M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2338 Press Mis.

47-48.

Dated 4-9-1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, *4th September* 1866.

No. 47. Read the following Proceedings of the Board of Revenue, dated 21st August 1866, No. 5,950.

Read the following:—

Government Order, dated 16th January 1866, No. 180, Public Works Department.

ABSTRACT.—Requesting the Board to explain certain discrepancies in the sum stated to be available for return to Public Works Department, as the amount unspent out of the grant made for payment of compensation for lands taken up for Public Works in Godavery District.

Government Order, dated 3rd February 1866, No. 425, Public Works Department.

ABSTRACT.—Requesting the Board to furnish a Tabular Statement shewing the amount actually paid, up to the 30th April 1865, from the grant of Rs 2,20,000, which was specially sanctioned for the payment of compensation for land taken up for Public Works in the Godavery District, and calling for the explanation required by Government Order of 16th January 1866, No. 180, on the same subject.

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1. In the foregoing Orders Government request explanation on certain discrepancies pointed out regarding the unspent balance out of the grant of Rs. 2,20,000 sanctioned in 1864-65, for the payment of compensation for lands taken up for Public Works in the Godavery District.

2. In paragraph 9 of their Proceedings, dated 4th September 1865, the Board stated, as ascertained from the Collectors' reports then before them, that out of the grant of Rupees 1,20,000 sanctioned in 1863-64, a sum of Rupees 19,900-12-9 was expended, and that out of Rupees 2,20,000, a further expenditure of Rupees 91,635-14-11 was incurred. They also stated in paragraph 10, that at the end of the official year 1864-65, a sum of Rupees 43,479-12-10 was at the disposal of the Collector, of which a sum of Rupees 27,643-1-4 had since been disbursed, and that the extra sum required for expenditure in 1865-66 was Rupees 74,000. The Board never asserted that the unappropriated balance of Rupees 1,28,364-1-1, out of the grant of Rupees 2,20,000, was in the Collector's Treasury, though the Government in paragraph 7 of their Order, dated 9th October 1865, No. 2,981, directed that the Collector of the Godavery District should be requested, through the Revenue Department, to return into the Treasury the unexpended balance of Rs. 1,28,364-1-1, which sum was simply to lapse to Government, and which was calculated by them, by deducting the expenditure of Rupees 91,635-14-11 in 1864-65, from the grant of Rupees 2,20,000.

3. The Board, however, in paragraph 2 of their Proceedings, dated 27th October 1865, pointed out with reference to the above Order of Government, that the only sum which the Collector charged against the grant of 1864-65, and carried to deposit, was Rupees 43,479-12-10, and the Collector was requested to transfer, to the credit of the Public Works Department, whatever balance might remain unspent on the date of the receipt of those Proceedings. Notwithstanding this, the Government, in paragraph 4 of their Proceedings, dated 15th November 1865, No. 3,423, directed that their orders for returning the amount into the Treasury should at once be carried into effect.

4. In his letter, dated 28th November 1865, the Collector stated that the sum of Rupees 1,98,457-4-3, which remained in deposit at the end of October 1865, had been transferred to the credit of the Public Works Department. The balance here referred to appears to have been obtained in the following manner:—

	Rs.	A.	P.	Rs.	A.	P.
Amount credited to deposits in April 1865, as per Board's Proceedings, dated 27th April 1865.						
Amount received in full from the Superintending Engineer, the grant of 1864-65, and credited to deposit in May 1865	35,100	0	0			
Amount returned by the Superintending Engineer, being the sum refunded to him by the Collector in April 1865...	2,20,000	0	0			
	8,379	12	10			
				2,63,479	12	10
Charges in 1865-66, up to October 1865.						
Amount actually disbursed to Inámdars, &c. ...	29,922	8	7			
Amount charged against the grant of Rupees 2,20,000 in April 1865, but afterwards adjusted in the accounts to the credit of the Public Works Department, in re-imbursement of the advance debited to that head ...	35,100	0	0			
				65,022	8	7
Amount transferred to the credit of the Public Works Department				1,98,457	4	3

5. It will thus be seen that the amount here referred to is the balance which remained to the credit of deposits at the end of October 1865, out of the amount received by the Collector from the Superintending Engineer. The amount of Rupees 1,28,364-1-1, assumed by Government, is the unappropriated balance out of the grant of Rupees 2,20,000 for 1864-65. The Board stated that the amount, which remained at the disposal of the Collector on 30th April 1865, was only Rupees 43,479-12-10. There is, therefore, nothing contradictory as far as the Board's statement is concerned.

6. In the Collector's letter, dated 28th November 1865, submitted to Government with the Board's Proceedings, dated 19th January 1866, the transactions up to October 1865, from the beginning of the official year 1865-66, are clearly shewn; but the Government cannot expect, from the explanation already given, any agreement between these figures and the unappropriated balance at the end of 1864-65. The amount of compensation as first settled and sanctioned by Government in their Order, dated 23rd February 1865, No. 325, Revenue Department, was Rupees 1,19,916-8-6. Out of this sanction the amount spent in 1863-64 was Rs. 19,900-12-9, and that spent in 1864-65 was Rupees 91,635-14-11, the total expenditure being Rupees 1,11,536-11-8, as already stated by the Board. The expenditure in 1864-65 appears, however, from the Collector's subsequent letter, to have been charged to the grant of Rupees 1,00,000 in 1863-64. The balance of Rupees 8,379-12-10 out of the sanctioned amount, was also returned by the Collector to the Superintending Engineer out of the whole grant of 1863-64, viz., Rupees 1,20,000. Thus the grant of 1864-65, viz., Rupees 2,20,000, remained untouched up to the end of that year, though the Board assumed that the expenditure of 1864-65 was properly chargeable against the grant of that year. The Superintending Engineer, however,

remitted to the Collector, in May 1865, the sum of Rupees 2,20,000, as also the unexpended balance of Rupees 8,379-12-10 above referred to. It was out of this sum of Rupees 2,28,379-12-10 that an expenditure of Rupees 29,922-8-7 was incurred on account of compensation from May to October 1865, and the balance remaining to the credit of deposit, viz., Rupees 1,98,457-4-3, was transferred to the credit of the Public Works Department. Though the sum of Rupees 35,100 was debited in the Collector's accounts in April 1865, to Public Works remittance, under the orders of the Board, yet it was transferred to the credit of the same head in May 1865, on the Collector receiving from the Superintending Engineer the full grant of 1864-65, viz., Rupees 2,20,000, and, consequently, no account need be taken of Rs. 35,100. The confusion in the accounts is apparently owing to the system hitherto pursued by the Superintending Engineer remitting to the Collector the full amount of grant of each year, and the Collector spending a portion and refunding to the Superintending Engineer the unspent balance, and receiving it back again after the close of the official year. As the Collector, however, transferred to the credit of the Public Works Department, at the end of October 1865, the unspent balance he had in deposit, out of the amount received from the Superintending Engineer, no further adjustment appears necessary.

No. 48. Order thereon, 4th September 1866, No. 2,338.

Miscellaneous. Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,
Under Secretary to Government.

To the Board of Revenue.

Ed. S. T. Augustin.

P.W. 16 Aug 1866 no 374-5
" - 3rd July - " - no 101-102

(3)

Rev. 1866. Department.
Pro. of Govt for 21st September

No. 2772.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 21st August 1866.

No. 5,950.

Submitting explanation called for on certain discrepancies regarding unspent balance out of grant of Rupees 220,000 sanctioned in 1864-65, for payment of compensation for lands taken up for Public Works in Godavery district.

R. 2338.

RECORDED.

4c. Vol for 1866

A. 4748

In Chief Secy's Dept. No. 2772 dated 21st Aug 1866