M.R.O. 16-5,450-22-10-25.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

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| G.O. No. 2083 | Press ~~Mis.~~ |
| 79-80 | |
| Dated 5-5- | 1867 |

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Revenue Department, 5th September* 1867.

No. 79. Read the following Proceedings of the Madras Government in the Public Works Department:—

Communicating Proceedings of the Government of India regarding the adjustment of expenditure on account of Famine Relief Works in Madras. } (Here enter 30th August 1867, No. 2,662.)

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No. 80. ORDER THEREON, 5th September 1867, No. 2,083.

Miscellaneous. Communicated to the Revenue Board.

(True Extract.)

(Signed) F. H. WILKINSON,
*Acting Under Secretary to Government.*

To the Board of Revenue, with Proceedings Public Works Department, No. 2,662.

Lnd. S. T. Augustin.

No. 707. Read the following Proceedings of the Government of India, in the Public Works Department, (Account), dated Simla, 2nd August 1867, No. 773 A :—

Copy of the following forwarded to the Secretary to the Government of Madras, Public Works Department, for information and guidance, in reply to his letter No. 1,734, dated 10th June 1867.

By order,

(Signed) C. H. DICKENS, Colonel, R. A.,
*Secretary to the Government of India.*

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*Resolution No 644 A, dated 3rd July* 1867, *from Public Works Department to Financial Department.*

Read again the following papers :—

Entry No. 673 in the Proceedings of the Government of Madras for March 1867.

Letter No. 477 A, dated 23rd May 1867, from Secretary to Government of India, Public Works Department, to Secretary to Government of Madras, Public Works Department.

Read also :—

Letter in reply No. 1,734, dated 10th June 1867, from Secretary to Government of Madras, Public Works Department.

1. His Excellency the Governor General in Council observes that the Government of Madras having directed that the expenditure on Famine Relief Works should be adjusted as an extraordinary charge of the Civil Department, explanation was called for as to the circumstances rendering such a course necessary since the charge appeared to be one properly debitable to the grant for Public Works.

2. In the reply now received from the Government of Madras, it is explained that the outlay in question is that on Famine Relief Works set in hand by the Revenue authorities, who had to account for it against the funds placed at their disposal for relief purposes, and that the expenditure was not under the control of Officers of the Public Works Department, although they had to give their aid in the selection and supervision of works.

3. There seems to be some doubt as to the precise part taken by Officers of the Public Works Department in the responsibility for the expenditure, but this does not appear to affect the point involved, which really rests on the nature of the work on which the expenditure is incurred.

4. On this ground it seems to be unquestionably debitable to the Public Works grant; expenditure on a like nature in Bombay, Bengal, and Mysore has, it may be observed, been so adjusted, irrespective of the Agency by which the outlay was incurred.

5. The only circumstance which would tend to render it expedient to follow a different course in the present case is if the expenditure in question should have been already adjusted as a final charge in the accounts of the Civil Department for March 1867 now due. In such a case any instructions that might be issued for a contrary adjustment would reach the offices of the Account Department too late to be carried into effect by them in preparing the accounts of 1866-67, and would render it necessary to make alterations in the original accounts of Madras rendered

to the Comptroller General and to the Accountant General, Public Works Department. The point as to whether this course is one which should be followed in case the outlay has been debited to the Civil Department in the accounts of 1866-67 may best be determined in the Financial Department.

Ordered that the foregoing observations, together with the papers read, be forwarded to that Department for further consideration and orders.

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*Resolution No.* 1,546 *A, dated* 23*rd July* 1867, *from Financial Department.*

*Read an Extract from the Proceedings of the Government of India, in the Public Works Department, No.* 644 *A, dated* 3*rd July* 1867, *forwarding for further consideration and orders certain papers relative to the adjustment of expenditure incurred on Famine Relief Works in Madras.*

The Governor General in Council observes that though the Relief Works at Madras were under the control of Revenue authorities yet, as the expenditure was incurred on works which come within the category of Public Works, it is properly chargeable to the Public Works Department, and may be adjusted as such against the grant of that Department, instead of being treated as an extraordinary charge of the Civil Department. The Comptroller General of Accounts will adjust the charge accordingly in the Annual Revenue and Finance Accounts for Parliament, which he will prepare from the accounts rendered by the Local Accountant General.

Ordered that a copy of the foregoing Resolution be forwarded to the Public Works Department for information, and the original papers received from that Department be returned.

Copy also sent to the Comptroller General of Accounts and the Accountant General, Madras, for information.

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No. 708. ORDER THEREON, 30th August 1867, No. 2,662.

ACCOUNT, No. 80.

Communicated to the Revenue Department and the Controller of Public Works Accounts.

(True Extract.)

Colonel, R. E.,
*Secretary to Government.*

To the Revenue Department.
,, Controller of Public Works Accounts.

Rcd. S. T. Augustin.

