M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 810 Press Mis.

104-105.

Dated 11—5— 1874.

14/15

Not to be folded or roughly handled

30 5 40

No. 104. Read the following letter from R. W. LODWICK, Esq., Accountant-General, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 18th April 1874, No. 27 :—

Treasury Account Department.

With reference to G. O., No. 468, of the 19th ultimo, Financial Department, paragraph 1, I have the honour to explain that the Local Fund accounts of this office for 1872-73 include the expenditure in gross reported by the Controller of Public Works Accounts on account of the South Canara Circle in the monthly statements which accompany his exchange accounts from April 1872 to March 1873, dated respectively from 19th August 1872 to 4th July 1873, also the expenditure advised in his monthly statement, dated 9th November 1872, being a second supplemental account for March 1872, but does not include the expenditure shown in his supplemental statement for March 1873, dated 16th January 1874. A statement* showing the expenditure brought on the accounts of this office is herewith sent.

* Marked A.

2. The due date for the despatch of the Final Abstracts of Receipts and Expenditure from all Accountants-General to Calcutta is the 1st August each year, and these abstracts include all transfers from the accounts rendered to this office which reach by 15th July. The final abstracts for March 1872 were despatched late, viz., on the 17th August 1872, and the delay is attributed to the receipt in this office only on the 29th July preceding of the statement of Local Fund expenditure for March 1872 by the Public Works Department, while the second supplemental statement above alluded to of expenditure in that department for the same month was forwarded by the Controller on 9th November 1872, or nearly three months after the closing of the final accounts. The expenditure shown in the last-mentioned statement of the Controller, therefore, was only adjusted in the accounts for 1872-73.

3. Under instructions from the Comptroller-General, No. 412, of 7th July 1873, the final abstracts for March 1873 were despatched on 1st August 1873 to reach him on due date, the 7th idem, and consequently the figures of the Controller's supplemental statement for March 1873, which is dated as late as 16th January 1874, are not therein shown but have been credited to Public Works Department and debited to Local Funds in the accounts for 1873-74.

4. To remedy the recurrence of discrepancies I can only recommend that the statement of Local Fund expenditure for March each year from the Controller of Public Works Accounts should be complete and rendered to this office before 15th July, no supplement being afterwards sent, as has been the case for 1871-72 and 1872-73.

5. There is another cause of disagreement between the monthly accounts sent by the Controller of Public Works Accounts to this office upon receipt of which Collectors are advised and the annual statement which he prepares but upon which no action is taken. In the former gross expenditure and recoveries are shown, and these are distinctly responded to in the civil accounts, but in his annual statement

the net expenditure only is shown. It is desirable that these two sets of documents should be uniform.

6. I have now, however, to point out that I am unable to trace how the Board obtained Rupees 89,724 in paragraph 10 of their Proceedings, No. 37, of 12th January last, as the expenditure shown by the Controller in his statement of 27th October 1873 while in the annual statement of 29th idem sent by him to this office Rupees 1,12,600-2-8 are given as net expenditure, and this corresponds with the total given in Column 5 of the accompanying Statement A. For supervision the Board (in paragraph 13) state that the Controller's figures are Rupees 27,999 whereas in the annual statement of the Controller Rupees 27,989 are entered.

7. The discrepancies in the balance and other minor errors appear to me to arise from the submission of the report of the President of the Local Fund Board to the Board as early as June, whereas the statement of Local Fund expenditure for March 1873 from the Controller is dated 4th July. The requisite advice was sent to the Collector on the 14th idem, and the Collector's supplemental account was submitted as late as the 29th September 1873, in which the closing balance is Rupees 27,101. It appears to me that when the Collector closes the supplemental account he should simultaneously, or as soon after as possible, intimate to the Board what figures in his report need revision. As the Local Fund accounts of this office are a compilation of the accounts of the Collectors, the discrepancies between the monthly accounts sent by them to this office and their annual reports to the Board can only be satisfactorily explained by themselves.

8. With regard to paragraph 3 of the Government Order under reply, I beg to state, in reference to paragraph 24 of the Board's Proceedings, that there was no discrepancy between the books of this office and the Collector's accounts in connexion with the District Road Fund in the year 1855-56. The discrepancies first appear in the year 1857-58. To reconcile the discrepancies between the two accounts statements of receipts and charges as shown on the books of this office from 1855-56 to 1867-68 were sent to the Collector in letter, No. 7987, of 27th March 1871. These statements were returned in the Collector's letter, No. 69, of 17th January 1872, with his figures in juxta-position with those of this office. The remarks of the Collector necessitated further references to him as also to the Controller of Public Works Accounts in regard to the Public Works expenditure from 1857-58 to 1862-63, and on receipt of their replies a statement explanatory of omissions in the Collector's Plus and Minus Memorandum maintained for the District Road Fund brought down to 31st March 1871 was furnished to him in letter, No. 5619, of 29th October 1872, with a request that he would report whether he admitted the correctness of the balance on 31st March 1871 as arrived at in this office. He stated that he was doubtful as to one item in the last-mentioned statement, which having been explained he replied in his letter, No. 10, of 6th January 1873, as follows: "I have now the honour to state that the balance shown in your letter of the 29th October last, No. 5619, may be taken as correct, and to request you will be good enough to inform me whether the revised figures may be entered in my next Local Fund account." Thereupon he was asked to adjust Rupees 5,942 overcredited in his Local Fund account for November 1871. The Board without ascertaining these facts arrive at the conclusion that an adjustment

was *forced* on the Collector by this office; but, on taking this view, as the Government will see from the explanation now afforded, it is altogether mistaken.

9. I would refer Government to my letter, No. 566, of 3rd February 1872, in which, when submitting the first account for Local Funds under Act IV. of 1871, I reported that the District Road Fund balances on 31st March 1871 transferred by the Collectors did not agree with the figures of the Board of Revenue or with the books of this office, and that they require to be reconciled and adjusted. South Canara was one of the districts where the balance was incorrect, and it was adjusted, as has been shown, in communication with the Collector.

10. Referring to G. O., No. 543, of 1st April 1874, Financial Department, I beg to enclose a statement showing the expenditure in the Public Works Department in the Circles of Vizagapatam and Nursapatam brought into the Local Fund accounts of this office for 1872-73. It comprises the expenditure shown in the regular monthly statements of the Controller of Public Works Accounts and in his two supplemental statements for March 1872, dated 18th September and 9th November 1872, received after the final abstracts of this office for 1871-72 had been closed, viz., on 17th August 1872; but the figures shown in his supplemental statement for March 1873, dated 16th January 1874, rendered full five-and-a-half months after the final abstracts for 1872-73 had been closed, have been adjusted in the accounts for 1873-74.

11. In paragraph 8 of the Proceedings of the Board of 26th January 1874, No. 127, it is remarked that the Controller of Public Works Accounts stated that the expenditure for the Vizagapatam District was Rupees 1,21,162; but in the annual statement of the Controller of 29th October 1873, to which I have already alluded, the amount entered is Rupees 1,25,843-10-5 net expenditure, which agrees with the figure entered in Column 5 of Statement B, as shown in the margin.

		Rs.	A.	P.
Vizagapatam Circle	... ...	78,979	15	2
Nursapatam do.	... ...	46,863	11	3
Total	...	1,25,843	10	5

12. With regard to the explanations required by Government in respect to paragraphs 11 and 32 of the Board's Proceedings, I have to state that it cannot be ascertained that this office has required the Collectors to accept any unsanctioned sum under 1, Public Works. The expenditure under this head is audited by the Controller of Public Works Accounts, and upon receipt of his monthly statement his figures are communicated to the Collectors. Moreover, in reply to the Board's observations that debits were made in the Local Fund accounts for the year after it had closed, I have to observe that this proceeding could not be avoided by this office, for it will be seen from the statements submitted that the Public Works expenditure from January to March 1873 was advised in the Controller's statements dated from 22nd April to 4th July, and, after they had been arithmetically checked, the figures were reported to the Collectors in advices from this office dated 9th and 16th June and 14th July. I therefore do not understand how the Board state in paragraph 32 that an enormous debit was imposed on the Local Fund Boards of Vizagapatam *without any notice* after the year had closed, and I would remark that, when submitting the Local Fund accounts for March 1872 and

March 1873, all the Collectors knew that the Public Works expenditure up to December preceding only were adjusted therein, the expenditure for the remaining three months being subsequently advised by the Controller to this office and by it to the Collectors for inclusion in supplemental accounts. Even the accounts for March 1874, which are now coming in from the Collectors, show the Public Works expenditure up to December 1873, for the monthly statement for January 1874 has as yet not been received from the Controller.

13. I must, however, observe that it will be seen from the statement showing the Public Works expenditure in the Vizagapatam Circle that, looking at the large sums shown as "recoveries" by the Controller in his statement for September 1872, dated 9th January 1873, and in his supplemental statement for March 1873, dated 16th January 1874, he had in previous months overdebited the Vizagapatam Circle; but the fact of overdebit can only be inferred by this office when an entry appears as recovery in the Controller's statement. It can hardly be possible that overdebits in the Controller's monthly statements, which this office is not in a position to check, can be accounted for by it.

14. With regard to the concluding remarks of the Board in their paragraph 24, I beg to explain that the delay in determining the Local Fund balances on 1st April 1872 is because orders on Mr. Taylor's letter to Government of 10th September 1872, No. 354, were passed only on 11th December 1872, No. 1667, Financial, directing the excess of Rupees 2,24,929-12-11, which the Controller had charged to Local Funds on account of establishment, to be borne by Provincial Funds.

No. 105. ORDER THEREON, 11th May 1874, No. 810.

The Coptroller of Public Works Accounts will be requested to report on the proposals contained in paragraphs 4 and 5 of the Accountant-General's letter.

(True Extract.)

Acting Chief Secretary.

To the Board of Revenue.
,, Public Works Department.
,, Accountant-General.

Exd. A. S. Rodgers.

Govt. of 1874 Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated May, 11th.

Recd. *End.*

G. O., 11th May 1874, No. 810.

MAY.
Nos. 104-105.

Local Fund Accounts.—The explanation furnished by the Accountant-General on the discrepancies in these accounts noticed by Government, referred to the Controller of Public Works Accounts with a request to report on the proposals contained in paragraphs 4 and 5 of Mr. Lodwick's letter.

B

Vizagapatam Circle.

Months 1	Date of Receipt of Contrs Statement 2	Expenditure 3	Recoveries 4	Net Expenditure 5	Supervision 6	Petty Establishment 7	Tools and Plant 8	
April 1872	1872 August 19	13803 10 11	" " "	13803 10 11	" " "	" " "	" " "	
May	September 26	26461 14 8	" " "	26461 14 8	6851 8 8	791 " "	" " "	
June	October 18	16081 15 8	" " "	16081 15 8	8265 11 5	1074 " "	" " "	× These charges less recoveries were adjusted by Collector in his accounts for × February and ⊗ March 1873
July	do 30	9901 10 8	" " "	9901 10 8	4110 9 5	× 546 " "	" " "	
August	November 29	5757 8 3	" " "	5757 8 3	2094 4 6	319 " "	⊗ 9 3 7	
September	1873 January 9	4602 7 3			1165 1 5		- " " "	
October	February 14	6251 10 10	" " "	6251 10 10			" " "	
November	March 5	9365 5 5	" " "	9365 5 5	2395 12 3	481 1 1	82 13 6	
December	March 20	5450 7 2	" " "	5450 7 2	2628 10 9	435 5 3	73 4 "	
January 1873	April 22	4559 9 11	" " "	4559 9 11	2476 " 2	221 11 8	52 " 5	
February	May 28	6719 7 5	" " "	6719 7 5	1507 1 4	185 6 4	99 6 6	
March	July 4	12505 1 6	" " "	12505 1 6	1690 " "	235 9 3	292 6 9	
do. Supplemental	January/74 16	" " "			30706 12 1	3434 1 7	609 2 9	
Columns 5 6 8 as per Controllers statement for 1872-73 Deduct march Suppl.s 1873-74	October 1873 29	121460 13 8		78979 15 2	22343 11 5	2704 " 3	585 10 "	
		121460 13 8		104936 3 11	30706 12 1	3434 1 7	609 2 9	
Add March/72 1st Suppl.s for 1871-72	September/72 18	677 6 4	" " "	677 6 4	" " "	" " "	" " "	
do 2d. do. for do	November/72 9	425 7 3	" " "	425 7 3	" " "	" " "	" " "	
Accountant Generals Accounts for 1872-73		122563 11 3		106039 1 6	30706 12 1	3434 1 7	609 2 9	

A

South Canara Circle.

Month.	Date of receipt of Controller's Statement.	Expenditure	Recoveries.	Net Expenditure	Supervision	Petty Establishment.	Tools and Plant.	
1	2	3	4	5	6	7	8	
	1872							
April 1872	August 19	4827 5 2	" " "	4827 5 2	" " " ×	" " " ×	28 8 3	
May	September 26	5918 14 2	" " "	5918 14 2	2166 2 3 ×	275 " " ×	12 12 1	Controller's statement for 25th June 1873
June	October 18	5983 8 9	" " "	5983 8 9	1898 12 5 ×	234 " " ×	26 5 "	
July	October 30	5346 9 8	" " "	5346 9 8	1329 14 11 ×	150 " " ×	24 8 8 7	
August	November 29	8903 8 4	" " "	8903 8 4	1255 " 6 ⊗	158 " " ⊗	86 14 4	
	1873							
September	January 9	9879 12 8	" " "	9879 12 8	3391 " 10 ⊗	378 " " ⊗	287 1 5 ⊗	14th Feby. 1873.
October	February 14	11503 3 7	" " "	11503 3 7	1541 2 8 ⊗	402 " " ⊗	16 11 6	
November	March 5	10932 5 3	" " "	10932 5 3	3249 " "	651 " "	78 15 3	
December	March 20	8370 6 1	" " "	8370 6 1	2939 " "	370 " "	89 9 9	
January 1873	April 22	10912 11 7		10574 8 6	2992 2 11	227 " "	100 12 1	
February	May 28	9607 1 3		9525 4 "	2996 " "	366 2 4	133 13 6	
March	July 4	20834 12 6		20834 12 6	2258 " "	375 6 5	410 6 "	
	1874					3586 8 9	1517 5 9	
Do. supplemental	January 16	1498 8 5		" " "	1972 5 4	321 6 "	" " 13	
Columns 5 to 8 as per Controllers Statement B for 1872/73 dated 29th October 1873		114518 11 5		112600 2 8	27988 9 10	3265 2 9	1517 4 6	
Deduct March supplemental		1498 8 5		" " "	1972 5 4	321 6 "	" " 13	
		113020 3 "		112600 2 8	26016 4 6	3586 8 9	1517 5 9	
Add March 1872 2nd " supplemental of 1871/72.	1872 dated Nov. 9th	45 " "		" " "	" " "	" " "	" " "	
Accountant General's accounts for 1872/73		113065 3 "		112600 2 8	26016 4 6	3586 8 9	1517 5 9	

Fort Saint George
Accountant General's Office
18th April 1874.

W. Rhodwick.
Accountant General.

Compd
WR

5C

Treasury Accounts Department.

No. 27

Fort Saint George,
Accountant General's Office,
18th April 1874.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Officiating Chief Secretary
to Government
Ootacamund

Sir,

With reference to G.O. No. 468 of the 19th ultimo Financial Department-para 1 I have the honor to explain that the Local Fund Accounts of this Office for 1872-73 included the Expenditure in gross reported by the Controller of Public Works Accounts on account of the South Canara Circle in the monthly Statements which accompany his exchange Accounts from April 1872 to March 1873 dated respectively from 19th August 1872 to 4th July 1873, also the Expenditure advised in his Monthly Statement dated 9th November 1872 being a second Supplemental Account for March 1872, but does not include the Expenditure shewn in his Supplemental Statement for March 1873 dated 16th January 1874. A Statement* shewing the Expenditure brought on the Accounts of this Office is herewith sent.

*marked A

2 The due date for the despatch of the Final Abstracts of Receipts and Expenditure from all Accountants General to Calcutta is the 1st August each year and these Abstracts include all transfers from the Accounts rendered to this Office which reach by 15th July. The final Abstracts for March 1872 were despatched late viz on the 17th August 1872 and the delay is attributed to the receipt in this Office only on the 29th July preceding of the Statement of Local Fund Expenditure for

for March 1872 by the Public Works Department while the 2nd Supplemental Statement above alluded to of Expenditure in that Department for the same month was forwarded by the Controller on 9th November/72 or nearly 3 months after the closing of the Final Accounts. The Expenditure shewn in the last-mentioned Statement of the Controller therefore was only adjusted in the Accounts for 1872-73.

3 Under instructions from the Comptroller General No. 412 of 7th July/73 the Final Abstracts for March 1873 were despatched on 1st August 1873 to reach him on due date the 7th Idem and consequently the figures of the Controller's Supplemental Statement for March 1873 which is dated as late as 16th January 1874 are not therein shewn but have been credited to Public Works Department and debited to Local Funds in the Accounts for 1873-74.

4 To remedy the recurrence of discrepancies I can only recommend that the statement of Local Fund Expenditure for March each year from the Controller of Public Works Accounts should be complete and rendered to this Office before 15th July. No supplement being afterwards sent as has been the case for 1871-72 and 1872-73.

5 There is another cause of disagreement between the monthly Accounts sent by the Controller Public Works Accounts to this Office upon receipt of which Collectors are advised and the annual Statement which he prepares but upon which no action is taken. In the former, gross expenditure & recoveries are shewn and these are distinctly responded to in the Civil Accounts, but in his annual Statement the net Expenditure only is shewn. It is desirable that these two sets of documents should be uniform.

6. I have now however to point out that I am unable to trace how the Board obtained Rupees 89,724 in para 10 of their Proceedings No. 37 of 12th January last as the Expenditure shewn by the Controller in his Statement of 27th October 1873 while in the Annual Statement of 29th Idem sent by him to this Office Rs. 112,600-2-8 are given as net-expenditure and this corresponds with the total given in Column 5 of the accompanying Statement A. For Supervision the Board (in para 13) state that the Controller's figures are Rupees 27,999 whereas in the Annual Statement of the Controller Rupees 27,989 are entered.

7 The discrepancies in the balance and other minor errors appear to me to arise from the submission of the report of the President Local Fund Board to the Board as early as June whereas the Statement of Local Fund Expenditure for March/73 from the Controller is dated 4th July, the requisite advice was sent to the Collector on the 14th Idem and the Collector's Supplemental Account was submitted as late as the 29th September 1873 in which the closing balance is Rupees 27,101.- It appears to me that when the Collector closes the Supplemental account he should simultaneously or as soon after as possible intimate to the Board what figures in his report need revision. As the Local Fund accounts of this Office are a compilation of the accounts of the Collectors, the discrepancies between the monthly Accounts sent by them to this Office and their annual reports to the Board can only be satisfactorily explained

explanation by the undersigned.

Bills received to Rs. 3 from the Ex. Engineer 8 Bills received to date as per reference to former 214 of yesterday's date to which there were 220 Bills Boards Proceedings that there were 220 Bills Boards Proceedings that there were 220 Bills discrepancy between the books of the Office and the Collectors Accounts. The Collectors Accounts with the Government for 1865-66. The discrepancies first appears in the Government for 1865-66. The discrepancies the discrepancies between the Collectors Accounts & Accounts, statements & Receipts and Charges Accounts, statements & Receipts and Charges as shown in the books of this Office. From 1865-66 to 1871-72 Collectors Accounts with Government Collectors Accounts with Government 1872 with this Office. The Remarks of the Collectors Mode of this Office. The Remarks of the Collectors also Received Further References to Vacancies also Received Further References to Vacancies in the Collection of Public Works Expenditure from the Collection of Public Works Expenditure from 1857-58 to 1862-63 and Receipt of Collectors Register 1857-58 to 1862-63 and Receipt of Collectors Register of Statement Explanatory of Discrepancies noted the of Statement Explanatory of Discrepancies noted the Collectors Office and Government Balance Sheets Collectors Office and Government Balance Sheets for the Districts Road Stores Accounts for the Districts Road Stores Accounts Letter No 3619 of 29th October 1872 with a Request Letter No 3619 of 29th October 1872 with a Request that the amount Deficient be adjusted in the Accounts of the Collectors of the Balance on 31st March 1871 Correctness of the Balance on 31st March 1871 as carried over to the Current Year. We state that as carried over to the Current Year. We state that no error has been discovered in the Collectors no error has been discovered in the Collectors Accounts Statement Enclosed Explaining these Accounts Statement Enclosed Explaining these discrepancies. We have the honor to be Sir Your discrepancies. We have the honor to be Sir Your Obedient Servants (Signed) "Illegible" Sd/- Obedient Servants (Signed) "Illegible" Sd/- Examined "Illegible" 5th January 1873 "Illegible" Examined "Illegible" 5th January 1873 "Illegible" Examined the Collectors Statement of the 25th Examined the Collectors Statement of the 25th January 1873 and find the balance shown in favour January 1873 and find the balance shown in favour of Government Letter of the 29th October 1872 of Government Letter of the 29th October 1872 in every respect correct. Sd/- Illegible 14th in every respect correct. Sd/- Illegible 14th February 1873 February 1873

Kurdapatam Circle

April 1872	August 1872	19	2474	6	1	"	"	"	2474	6	1	" " "	" " " × Controller's Statement
May	September	26	2638	"	6	"	"	"	2638	"	6	650 10 "	142 " " " " " " 25th January 1873
June	October	18	1892	14	6	"	"	"	1892	14	6	993 6 5 ×	112 " " × " " "
July	October	30	3045	12	9	"	"	"	3045	12	9	1364 12 11	63 " " " " "
August	November	29	2977	4	7	"	"	"	2977	4	7	1149 14 "	98 " " 5 " 5
September	January 1873	9	19984	6	8	"	"	"	19984	6	8	5215 14 10 ⊗	134 " " ⊗ 5 8 " ⊗ 14th February 1873
October	February	14	754	1	9	"	"	"	754	1	9	1620 5 2	1002 " " " " "
November	March	5	"	"	"	"	"	"	"	"	"	288 14 "	58 " " 10 1 "
December	March	20	3849	15	7	"	"	"	3849	15	7	" " "	" " " 52 3 3
January 1873	April	22	3323	5	8	"	"	"	3323	5	8	1749 " "	156 " " 38 " "
February	May	28	2267	"	2	"	"	"	2267	"	2	1098 " "	151 " " 33 8 6
March	July	4	3656	7	"	"	"	"	3656	7	"	571 15 9	144 12 " 121 6 3
do Supplemental	January	1874	11	6	11				"	"	"	897 9 3	2060 12 " " " "
Columns 5 6 8 as per Controller's Statement for	October 1873	29	46875	2	2				46863	11	3	15600 6 4	1704 14 9 265 11 5
Deduct March 1872-73 Suppl.			11	6	11				"	"	"	897 9 3	" " "
			46863	11	3				46863	11	3	14702 13 1	2060 12 " 265 11 5
Add March 1872-73 Supplemental of 1871-72 per November		9	"	"	"				"	"	"	" " "	" " " " " "
			46863	11	3				46438	4	"	14702 13 1	2060 12 " 265 11 5
Amount paid by collector in August 1872 without the intervention of the Department of Public Works ordered to be recovered on account			300	"	"	"	"	"	300	"	"	" " "	" " " " " "
Accountant General's for 1872-73			47163	11	3				46738	4	"	14702 13 1	2060 12 " 265 11 5

Fort Saint George
Acct. Genl's Office
18th April 1874

Countersigned

Accountant General

in my next Local Fund Account." There-
upon he was asked to adjust Rupees 5942
overcredited in his Local Fund Account
for November 1871. The Board without ascer-
taining these facts arrive at the conclusion
that an adjustment was forced on the Collec-
by this Office but on taking this view as the
Government will see from the explanation
now afforded it is altogether mistaken.

I would refer Government to my
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the Books of this Office and that they require
to be reconciled and adjusted. South Canara
was one of the districts where the balance
was incorrect and it was adjusted as has
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10 Referring to G.O. No. 543 of 1st April 1874
Financial Department I beg to enclose a
Statement shewing the expenditure in the
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of the Controller of Public Works Accounts
and in his two supplemental Statements
for March 1872 dated 18th September and 9th Nov 1872
received after the final Abstracts of this
Office for 1871-72 had been closed viz on 17th
August 1872 but the figures shewn in
his Supplemental Statement for March 1873
dated 16th January 1874 rendered full 5½
months after the Final Abstracts for 1872-73
had been closed have been adjusted and
the

the accounts for 1873-74.

11 In para 8 of the Proceedings of the Board of 26th January 1874 No 127 it is remarked that the Controller of Public Works Accounts stated that the Expenditure for the Vizagapatam District was Rupees 121162. but in the annual Statement of the Controller of 29th October /73 to which I have already alluded the amount entered is Rupees 125843-10-5 Net expenditure, which agrees with the figure entered in column 5 of Statement B as shewn in the margin.

Vizagapatam Civil Expenditure 1872-73 Net Expenditure — 125843-10-5

12 With regard to the Explanations required by Government in respect to paras 11 & 32 of the Board's Proceedings I have to state that it cannot be ascertained that this Office has required the Collectors to accept any unsanctioned sums under Public Works. The Expenditure under this head is audited by the Controller of Public Works Accounts and upon receipt of his monthly statement his figures are communicated to the Collectors. Moreover in reply to the Board's observations that debits were made in the Local Fund Accounts for the year after it had closed I have to observe that this proceeding could not be avoided by this Office, for it will be seen from the Statements submitted that the Public Works Expenditure from January to March 1873 was advised in the Controller's Statements dated from 22d April to 4th July and after they had been arithmetically checked the figures were reported to the Collectors in advices from this Office dated 9th & 16th June

June and 11th July. I therefore do not understand how the Board state in para 32 that an Enormous debit was imposed on the Local Fund Boards of Vizagapatam without any notice after the year had closed and I would remark that when submitting the Local Fund Accounts for March 1872 and March 1873 all the Collectors knew that the Public Works Expenditure upto December preceding only were adjusted therein, the expenditure for the remaining 3 months being subsequently advised by the Controller to this Office and by it to the Collectors for inclusion in Supplemental Accounts. Even the accounts for March 1874 which are now coming in from the Collectors shew the Public Works Expenditure upto December 1873 for the monthly Statement for January 1874 has as yet not been received from the Controller.

13 I must however observe that it will be seen from the Statement shewing the Public Works Expenditure in the Vizagapatam Circle that looking at the large sums shewn as "Recoveries" by the Controller in his Statement for September 1872 dated 9th January 1873 and in his Supplemental Statement for March /73 dated 16th January 1874 that he had in previous months over debited the Vizagapatam Circle but the fact of over debit can only be inferred by this

Office

Office when an entry appears as recovery
in the Controller's Statement. It can
hardly be possible that over debits in the
Controllers monthly Statements which this
Office is not in a position to check can
be accounted for by it.

14 With regard to the concluding
remarks of the Board in their para 24
I beg to explain that the delay in
determining the Local Fund balances
on 1st April 72 is because orders on W.R.
Taylor's letter to Government of 10th Sept.
1872 No. 354 were passed only on 11th
December 1872 No. 1667 Financial, direct-
ing the excess of Rupees 224929-12-11
which the Controller had charged to
Local Funds on account of Establish-
ment to be borne by Provincial Funds.

I have the honor to be,
Sir,
Your Obedient Servt

W. R. Rodwell
Accountant General

Comptd
Dec
1

Third 1874 Report
810
From
The Accountant General
To
The Acting Chief Secretary
to Government
Ootacamund
Dated 18th } April 1874
Recd 20th }

No 27

No 909
Furnishing Explanation regarding the discrepancies noticed in G.O. Nos 408 & 543 dated 19th March and 1st April/74 respectively.

Ootacamund 11th May 1874 No 810.
The Comptroller of Public Works accounts will be requested to report on the proposals contained in paras 4 and 5 of the Accountant General's letter.

JL

The Board of Rev.
~~Controller~~ P.W. Depart
Acct Genl.

Govt. of {1874} Madras.

Financial

To

The Board of Revenue

G.O. 11 May, 1874, No. 810

Nos. 104-5.

Local Fund Accounts.

The explanation furnished by the Accountant General on the discrepancies in these accounts noticed by Govt. referred to the Controller of Public Works, accounts with a request to report on the proposals contained in paras 4 & 5 of Mr. Lodwicks letter