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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1816	Press
B.P. No.		~~Mis.~~
Dated 18-12-1875		196

[Signature]

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
18th December 1875.*

No. 193. Read the following Proceedings of the Board of Revenue, dated 21st October 1875, No. 2,921:—

Read again letters from the Collectors of Vizagapatam and Ganjam, recorded in Board's Proceedings, dated 18th January 1875, Miscellaneous No. 349.

Read also the following letter from Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort Saint George, 21st September 1875, No. 29-B.

I HAVE the honor to return the statements of expenditure on famine relief works in the districts of Vizagapatam and Ganjam during the years 1871 and 1872, which were received with the Proceedings of the Board of Revenue, No. 349, dated 18th January 1875, and with reference thereto to forward two Statements A and B showing in detail the differences between the expenditure as given by the Collectors of these districts and by the Controller of Public Works Accounts.

2. From the books of this office, I make out that the expenditure on famine works in the Vizagapatam District during the years 1871 and 1872 was in the aggregate Rupees 76,546-9-9.

3. The expenditure as reported by the Collector of Vizagapatam was Rupees 75,546-11-3 as under:—

	RS.	A.	P.
Expenditure	75,546	10	3
Less expenditure	2,702	13	0
Total ..	75,546	11	3

4. The difference between the amount of Rupees 75,546-11-3 as reported by the Collector, and the amount of Rupees 76,546-9-9 now reported by this office, is Rupees 999-14-6, representing the expenditure in 1871-72 on the Jeypore road from Gopalpatam to Cassipore which was apparently omitted by the Collector in his statement.

5. The expenditure previously reported by this office was Rs. 55,633-12-5 as under:—

	RS.	A.	P.
Expenditure in 1871-72	9,810	0	0
Do. " in 1872-73	45,723	0	0
Total ..	55,633	0	0

to the nearest rupee, or in exact figures Rupees 55,633-12-5.

*Proceedings of the Madras Government, Revenue Department,
18th December 1875.*

6. The difference between this amount of Rupees 55,632-12-5 and the amount now reported, viz., Rupees 76,546-9-9, is Rupees 20,913-13-4, which is made up of the following items:—

	Rs.	A.	P.
Omitted by error being portion of expenditure on Item No. 2— <i>Vide Statement A.</i>	16,896	0	0
Expenditure shown by error under Ganjam District instead of Vizagapatam District	1,693	14	8
Less expenditure incurred in the Rajamahendri of the Godavery which should not have been included	21,490	14	8
	587	1	4
Difference as shown above	20,912	13	4

7. Proceeding in the same way for the Ganjam District, I now report the expenditure on famine works in that district to have been Rupees 52,695-5-8.

8. The difference between this amount and the amount of Rs. 39,751-7-5 reported by the Collector is Rupees 12,943-14-3 made up as follows:—

	Rs.	A.	P.
Expenditure admitted subsequent to August 1872, <i>vide</i> para- graph 2 of letter from Collector, No. 112, dated 9th June 1874, for particulars see Statement C.	2,140	1	1
Expenditure on walls, <i>Goda</i> Item No. 111 in Statement B.	633	11	9
Expenses by Civil Officers, <i>Goda</i> Item No. 121 in Statement B.	13,862	3	1
Less differences in the expenditure as reported by the two departments which I am unable to explain			

Item No.	Rs.	A.	P.
Item No. 3 in Statement B.	7	12	2
Do. 11 in	0	0	3
Do. 13 in as compared with Item No. 6 in Statement C.	0	10	0
Item No. 41 in Statement B.	0	10	4
Do. 117 in	0	2	8
	9	4	5

Less differences of reported expenditure—	16,145	4	7
Item No. 64 in Statement B.	10	0	0
Do. 115	866	9	5
Do. 116	1,416	12	7
Do. 124	900	0	0
Do. 124 as compared with No. 10 in Statement C.	8	0	4
	3,201	6	4
Difference as above	12,942	14	3

9. The amount previously reported by the Controller was Rupees 57,299-4-4 as under:—

	Rs.	A.	P.
Rs. 57,299	57,299	0	0
In 1874-75	49,399	0	0
Total	57,299	0	0

or in exact figures 57,299-4-4.

*Proceedings of the Madras Government, Revenue Department,
18th December 1875.*

10. The only difference between this figure and the amount of Rupees 52,695-5-8 is the sum of Rupees 4,603-14-8 already remarked upon in paragraph 6.

11. With the above details the Collectors will doubtless be able to explain the remaining differences. The two differences of Rupees 4,603-14-8 in the Controller's statement it will be observed cancel one another and produce no effect on the aggregate famine expenditure in all the districts.

ENCLOSURES Nos. 1 to 6.—Statements.

SUBMITTED to Government with reference to paragraph 2 of their Order, Revenue Department, dated 7th January 1874, No. 19, calling for explanation of the discrepancies between the expenditure on famine relief works in the Ganjam and Vizagapatam Districts, as reported by the Collectors of those districts, and by the Controller of Public Works Accounts.

2. The Collectors having intimated their inability to furnish the necessary explanation, the Board made a reference to the Controller on the subject. The third letter recorded above is his reply. He furnishes three statements marked A, B, and C showing in detail the differences between the two sets of figures which are compared in the subjoined abstract statement:—

Districts.	Expenditure.		Difference.
	As given by the Collector.	As given by the Controller.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	39,751 7 5	52,695 5 8	12,943 14 3
Vizagapatam	76,546 11 3	70,540 9 9	999 14 6

* For works alone.

3. The expenditure in the Ganjam District as originally reported by the Controller was Rupees 57,299, which is now reduced to Rupees 52,695-5-8 by omitting a sum of Rupees 4,603-14-8, the outlay incurred by the Revenue Department in the Vizagapatam District but erroneously charged to the Ganjam District. The total famine expenditure as reported by the Collector was Rupees 54,021-5-8; but of this sum only Rupees 39,751-7-5 was expended on Public Works organized for affording employment to the anti-bodied poor. *Vide* details appended to paragraph 4 of Mr. Master's letter, recorded in G. O., Revenue Department, dated 13th September 1873, No. 980. The difference between the figures of the Collector and Controller, viz., Rupees 12,943-14-3, is owing partly to the Collector's figures representing expenditure only up to the close of August 1872, while the Controller's figure includes expenditure brought to account up to the close of March 1873, and partly to certain omissions by the Collector. He is requested to report on these omissions as also to explain the differences in the expenditure on certain items which the Controller is unable to account for.

*Proceedings of the Madras Government, Revenue Department,
18th December 1875.*

4. As regards the Vizagapatam District, the Controller now reports the expenditure as Rupees 78,546-9-9, or Rupees 909-14-8 more than that reported by the Collector in his letter, recorded in G. O., Revenue Department, dated 13th September 1873, No. 980. The difference is the expenditure incurred in 1871-72 on the Jeypore road from Gopalputam to Cassipore which appears to have been omitted by the Collector.

(A true Copy and Extract.)

(Signed) H. E. STOKES,

Acting Secretary.

No. 124.

ORDER THEREON, 18th December 1875, No. 1,810.

Miscellaneous

The Government await the report called for by the Board from the Collector of Ganjam.

(True Extract.)

(Signed) D. F. CARMICHAEL,

Secretary to Government.

To the Board of Revenue.

No. 2,921.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st October 1875.

Read again letters from the Collectors of Vizagapatam and Ganjam, recorded in Board's Proceedings, dated 18th January 1875, Miscellaneous No. 349.

Read also the following letter from Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort Saint George, 21st September 1875, No. 29-B:—

I HAVE the honor to return the statements of expenditure on famine relief works in the districts of Vizagapatam and Ganjam during the years 1871 and 1872, which were received with the Proceedings of the Board of Revenue, No. 349, dated 18th January 1875, and with reference thereto to forward two Statements A and B showing in detail the differences between the expenditure as given by the Collectors of these districts and by the Controller of Public Works Accounts.

2. From the books of this office, I make out that the expenditure on famine works in the Vizagapatam District during the years 1871 and 1872 was in the aggregate Rupees 76,546-9-9.

3. The expenditure as reported by the Collector of Vizagapatam was Rupees 75,546-11-3 as under:—

	RS.	A.	P.
Expenditure	75,549	10	3
Less expenditure	2,702	15	0
Total	75,546	11	3

4. The difference between the amount of Rupees 75,546-11-3 as reported by the Collector, and the amount of Rupees 76,546-9-9 now reported by this office, is Rupees 999-14-6, representing the expenditure in 1871-72 on the Joypore road, from Gopalpatam to Cassipore which was apparently omitted by the Collector in his statement.

5. The expenditure previously reported by this office was Rs. 55,633-12-5 as under:—

	RS.	A.	P.
Expenditure in 1871-72	9,910	0	0
Do. in 1872-73	45,723	0	0
Total	55,633	0	0

to the nearest rupee, or in exact figures Rupees 55,633-12-5.

6. The difference between this amount of Rupees 55,633-12-8 and the amount now reported, *viz.*, Rupees 76,546-9-9, is Rupees 20,912-13-4, which is made up of the following items:—

	RS.	A.	P.
Omitted by error being portion of expenditure on Item No. 2— <i>Vide</i> Statement A...	10,896	0	0
Expenditure shown by error under Ganjam District instead of Vizagapatam District	4,603	14	8
	21,499	14	8
Less expenditure incurred in the Rajamahendri of the Godavary which should not have been included	587	1	4
Difference as shown above	20,912	13	4

7. Proceeding in the same way for the Ganjam District, I now report the expenditure on famine works in that district to have been Rupees 52,695-5-8.

8. The difference between this amount and the amount of Rs. 39,751-7-5 reported by the Collector is Rupees 12,943-14-3 made up as follows:—

	RS.	A.	P.
Expenditure adjusted subsequent to August 1872, <i>vide</i> para- graph 2 of letter from Collector, No. 112, dated 9th June 1873; for particulars see Statement C	2,140	1	1
Expenditure on wells, <i>vide</i> Item No. 111 in Statement B	633	11	9
Expended by Chief Officers <i>vide</i> Item No. 121 in Statement B.	19,362	3	4
Petty differences in the expenditure as reported by the two departments which I am unable to explain			

	RS.	A.	P.
Item No. 2 in Statement B	7	12	2
Do. " 11 in " "	9	0	3
Do. " 12 in " " as compared with Item No. 6 in Statement C	0	10	0
Item No. 41 in Statement B	0	10	4
Do. " 117 in " "	0	3	8
	9	4	5

	RS.	A.	P.
Less Differences of reported expenditure—	16,145	4	7
Item No. 64 in Statement B	10	0	0
Do. " 116 " "	890	9	5
Do. " 120 " "	1,416	12	7
Do. " 114 " " as compared with No. 15 in Statement C	900	0	0
	8	0	4
Difference as above	3,201	6	4
	12,943	14	3

9. The amount previously reported by the Controller was Rupees 57,299-4-4 as under:—

	RS.	A.	P.
In 1871-72	18,000	0	0
In 1872-73	40,399	0	0
Total	57,299	0	0

or in exact figures 57,299-4-4.

10. The only difference between this figure and the amount of Rupees 52,695-5-8 is the sum of Rupees 4,603-14-8 already remarked upon in paragraph 6.

11. With the above details the Collectors will doubtless be able to explain the remaining differences. The two differences of Rupees 4,603-14-8 in the Controller's statement it will be observed cancel one another and produce no effect on the aggregate famine expenditure in all the districts.

ENCLOSURES Nos. 1 to 6.—Statements.

SUBMITTED to Government with reference to paragraph 2 of their Order, Revenue Department, dated 7th January 1874, No. 19, calling for explanation of the discrepancies between the expenditure on famine relief works in the Ganjam and Vizagapatam Districts, as reported by the Collectors of those districts, and by the Controller of Public Works Accounts.

2. The Collectors having intimated their inability to furnish the necessary explanation, the Board made a reference to the Controller on the subject. The third letter recorded above is his reply. He furnishes three statements marked A, B, and C showing in detail the differences between the two sets of figures which are compared in the subjoined abstract statement:—

Districts.	EXPENDITURE.		Difference.
	As given by the Collector.	As given by the Controller.	
Ganjam	RS. 39,751 7 5	RS. 52,695 5 8	RS. 12,943 14 3
Vizagapatam	75,546 11 3	76,546 9 9	999 14 6

* For works alone.

3. The expenditure in the Ganjam District as originally reported by the Controller was Rupees 57,299, which is now reduced to Rupees 52,695-5-8 by omitting a sum of Rupees 4,603-14-8, the outlay incurred by the Revenue Department in the Vizagapatam District but erroneously charged to the Ganjam District. The total famine expenditure as reported by the Collector was Rupees 54,021-5-8; but of this sum only Rupees 39,751-7-5 was expended on Public Works organized for affording employment to the able-bodied poor—*Vide* details appended to paragraph 4 of Mr. Master's letter, recorded in G.O., Revenue Department, dated 13th September 1873, No. 980. The difference between the figures of the Collector and Controller, *viz.*, Rupees 12,943-14-3, is owing partly to the Collector's figures representing expenditure only up to the close of August 1872, while the Controller's figure includes expenditure brought to account up to the close of March 1873, and partly to certain omissions by the Collector. He is requested to report on these omissions as also to explain the differences in the expenditure on certain items which the Controller is unable to account for.

4. As regards the Vizagapatam District, the Controller now reports the expenditure as Rupees 76,546-9-9, or Rupees 389-14-6 more than that reported by the Collector in his letter, recorded in G. O., Revenue Department, dated 13th September 1873, No. 980. The difference is the expenditure incurred in 1871-72 on the Jaypore road from Gopalpatam to Cassipore which appears to have been omitted by the Collector.

(A true Copy and Extract.)

H. P. Thomas
Acting Secretary.

To the Acting Secretary to Government, Revenue Department,
with six original Statements to be returned, and copy of Board's Proceedings,
dated 18th January 1875, Miscellaneous No. 349.
the Collector of Ganjam, with copies of two Statements
Copy to the Collector of Vizagapatam.
to the Controller of Public Works Accounts.
to the Accountant-General.

Recd. W. J. Lewis.

*The first amount the report called for
by the Board from the Collector of
Ganjam*

in full on 1st Dec 1874

18th Jan 75

*to be paid to the Board
by the Collector of Ganjam*

Rs 142/7/8

Revenue 1875, as per

**BOARD OF REVENUE,
MADRAS.**

Proceedings, 21st October 1874, No. 2, 321

Copy to Mr. P.

Revenue & Public Works

NOTICE.

No. 2, 321.

*Revenue & Public Works
Department, Madras.
Notice is hereby given that the
Board of Revenue, Madras, has
decided to order the
Collector of Ganjam to
pay to the Board of Revenue,
Madras, the amount of
Rs 142/7/8, as per
the Board's Proceedings,
dated 21st October 1874,
No. 2, 321.*

Revenue Department

Miscellaneous No. 349.

Proceedings of the Board of Revenue

Dated 18th January 1875.

Read the following

No. 218.

From
J. R. Daniel Esq.
Acting Collector.

To
J. Grose Esq.
Secretary to the
Board of Revenue
Public Works.

Sir
With reference to Government
Order, No. 19 dated 7th January last,
referred to me for report with Board's
Miscellaneous Proceedings No. 225, dated
14th Idar, I have the honor to inform
you that I am unable to explain
the cause of discrepancy between
the amount entered in this office

accounts of the Controller, because I do not know how this office has obtained his figures.

2. The amount expended by the Public Works Department has been entered in this office accounts from the Progress Reports received from the Range Officers.

3. The amount allotted for relief works during 1871-72 and 1872-73 was Rs. 87,200 of which Rs. 69,872-12-7 were expended by the Public Works Department on account of roads and agricultural works. A statement showing the details of the expenditure is herewith enclosed. Rs. 8376-13-8 were expended by the Revenue Department, but of this a

Sum of Rs. 2702-15- has been recovered from certain parties as explained in the Remark Column of the Statement B herewith enclosed.

The total expenditure both by Public Works and Revenue Departments thus amounted to Rs. 546-11-3.

Vizagapatnam } I have re
20 February 1875 } (sd) J. R. Daniel
Ag. Collector

L. No. 112.

From The Acting Collector,
Gajam
To The Secretary to the
Board of Revenue
Madras.
Sir

With reference to the Board's communication No. 225, dated 14 January 1874 on Government's Order, dated 7th Idar No. 19, Revenue Department calling upon me to report regarding

the discrepancy between the amount
(Rs 57,299) of relief expenditure shown
in the Books of the Controller of Public
Works Accounts and that (Rs 51,021)
given in Mr. Maister's report recorded
in Government Order 13th September
1873, No. 980, I have the honor to
state that I find myself unable
to furnish the explanation called
for as I have not got the details
of the expenditure given by the
Controller of Public Works Accounts.

It is possible however that the
expenditure as given by the Controller
Public Works Accounts (Rs 57,299)
may include certain sums allocated
subsequent to August 1873, whereas

Mr. Maister's report was confined to
the expenditure incurred up to
August when the relief operations
ceased.

3. The details of expenditure given
in Mr. Maister's letter are contained
in the Enclosures which accompanied
it.

4. I have asked the District Engineer
to furnish me if he can, with the
details of the figures given by the
Controller, and on his doing so,
I will scrutinize the amount of
expenditure and report the result.

I have &c
Campbellthaugh } (Sd) R. Dairdson
9th June 1874 } By Collector

Ordered that copies of the foregoing
letter and their accompaniments

in original be furnished to the
Controller of Public Works Accounts
who is requested to be so good as to
cause the items of expenditure
therein detailed to be scrutinized
and to inform the Board of the
results of the scrutiny for sub-
mission to Government.

(True copy & back)

(sd) J. Lorne
Secretary

To The Controller of
Public Works Accounts,
with copies of letters &
3 statements in original & the
returned
(True copy)

Attest
Dating Secretary

Bluff
R.

Endorse in
Bonds' Purchases etc.
21st Octbr 1895, Dec 29th
to the Secretary to Com.
Frank R. S.

Dec 4/95

Copy of
Bonds' Purchases