor to request that, under the explanation therein supplied, sanction may be obtained for writing off Rupees 732 to Profit and Loss.

ENCLOSURE No. 1.

ABSTRACT.—Statement of an unadjusted balance of 1854.

1. Resolved that the above letters be submitted for the information and orders of Government.

2. As regards the first item of advance, viz., Rupees 732, the Board observe that the sanction of Government is not necessary for its adjustment. The sum in question is the unadjusted portion of an advance made to a Contractor for the conveyance of Salt from Vadasemmenjari to Covelong for shipment to Calcutta on Government Indent, but by subsequent orders, the Salt was made available for private trade, and on the quantity thus sold, the usual cost of transport was charged in the Collector's Contingent Bill and passed. Deducting the sum thus adjusted, there still remains Rupees 732 out of the sum originally advanced to the contractor requiring adjustment. The cost for the conveyance of Salt being of the nature of Salt Contingent charges and having been incurred on the requisition of Government, the amount should have been included in the Contingent Bill among other charges. Its non-adjustment for so long a period is not creditable to the Account Department. The Collector will include the amount in his next Contingent Bill which will be countersigned by the Board and sent to the Civil Paymaster to be passed; on the receipt of the passed Bill, the item will be adjusted to the proper head of charge in the Collector's account.

3. The other item of Rupees 286-11-0 is the uncollected portion of the advances made to the Salt Manufacturers in 1857 for the repairs of their pans, and this it is stated cannot be recovered in consequence of the pans having been abandoned by the holders, who are unable to pay the balance. Under these circumstances, the Board recommend that the sanction of Government be granted for writing off the amount to Profit and Loss.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 388. ORDER THEREON, 20th September 1862, No. 2,042.

1. The Acting Accountant General has, in his letter dated 7th August 1862, No. 146, informed Government that the head "profit and loss" has under the new system been discontinued in the Treasury Accounts, and that the transactions hitherto exhibited under that head are now shown under F. IX Miscellaneous; and he added also that entries under that head cannot appear in the accounts without the audit of the Civil Paymaster. Mr. Mangles will therefore be requested to report how the adjustment of the sum of Rupees 286-11 [illegible] uded to in paragraph 2 of the Board's Proceedings can be made.

2. The Government deem it necessary that the Accountant General should issue instructions to the Collectors as to the course which they should follow for the adjustment of items which were hitherto debited to "profit and loss." The applications submitted to Government for sanction for these items should specify if provision has been made in the Budget or if there is any saving under F. IX Miscellaneous against which they may be passed.

(Signed) T. PYCROFT,
Chief Secretary.

No. 6,010.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th September 1862.

Read again letter from the Collector of Madras, dated 18th January 1862, No. 3, requesting sanction for the adjustment of certain advance.

(In Cons. 21st January 1862, No. 351.)

Read also letter from the same Officer, dated 15th August 1862, No. 291, furnishing the explanation called for in regard to certain of the items.

In submitting the accompanying Statement of an unadjusted balance, I have the honor to request that, under the explanation therein supplied, sanction may be obtained for writing off Rupees 732 to Profit and Loss.

ENCLOSURE No. 1.

ABSTRACT.—Statement of an unadjusted balance of 1854.

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1. Resolved that the above letters be submitted for the information and orders of Government.

2. As regards the first item of advance, viz., Rupees 732, the Board observe that the sanction of Government is not necessary for its adjustment. The sum in question is the unadjusted portion of an advance made to a contractor for the conveyance of Salt from Vadasemmenjari to Covelong for shipment to Calcutta on Government Indent, but by subsequent orders, the Salt was made available for private trade, and on the quantity thus sold, the usual cost of transport was charged in the Collector's Contingent Bill and passed. Deducting the sum thus adjusted, there still remains Rupees 732 out of the sum originally advanced to the contractor requiring adjustment. The cost for the conveyance of Salt being of the nature of Salt Contingent charges and having been incurred on the requisition of Government, the amount should have been included in the Contingent Bill among other charges. Its non-adjustment for so long a period is not creditable to the Account Department. The Collector will include the amount in his next Contingent Bill which will be countersigned by the Board and sent to the Civil Paymaster to be passed; on the receipt of the passed Bill, the item will be adjusted to the proper head of charge in the Collector's account.

3. The other item of Rupees 286-11-0 is the uncollected portion of the advances made to the Salt Manufacturers in 1857 for the repairs of their pans, and this it is stated cannot be recovered in consequence of the pans having been abandoned by the holders, who are unable to pay the balance. Under these circumstances, the Board recommend that the sanction of Government be granted for writing off the amount to Profit and Loss.

(A true Copy and Extract.)

Secretary.

To Honorable T. Pycroft, Chief Secretary to Government;
Copy to B. Cunliffe, Esq., Collector of Madras.

Exd. J. Wright.

Rec'd 1862. Department.

No. 2617.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 9th September 1862.
Despatched. 12-
Received. 13th

No. 6,010.

Submitting letters from the Collector of Madras, and recommending that sanction be granted for writing off to Profit and Loss, the uncollected portion of the advances made to the Salt Manufacturers for the repairs of their pans.