M.R.O. 1—22,400—22-11-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial Department

G.O. No. 2242 Press Mis.

135-35

Dated 7-12- 18 54

Not to be folded or roughly handled

Read the following Papers.

No. 132. From F. LUSHINGTON, Esq., Civil Auditor; to T. PYCROFT, Esq., Chief Secretary to Government, dated 24th September 1858, No. 386.

SIR,

In compliance with the requisition contained in the 7th para. of the Extract from the Minutes of Consultation dated the 6th July last, No. 1293 Public Works Department, I have the honor to submit a Statement exhibiting the amount of the Mahramut charges retrenched, or the unpassed expenditure on that account, in each District, standing in the audits of this office, on the 30th April 1856; the amount of that expenditure since admitted on audit, and the amount remaining yet to be accounted for; as follows viz.

	Rs.	A.	P.
Aggregate amount standing retrenched in all the Districts of this Presidency omitting Ganjam and Kurnool, on 30th April 1856, ...	259,79,823	13	6
Do. Amount since admitted on audit up to 31st August 1858.	36,69,860	9	8
Do. Now remaining yet to be accounted for	223,09,963	3	10

2. The reason for the omission in this Statement of the Districts of Ganjam and Kurnool is, that I am unable to state the correct amount of Mahramut expenditure objected to, or unpassed, in those Districts on the 30th April 1856, (Fusly 1265;) which occurs, as respects Ganjam, from no reply having been received from the Collector to the audit of his account for Fusly 1264, though repeatedly called for, and as respects Kurnool, from a similar cause viz. the absence of any reply to the audits of the charges of several previous fuslies. The required information respecting the Mahramut charges in these Districts may however be supplied in a supplemental Statement after receipt of the necessary replies from the Collectors of those Districts.

3. In conclusion it is necessary for me to add—in explanation of the delay which occurs in the adjustment, or admission of these charges, that it is attributable to the tardiness of disbursing Officers in furnishing the necessary replies to the audit and re-audit of their accounts; as, in the absence of the explanations given in those replies, I am unable for the reasons stated, in the remarks column of the Statement herewith submitted, to admit the amounts of the bills sanctioned from time to time on this account, in liquidation of the outstanding balances of Mahramut charges exhibited in the accompanying Statement; which balances, in reality must therefore be considerably less in amount than those which can, necessarily, be shewn in the Statement.

Statement of the amount of Retrenchment or unpassed expenditure of the Mahramut charges in the audit of the accounts of the undermentioned Districts, standing on the 30th April 1856; exhibiting the amount since admitted on audit on that account up to 31st August 1858, and the amount remaining yet to be accounted for.

Names of the Districts.	Amount of Retrenchment on the 30th April 1856.			Amount since admitted up to 31st August 1858.			Amount remaining to be accounted for.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Chingleput	7,44,307	7	9	2,68,719	8	6	4,75,587	15	3	The amounts exhibited in the last column of this Statement are the outstanding balances after the deductions of *portions only* of various sums sanctioned from time to time on this account; the remaining portions being yet unadmitted for want of the explanations of the Collectors regarding them to be given in their replies to the audit and re-audit of their accounts; it being impossible to admit the gross amount of those sanctions with accuracy in liquidation of these outstanding balances, in which balances are *already embraced* various *portions* of many of those sanctioned amounts. It follows therefore, that the outstanding balances of Mahramut charges yet to be accounted for, are in reality considerably less in amount than the sums exhibited in this Statement and that under the abovementioned circumstances, the Civil Auditor is unable to state with accuracy what is the actual portion of the outstanding balances now supported by passed Bills. The cause of delay in the admission of a larger portion of the amounts sanctioned on this account, in liquidation of these outstanding balances, is attributable to tardiness on the part of Collectors in furnishing the necessary replies to the audit and re-audit of their account, though repeated demands have been made by this office for them.
Cuddapah	6,41,737	0	6	11,053	12	7	6,30,683	3	11	
Madura	5,19,965	8	4	10,822	9	10	5,09,142	14	6	
Masulipatam	2,82,531	13	7	6,038	7	7	2,76,493	6	0	
South Arcot.....	5,69,200	2	5	6,665	2	0	5,62,535	0	5	
Tanjore	14,24,871	14	11	7,639	10	0	14,17,232	4	11	
Trichinopoly	5,18,483	15	1	1,90,010	0	8	3,28,473	14	5	
Vizagapatam	2,72,742	14	3	19,459	8	8	2,53,283	5	7	
Bellary...	23,71,506	8	9	20,30,695	14	1	3,40,810	10	8	
Canara.	4,53,240	15	8	1,91,188	7	9	2,62,052	7	11	
Malabar.	2,18,975	0	8	17,300	5	11	2,01,674	10	9	
Nellore	10,90,758	11	2	5,32,892	14	11	5,57,865	12	3	
Madras	1,86,020	10	2	20,571	4	6	1,65,449	5	8	
Rajahmundry	89,73,959	14	6	51,754	7	3	89,24,205	7	3	
Tinnevelly	4,29,160	1	1	27,858	7	11	4,01,301	9	2	
Guntoor	30,61,463	10	8	2,434	15	7	30,59,028	11	1	
Coimbatore	11,97,037	4	11	2,62,015	4	4	9,35,022	0	7	
North Arcot	24,60,026	1	5	1,536	9	4	24,58,489	8	1	
Salem	5,61,834	1	8	11,203	2	3	5,50,630	15	5	
Total.....	25,979,823	13	6	36,69,860	9	8	22,309,963	3	10	

(Signed) F. LUSHINGTON,
Civil Auditor.

Fort Saint George,
Civil Auditor's Office,
21th September 1858.

No. 133. From G. L. PRENDERGAST, Esq., Accountant General; to the Acting Secretary to Government, dated 27th September 1858, No. 203.

SIR,

1. I have the honor to acknowledge the receipt of the Extract Minutes of Consultation dated 6th July last No. 1293, in para. 6 of the Extract, the Government require me to report in what manner the Audit of Public Works Expenditure during the year 1856-57 has been performed in my Office, and to submit a statement shewing the entire amount of expenditure during the year in each District, and the portions thereof supported by Bills, and those remaining yet to be accounted for.

2. The course pursued in this Office in the Audit of Public Works Expenditure for 1856-57 is as follows. On the receipt of the consolidated Journals of the Chief Engineer for each month of the Official year (1856-57) they undergo regular examination in this Office in respect both to receipts and charges, and if any items be found credited or debited to improper heads, the Chief Engineer is requested by Memorandum of remarks to reverse them to proper heads, or to alter the headings and items as the case may be. The charges in each month under different heads in each District are next posted into a register or Annual Abstract, and the receipts into another. The sanctions of Bills both by the Chief Engineer and by Government on account of the expenditure of the year, which are communicated to this Office from time to time are registered for each District in a Book kept for that purpose, and the difference between the whole amount of sanctioned Bills, and the actual expenditure as entered in the Journals for each District for the year, is taken as the amount of unpassed expenditure to be accounted for. Until the whole of this difference is duly accounted for, the Annual Abstract Book of passed Bills will of course be kept open, and the Bills sanctioned and communicated subsequent to the Official year entered therein.

3. During the course of Audit as above detailed, the credits in the accounts of the Chief Engineer are checked with the debits in the accounts of the Collectors and of Paymasters beyond frontier, for the sums advanced by those Officers to the District Engineers out of the sums placed at the disposal of the Engineer Department under the sanction of Government communicated by this office to the Collectors. Any discrepancies between the debits in the accounts of the Collectors and Paymasters, and the credits in the Journals of the Chief Engineer are noticed at the close of the year, and instructions given to rectify the same.

4. I beg to forward as required by Government a statement of expenditure in each District during the year 1856-57 in this Presidency, and the amount accounted for. The second column exhibits the aggregate expenditure which is Rupees 57,30,660-2-11; the third and fourth columns contain the amounts of credits in Cash and adjustment, and the sanction of Bills, aggregating to Rupees 18,86,521-2-7, and the net amount of expenditure now remaining to be accounted for is Rupees 38,C0,821-15-7 as shewn in the 6th or last column of the statement. I re-

gret to state that in consequence of the slow progress made in the Chief Engineer's Office of the audit of the Public Works Bills, the annual abstract of Bills cannot be finally closed in my office, and that a considerable portion of the expenditure yet remains to be disposed of which has lately attracted the attention of Government.

5. In regard to the 7th and 8th paras. of the Extract Minutes of Consultation under reply, I beg to state that the statements of unpassed expenditure up to 30th April 1856 have been received from all the Collectors through the Chief Engineer. The examination of these statements with the adjustments made in the Collector's closing entries of 1855-56, according to the Manual of Instructions issued by Government on 18th April 1856, has entailed no small amount of labor on my establishment. The adjustments just alluded to refer to transactions which in many cases extend over a period of from 15 or 20 years, in consequence of their having been allowed to remain unadjusted, many of these transactions were mixed up with other advances, and the adjustments were made by Collectors, inclusive of the Cash Balance which remained in the hands of the Executive Officers, many other irregularities which I think unnecessary to detail here have necessitated much correspondence with the Collectors, and I am glad to be able to say that most of them have been rectified in this office with the exception of those of Rajahmundry, Ganjam, and North Arcot, in the examination of which, much difficulty is being experienced in consequence of the imperfect manner in which the transactions have been adjusted in those accounts. The necessary information has however been obtained from the Collectors of those Districts after prolonged correspondence, and they will be brought to close within a short time. The Government will see that this work which is of no ordinary nature, is as it were arrears of former years, it is being performed by the regular establishment without any extra aid, and in order to complete the work as soon as possible, they are attending to it even beyond the office hours.

6. The Government are aware that the final audit of Public Works Expenditure previous to 30th April 1856 did not form a portion of the duty of this office, and that it has been the duty of the Civil Auditor and Military Auditor General to see the expenditure up to that period finally audited and accounted for, upon the receipt of the Extract Minutes of Consultation under reference: I have called upon those Officers to state to what extent Bills have been passed by the proper authorities and admitted by them out of the adjusted expenditure up to 30th April 1856, and what portion is yet remaining to be accounted for. I have also addressed all the Collectors to give me similar information, and have at the same time requested them to expedite the transmission to the Chief Engineer of the Bills that may be due from them. On the receipt of the necessary information from the Civil Auditor, I shall submit my report to Government about the unpassed expenditure.

Statement shewing the entire amount of expenditure on Public Works during the year 1856-57, *the portion thereof supported by passed bills, and the portion remaining to be accounted for.*

Names of the Districts.	Amount of expenditure as per Journal of the Chief Engineer	Amount of Credits as per Journal of the Chief Engineer i. e. recoveries & adjustments.	Amount of sanction of bills communicated by the Chief Engineer i. e. passed expenditure.	Total of columns 3 and 4.	Net amount remaining to be accounted for by bills.	Remarks.
1	2	3	4	5	6	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Presidency.. Supt. of Govt. roads / Civil Architect..... / Garrison Engineer...	5,10,863 12 ,,	183 9 ,,	12,125 6 5 / 1,81,658 6 8 / 1,07,604 12 2	3,01,572 2 3	2,09,291 9 9	
Superintendent of East Coast Canal.	99,212 6 8	1,471 2 2	99,212 6 8	1,00,683 8 10	,, ,, ,,	
Ganjam..	1,77,123 4 8	3,751 15 7	53,709 10 7	57,461 10 2	1,19,661 10 6	
Vizagapatam	68,968 11 ,,	117 9 9	18,231 10 1	18,349 3 10	50,619 7 2	
Rajahmundry	6,82,909 3 6	1,14,629 2 9	45,266 14 11	1,59,896 1 8	5,23,013 1 10	
Masulipatam	2,96,233 3 5	16,992 3 10	2,37,793 1 9	2,54,785 5 7	41,447 13 10	
Guntoor	2,57,037 5 7	,, ,, ,,	1,38,472 ,, 10	1,38,472 ,, 10	1,18,565 4 9	
Nellore	2,59,078 14 8	3,647 7 4	,, ,, ,,	3,647 7 4	2,55,431 7 4	In the case of East Coast Canal and Madura, it will be seen that amount of credits and of passed expenditure is in apparent excess of the actual expenditure as entered in the Chief Engineer's Journals; some of the passed bills must have included expenditure which appertains to other years; and this excess remains to be adjusted in communication with the Chief Engineer.
Cuddapah	1,29,575 10 3	96 1 3	30,205 5 11	30,301 7 2	99,274 3 1	
Bellary.	2,40,351 3 10	1,663 14 8	3,365 11 7	5,029 10 3	2,35,321 9 7	
Kurnool	78,523 ,, 10	414 3 7	77,394 8 ,,	77,808 11 7	714 5 3	
Chingleput.	2,18,257 14 ,,	79 5 4	65,666 9 8	65,745 15 ,,	1,52,511 15 ,,	
North Arcot	4,72,469 8 3	12,924 14 9	3,916 4 7	16,841 3 4	4,55,628 4 11	
South Arcot	2,83,127 2 5	24,073 ,, 7	1,55,336 11 11	1,79,409 12 6	1,03,717 5 11	
Tanjore..	3,70,684 6 1	17,344 2 6	308 10 9	17,652 13 3	3,53,031 8 10	
Trichinopoly....	2,26,508 15 7	5,427 ,, 7	30,426 4 ,,	35,853 4 7	1,90,655 11 ,,	
Madura..	60,113 8 10	2,940 15 10	72,384 6 1	75,325 5 11	,, ,, ,,	
Tinnevelly.	77,714 5 2	1,193 12 7	1,968 10 7	3,162 7 2	74,551 14 ,,	
Coimbatore	4,78,051 3 1	2,594 9 11	86,242 10 11	88,837 4 10	3,89,213 14 3	
Salem.	1,00,001 7 4	2,489 15 9	20,932 7 6	23,422 7 3	76,579 ,, 1	
Malabar..	93,039 15 8	2,530 8 11	29,300 11 5	31,831 4 4	61,208 11 4	
Mysore.	86,836 13 4	,, ,, ,,	85,150 8 10	85,150 8 10	1,686 4 6	
Canara...	1,18,455 5 5	486 4 1	2,509 7 7	2,995 11 8	1,15,459 9 9	
H. S. Force, Secunderabad & Jaulnah.	3,45,522 13 4	,, ,, ,,	1,12,285 10 5	1,12,285 10 5	2,33,237 2 11	
	57,30,660 2 11	2,15,052 ,, 9	16,71,469 1 10	18,86,521 2 7	38,60,821 15 7	

Fort Saint George, Accountant General's Office, 27th September 1858.

(Signed) G. L. PRENDERGAST,
Accountant General.

No. 134. From Major J. J. LOSH, Military Auditor Genenal; to the Secretary to Government dated 18th November 1858.

SIR,

I have the honor to acknowledge the receipt of Extract from Minutes of Consultation in the Public Works Department dated 6th Instant, No, 2339, and to explain that, as it was found necessary, to enable this Department, to comply with the requisition of Government in Extract from Minutes of Consultation dated 30th July last No. 1497*, to obtain certain information from the office of Account, the Accountant General was requested by a letter dated 7th August last† to furnish at his earliest convenience a "Statement shewing the advances outstanding and those adjusted as actual charges" in the Public Works Department up to 30th April 1856. This request was repeated on the 9th* Ultimo, and again, on the 11th Instant. I am informed (not officially) that the statement above mentioned is likely to be ready in less than a week, and on its receipt in this office no time will be lost in preparing and submitting the document called for by Government.

* Public Works Department.

† From the Acting Military Auditor General.

* Letter from Military Auditor General.

No. 135. ORDER THEREON, No. 2642; dated 7th December 1858.

Resolved that these papers do lie over pending the receipt of the report of the Military Auditor General on the subject.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

Public Works Depart.t

Fort Saint George
Account.t Gen.l's Office
27th September 1858.

No. 203.

From
The Accountant General

To
The Acting Secretary
to Government
Public Works Depart.t

Sir,

I have the honor to acknowledge the receipt of the Extract Minutes of Consultation dated 6th July last No. 1293. In para 6 of the Extract, the Government require me to report in what manner the Audit of Public Works Expenditure during the year 1856/57 has been performed in my Office, and to submit a Statement shewing the entire amount of Expenditure during the year in each District, and the portions thereof supported by Bills, and those remaining yet to be accounted for.

2 The course pursued in this Office in the Audit of Public Works expenditure for

the

for 1856/57 is as follows. On the receipt of the consolidated Journals of the Chief Engineer for each month of the Official year 1856/57 they undergo regular examination in this Office in respect both to receipts and charges, and if any items be found credited or debited to improper heads, the Chief Engineer is requested by Memorandum of Remarks to reverse them to proper heads, or to alter the headings and items as the case may be. The charges in each month under different heads in each District are next posted into a register or annual abstract, and the receipts into another. The sanctions of Bills both by the Chief Engineer and by Government on account of the expenditure of the year, which are communicated to this Office from time to time, are registered for each District in a Book kept for that purpose, and the difference between the whole amount of sanctioned Bills, and the actual expenditure as

as entered in the Journals for each District for the year, is taken as the amount of unprofessed expenditure to be accounted for. Until the whole of this difference is duly accounted for the annual Abstract Book of professed Bills will of course be kept open, and the Bills sanctioned and communicated subsequent to the Official year entered therein.

3 During the course of Audit as above detailed, the credits in the accounts of the Chief Engineer are checked with the debits in the Accounts of the Collectors and of Paymasters beyond frontier, for the sums advanced by those Officers to the District Engineers out of the sums placed at the disposal of the Engineer Department under the sanction of Government communicated by this Office to the Collectors. Any discrepancies between the debits in the accounts of the Collectors and Paymasters, and the credits in the Journals of the Chief Engineer are noticed at

at the close of the year, and instructions given to rectify the same.

4. I beg to forward as required by Government a Statement of expenditure in each District during the year 1855/57 in this Presidency, and the amount accounted for. The second column exhibits the aggregate expenditure which is Rupees 57,30,660-2-11; the third and fourth columns contain the amounts of credits in Cash and adjustment and the sanction of Bills, aggregating to Rupees 18,86,521-2-4, and the net amount of expenditure now remaining to be accounted for is Rupees 38,60,821-15-7 as shewn in the 5th or last column of the Statement. I regret to state that in consequence of the slow progress made in the Chief Engineer's Office of the audit of the Public Works Bills, the annual Abstract of Bills cannot be finally closed in my Office, and that a considerable portion of the expenditure yet remains to be disposed of

of which has lately attracted the attention of Government.

5. In regard to the 7th and 8th paras of the Extract Minutes of Consultation under reply, I beg to state that the Statements of Unpaid expenditure up to 30th April 1856 have been received from all the Collectors &c. the Chief Engineer. The examination of these statements with the adjustments made in the Collectors' closing entries of 1855/56, according to the Manual of Instructions issued by Government on 18th April 1856, has entailed no small amount of labor in my establishment. The adjustments just alluded to refer to transactions which in many cases extend over a period of from 15 or 20 years, in consequence of them having been allowed to remain unadjusted; many of these transactions were mixed up with other advances, and the adjustments were made by Collectors, inclusive of the Cash Balances which remained in

in the hands of the Executive Officers.
many other irregularities which I think
unnecessary to detail here have neces-
sitated much correspondence with the Collectors
and I am glad to be able to say that
most of them have been rectified in this
Office with the exception of those of
Rajahmundry, Ganjam, and North Arcot,
in the examination of which much difficulty
is being experienced in consequence of the
imperfect manner in which the transactions
have been adjusted in those accounts.
The necessary information has however
been obtained from the Collectors of those
Districts after prolonged correspondence,
and they will be brought to close within
a short time. The Government will see
that this work which is of no ordinary
nature, is as it were arrears of former
years. it is being performed by the
regular establishment without any extra
aid and in order to complete the work
as soon as possible, they are attending to
it even beyond the Office hours.

The

(64)

6 The Government are aware
that the final audit of Public Works
Expenditure previous to 30th April 1856
did not form a portion of the duty of
this Office, and that it has been the
duty of the Civil Auditor and Military
Auditor General to see the expenditure
upto that period finally audited and
accounted for. Upon the receipt of the
Extract Minutes of Consultation under
reference, I have called upon those Officers
to state to what extent Bills have been
passed by the proper authorities and
admitted by them out of the adjusted
expenditure upto 30th April 1856 and what
portion is yet remaining to be accounted
for. I have also addressed all the
Collectors to give me similar information
and have at the same time requested
them to expedite the transmission to the
Chief Engineer of the Bills that may
be due from them. On the receipt of the
necessary

re

necessary information from the Civil Auditor, I shall submit my report to Government about the unpassed expenditure.-

I have the honor to be
Sir
Your obedient servant
W Prendergast
Accountt General

Comptroller Genl

Contingent Expenses

No 386.

From

The Accountant General Madras

To

The Secretary
to Government
Public Works Dept.

Dated 27 September 1858.
Rec'd 28

Sir

I am directed by the Accountant General to forward herewith the Statement of Expenditure for the Month of August 1858 amounting to Rupees 12993 Pub. Works Establishment including the amount of this Statement as per Abstract No. 1 submitted on the 1st instant.

I have the honor to be
Sir
Your most obedient Servant
Chas. Mackrell
Accountant General

Public Works Department
Fort St. George
27th September 1858

Forwarded for information.

Secretary to Government

Public Works Department
Fort St. George
27th September 1858

Forwarded to the Accountant General

2. The reason for the omission in this Statement of the Districts of Ganjam and Kurnool is, that I am unable to state the correct amount of Malkramut expenditure objected to, or unpaised in those Districts on the 30 April 1856 (Fusly 1265) which occurs, as respects Ganjam, from no reply having been received from the Collector to the Audit of his account for Fusly 1264, though repeatedly called for, and as respects Kurnool, from a Number Cause, the absence of any reply to the audits of the Charges of several previous Fusslies. The required information respecting the Malkramut Charges in these Districts may however be supplied in a Supplemental Statement after receipt of the necessary replies from the Collectors of those Districts.

In conclusion, it is necessary for me to add in explanation of the delay which occurs in the adjustment, or admission of these charges, that it is attributable to the tardiness of discursing Officers in furnishing the necessary replies to the audit and recredit of their accounts: as, in the absence of the explanations given in those replies, I am unable for the reasons stated in the remarks column of the Statement herewith submitted, to admit the amounts of the bills sanctioned from time to time on this account, in liquidation of the outstanding balances of Malkramut charges exhibited in the accompanying Statement; which balances in reality must therefore be considerably less in amount than those which can, necessarily be shewn in the Statement.

I have the honor to be,
Sir
Your most obedient Servant
T Cushington
Asst Auditor

Fort Saint George
Genl Audr Office
24 Septr 1858

6 Cons Off 24 Leg 58 No 45 46
3 Encls 51 53

P. Works 1858. Depart.
Copies to Dec. 3
From Nº 2250

H. Lushington Esqr
Civil Auditor

&c.

J. Bycroft Esqr
Chief Secy
to Govt

Dated 24th Sept
Rec'd 25th Sept. 1858.

Nº 386
1/2

Encl:

Submit a Statement exhibiting the amount of the Maharanut Charges retrenched or the unpaid expenditure on that account in each District standing in the Audit Books of this Office on the 30 April 1856

Nº 2642 1 Dec 58

Nº 182

27 Nov 24 Dec

Statement of the amount of Retrenchment or unpassed expenditure of the Mahramut Charges in the Audit of the accounts of the undermentioned Districts, Standing on the 30 April 1856; exhibiting the amount since admitted on that account up to 31st August 1858, and the amount remaining yet to be accounted for

Names of the Districts	Amount of Retrenchment on the 30th April 1856	Amount since admitted ~~on the Collectors replies~~ up to 31st August 1858	Amount remaining to be accounted for	Remarks.
Chingleput	744,307	792,687	198 64,75,587	153
Cuddapah	641,737	611,053	12 76,30,683	31
Madura	519,965	84 10822	910 5,09,142	146
Masulipatam	282,531	137 6,038	772,76,493	6
South Arcot	5,69,200	25 6,665	2 5,62,535	5
Tanjore	14,24,871	1411 7,639	10 14,17,232	411
Trichinopoly	5,18,483	151 1,90,010	8,28,473	145
Vizagapatam	272,742	143 19,459	88 2,53,283	57
Bellary	23,71,506	89 20,30,695	141 3,40,810	108
Canara	453,240	158 191,188	79 262,052	711
Malabar	218,975	817,300	5 11,201,674	169
Nellore	10,90,758	1125,328	921 4 5,57,865	123
Madras	186,020	102 20,571	461,654	958
Rajahmundry	89,75,959	46 51,754	738 9,24,205	73
Tinnevelly	4,29,160	11 27,858	711 4,01,301	92
Chingleput	30,61,463	108 24,654	157 30,59,[illegible]	[illegible]
Coimbatore	11,97,037	411 262,015	4 9,35,022	7
North Arcot	24,60,026	15 1,536	9 42,458	489 81
Salem	561,834	18 11,203	2 5,50,630	155
Total Rupees	259,79,825	36,98,609	8,22,30,996	3310

The amounts exhibited in the last Column of this Statement are the outstanding balances after the deductions of portions only of various sums sanctioned from time to time on this account; the remaining portions being yet unadmitted for want of the explanations of the Collectors regarding them to be given in their replies to the audit and reaudit of these accounts: it being impossible to admit the gross amount of these sanctions with accuracy in liquidation of these outstanding balances — in which balances are already embraced various portions of many of those sanctioned amounts. It follows therefore, that the outstanding balances of Mahramut Charges yet to be accounted for, are in reality considerably less in amount than the sums exhibited in this statement and that under the abovementioned circumstances, the Civil Auditor is unable to state with accuracy what is the actual portion of the outstanding balances now supported by the passed bills.

The cause of delay in the admission of a larger portion of the amounts sanctioned on this account in liquidation of these outstanding balances, is attributable to tardiness on the part of Collectors in furnishing the necessary replies to the audit and reaudit of their accounts, though repeated demands have been made by this Office for them.

Fort Saint George
Civil Auditors Office
24th September 1858.
E. P. W.

Capt W. M. Mahon

J. Huntingford
Civil Auditor

Statement shewing the entire amount of expenditure on Public Work during the year 1856/57, the portion thereof supported by passed Bills, and the portion remaining to be accounted for.—

Names of the Districts	Amount of expenditure as per Journal of the Chief Engineer	Amount of Credits as per Journal of the Chief Engineer i.e. Recoveries & Adjustments	Amount of Sanction of Bills Communicated by the Chief Engineer i.e passed expenditure	Total of Columns 3 and 4	Net amount remaining to be accounted for by Bills	Remarks.
1	2	3	4	5	6	
Presidency (Supert of Govt. Roads)	5,10,863 12 4	183 9 4	12,125 6 5			
Presidency (Civil Architect)			181,658 6 8	301,572 2 3	209,29,199	
Presidency (Garrison Engineer)			107,604 12 2			
Superintendent of East Coast Canal	99,212 6 8	1471 2 2	99,212 6 8	100,683 8 10		
Ganjam	1,77,123 4 8	3751 15 7	53,709 10 7	57,461 2 2	1,19,661 10 6	In the case of East Coast
Vizagapatam	68,968 11 4	117 9 9	18,231 10 1	18,349 3 10	50,619 7 2	Canal and Madura, it will
Rajahmundry	6,82,909 3 6	1,14,629 2 9	1,52,661 4 11	159,896 1 8	1,523,013 1 10	be seen that amount of
Masulipatam	2,96,233 3 5	16,992 3 10	2,37,793 10 9	2,54,785 5 7	41,447 13 10	credits and of passed expen-
Guntoor	2,57,037 5 7	" " "	138,472 4 10	138,472 4 10	1,18,565 4 9	diture is in apparent excess
Vellore	2,59,078 14 8	3,647 7 4	" " "	3,647 7 4	2,55,431 7 4	of the actual expenditure as
Cuddapah	1,29,575 10 3	96 1 3	30,205 5 11	30,301 7 2	99,274 3 1	entered in the Chief Engineer's
Ballary	2,40,351 3 10	1,663 14 8	3,365 11 7	5,029 10 3	2,35,321 9 7	Journals: some of the passed
Kurnool	78,523 4 10	414 3 7	77,394 8 4	77,808 11 7	714 5 3	Bills must have included
Chingleput	2,18,257 14 4	79 5 4	65,666 9 8	65,745 15 4	1,52,511 15 4	expenditure which appertains
North Arcot	4,72,469 8 3	1,29,241 4 9	3,916 4 7	16,841 3 4	4,55,628 4 11	to other years; and this excess
South Arcot	2,83,127 2 5	24,073 4 7	1,55,336 11 11	1,79,409 12 6	1,03,717 5 11	remains to be adjusted
Tanjore	3,70,684 6 1	17,344 2 6	308 10 9	17,652 13 3	3,53,031 8 10	in communication with
Trichinopoly	2,26,508 15 7	5,427 4 7	30,426 4 4	35,853 4 7	1,90,655 11 4	the Chief Engineer.
Madura	6,01,13 8 10	2,940 15 10	72,384 6 1	75,325 5 11	" " "	
Tinnevelly	77,714 5 2	1,193 12 7	1,968 10 7	3,162 7 2	74,551 14 4	
Coimbatore	4,78,051 3 1	2,594 9 11	86,242 10 11	88,837 4 10	3,89,213 14 3	
Salem	1,00,001 7 4	2,489 15 9	20,932 7 6	23,422 7 3	76,579 4 1	
Malabar	93,039 15 8	2,530 8 11	29,300 11 5	31,831 4 4	61,208 11 4	
Mysore	86,836 13 4	" " "	85,150 8 10	85,150 8 10	1,686 4 6	
Canara	1,18,455 5 5	486 4 1	2,509 7 7	2,995 11 8	1,15,459 9 9	
H. S. Force Secunderabad and Saulnah	3,45,522 13 4	" " "	1,12,285 10 5	1,12,285 10 5	2,33,237 2 11	
	57,30,660 2 11	2,15,052 4 9	16,71,469 1 10	18,86,521 2 7	38,60,821 15 7	

Fort Saint George,
Acctt Genl's Office,
7th September 1858

Errors Excepted
J. H. Sandeman
Account General

1858.
Dept.
No. 8111

Forwarded.

Secretary to Government
Public Works Department

Dated 27th Nov. 1858.
No. 2703

Lieutenant Colonel
Military Auditor General

Returned with
Original Statement
for 1855-56-57 as
the Government
requested.

Military Auditor General's Office
Fort St. George, 18th November 1858.

From

The Military Auditor General

To,

The Secretary to Government
Public Works Department

Sir,

I have the honor to acknowledge the receipt of Extract from Minutes of Consultation in the Public Works Department dated 6th Instant, No. 2339, and to explain that, as it was found necessary, to enable this Department, to comply with the requisition of Government in Extract from Minutes of Consultation dated 30th July last No. 1497, to obtain certain information from the Office of Account, the Account-ant General was requested by a letter dated 7th August last to furnish at his Earliest convenience a State-ment shewing the advances outstanding and those adjusted as actual Charges" in the Public Works Department up to 30th April 1856. This request was repeated on the 9th Ultimo, and, again, on the 11th Instant. I am informed (not officially) that the Statement above men-tioned is likely to be ready in less than a week, and on its receipt in this Office no time will

be

be lost in preparing and submitting the
document called for by Government.

I have the honor to be,
Sir,
Your most Obedient Servant

J. J. Loth Major
Military Auditor General

Compd J L

No 2642.

Ordnance Department
Military Secretary's Office
Dublin Castle 7th December 1858

Sir

I am directed by the Master General and Board of Ordnance to transmit herewith, for the information of the Secretary to Government in the Public Works Department, a Return of Buildings erected on the Military Reserve at Kilworth, in the County of Cork, in the year 1858.

I am, Sir,
Your most obedient humble Servant
(Signed) Richard Hart
Lieut. Colonel
Military Secretary

The Secretary to the Govt.
in the Public Works Dept.

Dublin Castle 7th December 1858

Sir

I am directed by the Master General and Board of Ordnance to transmit herewith, for the information of the Secretary to Government in the Public Works Department, a Return of Buildings erected on the Military Reserve at Kilworth, in the County of Cork, in the year 1858.

I am, Sir,
Your most obedient humble Servant
(Signed) Richard Hart
Lieut. Colonel
Military Secretary

The Secretary to Government
in the Public Works Department

Dublin Castle 9th November 1858.

P. Works 1858 Department
Comr. 7th Dec. No. 2767
The Military Auditor Genl.
To The Secretary to Government
in the Public Works Depart.

Dated 18th
Rec. 18th } November 1858

Acknowledging the receipt of Extract from Mr. of C. in the P. W. Dept. dated 6th November 1858 No. 2339, and explaining the cause of the delay which has occurred in submitting the information called for by Govt. in Extract Mr of C in the P. W. Dept. dated 30th July 1858 No. 1497.

No. 1634.

Sec. 2642. 7th Dec. 1858.

C 27 Nov. 24 Dec.

Comp. 1858

Comm: Ld July/58 No 45446.
— 3d Sept — — 54455.
— 9th Nov — — 6.

Public Works 1858 Dep.t
Comm: 7th Dec.r

No. 2642

Extract Minute of Comm.rs
Dep.t 7th Dec.r/58.

From the Asst. Aud.r Genl
D/ 24th Dec.r/58 No 3163 inclo:
22d March/59 No 104-105
From Chief Engr 8/10th Nov.r/58 No 2922
{Reports the delay in obtaining the Returns}

Returns Reports and
Statements required regarding
the Public Works expenditure
in each District and the
amount to be accounted for
&c. &c. to lie over pending the
receipt of a report from the
Military Auditor General.

No. 1332 of 1860

From Mar. Accountt Genl 2d
Feby/61 No 1247 in

Dep.t Nov.r 24th