

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	878	<u>Press</u> <u>Mis.</u>
⁶⁸⁻⁷⁰ Dated	2-4-	1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd April 1868.*

No. 68.

Read the following :—

Proceedings of the Board of Revenue, dated 4th October 1867, No. 6,333.

Read the following letter from the Acting Collector of the Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 16th September 1867, No. 321 :—

With reference to Board's Proceedings, No. 5,513, dated 26th August 1867, I have the honor to append a statement of unexpended balances in the hands of the Revenue Officers of this District up to the end of March 1867 : these amount to Rupees 2,255-0-11. I have found it impossible to ascertain here to what items the difference between this and the amounts returned by the Controller, Department of Public Works Accounts, is due, and have requested him to send me an account-particular of the same, on receipt of which I shall submit the information called for by the Board.

Statement of the unexpended balances.

Officers.	Balance up to the end of March 1867.		
	RS.	A.	P.
1. Collector ...	1,101	0	11
2. Sub-Collector ...	525	0	0
3. Head Assistant Collector ...	300	0	0
4. Salt Deputy Collector ...	204	0	0
5. General Deputy Collector ...	125	0	0
Total ...	2,255	0	11

(Signed) W. WILSON,
Acting Collector.

The Board await the Acting Collector's further report.

No. 69. Proceedings of the Board of Revenue, dated 23rd March 1868, No. 2,069.

Read the following replies to the Board's Proceedings, dated 26th August 1867, No. 5,513, requesting certain Collectors to explain the delay in the employment of Public Works Funds at their disposal for 1866-67 :—

From D. F. CARMICHAEL, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue, dated Chetterpore, 24th September 1867, No. 2,873.

1. With reference to the Board's Proceedings, dated 26th ultimo, (received 12th instant,) I beg to explain that the sum referred to, does not represent the unemployed portion of the Public Works Funds placed at the disposal of the Agency and Revenue Departments, but the amount that remained unadjusted at the close of the last official year.

2. The accounts for the expenditure have been, as far as possible, sent regularly every month to the Superintending Engineer, and that officer in his letter to this office, dated 20th ultimo, reports that all the abstracts for the past official year were, after correction, despatched to the Controller in July last. Nothing, therefore, now remains but for the Controller to make the necessary adjustment in his accounts.

3. The abstracts for Rupees 2,052-0-4, referred to in the Controller's list, were received through the Superintending Engineer, on the 30th July last, and returned to him the next day with the required voucher.

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4. The subjoined memorandum shows the receipts and expenditure for the past official year:—

	RS.	A.	P.		
Balance at the close of 1865-66 ...	4,602	0	11		
<i>Receipts.</i>				<i>Expenditure.</i>	
May 1866...	2,214	0	0	1,372	13 10
June	2,922	0	0	3,423	11 5
July	1,450	0	0	3,766	1 0
August	2,500	0	0	359	0 9
September	...	...	...	482	10 1
October	...	...	...	148	15 11
November	1,500	0	0	295	2 10
December	6,598	0	0	1,852	11 11
January 1867...	1,750	0	0	555	11 8
February	5,328	0	0	4,444	8 5
March	...	...	...	5,727	11 11
Refunded to Dept. of Public Works	28,864	0	11	22,429	3 9
Remitted to Treasury	...	...	...	2,003	15 1
Balance on the 1st of April 1867 ...	...	...	...	39	9 4
				4,391	3 11
Total...	28,864	0	11	28,864	0 11

5. The manner in which the expenditure was incurred is shown below:—

	RS.	A.	P.
By the Revenue subordinates in repairing embankments...	4,407	0	10
By the Salt Deputy Collector on Salt works ...	4,311	0	0
By the Senior Assistant Collector and Suradah Sub-Magistrate on roads ...	3,745	11	10
By the Junior Assistant Agent on roads and buildings in the Maliahs ...	9,965	7	1
And on the 1st April 1867, the balance on hand was ...	4,391	3	11

6. I beg to add that the usual abstracts, of receipts and expenditure, for the present year on account of these funds have been already forwarded to the Superintending Engineer; that for last month having been despatched on the 10th instant.

From J. H. MASTER, Esq., Acting Collector of Vizagapatam, to the Secretary to the Board of Revenue, dated 12th September 1867, No. 698.

1. Referring to the Board's Proceedings, dated 26th ultimo, No. 5,513, I have the honour to state that no delay has occurred in this office in utilizing the sums drawn on account of Imperial works.

2. The total sum drawn is Rupees 23,513-12-6. Of this Rupees 23,248-5-6 were spent within the year, leaving a balance of Rupees 265-6-11.

3. The monthly abstracts of expenditure were, with one exception, submitted in the month succeeding that to which they relate. I beg to annex an abstract statement showing the above particulars in detail. It strikes me that the represented and supposed delay in the employment of

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Public Works Funds, by the Civil Department of this district, is owing solely to the tardiness with which the accounts have been audited by the Controller:—

No.		Receipts.	Expenditure during the month.	Date of despatch of Collector's Abstracts to Superintending Engineer.	Date of audit by Public Works Controller.
		RS. A. P.	RS. A. P.		
1	Balance on 30th April 1866...	200 0 0	...	May 23rd...	5th Aug. 1867.
2	May...	1,413 0 0	...	June 1st...	3rd July ..
3	June ...	2,072 8 0	1,077 12 7	July 30th...	do.
4	July...	5,812 0 0	3,651 3 11	Aug. 18th	do.
5	August...	...	197 13 5	Sept. 29th	do.
6	September ...	...	873 6 1	October 27th	do.
7	October...	10,000 0 0	89 12 0	Nov. 20th	do.
8	November ...	...	622 1 0	Dec. 19th	do.
9	December ...	...	9,093 3 0	Jan. 22nd	do.
10	January 1867...	3,308 4 6	2,836 0 9	Feb. 22nd	do.
11	February ..	...	1,022 15 0	April 2nd	5th Aug. 1867.
12	March ..	708 0 0	3,784 1 10	.. 25th	do.
		23,513 12 6	23,248 5 7		
	Balance on 1st April 1867 ...	...	265 6 11		
			23,513 12 6		

From J. FRASER, Esq., Collector of the Godavery district, to the Secretary to the Board of Revenue, dated Cocanada, 25th September 1867, No. 263.

1. In reply to the Proceedings of the Board of Revenue, dated 26th ultimo, No. 5,513, communicating the Government Proceedings of 10th idem No. 1,855, and directing the submission at once of the explanation required by Government, regarding the delay in the disbursement of the Public Works Funds placed at the disposal of the Sub-Collector of the Godavery district, I have the honour to inform you that there were no funds at all at the disposal of this officer. The accompanying Statement marked A, will clearly show what funds were placed at my disposal by the Public Works Department, and what was expended and remaining, up to the end of March 1867, on account of compensation for lands and for other works. The Abstracts of Receipts and Disbursements have been duly passed by the Controller of Public Works Accounts as noted in the Statement. The balance remaining, on the 31st March 1867, out of the grants made on account of compensation was Rupees

13,980-0-9, plus Rupees 4-4-0, * and was credited in the Treasury account to Public Works Department. The balance remaining

unexpended from the grants made for Rampa road and Salt, &c., works was Rupees 526-14-8 on the 31st March 1867. Of which, Rupees 510-6-8 were credited in the Treasury accounts to Public Works Department subsequently, and for the remaining Rupees 16-8-0, a bill will be submitted shortly to the Controller of Public Works accounts.

2. The accompanying Statement marked B, shows separately the amount placed at my disposal, and the amount actually spent in 1866-67, for the various purposes as particularized in it, and the balance on the 31st March 1867, from which it will be seen that the whole amount that was placed at my disposal during 1866-67 was Rupees 28,999-3-1; of which Rupees 14,492-3-8 were actually spent, and of the balance of Rupees 14,506-15-5, remaining on the 31st March 1867, Rupees 14,490-7-5 were credited in the Treasury accounts to Public Works Department, leaving Rupees 16-8-0 for which I shall have to send a bill. Of the grants of Rupees 2,509 and 21,318, on account of compensation for lands, Rupees 9,846-15-3 were paid to the Inamdars within the official year 1866-67, and the rest could not be disbursed, partly in consequence of the latter sum having been

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received by me in the month of March 1867, only fifteen days before the close of the official year, and partly from the non-attendance of the parties who had to receive money. Of the amount of Rupees 5,172-3-1, received in 1866-67 for Rampa road and Salt &c. works, Rupees 4,645-4-5 were actually expended within that year on the various works specified in the Statement B.

3. From the foregoing explanation, I trust that the Board will find that there was not a balance of advance of Rupees 64,088-7-1 standing to the debit of the Sub-Collector or Collector of this district, on the 31st March 1867.

ENCLOSURE No. 1, A.

ABSTRACT.—Statement showing the amount received from the Public Works Department expenditure therefrom, and the balance remaining on 31st March 1867.

ENCLOSURE No. 2, B.

ABSTRACT.—Statement showing the amount received from Public Works Department, and the expenditure during 1866-67.

Read again letter from the Collector of the Kistna district, dated 16th September 1867, No. 321, and recorded in the Board's Proceedings, dated 4th October 1867, No. 6,333.

ABSTRACT.—Appending a Statement of unexpended balances in the hands of the Revenue Officers up to the end of March 1867, and stating that the information regarding the difference between this and the amounts returned by the Controller of Public Accounts, will be submitted on the receipt of the Account-particular from the said officer.

From W. WILSON, Esq., Acting Collector of the Kistna district, to the Secretary to the Board of Revenue, dated Masulipatam, 20th November 1867, No. 412.

1. In reply to Board's Proceedings, No. 5,513, dated 26th August last, I have the honour to inform you that of the total of Rupees 7,085-5-3 advanced to Civil Officers by the Department of Public Works during the years 1864-65 and 1866-67, there remained on 31st March of the current year an unadjusted balance of Rupees 2,854-13-5, of which there has been since adjusted Rs. 2,320-9-7, leaving a balance of Rupees 534-3-10 against the district; of this sum the amount (Rs. 151-7-0) standing against the Collector will be refunded, and the Sub-Collector and Deputy Collector against whom the balance stands will be called on for explanation of the non-expenditure or non-refund thereof.

2. A statement of expenditure and its objects is enclosed for the Board's information.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the unadjusted balance up to 31st March 1867; the sums subsequently adjusted and to be adjusted; and the balance remaining up to 31st March 1867, out of the sums advanced to the Revenue Officers by the Department of Public Works in the district of Kistna, during the official years from 1864-65 to 1866-67.

From Mr. W. FREER, Acting Deputy Collector, in charge of the Salt Department, Nellore, to the Acting Collector of Nellore, dated Camp at Oollapalem, 12th September 1867, No. 188.

1. In reply to the Proceedings of the Board of Revenue, No. 5,513, of the 26th ultimo, forwarded to me with your endorsement, No. 722, of the 7th instant, requiring me to report on the employment of the Public Works Funds placed at the disposal of this Department in 1866-67, I have the honour to refer you to the Abstract of Receipts and Disbursements on account of Salt works forwarded to you for the month of March last, from which it will appear that of the sum of Rupees

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3,657-4-0, placed at the disposal of this Department by the Public Works Department, Rupees 1,576-15-8 were expended in last official year:—

	RS.	A.	P.
For extending and repairing Pakala platform	584	11	8
For do. Tada do.	240	0	0
For do. Kristnapatnam do.	520	0	0
For constructing new platform at Sunnapugunta	225	0	0
For repairing the Police watch huts at Gangapatnam	7	4	0
	1,576	15	8

And the remaining sum was lying unexpended in the following treasuries at the end of the year:—

	RS.	A.	P.
Padarti	750	0	0
Pakala	815	4	4
Tada	260	0	0
Kristnapatnam	80	0	0
Sunnapugunta	175	0	0
	2,080	4	4

2. Regarding the works at Padarti, which were not put in hand at all, Mr. Plunkett thus writes in the 12th paragraph of his letter, No. 11, of the 12th February last, to Deputy Collector Tolasinga Mudaliar on delivering over charge of this office to him:—

“The sum required for improving the Padarti platforms is in deposit in the treasury for disposal by the Salt Deputy Collector whenever required. The work has never been carried out, as the Superintendent failed to submit any definite proposal, and it has not been possible for me to visit Padarti to give the necessary instructions.”

3. The construction of the Iskapalli platform was not put in hand last year, because no one could be found to undertake the work for the sum of Rupees 850, which is about one-third of the amount which it is likely to cost. So that amount was not drawn.

4. A sum of Rupees 720 was provided in the list of Salt works, proposed to be executed in last official year, received with the Board's Proceedings of the 21st August 1866, No. 5,953; but that amount was taken up by the Public Works Department, and the work was finished within the year at a cost of Rupees 697-10-4.

No. 1,037.

1. Submitted for the information of the Board of Revenue, with reference to their Proceedings quoted by the Deputy Collector.

2. There is a difference of Rupees 98-1-1 between the amount shown as balance in the Board's Proceedings, and that placed at the disposal of the Deputy Collector. On a reference to a past correspondence it appears that a detailed bill was furnished to the Superintending Engineer, Second Division, with the Collector's letter, dated 22nd November 1865, No. 280, for Rs. 118-7-9, for the repair of Police watch huts in 1864-65, and the Superintending Engineer who had previously advanced Rupees 46-5-0 for the work, remitted the balance, Rupees 72-2-9, in adjustment of the bill.

3. This latter sum, together with Rupees 25-14-4, which was similarly remitted to this office, by the Superintending Engineer, in adjustment of a bill for repairing the Police watch huts in 1865-66, ought not to have been shown as a balance against this Department.

NELLORE,
12th October 1867.

To the Secretary to the Board of Revenue.

(Signed) J. A. BOSWELL,
Acting Collector.

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From G. THORNHILL, Esq., Acting Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 11th September 1867, No. 299.

1. I have the honour to submit the following explanation regarding the Board's Proceedings of the 26th ultimo, No. 5,513, calling for a report on the delay in the employment of the Public Works Funds placed at the disposal of the Deputy Tahsildar of Madurantakam.

2. A sum of Rupees 100 was intrusted to this officer, during the year 1866-67, for the execution of the works noted in the margin. This with the balance with him on the 31st March 1866 made a total of Rupees 163-10-11. Out of this amount Rupees 85-1-8 was expended during the past official year, leaving a balance, on the 31st March last, of Rupees 68-8-3.

3. There was no necessity for the expenditure of this amount, and it, therefore, remained with him unexpended.

For forming a Korambo embankment over the Cheyar supply channel to the Ootramalloor tank.

	RS.	A.	P.
Balance on the 31st March 1866...	63	10	11
Advance in 1866-67.....	100	0	0
	163	10	11

Expenditure.

For the Korambo embankment.	85	1	8
Emergent repairs to the bund of the aqueduct in the above bank.	10	1	0
	95	2	8

Balance on the 31st March 1867... 68 8 3

From J. D. ROBINSON, Esq., Collector of North Arcot, to the Secretary to the Board of Revenue, dated Chittoor, 13th September 1867, No. 258.

1. With reference to the Proceedings of the Board of Revenue, dated 26th August 1867, No. 5,513, and the Order of Government, No. 1,855, of the 10th idem, embodied therein, in which I am called on to account for the delay in the employment of Public Works Funds placed at my disposal for 1866-67, I have the honour to state that, immediately on funds being advanced by the Range Officer, they were laid out on the several works of irrigation throughout the district which being already provided with estimates had been selected for execution.

2. The total amount thus advanced for the past official year was Rupees 6,417-2-6, and not Rupees 6,619-10-2* as entered in the Proceedings under reply. As regards the difference of Rupees 202-7-8, which has thus arisen, I am in communication with the Superintending Engineer, and will report the result of my reference in due course. In elucidation of these figures I beg to enclose two Memorandums Nos. 1 and 2, the former showing the particulars of receipts from the Range Officers in 1866-67, the latter the several items of expenditure actually incurred on various works during that year, and the unexpended balance up to 31st March last.

3. The unexpended balance of Rupees 902-13-3, entered in column 6 of Memorandum No. 2, will be greatly diminished when the accounts of works for which bills are still due are settled.

4. In conclusion, I beg to state that the Range Officers have been already furnished with bills for several of these works in support of the expenditure incurred thereon, as may be seen from the column of Remarks in Memorandum No. II.

ENCLOSURE No. 1.

ABSTRACT.—Memorandum showing the sums advanced by the several Range Officers during the year 1866-67, on account of Irrigation works executed by the Revenue Department, North Arcot district.

ENCLOSURE No. 2.

ABSTRACT.—Memorandum showing the amount of advance received from the several Range Officers' expenditure incurred on each work, and unexpended balance up to 31st March 1867, on account of Irrigation repairs, executed by the Revenue Department during 1866-67, in the North Arcot district.

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From C. W. READE, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Dadapuram, 14th September 1867, No. 247.

1. With reference to the Board's Proceedings, dated 26th ultimo, No. 5,513, communicating for explanation Government Order, Revenue Department, No. 1,855, of the 10th idem, I have the honour to state that of the Public Works Funds, that is, Rupees 2,016-12-3, at my debit on the 31st March 1867, Rupees 259-6-0 appertain to the year 1865-66 in which the amount was drawn

	RS.	A.	P.
* Converting a Public Bungalow at Merkanum into Lock-up.....	72	9	0
Forming ring bund to the tank of Eryanoor breached by storm of 1865.....	70	3	0
Forming a mud dam across the Gaddelum river on the upper stream side of the Trivady anicut.....	117	2	0
	259	14	0
Deduct difference.....	0	8	0
	259	6	0
† Forming ring bund to several tanks in Tindivanam talook.....	131	14	3
Repairing Salt Platforms at Merkanum.....	37	8	0
	169	6	3

and actually expended on the works noted in the margin*. The remaining sum of Rupees 1,757-6-3 was received in 1866-67, but out of this Rupees 169-6-3 was immediately on its receipt employed in that year on the works specified in the margin†. The balance to be accounted for was thus only Rupees 1,588. This sum was placed at my disposal, in July 1866, by means of a cheque under orders of the Superintending Engineer, for completing the Subsidiary Jails and Lock-ups in the district; but I was not able to employ the money in the past official year, in consequence of delay in obtaining the necessary information, called for by me from the Divisional Officers, touching the alterations required to be made in the Subsidiary Jails. In the meanwhile the period for cashing the cheque expired, and before I received a renewed cheque the Divisional Officers had made arrangements with their Range Officers for making the alterations urgently required, and as the amount of the cheque was not required by me till after the commencement of the official year 1867-68, I requested the Superintending Engineer, on the 18th March 1867, to inform me whether the amount could be reserved. No reply was received to this letter, but in a communication addressed to my Treasury Deputy Collector on the 13th May 1867, the Superintending Engineer requested the amount of the cheque might be paid into the treasury which was done accordingly, and the receipt forwarded to the Superintending Engineer on the 23rd May last.

2. Thus the Board will observe that there has been no delay in employing the Public Works Funds at my disposal.

3. I beg, however, to observe that no abstracts were submitted for the amounts expended under the impression that my receipts for the sums were sufficient for the adjustment in the Controller's accounts. The Superintending Engineer having called for abstracts in February 1867, they were submitted for the sums respectively of Rupees 259-6-0 and Rupees 169-6-3 mentioned above, and expended in the years 1865-66 and 1866-67.

From G. L. MORRIS, Esq., Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vullum, Tanjore talook, 24th September 1867, No. 182.

1. With reference to the Board's Proceedings, dated 26th August 1867, No. 5,513, I have the honour to submit copies of a letter and statement from the Salt Deputy Collector, dated 16th instant, No. 105, explaining the delay in the employment of the Public Works Funds placed at his disposal in 1866-67. It will be seen from the statement referred to that out of an allotment, as per Budget, of Rupees 9,240, Mr. Ricketts drew Rupees 8,005, of which Rupees 6,656-13-1 were spent during the year, leaving a balance of Rupees 1,318-2-11 unexpended on the 31st March 1867. This balance has since been refunded into the Collector's treasury.

2. The unexpended balance referred to was made up of three items, as shown in the margin. In one case, as explained in the Remark Column of the Statement, the original estimate was made far above the actual requirements, and in another, the clearing of the river between the pans and platform at Negapatam had to be postponed. It will thus be seen that the funds placed at the disposal of the Salt Deputy have been utilized as far as it was practicable, and that the balance left at the close of the year was unavoidable.

	RS.	A.	P.
By work estimated over actual requirements ...	538	3	1
By postponement of the clearing of the river at Negapatam... ..	451	12	9
By savings on estimates	353	3	1
	1,348	2	11

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ENCLOSURE No. 1.

ABSTRACT.—Copy of the letter of the Salt Deputy Collector, dated 16th September 1867, No. 105.

ENCLOSURE No. 2.

ABSTRACT.—Statement to accompany letter, No. 195, of the Salt Deputy Collector, dated 16th September 1867.

From G. VANSAGNEW, Esq., Acting Collector of Trichinopoly, to the Secretary to the Board of Revenue, dated 19th September 1867, No. 257.

1. With reference to the Proceedings of the Board, as per margin, I have the honour to state that there appears to have been no delay in the employment of the Public Works Funds placed at the disposal of this Collectorate, and that the two amounts, namely, Rupees 388 and Rupees 278-10-9, form severally the allotments of two distinct years, namely, 1865-66 and 1866-67.

2. These amounts, with the exception of Rupees 5-8-10, out of the first mentioned sum, were expended before the end of their respective years; but the bills for the expenditure were forwarded only after the close of the official year 1866-67.

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 21st September 1867, No. 183.

1. With reference to the Proceedings of the Board, dated the 26th ultimo, No. 5,513, I have the honour to state that the amount of Rupees 4,860-0-4,* shown by the Controller of Public Works Accounts as the balance of advances standing to the debit of this Department on the 31st March 1867, is the amount *actually spent* in the years 1865-66 and 1866-67, in the annual monsoon repairs of Revenue and other buildings in charge of the Collector, for which purpose the advances were received from the Public Works Department.

2. The money so received was made use of without any delay, and monthly Statements of expenditure and bills were furnished to the Controller, through the Superintending Engineer of the division, but these were only returned to me recently as passed on the 21st August 1867. The expenditure had, consequently, appeared as unadjusted, on the 31st March 1867, in the accounts of the Controller, though it is shown in the remark entered in the Memorandum appended to his letter to Government, dated 22nd July 1867, No. 1,131, that it was since passed.

1. Resolved that the foregoing papers be submitted to Government in reference to their Order, dated 10th August 1867, No. 1,855.

2. The replies from the Collectors of Coimbatore, Madura, and Salem have been already separately submitted. The reply from Malabar will be forwarded when received.

No. 70.

ORDER THEREON, 2nd April 1868, No. 878.

Miscellaneous.

Communicated to the Public Works Department, with reference to the Proceedings in that Department, dated 5th August 1867, No. 2,363.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Public Works Department.
,, the Board of Revenue.

Exd. S. T. Augustin.

*7-878-1/1
Communicated to
the P. W. D. with reference
to the Pro. in that Dept. dated
5th August 1867 No. 2363.—*

22. Apr. / 68.

*21 Copies to the P. W. Dept. Desks &c.
He ——— P. W. Dept.*