M.R.O. 1—30,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	767	Press ~~Mis.~~
~~Misc~~ 521		
Dated	19th March	1869.

Not to be folded or roughly handled

No. 520. Read the following Proceedings of the Board of Revenue, dated 20th February 1869, No. 1,139 :—

Read the following letter from the Collector of Trichinopoly, to the Acting Secretary to the Board of Revenue, dated Circuit Cutcherry, Voitallagudalur, 28th October 1868, No. 207.

1. Adverting to the Board's Proceedings, No. 3,772, dated 20th May 1868, I have the honor to forward the accompanying correspondence between this Office and the Superintending Engineer, from which the Board will perceive that the Department of Public Works have made arrangements to refund from the Imperial Funds the marginal sum of Rupees 7,923-15-1, on account of the expenditure incurred from the District Road Fund on the Imperial road from Trichinopoly to Salem *vid* Torriore. The Controller objects to return the amount* incorrectly charged on account of Public Works superintendence, stating that the only practicable way of recovering that sum is to call on the Acountant General to credit the Trichinopoly District with that amount, by debiting other districts which were short debited on account of establishments; in other words, by obtaining the sum from a district in which the ten per cent. was not fully charged to Local Funds.

	Rs.	A.	A.
Expended in 1865-66	398	15	11
Do. in 1866-67	4,000	0	0
Do. in 1867-68, out of the allotment of Rupees 6,895.	3,524	15	2
	7,923	15	1
* For 1865-66	1,000		
„ 1866-67	400		
	1,400		

2. Every Rupee taken from the District Road Fund on account of the road in question should, by virtue of the Order of Government, No. 370, Revenue Department, dated 12th February 1866, be made good from the *Imperial* Funds, and the course pointed out by Mr. Brock and Captain Oakes, for recovering the Superintendence charges, is not in accordance with the spirit of that Order.

Enclosure No. 1—Correspondence.

With the foregoing letter, the Collector submits certain correspondence which has taken place between himself and the Superintending Engineer of the Division, on the subject of the refund from Imperial Funds of certain sums spent from the District Road Fund on the Imperial road from Trichinopoly to Salem *via* Torriore, and states that the Controller of Public Works Accounts objects to return the amount incorrectly charged on account of the cost of Public Works supervision.

2. The road in question has been recently, in Government Order, dated 11th November 1868, No. 2,831, transferred to the Local list, with the current year's allotment of Rupees 5,000 in the Imperial Public Works Budget.

3. As there were no funds available for the road under reference from the Public Works Budget, Government, in their Order, Revenue Department, dated 12th February 1866, No. 370, sanctioned an allotment of Rupees 10,000 from the Road Fund, on the understanding that the amount was to be refunded from the Public Works Budget of the following year.

4. In paragraph 45 of the Order, in the Public Works Department, dated 20th December 1867, No. 3,950, Government remarked that a sum of Rupees 11,289 was to be repaid to Local Funds on account of expenditure incurred from that source on the road in question, and authorized Captain Oakes to refund the amount from any unexpended balances that might remain at the close of that year.

5. Again, in paragraph 2 of their Order, in the Public Works Department, dated 29th April 1868, No. 1,315, Government observed "that a sum of Rupees "11,289 was placed at the disposal of the Superintending Engineer of the 6th "Division, in the Proceedings of the 9th March 1868, No. 787, for the construction of the road," and that they concluded "that the amount has been credited to "Local Funds in re-payment of the "advances obtained from that source." This, however, has not been done. The actual advances amounted to Rupees 9,323-15-1, while the sum repaid is only Rupees 7,923-15-1. * The difference between these two sums, namely, Rupees 1,400, represent charges for Public Works superintendence erroneously and improperly made.

	Rs.	A.	P.
The expenditure in 1865-66	398	15	11
Do 1866-67	4,000	0	0
Do. 1867-68	3,524	15	2
Total... *	7,923	15	1

6. The first part of the transaction comprised a loan of Rupees 10,000 in 1865-66, of which, however, only Rupees 398-15-11 were spent in that year; but by a mistake of the Accountant General the Fund was charged 10 per cent. for Public Works supervision on the full amount of the Loan, of Rupees 1,000. In 1866-67, Rupees 4,000 were advanced and expended from the Road Fund, and Rupees 400 charged for supervision.

7. It is manifest that the Fund cannot be thus charged on loans made by it, free of interest, to the Public Works Department, and the justice of the refund indeed is not questioned. The difficulty raised by the Controller of Public Works Accounts is, that his books for 1865-66 are closed, and that on the whole, in that year, the over-charge by Government for the Public Works supervision throughout the Presidency was only Rupees 466, some districts having been over-charged, while others were under-charged. The Controller's remedy is that the Board should make the necessary adjustments between districts, but he overlooks the fact that this will still leave some district a loser by Rupees 466 over-charged, and Trichinopoly in particular a loser to the extent of Rupees 1,000.

8. The Board are not aware on what principle the books of the Department of Public Works are kept, but they observe that it cannot be necessary to re-open or disturb the books of 1865-66, in order that an error discovered in 1868 may be rectified.

9. All that is requisite is, that a grant should be made in the current year of Rupees 1,400 to make good the over-charge in the Trichinopoly District in 1865-66 and in 1866-67. No charge was made for supervision in 1867-68, and therefore nothing is due on this account.

10. Under the foregoing circumstances, the Board solicit the sanction of Government for the re-payment of Rupees 1,400, in accordance with the orders in the Public Works Department already quoted, and also for the payment of Rupees

Proceedings of the Madras Government, Revenue Department, 19th March 1869.

466 above mentioned, when the Board will make the necessary adjustment between the districts.

No. 521. ORDER THEREON, 19th March 1869, No. 767.

Local Funds, No. 13.
Civil Works.

Referred to the Public Works Department, in view to orders being issued for the repayment of the sum of Rupees 1,400 alluded to in the concluding paragraph of the Board's Proceedings.

(True Extract.)

(Signed) R. A. DALYELL

Acting Secretary to Government.

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

Erd. G. A. Turton.

Govt. of Madras 1869 Mar. 19 Rev.

REVENUE.

To

THE PUBLIC WORKS DEPARTMENT,

&c. &c. &c.

Fort St. George,

Dated March 19th.

Read:

G. O., Rev. March 19th, No. 767.

MARINE.

Nos. 520-521.

Read from Petitions to Sales—

Board's Proceedings regarding the refund from Imperial Funds of certain sums spent on, restored to Department Public Works.

Revenue Department.

No. 767.

PROCEEDINGS *of the* **MADRAS GOVERNMENT.**

Under date the 19th March 1869.

Read the following Proceedings of the Board of Revenue

Requesting sanction for repayment to Local Funds of Rs 11,00 improperly charged for Public Works supervision on road from Nellimopaly to Salem via Tottiode and of Rs 466 over charged in certain other Districts.

} Fort St. George 20th February 1869 No. 1159

Referred to the Public Works Department in order that orders may be issued for the repayment of the sum of Rupees 11,00 alluded to in the concluding para of the Board's Proceedings.

20 Copies Fort St. George 3 Mail Dispatch 20th