M.R.O. 14-5,450-22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2468 Press ~~Mis.~~

335. 336

Dated 14- 9 — 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
14th September 1866.

No. 335. Read the following Proceedings of the Madras Government in the Public Works Department :—

Passing orders on Revenue Board's Proceedings explaining the discrepancies pointed out regarding the unspent balance out of the grant made for payment of compensation for lands taken up for Public Works in Godavery District. } (Here enter 7th September 1866, No. 2,856.)

No. 336. ORDER THEREON, 14th September 1866, No. 2,468.

Miscellaneous

Ordered to be recorded.

(True Extract.)

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

Exd. S. T. Augustin.

No. 171. 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 showing the amount actually paid up to the 30th April 1865, from the grant of Rupees 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 Rupees 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 19,000 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 Rupees 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.			
Amount credited to deposits in April 1865, as per Board's Proceedings, dated 27th April 1865.	35,100	0	0			
Amount received in full from the Superintending Engineer, the grant of 1864-65, and credited to deposit in May 1865	2,20,000	0	0			
Amount returned by the Superintending Engineer, being the sum refunded to him by the Collector in April 1865	8,379	12	10			
				2,63,479	12	10
Charges in 1865-66, *up to October* 1865.						
Amount actually disbursed to Inâmdars, &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 shown; 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 Rupees 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 Rupees 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. 172. ORDER THEREON, 7th September 1866, No. 2,856.

ACCOUNT, No. 16.

1. It appears from the Proceedings of the Board of Revenue above recorded, that the disbursements which were made in 1863-64 out of the grant of Rupees 20,000 sanctioned from the *Revenue* Budget for that year on account of compensation for lands which had been previously taken up for Public Works in the Godavery District, amounted to Rupees 19,900-12-9, and that the sums which were subsequently paid, and which have now to be brought on the accounts of the *Public Works Department* in adjustment of the sum of Rupees 2,20,000 which, it is understood, stands in the books of the Controller to the debit of "Advances for Civil Officers" were Rs. 91,635-14-11 in 1864-65, and Rupees 29,922-8-7 in the first half of 1865-66. The Board of Revenue will be requested to instruct the Collector of the Godavery District to furnish the Controller at an early date with accounts of expenditure for the two last mentioned items, and for any other sums which may have been paid between the 1st November 1865 and the 30th April 1866.

2. The Board will report whether any claims to compensation remained undisposed of by the Collector on the 1st May last, and, if so, to what amount.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Board of Revenue.
" Revenue Department.
" Superintending Engineer, 1st Division.
" Controller of Public Works Accounts.
" Accountant General.

Exd. S. T. Augustin.

Pro: 15th Oct/65 N 2357236

Revenue 1866 Oct
Pro: of Govt for September
W. 3825

Proceedings of the
Madras Govt in the
P. W Department.

Started 7th 3 Sept
Received 10th 3 1866.
W. 2856.

Passing orders on Rec.
Bd's Pro. explaining the dis-
crepancies pointed out re-
garding the unspent ba-
lance out of the grant
made for payment of
compensation for lands
taken up for Public
Works in Godavery Dis-
trict. — W. 2468

RECORDED

14th Sept 1866

A. 3357336