M.R.O. 1—30,000—16-10-89.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 553 Press Mis.

22-29

Dated 30 March 1889

Not to be folded or roughly handled

553 W/0

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 32,390 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 the 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 the receipt of the Revised Local Fund* 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.

* Forwarded with Board's Proceedings, dated 7th December 1868, No. 8,582.

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.

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.

	Rs.	A	P.
* Cost of work	44,329	13	0
do. of Public Works Supervision	4,433	0	0
	48,762	13	0
† Cost of Public Works Supervision	4,453	0	0

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.

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1. In their Proceedings of the 7th December last, No. 8,582, the Board submitted for the sanction of Government a revised Road Fund Budget for the Madura District for the current official year, in which interalia, 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 1887-68 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 Madura 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

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. 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.

	Rs.
4. From Tondy to junction with Imperial Road No. XII	5,000
7. Do. Tirumangalum to Striviliputoor	12,000
8. Do. Pereacolam through Cumbum and Goodaloor to Travancore frontier	10,000
14. Do. Dindigul to Butlagoondoo ...	3,000
9. Do. Road between Andiputty and Alinagaram.	

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 Vettanum to Dindigul. On this line however, Rupees 44,528 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 Madura 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.)

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 line. 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.

Vide.—List attached to G. O., 5th January 1865, No. 13, "Madura two roads leading from the Sea Coast (from the Salt Pans)" and G. O., 11th November 1868, Revenue Department, No. 2,831, paragraph 9, List, No. XII.

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 39,060 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 vally 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 shews them in detail.

No.		Estimate.	Expended to 31st March 1869.	Original Budget grant.	Reduced grant to admit of repayment of debt.
140	Road between Tirumangalum and Oosilampatty	as.	as.	as.	as.
141	Do. do. Aadipatti and Chinamanoor	28,100	28,000	100	100
142	Do. do. Sivagunga and Terupattur	33,030	16,840	16,340	12,000
143	Do. do. to Alagarcovil from the 7th mile stone on the road from Madura to Nattam	41,050	18,750	22,200	10,000
144	Do. do. Dindigul to Caroor ...	.....	.....	5,000	.....
145	Andalore Ghaut	15,000	3,000	12,500	12,500
146	Road No. 8, from Palapatty by Peria Coluni and Cumbum and Gudalore to Travancore Frontier	.....	.....	6,000	.....
147	Do. do. from Sivagunga to Thondy	.....	.....	25,000	12,500
		.....	.....	12,000	.....
		.....	.....	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

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 shewn 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 :—

"By Public Works Department."
"By Revenue Department."

		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 shewn 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 Madura for 1868-69.

Number.	Project. Description.	Amount of estimate.	Computed expenditure up to 31st March 1868.	Amount required for 1868-69. By Public Works Department.	By Revenue Department.	Total.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	Road between Pambar river at Periacolum and Pallapatti junction with Madura road.	52,240	45,790	...	6,450	6,450	Item No. 146 of the Original Budget, G. O. Revenue Department 12th October 1865, No. 2,476.
2	Pallumputti bridge	5,060	2,653	3,140	...	3,140	Item No. 148 of the Original Budget, G. O. Revenue Department, 19th November 1866, No. 3,160.
	For Subordinate supervision	153					
3	Imperial Line No. XII. from Vettanum to Dindigul, Road between Vettanum and Tripatoor	36,780	14,999				Item No. 150, of the Original Budget G. O., Revenue Department, 13th February 1868, No. 413.
	For Subordinate supervision	750					
	Road between Tripatoor and Cottampatco ...	26,500	10,000				Item No. 151 of the Original Budget G. O., Revenue Department, 12th December 1867, No. 2,961.
	For Subordinate supervision	750					
	Road between Cottampatti and Nattam ...	33,000	10,000	10,000	...	10,000	Item No. 152 of the Original Budget G. O., Revenue Department, 29th November 1867, No. 2,838.
	For Subordinate supervision	500					
	Road between Nattam and Dindigul. ...	19,760	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.
	For Subordinate supervision	38					
4	Tirumungalam to Oosilampatti	28,100	13,000	15,850	...	15,850	Item No. 154 of the Original Budget G. O., Revenue Department, 29th November 1867, No. 2,838.
	For Subordinate supervision	750					
5	Road between Andiputti and Allinagaram...	33,680	9,838	...	10,000	10,000	Item No. 155, of the Original Budget G. O., Revenue Department, 24th February 1868, No. 513.
6	Road between Sheragunga and Tripatoor...	41,050	11,500	...	18,000	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.
	For Subordinate supervision	19					
8	Do. do. Vencatadricota river	6,700	5,142	1,640	...	1,640	G. O., Revenue Department, 21st September 1868, No. 2,445.
	For Subordinate supervision	82					
9	Road between Dindigul and Caroor... ...	15,500	...	...	5,000	5,000	Item No. 149, of the Original Budget.
10	Petty new work	...	...	...	1,000	1,000	
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	

(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.

Number	Repairs. Descriptions.	Amount required in 1868-69. By Public Works Department.	By Revenue Department.	Total.	Remarks.
	Communications.	Rs.	Rs.	Rs.	
1	Maintenance between Pallampatty and Periscolum	...	2,500	2,500	In the repair List of original Budget.
2	Do. on the Andipatti Pass	...	700	700	Do.
3	Palaney Hill Roads	...	2,000	2,000	Do.
4	Road from Pambar to Krishnama Naiken Tope	...	250	250	Do.
5	Do. from Dindigul to Puttagunta	...	2,000	2,000	Do.
6	Do. from Madura to Sheccanurani	...	1,500	1,500	Do.
	For Subordinate supervision	...	180	180	Do.
7	Blasting and removing rocks from Periscolum Ghauts	...	1,300	1,300	Do.
8	Sirumalai Ghaut	...	800	1,220	Do.
9	Oosilampatti to Tirumangalam	...	1,220	180	Do.
	For Subordinate supervision	...	180	500	Do.
10	Periscolum vid Poombadai to Pulney	...	500	180	Do.
	For Subordinate supervision	...	180	4,000	Do.
11	Petty repairs	...	3,000		
		9,060	8,950	18,010	
12	Repairing road from Dindigul to Nassalgunta	...	400	400	
13	Do. bridges on roads from Dindigul to Caroor (3) Trichinopoly (8) and Butiagoondoo (4) and Palamcoth to Ammaiya Nakanoor (14).	...	500	500	
	Total Communication...	9,060	9,850	18,910	
	Miscellaneous Public Improvements.				
	Repairing and digging wells	...	200	200	
	Repairs to Markets and Pettahs	...	300	300	
	Total Miscellaneous...	...	500	500	
	Grand Total...	9,060	10,350	19,410	

(Signed) A. MACGREGOR,
Acting Secretary.

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 collection 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 66,466 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

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 Cess.

(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.

Exd. G. A. Turton.

Govt. of [1869] Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c. &c. &c

Dated March, 3rd.

Rec'd.

Read

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

Transmitted Proceedings of the Revenue Department for the month of February 1869.

Proceedings of the Revenue Board under date the 3rd March 1869.

Read a letter from the Collector of Madura, dated 29th January 1869.

Submitting Annual Report of the Madura District Board for 1868, and requesting sanction to the expenditure of the balance of the Local Fund.

Read the Report of the Board of Revenue, dated 19th February 1869.

Ordered, that the Collector be informed that the Board of Revenue have no objection to the expenditure of the balance of the Local Fund.

(True Abstract)

W. H.

Under Secretary.

I have the honor to be,
Sir,
Your most obedient,
humble servant,
W. H.

MARCH.

Nos. 77-79.

Madura District Board Fund.—Passing orders with reference to the confusion in the accounts and the very serious negligence both in the collection and expenditure of the Funds.

their Communication dated 7th December 1868, the Board reports that there was an excess expenditure of Rs 82,386 over the assets of 1867-68, including of the sum of Rs 18,606 spent on the construction of the road No 14 between Kalaburagi and Chevoguna, without sanction the particulars for the remaining sum of Rs 18,780 were not given by the Collector, and the Board provide for the payment of the lump sum from the credit Budget for 1868/69, without inserting upon a satisfactory explanation of the grounds subsequently have afforded. And later still, dated the 20th January 1869, No 22, the Acting Collector reports that the excess expenditure was Rs 82,064 and the Board simply requisite to endorse the discrepancies in records

Jagir N.P.

the proceedings of the Board of Revenue dismissed above stated petitioners in the district and the Inspecting Engineer of the Central Road Department of the Southern District of Jagir Circle 25 miles distant as the large sum of Rs 66,466 was due and admitted of payment of Rs 25,250 up of which Rs 25,250 laid

submitted with the Council proceedings of the 17th inst: the Local Fund Account for 1887/88 furnished with full explanation of the items constituting the unexpended expenditure incurred in the official year 1887/88. A list of the works, original & Local, in which the unexpended expenditure is incurred, and the names of the Municipal Offices by whom the disbursements were made & the authority if any, under which they acted should be posted Notice. Only so much of the unexpended expenditure as is shown & can be identified as Local, as distinguished from original 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 D. of P. W.

recorded

In any in which this is just is hardly cautious & the Board & is entrusted & taken this authority.

A.J.A.

recorded by them about the maladministration of the District Road Cess in Madura and other districts and sanctioning the disbursement of the excess of Rs 88,084 from the Local Budget sub-mitted by them. The Govt deem it very desirable to enter into particulars and to pass orders on the irregular proceedings of the local officers concern-ed. They must have before them a full explan-ation as to how the excess expenditure occurred, together with a list showing the works distinguishable into "Imperial" and "Local" on which that sum was spent, due to the officers both of the Executive & Account Departments who allow-ed or omitted to discover the irregularities. Such of the excess only as is shown to have been laid

laid out actually on local lines works is debitable to that fund, and the shareholder 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 information on the points above specified. Should the Board fail to receive that assistance from the Local officers which is essential to discover the causes for the loss reported, which he shall discover, the Govt will be prepared to dispute one of the assistants in the Accountant Genl's office & the Controller of Public Works Accounts to the

x Insert
his sums are
quite unnecessary
as only 2 shares (Shorter
must be property
with, the 2 Shares
& Jamnia are
of the very
latest
required information.
If he cannot does
another officer should
be sent & act as
Shorter.

A.J.S.

the District, in order that they may institute the necessary enquiries & must submit their reports. The entry of Rupees 83,064 in the closed Budget now before Govt will be struck out, pending the receipt of final orders on the subject.

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

will be called to the
latter part of para
2 of the Board's Pro:,
dated 17th February 1869,
and they will be re-
quired to report how
the unauthorized ex-
penditure of so large
a sum crept in, de-
tection in this respective
officers.

3. The civil Bud-
get as now reduced by
Lt, amounting to Rs
100800 in round numbers,
is sanctioned. The re-
mainder Rs 80,000 will
be kept as a reserve
for the payment of the
excess expenditure above
alluded to, when final
orders are issued.

4-5. The Board request
that

I would omit
this sentence
but after I
shall get the explanation
called for in
para 1 as revised.

A.J.A.

that the amount
spent on Imperial
Lines Nos XII (Pettamun
to the Madura Coast
to Dindigul) from
the District Roads
may be seen
hereafter from the
Imperial Budget
this Code, though in
detail among the
Imperial lines for
1866 as leading from
the salt pans pods
by some mistake
stands as a Local
work, and the esti-
mates for the same
are kept thereof
amounting

amounting in all
to Rupees 118,078 were
sanctioned in 1869-68.
The total sum so
granted on the road
upto November in
last year Rs 98,290-13-11
as shown in the
margin, during the Col-
lector adds that the
work is still being
continued at the re-
quest of the Collector.
The entire outlay during
the current year, inclusive
of the last return ex-
penditure is estimated at
Rupees 62,000, and the

	Rs	A
1869-68-	45762	10-
1868/69	44028	0-
to Nov.		
Total	98,290	13-

12

the total outlay on the road by the end of the current year will be about Rs 110763. The Government-concern in the view taken by the Board of Revenue, of the propriety of the payment of the entire expenditure on the road from the Imperial Funds, [illegible] on the [illegible] of the large sanctions cannot be [illegible] with, orders will be issued from the Public Works Department for the payment of the sum of Rs 2000, 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

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

X The practice of [illegible] sanctioning [illegible] grants in this form should I think be discontinued. Grants proposed by the Collectors, should require much consideration by the Secretaries, should be required upon long [illegible] A.P.

* from the Department for the prosecution of the work in 1869/70

Proceedings, dated 17th February 1859, as to the expenditure of £1500 more than the original estimate and the report required from the Collector in favour of the outstanding arrears of the District Road Cess

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E. J. Stroll