

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 553	Press Mis.
77-79	
Dated 3 rd March 19/869	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd March 1869.*

Read again Proceedings of Government, Revenue Department, dated 20th January 1869, No. 159:—

Read also the following:—

No. 77. Proceedings of the Board of Revenue, dated 29th January 1869.

Read G. O., Revenue Department, dated 20th January, No. 159.

1. The Board observe that the total estimated income of the current year is Rupees 1,83,800 out of which Rupees 32,300 has to be re-paid to Government on account of excess expenditure in the previous year. It remains to be seen whether even this sum of Rupees 1,83,800 will be realised, as the settlement has yet to be concluded. Retrenchment is therefore inevitable.

2. The four sections of road referred to in paragraph 5 of the Executive Engineer's letter dated 16th ultimo, No. 2117, are Imperial. They have already had 44,329 Rupees of Local Fund money expended on them, and the Board in the revised Budget allotted Rupees 17,000 making a total of Rupees 61,329 for a road, which having been declared Imperial, ought not to have had a Rupee spent on it from the Road Fund. The Board admit the inconvenience of this retrenchment, but the state of the fund and justice to the rate payers necessitate it. Any further sum required beyond the 61,329 Rupees already drawn from the Road Fund should be provided from the Imperial Budget.

3. The circumstance that estimates for indubitably Local Works are not ready at this moment, is no reason why the Fund should be impoverished by grants for works not chargeable to it.

2. The Collector's opinion of the present state of the Fund may be inferred from his asking the Board to apply to Government for a loan of Rupees 40,000.

No. 78. Proceedings of the Board of Revenue, dated 17th February 1869.

Read the following letter from the Officiating Collector of Madura, to the Acting Secretary to the Board of Revenue, dated Madura, 25th January 1869, No. 22.

1. I have the honor to acknowledge
• Forwarded with Board's Proceedings, dated 7th the receipt of the Revised Local Fund*
December 1868, No. 8,582. Budget which reached this office on the
14th of December and in doing so I consider it necessary to furnish the Board with
detailed statement of the present state of our resources.

2. In the first place the allotments last proposed by the Board have in many cases been exceeded owing to the fact that the works had been given out on contract by the Department Public Works and it was impossible to suspend them pending the receipt of the revised estimate.

3. In the case of the new allotments proposed it is I am sorry to say too late to do anything, for it is impossible to have estimates made, and sanctioned, and the money spent on the works within the current year.

4. Besides, this, our funds are at present very low, for I find that the excess expenditure in 1867-68 amounted to Rupees 83,064 and not to Rupees 32,337-8-4.

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as stated in letter No. 253 dated 19th September of 1868, addressed to the Board from this Office. This excess is partly accounted for by the fact that Rupees 48762-13-0* of local collections were expended on Imperial Road No. 13 between Tondy and Dindigul in 1867-68, 44,528† more of our Local Funds was spent on the same work up to November 1868, and the work is still being continued at our expense.

5. I have strong hopes that Government will be able to make good the whole of this money, as otherwise our resources for the approaching year will be seriously hampered.

6. I regret to say that at present there is a large sum due on account of arrears of Road Cess, it amounts to Rupees 66,466 of which 25,250 is a balance due since last year. I am now taking stringent measures for the recovery of the whole arrear.

7. I enclose a copy of the Board's Revised Budget with the latest local information entered opposite to each item which requires further alteration.

1. In their Proceedings of the 7th December last, No. 8,592, the Board submitted for the sanction of Government a revised Road Fund Budget for the Madras District for the current official year, in which inter alia, they provided (item 16) a sum of Rupees 32,390 for the repayment of expenditure improperly incurred in 1867-68 in excess of the income of that year. This was the sum stated by the Collector.

2. The Acting Collector now reports that the excess expenditure in 1867-68 was Rupees 83,064. The Collector's Budget of 1869-70, prepared so late as last December, shews that the actual income of the Fund in 1867-68 was only Rupees 85,782 so that very nearly double the money at command was spent in the year.

3. Such painful mal-administration and disobedience of orders call for serious notice. It is obvious that if local Officers act in this manner, the control of the Board and Government becomes a mere nullity. The Registers now kept up in the Board's office will ensure the detection of such irregularities hereafter; but it is not the less necessary that the responsibility which Collectors thus incur, and which was prominently brought to their attention in the Circular dated 8th December 1868, No. 1,250, should be strongly reiterated by the Government itself. The Board regret to state that Madras is not the only district in which the Road Fund has been involved in debt and they request that Government will intimate to Collectors that they will be held personally liable if they thus disobey the standing rules of the Fund. The Board do not understand how the unauthorised expenditure of so large a sum as Rupees 83,064 out of the Government Treasury, could have escaped detection in the Accountant General's office.

3. In the revised Budget, now submitted, the Board have provided for immediate re-payment of this sum of Rupees 83,064. In the revised Budget, which

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they submitted to Government on the 7th December last, the Board entered in Part I. sixteen items, embracing an aggregate expenditure of Rupees 148,230.

4. From Tondy to junction with Imperial Road No. XII	Rs. 5,000	Want of funds and the absence of plans and estimates render it necessary altogether to omit four lines of great local importance, viz., Nos. 4, 7, 8 and 14, and the proposed assignment of Rs. 18,000 to No. 9* has been reduced to Rupees 10,000. These alterations cause a saving of Rupees 38,000. Moreover the reserve has been fixed at only Rupees 2,986.
7. Do. Tirumangaluru to Striveliputoor	12,000	
8. Do. Peracalam through Cumbum and Goodaloor to Travancore frontier	10,000	
14. Do. Dindigul to Butlagoondoo	3,000	
9. Do. Road between Andiputty and Alinagaram.		

reserve has been fixed at only Rupees 2,986.

4. The revised Budget (Part I.) now submitted includes only nine works all undoubtedly local and of importance, and one Imperial work, as well as the re-payment already mentioned.

5. Notwithstanding the omission of the four important Local works already mentioned, the reduction of 8,000 Rupees in another, and the diminution of the reserve, to Rupees 2,986, the Board have only Rupees 10,000 available for the Imperial work, which is the line No. XII of G. O. dated 11th November 1868, Revenue Department, No. 2,831, from Vettanuin to Dindigul. On this line however, Rupees 44,523 have already been spent this year (up to November last) and Rupees 17,472 more are now sought. The Public Works Department having already, the Acting Collector, states expended Rupees 15,000 more than the Budget assignment. Against this total demand of Rupees 62,000, the Board have only Rupees 10,000 to set, the difference, Rupees 52,000 they have no alternative but to request Government to supply from Imperial Funds. They have no hesitation in making this application as an act of simple justice. The road though undoubtedly Imperial and twice so declared by Government has already had Rs. 48,762-13-0 expended on it in 1867-68 from the Road Fund, and with the allotment of Rupees 10,000 which is all that the Board can now make, the total expenditure on this Imperial work from funds declared by law to be applicable solely to District Roads, will be Rupees 58,762. The Madras District has suffered serious injury by the manner in which the Road Fund has been applied to Imperial works, to the neglect of the lines for which the special tax was imposed.

NOTE.—The fund has even been charged 10 per cent. for Public Works supervision on the sum thus misapplied.

6. But while thus seeking immediate re-payment of the expenditure (less Rupees 10,000) of the current year, the Board beg to urge that justice requires that the whole expenditure including the charge for Public Works supervision, should be made good to the fund. The Government are in fact the Trustees of this Fund, the people who pay the Cess, have no voice in its expenditure and Government are bound to ensure the proper application of the money. The act specifically restricts the expenditure of the Cess to District roads, its 19th

Vide Preamble of Act III. of 1866 (Madras)

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Section leaves the determination of the roads to Government, and Government have decided first in 1865, and again in 1868, that this road should not be regarded as a District liuo. How the first order came to be overlooked is inexplicable but the Board submit that the peculiar position which Government occupies as the self-constituted guardian of the Fund precludes it from letting the payers suffer by the mistakes of its own Officers.

7. If the re-payment of the sum of Rupees 52,000 be made this year the Fund will be enabled to meet its immediate and urgent liabilities and can wait for a reimbursement of the remainder till next year. The Board believe that considerable sums of the Public Works Budget grant annually lapse, of necessity, at the close of each year, and timely instructions will probably admit of the sum of Rupees 52,000 being thus repaid without disturbing existing allotments or arrangements.

8. If the re-payment be not made at once, the Fund is for the time being virtually insolvent. The total allotment for the other works in Part I. is only Rupees 61,470 of which, by the Collector's Statement, Rupees 39,000 had been spent on the 30th November last. As work has been energetically pushed on, the probability is that much of the balance Rupees 22,410 has since been expended. It will be necessary in the event of Government not reimbursing the Fund to carry on a debt of about 60,000 Rs. to next year, which will entail the omission or limitation of most useful works among others of the great road through the Cumbum valley and the total reduction of the Budget from Rupees 1,06,730 to Rupees 47,000. The unfortunate results of such a reduction the Board need not dwell upon. The marginal abstract shows them in detail.

No.	Estimate	Expended to 31st March 1869.	Original Budget grant.	Reduced grant to admit of repayment of debt.
140	Road between Tiruvangalur and Oodilampetty ...	25,100	25,000	100
141	Do. do. Andipatti and Chinnamannur ...	83,630	16,840	16,840
142	Do. do. Sivaganga and Terapattur ...	41,050	18,760	22,290
143	Do. do. to Alagoravil from the 7th mile stone on the road from Madura to Nattam ...	...	...	10,000
144	Do. do. Dindigul to Caroor ...	18,500	3,000	5,000
145	Andalore Ghaut ...	...	...	12,500
146	Road No. 8, from Palapatty by Peria Culum and Cumbum and Gindaloor to Travancore Frontier ...	...	...	6,000
147	Do. do. from Sivaganga to Thondy ...	...	25,000	12,400
			1,06,730	47,000

9. The Board request that the Superintending Engineer be directed to obtain an explanation from the local Engineer Officers as to the circumstances under which they expended 15,000 Rupees more than the original allotment on road No. 12. The contract system seems to be largely resorted to in Madura, but obviously an Officer is not at liberty to contract for more work than he is supplied with funds to pay for.

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10. The Acting Collector is requested to give fuller particulars of the arrears to which he alludes in paragraph 6 of his letter. He will remember that the estimated income of the year includes Rupees 45,000 on account of arrears of the preceding year. If Rupees 25,000 of this amount still remains uncollected and the collections of the current year are 40,000 Rupees in arrear; the consequences will be very serious. The Board therefore request full explanation with the least possible delay.

11. As the allotments now proposed are shown by the Collector in one column, instead of in 2 columns, as per margin, and as the column of remarks does not contain the dates and numbers of Government Orders, sanctioning each new work or their numbers in the current year's Original Budget, the Board have caused Parts I. and II. of the Budget to be revised in their office. An abstract is given below:—

	RS.
By Public Works Department ...	Original works ... 31,020
	Repairs ... 9,060
	40,080
By Revenue Department ...	Original works ... 123,514
	Repairs ... 10,350
	173,944
Add—	
Public Works Executive Range Establishment ...	1,400
Huzur Establishment ...	200
Plant and Tools for Public Works Department ...	890
Do. for Revenue Department ...	770
Establishment on account of Tolls on Roads and Bridges ...	600
Cost of Public Works Supervision ...	3,010
Reserve after meeting a portion of the proposed expenditure ...	2,986
	1,83,800

12. The Board request that the early sanction of Government may be accorded to the proposed expenditure of Rupees 1,83,800 shown above, in supersession of that provided in the Original Budget to the extent of Rupees 2,06,780 which, with the Board's Proceedings dated 7th December 1868, No. 8,582 and 29th January 1869 No. 642, should be considered cancelled.

REVISED PART I.
Original works to be executed out of the District Road Fund at the disposal of the Collector of Madras for 1868-69.

Number.	Project. Description.	Amount of estimate.	Computed expenditure up to 31st March 1868.	AMOUNT REQUIRED FOR 1868-69.		Remarks.
				By Public Works Department.	By Revenue Department.	
1	Road between Pambar river at Periacolum and Pallapatti junction with Madura road.	Rs. 52,240	Rs. 45,790	...	Rs. 6,450	Item No. 146 of the Original Budget, G. O. Revenue Department 12th October 1865, No. 2,476.
2	Pallumputti bridge For Subordinate supervision	6,060 153	2,753	3,140	...	Item No. 148 of the Original Budget, G. O. Revenue Department, 19th November 1866, No. 3,160.
3	Imperial Line No. XII. from Vettanum to Dindigul, Road between Vettanum and Tripatoor For Subordinate supervision Road between Tripatoor and Cottampateo For Subordinate supervision	36,780 750 26,500 750	14,999 10,000	...	...	Item No. 150 of the Original Budget G. O., Revenue Department, 13th February 1868, No. 413. Item No. 151 of the Original Budget G. O., Revenue Department, 12th December 1867, No. 2,961.
4	Road between Cottampatti and Nattam For Subordinate supervision	33,000 500	10,000	10,000	...	Item No. 152 of the Original Budget G. O., Revenue Department, 29th November 1867, No. 2,838.
5	Road between Nattam and Dindigul. For Subordinate supervision	19,760 38	9,330	...	...	Item No. 153 of the Original Budget G. O., Revenue Department, 29th November 1867, No. 2,838, and also G. O. Revenue Department, 30th September 1868, No. 2,511.
6	Tirumungalam to Oosilampatti For Subordinate supervision	28,100 750	13,000	15,850	...	Item No. 154 of the Original Budget G. O., Revenue Department, 29th November 1867, No. 2,838.
6	Road between Andiputti and Allinagaram...	33,680	9,838	...	10,000	Item No. 155 of the Original Budget G. O., Revenue Department, 24th February 1868, No. 513.
6	Road between Shersangas and Tripatoor...	41,050	11,500	...	18,000	Item No. 159 of the Original Budget G. O., Revenue Department, 25th February 1868, No. 519.

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7	Constructing bridge over Manjalar river	7,390	7,019	390	...	390	G. O., Revenue Department, 1st April 1868, No. 851.
8	For Subordinate supervision	19	...	...	...	...	
8	Do. do. Vencatadrioots river	6,700	5,142	1,640	...	1,640	G. O., Revenue Department, 21st September 1868, No. 2,445.
9	For Subordinate supervision	82	...	...	5,000	5,000	
9	Road between Dindigul and Caroor...	15,500	...	...	1,000	1,000	Item No. 149 of the Original Budget.
10	Petty new work	...	...	...	...	...	
11	Expenditure incurred in 1867-68 to be made good this year	...	83,064	...	83,064	83,064	
	Total...	...	...	31,020	1,23,514	1,54,534	

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(Signed) A. MACGREGOR,
Acting Secretary.

REVISED PART II.
Repairs to be executed out of the District Road Fund at the disposal of the Collector of Madura for 1868-69.

REPAIRS.		AMOUNT REQUIRED IN 1868-69.			Remarks.
Number.	Descriptions.	By Public Works Department.	By Revenue Department.	Total.	
1	Communications.	Rs.	Rs.	Rs.	In the repair List of original Budget.
2	Maintenance between Palampatty and Perisacolum	...	2,500	2,500	do.
3	Do. on the Andipattu Pass	...	700	700	do.
4	Palaney Hill Roads	...	2,000	2,000	do.
5	Road from Panbar to Kristbama Naiken Tope	...	200	200	do.
6	Do. from Dindigul to Butlagunta	...	2,000	2,000	do.
7	Do. from Madura to Sheccanurani	1,500	...	1,500	do.
8	For Subordinate supervision	180	...	180	do.
9	Blasting and removing rocks from Perisacolum Ghauts	1,500	...	1,500	do.
10	Sirumalai Ghaut	800	500	1,300	do.
11	Ocilampatti to Tirumangalam	1,220	...	1,220	do.
12	For Subordinate supervision	180	...	180	do.
13	Perisacolum via Poombadai to Pulney	500	...	500	do.
14	For Subordinate supervision	180	...	180	do.
15	Petty repairs	3,000	1,000	4,000	do.
16	Repairing road from Dindigul to Basalagunta	9,060	8,950	18,010	do.
17	Do. bridges on roads from Dindigul to Caroor (3)	...	400	400	do.
18	Trichinopoly (8) and Buttagoondoo (4) and Palanoth to Ammaia Nakanoor (14)	...	500	500	do.
19	Total Communications...	9,060	9,850	18,910	do.
20	Miscellaneous Public Improvements.	...	...	...	do.
21	Repairing and digging wells	...	200	200	do.
22	Repairs to Markets and Pottahs	...	300	300	do.
23	Total Miscellaneous...	...	500	500	do.
24	Grand Total...	9,060	10,350	19,410	do.

(Signed) A. MACGREGOR,
Acting Secretary.

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3rd March 1869.

No. 79. ORDER THEREON, 3rd March 1869, No. 553.

Local Funds, No. 3.

Account.

1. The Proceedings of the Board of Revenue, recorded above, disclose great confusion in the accounts and very serious negligence both in the col-

lection and in the expenditure of the District Road Fund of the Madura District. It appears that, on the 25th January last, the large sum of Rupees 66,460 was due on account of arrears of Road Cess, of which Rupees 25,250 was a balance which ought apparently to have been collected in the official year 1867-68, while for the same official year there was what is described by the Acting Collector as an excess expenditure of Rupees 83,064. Whether the expenditure in question was in excess of the actual, or of the estimated income, is not stated.

2. The Governor in Council entirely concurs in the remarks recorded by the Board, with reference to the grave irregularities which have been brought to notice, and which reflect very seriously on all the Officers concerned, and especially on the Collector of the District. As it is stated that Madura is not the only District in which the District Road Fund has been involved in debt, the Governor in Council directs that the Board will call for and submit a Statement, shewing the position of the fund in question in each District. The Government will then be in a position to pass such further orders as may appear to be requisite.

3. Before disposing of the revised Budget for the Madura District Road Fund, submitted with the Board's Proceedings of the 17th ultimo, the Government desire to be furnished with full explanation of the items constituting the excess expenditure incurred in the official year 1867-68. A list of the works, Imperial and Local, on which the expenditure in question was incurred, should be furnished; and the names of the Executive Officers by whom the disbursements were made and the authority, if any, under which they acted, should be stated. Only so much of the excess expenditure as is shewn to have been laid out on Local, as distinguished from Imperial, works can be debited to the District Road Fund. The remainder must be adjusted from the Imperial Budget under orders which will be passed in the Department of Public Works.

4. The attention of the Accountant General, as also of the Controller of Public Works Accounts, will be called to the latter part of paragraph 2 of the Board's Proceedings, dated 17th February 1869, and they will be requested to report how the unauthorized expenditure of so large a sum escaped detection in their respective Offices.

5. The Board request that the amount spent on Imperial line No. XII. (Vettanum on the Madura Coast to Dindigul) from the District Road Fund, may be reimbursed from the Imperial Budget. This road, though classed among the Imperial lines in 1865, as leading from the Salt pans, was by some mistake treated as a Local work, and the estimates for the several parts thereof, amounting in all to Rs. 1,18,078, were sanctioned in 1867-68. The total sum expended on the road up to November last was Rs. 93,290-13-0, as shewn in the margin; and the Collector adds, that the work is still being continued at the expense of the Local Funds. The entire outlay during the current

	RS.	A.	P.
1867-68	48,762	13	0
1868-69 up to November	44,528	0	0
Total...	93,290	13	0

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year, inclusive of the past actual expenditure, is estimated at Rupees 62,000, and the total outlay on the road by the end of the current year will be about Rupees 1,10,763. The Government concur in the view taken by the Board of Revenue, of the propriety of the repayment of the entire expenditure on this road from the Imperial Funds, but as so large an amount cannot be transferred at present, orders will be issued from the Public Works Department for the transfer to Local Funds of such sums as may be annually available until the whole amount is liquidated. Orders will also be issued from that Department for the prosecution of the work in 1869-70.

6. The Board will submit to Government, when received, the explanation called for in paragraph 9 of their Proceedings, dated 17th February 1869, as to the expenditure of Rupees 15,000 more than the *original* allotment on Road No. 12, and the report required from the Collector in paragraph 10 on the outstanding arrears of the District Road Cesa.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.

.. the Public Works Department.

.. the Accountant General.

.. the Controller of Public Works Accounts.

Madura District Road Fund.—Pasting orders with reference to the confusion in the accounts and the very serious negligence both in the collection and expenditure of the funds.

Nos. 77-79.

MARCH.

G. O. 3rd March 1869, No. 553.
3rd March 1869 Ch. 1120.

1st March, 3rd.

to the

THE BOARD OF REVENUE.

To

REVENUE.

Govt. of 11869, Madras.

Offering elucidation
 of the provision of
 funds from the Road
 Fund for certain Roads
 in Madura district.

Submitting Revised
 Road Fund Budget of
 Madura for 1868/69 and
 recommending a payment
 of the fluctuating impropriety
 incurred in 1864-65 from
 Road Fund.

W.D.

I have drafted
 43 pages of the
 proposed order in
 which the actual figures
 of the Road Fund

Revenue Department
 1st March 1869
 Proceedings of the Madras
 under date the 3rd March 1869
 Road Fund
 of Govt. No. 553
 January 1869
 Road Fund
 following Govt. of the Board
 of Revenue

(H.L. 29th Jan 1869)

(H.L. 17th Feb 1869)

The Director
 of the Board of
 Revenue records above
 disclose the worst
 possible confusion in the
 Local Funds of the
 the Public Works
 accounts of the Madura
 district in the
 of the

This communication dated
 7th December 1868, the
 Board reports that there
 was an excess expenditure
 of Rs 2385 over the
 assets of 1867-68, including
 of the sum of Rs 15,600 spent
 on the construction of the
 road No. 74 between Koda-
 Kallu and Shevagan-
 ga, without sanction.
 The particulars for the
 exceeding sum of Rs
 13,750 were not given
 by the collector, and the
 Board provided for the
 payment of the lump sum
 from the Civil Budget
 for 1868/69, without insisting
 upon a satisfactory ex-
 planation of the gross
 irregularity being afforded.
 Since then the date
 of the January 1869, No. 22, the
 Acting Collector reports that
 the excess expenditure
 was Rs 8300, and the
 Board simply required him
 to endorse the accounts as
 recorded

Paper
 No.

I propose to
 bring forward in
 the 7th para of the
 draft
 the proceedings of the
 Board of Revenue
 which show that
 the provision in
 the accounts and
 being various expenses
 both in the collection
 and in the expenditure
 of the District Road
 fund of the Province
 Districts it appears
 that about Rs 25 lakhs
 the large sum of Rs 48
 was due and amount
 of account of Board
 up of which Rs 25 lakhs
 was now on account of
 laid

submitted with the Board's
proceedings of the 17th inst.
the Govt. desire to be
furnished with full
explanation of the items
constituting the exp.
superintendence incurred in
the office from 1887/88.
A list of the works, Imperial
& Local, in which the
superintendence is incurred
is annexed, and the names
of the Executive Officers by
whom the disbursements
were made & the authority
if any, under which they acted
should be given. It is
only in the case of the super-
intendence as it is shown & how
has been kept an account, as
distinguished from Imperial
works can be debited to the
Central Road fund. The
amount must be adjusted
from the Imperial Budget
and when done with
proper in the D. of P. W.

Recorded

has any in this
this is just in
hardly courteous to
the Board & is
unbecomingly
their authority.

A. H.

10/11/17
Recorded by them about
the maladministration
of the District Road fund
in Madras and other
Districts and sanction
the payment of the said
sum of Rs 8000 from
the Civil Budget sub-
mitted by them. It is
deemed it very desirable
to enter into particulars
and to take orders on the
irregular proceedings of
the local officers concern-
ing. They must have
before them full ex-
planation as to how the
excess expenditure oc-
curred together with a
list showing the works
distinguishable into "Impe-
rial" and "Local" on which
that sum was spent, and
as to the officers both of
the Executive & Account
departments who allow-
ed or omitted to disco-
ver the irregularities.
Such of the excess only
as is shown to have been
paid

laid out actually on
local. Sum's works is
debttable to that sum,
and the remainder must
be left to be adjusted
from the Imperial
Budget under such
orders as may be issued
from the Public Works
Department. The Board
of Revenue will call for
and submit full in-
formation on the points
above specified. I should
the Board for to receive
that assistance from
the local officers which
is essential to discover
the causes for the loss
practise which has been
discovered, the Govt
will be prepared to de-
pute one of the Assist-
ants in the Account-
ant General's office to
the Controller of Public
Works Accounts to see
the

x threat
his sum & me
with money
to pay for
the work (which
might be properly
with the & others
a further sum
of the very large
amount of money
expended in
the account do so
that the officer should
be sent to act as
Inspector.

A J S

the district, in or-
der that they may
institute the neces-
sary inquiries &
submit their reports.
The entry of Papers
is 8,000 in the closed
Budget now before
Govt will be struck
out, pending the
issue of final
orders on the sub-
ject.

The attention
of the Accountant
General, as also of
the Controller of P.W.
Accounts

will be called to the
 better part of para
 2 of the Board's Pro.
 dated 17th February 1859,
 and they will be re-
 quired to report how
 the unauthorized re-
 plishment of so large
 a sum excepted de-
 duction in their respective
 offices.

3. The civil Budget
 as now reduced by
 Govt. amounting to Rs.
 100,800 in round numbers,
 is sanctioned. The re-
 mainder Rs. 80,000 will
 be kept as a reserve
 for the payment of the
 excess expenditure about
 alluded to when final
 orders are passed.

4.5 The Board request
 that

I must admit
 this sanction
 had better be
 delayed till
 we get the explanation
 called for in
 para 1 as revised.
 A. A.

1859-60
 Rs. 100,800
 Rs. 80,000
 Rs. 20,800

that the amount
 spent on Imperial
 Mail No. III (Kettanum
 from the Madras Coast
 to Sindigul) from
 the District Road
 this may be seen
 burdened from the
 Imperial Budget
 The cost, though in
 detail among the
 Imperial lines in
 1860 as leading from
 the salt pans was
 by some mistake
 treated as a local
 work, and the re-
 matter for the de-
 part thereof
 amounting

amounting in all
to Rupees 118,075, were
sanctioned in 1867-68.
The total sum ex-
penditure on the road
upto November 1868
last was Rs. 98,290-13-11

as shown in the
margin, and the fol-

1864-65-	Rs. 45,752-10-
1865-66	44,528-11-
<u>Total</u>	<u>98,290-13-11</u>

Director adds that the
work is still being
continued at the re-
quest of the Local Comm-
The future outlay during
the current year, inclusive
of the past actual ex-
penditure is estimated at
Rupees 62,000, and

the total outlay on the road
by the end of the current year
will be about Rs. 1,10,763. The

The propriety of
constructing a bridge of the propriety of the payment
here proposed & a statement of the actual expenditure on this
road from the Imperial Fund
I think is discontinued.
drafts prepared by the Public Works Department
of estimates, which require
much revision by the
Sanctioning, should be
re-applied before being
submitted. A.P. Public Works Department

for the payment of the sum
of Rs. 32,000, or as much of it
as possible at the close of
the current official year,
and for the reimbursement
of the remainder at the close
of 1869/70. Orders will also be issued
from the Department for the
prosecution of the work in
1869/70

The Board will
submit to Government
when received, the explanation
called for in para 9 of their
order.

17
14
Proceedings, dated 17 February
1859, as to the expenditure of
\$10,000 more than the original
allotment on road 8th-12th;
and the report required
from the collector in para-
graph on the outstanding arrears
of the District Road Cess.

10 Copies to the Hon. Rev. Mr. Wm. Esch. Esq.
21 ————
6 ————
8. Copy - Controller of Accounts

E. J. Roll

Sp
Road from
Maderia River

1. 1. 1.