

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1632	Press Ms.
271-72 Dated	25-10-1820	10

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
25th October 1870.*

No. 271. Read the following Proceedings of the Board of Revenue, dated 27th September 1870, No. 5,876:—

Read again Government Order, dated 5th April 1870, No. 448, recorded in the Board's Proceedings, dated 27th July 1870, No. 5,061.

Read the following letter from the Controller of Public Works Accounts, to the Acting Secretary to the Board of Revenue, dated Chepauk, 19th August 1870, No. 975.

In acknowledging the receipt of the Board's Proceedings, No. 5,061, dated 27th ultimo, I have the honour to observe, with regard to the discrepancy noticed in the Revenue Proceedings of Government, No. 448, of 5th April last, between the statements of famine expenditure furnished to Government by the Board and by this Office, respectively, that the statement furnished by the Board exhibited apparently the expenditure incurred during the year 1868-69, whereas, on a reference to the heading, it will be found that the statement submitted by me contained the

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expenditure of 1868-69 and portions of that incurred in the two years 1867-68 and 1868-69.

2. As regards the differences between the Board's statements and those from this Office for the three years marginally noted, I have to state that the amounts shown in columns 3 and 4 of the Table given in the margin of the Board's

1866-67.
1867-68.
1868-69.

Proceedings do not, in the case of the years 1866-67 and 1867-68, tally with the accounts of this Office, the adjustments in which were made upon returns of outlay furnished by the Accountant-General of Madras; I therefore forward a statement, showing the actual differences in those years. I regret, however, that I am not able to explain the differences between the expenditure reported by Collectors and that adjusted in the Public Works books without re-casting all the statements already submitted by this Office, which, as above explained, exhibit the expenditure *adjusted* in the Public Works books for certain years, while the Collector's *accounts* represent the expenditure *actually incurred* in those years.

3. The statement now submitted also shows the differences between the Collector's accounts as given in the Board's Proceedings, and the amounts reported to this Office by the Accountant-General, and if an explanation of these differences be required, it seems to me that the Collectors should be called upon to furnish it, as it is upon their accounts that the Accountant-General's figures are based.

ENCLOSURE No. 1.—Statement of expenditure on Famine Relief Works, showing the differences between the accounts of the Collectors and those rendered to the Controller by the Accountant-General.

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25th October 1870.*

In the Order above recorded the Government requested the Board to explain the discrepancy observed in the Famine Works expenditure of 1868-69, entered in the return furnished by them as compared with that given by the Controller of Public Works Accounts.

As given by the Board...	RS. 5,69,223
As given by the Controller ...	5,50,362
Difference...	41,139

2. It being found impracticable to trace the causes of the difference from materials available in their Office, the Board in their Proceedings, dated 27th July 1870, No. 5,061, requested the Controller to explain them.

3. The second letter above recorded is the reply from the Controller to the Board's requisition. From paragraph 1 of this letter the Government will observe that the statement submitted by the Controller contained the expenditure incurred during the years 1867-68 and 1868-69, but adjusted in the years 1868-69 and 1869-70, whereas the Board's return exhibited the actual expenditure incurred during the year 1868-69 alone, and that therefore no agreement could be effected between the two returns.

4. In paragraph 2 of his letter the Controller states that he is unable to explain the actual differences pointed out by the Board between the expenditure reported by Collectors and that adjusted in his books for three years, viz., 1866-67 to 1868-69, and that the adjustments in his books are based upon the returns furnished by the Accountant-General.

5. The following Table exhibits the expenditure on account of Famine Works during the three years above noted, as reported by the different officers:—

Years.	As reported by Collector and entered in the Board's Statement.	As reported by the Accountant-General to the Controller.	As reported or adjusted in the accounts of the Controller.	Difference between columns 2 and 3.	Difference between columns 2 and 4.
1	2	3	4	5	6
1866-67 ...	RS. 5,83,936	RS. 5,53,432	RS. 5,21,620	RS. + 27,504	RS. — 62,316
1867-68 ...	1,90,029	1,87,543	1,33,806	+ 2,486	— 56,223
1868-69 ...	5,09,223	5,32,156	5,50,362	— 22,933	+ 41,139
Total ...	12,83,188	12,76,131	12,05,788	— 7,057	— 77,400

6. The expenditure reported by the Accountant-General and that adjusted by the Controller are below the amounts reported by Collectors and entered in the Board's statement. The difference is probably owing to the non-adjustment of a portion of the expenditure. The Board think it unnecessary to pursue the subject further, as the inquiry would entail upon Collectors heavy work in sifting the accounts of several years without any corresponding advantage.

7. The Board will, however, forward to the Accountant-General the statement received from the Controller, with the request that he will be good enough to

*Proceedings of the Madras Government, Revenue Department,
25th October 1870.*

favour the Board with his opinion as to the cause of the discrepancies, and to inform them whether they can be readily reconciled.

No. 272.

ORDER THEREON, 25th October 1870, No. 1,632.

Miscellaneous.

ORDERED to be recorded.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Count of 18703 pounds.

REVENUE.

To

THE BOARD OF REVENUE.

Paid October 25th.

Recd.

£.

G. O., 25th October 1870, No. 1,632.

OCTOBER.

NO. 271-272.

Public Works.—Proceedings Board of Revenue requesting the Accountant-General to give his opinion as to the cause of difference between the expenditure reported by Collectors and that adjusted by the Controller of Public Works Accounts, recorded.

Count of 18703 pounds.

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Public Works.—Proceedings Board of Revenue requesting the Accountant-General to give his opinion as to the cause of difference between the expenditure reported by Collectors and that adjusted by the Controller of Public Works Accounts, recorded.

21.

2 Add amount omitted to be adjusted by Controller in 1965/66 of foreman of particular.

As Reported As Requested in
by accountants R. W. Accounts
General.

1866/67 - (1) 556,431 - 15-1 (4) 33,812 - 5-4
1867 - 68 - (2) 187,542 - 9-7 (7) 65,542 - 4-4
1868 - 69 - (3) 532,156 - 7-4 (6) 550,361 - 10-6

1276, 131-1-1239, 599-3-10

x 36 531-12-2

1276, 131-a-a

Balance omitted to be adjusted in 1868/69 for want of particulars, and remains still unadjusted for want of Budget front.

(142) Vide letter from Accountant General recorded in Board's Proceedings No 3066 dated 5th May 1869.
 [425] " Do Do Do Do
 (6) " letter from Controller recorded in Revenue Proceedings of foot No 448 dated 5th April 1870.
 [31] — In Memo from Accountant General No 2548 dated 18th July 1869.

Signed S. Brock
Controller of P. W. Accounts.

/ True Copy /

By John
Secretary.

*No 5 April 1870 to 44-45
" 17 August - 84 Mm.*

Acting Secretary.

To the Acting Secretary to Government, Revenue Department,
with Statement.

.. the Accountant-General,
with Statement.
.. the Controller of Public Works Accounts.

Ed. G. A. Turton.

C 220000 R24

Recd= 1870. Oct.
Board of Revenue;
MADRAS. No. 3047.

PROCEEDINGS 27TH SEPTEMBER 1870, No. 5,876.

Depd 5 Oct 70
Received *62* Encl. 1

SEPTEMBER.
No. 5,876.

14 to 115 Depd Revenue 22/10/70

*Famine Relief Works—in Madras Presidency,—
Explanation of Controller of P. W. Accounts re-
garding discrepancy observed in expenditure on,
during 1868-69, submitted to Government.—
Statement received from Controller, showing dif-
ferences between expenditure reported by Collec-
tors and that adjusted in his books for years
1866-67 to 1868-69, forwarded to Accountant
General with request to give his opinion as to
cause of these differences, and to state whether
they can be readily reconciled.*

#41632

2540000/70