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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.
Comp. 5-7-57

G.O. No. <u>1,222</u>	Press Mis.
<u>63/64</u> Dated <u>13-7</u> 18 <u>57</u>	

Not to be folded or roughly handled

1

*Proceedings of the Madras Government, Public Works Department,
from 9th to 15th July 1859.*

No. 63. Read the following letter from Lieutenant-Colonel J. H. BELL, Chief Engineer; to J. D. BOURDILLON, Esq., Secretary to Government, dated 17th June 1859, No. 1788.

With reference to the orders of Government dated 7th Instant No. 1383, passed on a letter from the Collector of Chingleput, dated the 2nd Idem, I have the honor to state that no bills appear to be due by the District Engineer of Chingleput, on account of expenditure up to 30th April 1856, written off the Collector's books, under the rules in the Manual of Instructions,* nor are any old bills of that district remaining unaudited in the Central office on this date.

Copy of letter to Civil Auditor, dated 4th June 1859.
Letter from do. 9th June 1859, with 1 enclosure.

* Extract Minutes Consultation 18th April 1856, pages 277 to 289, C. O. B.

2. It has already been reported to Government that all bills which remained in the Central office unaudited had been disposed off before the 31st December 1858, and since that date bills received monthly have been disposed off within each month.

3. Bills for expenditure on Public Works up to 30th April 1856, were in some cases sent by Collectors in letters direct to the Central office, without the countersignature or knowledge of the District Engineers. They were therefore returned to Collectors to be re-submitted through District Engineers. The three first letters to the Central office, referred to by the Collector of Chingleput in para. 4 of his letter to Government, are of this class. The two other letters referred to, merely communicate the fact of the Civil Auditor holding large sums under retrenchment, and ask for sanction to bills submitted, in order to reply to the retrenchment in question. The Collector was informed that all bills received have been passed and notification thereof sent to the District Engineer who could furnish all information needed by the Collector. As all bills are forwarded by District Engineers, notifications of bills passed are made to them, and not to Collectors, and a copy of the notifications, together with the bills, are communicated at the same time to the Civil Auditor.

4. The marginal note will exhibit the sums accounted for by bills submitted out of the amount of unpassed expenditure written off the books of the Collector. The only sum still to be accounted for by bill is Rupees 578-12-0, and a sum of Rupees 6,917-14-1, is recoverable on account of advances made to workmen between 1844 and 1855, both which the Collector should account for.

Amount of Bills submitted for expenditure by the Collector's Department	Rs. A. P.
Amount of Bills submitted for expenditure by the District Engineer's Department.....	60,780 13 6
Do. by the East Coast Canal Department....	1,27,453 1 9
Do. by the Trunk road Department.....	41,660 0 9
Do. by the District Engineer, North Arcot....	26,039 6 6
	4,10,016 8 11
Bill due from Collector's Department	578 12 0
Amount recoverable from workmen.....	6,917 14 1

5. Agreeably to directions in Extract Minutes of Consultation of the 21st May 1856, all bills passed in the Central office or sanctioned by Government, relating to expenditure up to 30th April 1856, are forwarded to the Civil Auditor to be finally audited and admitted by him, as a set off against the large outstanding balances in his books. If the Civil Auditor had given credit in his books to each district for all bills received by him from the Central office under the above instructions, such a large balance would not exist in the Chingleput District, as appears from the Collector's letter to be under retrenchment of the Civil Auditor.

6. After receipt of the order of Government now under acknowledgment, the Civil Auditor furnished me with a copy of the Collector's replies to his retrenchments on the audit of the accounts up to 30th April 1856, which shews Rupees 3,40,394 to be still unaccounted for. This sum the Civil Auditor has not admitted on audit because he has not received sanctioned bills or intimation of sanction from the Collector, in his replies to the retrenchment. The Collector is unable to give satisfactory replies as he does not receive intimation of sanction accorded to bills, which is communicated to the District Engineer and to the Civil Auditor.

Proceedings of the Madras Government, Public Works Department,
from 9th to 15th July 1859.

7. Agreeably to the rules in the Manual of Instructions for adjusting the expenditure up to 30th April 1856 and to the directions in the abovementioned order of Government of 21st May 1856, the Collector's accounts should have been relieved from retrenchment on the receipt by the Civil Auditor of bills passed in the Central office, but this Officer instead of admitting the sums so accounted for as a set off against the balances in his books, calls upon Collectors to furnish sanctions for the sums under retrenchment, as he was wont to do prior to the passing of the above rules, while bills in adjustment of the balances are in his own office.

8. The statements of unpassed expenditure forwarded by Collectors, shew the amount unadjusted on the 30th April 1856, on account of each work, and bills corresponding thereto have been passed in the Central office and forwarded to the Civil Auditor for final audit. His Memo. of sums under retrenchment does not shew the expenditure on each work for which he requires sanction, but the aggregate advances outstanding under each head or class of works. For want of these particulars, this office cannot point out in detail against each item in the Memo., how much has been adjusted.

9. My attention has been called to the Civil Auditor's retrenchments of large sums in the accounts of the Chingleput and Cuddapah Districts, by two letters received from the District Engineers, which I communicated to the Civil Auditor on the 4th Instant,* with an intimation that all bills submitted to the Central office have been passed and forwarded to him, and that very little or no balance exists in the books of this office against the above Districts. I took occasion at the same time to notice the very large sum reported by him to have been unadited on the 30th April 1856, as contrasted with the sum shewn in the statements of unpassed expenditure written off in the Collector's books on the 30th April 1856, and I requested him to furnish me with a statement of the balances still to be accounted for in his books, after taking credit for bills passed and forwarded to him. This statement will exhibit I trust a more correct account of the balance to be adjusted, and when received it will be examined in the Central office, and reported upon to Government.

No. 64. ORDER THEREON, 13th July 1859, No. 1700.

Ordered to be communicated to the Collector of Chingleput, whose attention will be called in particular to paras. 2 to 4 in reply to his letter to Government of June 2nd 1859.

2. Ordered also that a copy of the Chief Engineer's letter be transmitted to the Civil Auditor, and his attention drawn to paras. 5 to 9. In the order of Government of May 21st 1856 it was directed that the Civil Auditor should admit the amounts of all bills passed by the Chief Engineer, out of the advances outstanding on the 1st May 1856, and he could certainly have no better warrant than that. It seems however that he has not done so; and this seems to be the reason why his accounts are so very much at variance with fact, as lately seen in the case of the Collector of North Arcot. He will now follow that course in respect of all the passed bills that have reached him from the Chief Engineer's office. To persist in calling on Collectors to account for expenditures for which he has already the very best vouchers in his own hands, is only to cause useless trouble.

(Signed) J. D. BOURDILLON,
Secretary to Government.

N^o 1258.

Central Office of P. Works
Fort Saint George.
4th June 1859.

From
The Chief Engineer
D. P. W.

To
The Civil Auditor

Sir.

I have the honor to forward
herewith two original letters from the
District Engineer Chingleput and the Collector
of Cuddapah, on the subject of Retrench-
ment made by you on the audit of
the accounts of those Districts. It appears
from them that large sums are outstanding
on the Books of your Office on account
of unadjusted expenditure on Public Works
up to 30th April 1856. From the accounts
received in this Office it appears that with
a small exception in Chingleput, the
whole amount of the unpassed expenditure

in the Chingleput and Cuddapah Districts has been adjusted by Bills submitted to the Central Office, and all Bills thus received have been audited and passed in the Central Office or Sanctioned by Government, and the Bills themselves have been forwarded to you for final audit, under the directions in Ex. Ord. of Cons. of the 21st May 1856 N^o 755 I request you will be good enough to state, whether any and what further balance remains on your Books against the above Districts, and to what years expenditure it appertains.

I take this opportunity to notice that in Ex. Ord. of Cons. 21st March 1859 N^o 659 the amount of expenditure on Public Works outstanding on the 30th April 1856, unaudited in the Civil Department, is stated at Rs. 259,79,823 of which Rs. 36,69,860 have been audited, and Rs. 223,09,963 remains to be accounted for. The sum stated to have remained unaudited on the 30th April 1856 is far greater than

than that shown in the statements of unpassed expenditure from the Districts. These statements represent the amount of expenditure unaudited

Gangam	3,39,368
Nizagapalam	1,62,268
Rajahmundry	20,96,513
Masulipatam	14,57,33
Guntur	14,14,349
Bellary	4,75,422
Canara	2,74,064
Shivani	2,67,105
South Arcot	5,03,865
Tanjore	11,19,622
Trichinopoly	4,38,223
Madras	15,47,76
Trivernolly	3,04,068
Cocimbatore	4,10,291
Salsette	1,02,217
Malabar	2,02,188
North Arcot	6,14,201
Chingleput	4,17,513
Pellur	4,63,429
Cuddapah	3,73,870
Madras Collectors	1,292

on the 30th April 1856 in each District, and have been verified by the Accountant General, by comparison with the Books of his Office. The sum shown in each of the statements received is noted in the margin, and the unpassed expenditure written off appears from them to amount to Rs 103,08,179.

I request you will be good enough to inform me whether the sum of Rs 259,79,823 stated to be the unaudited expenditure on the 30th April 1856, includes expenditure of any other than the Public Works Department, and if so what is the amount of Public Works expenditure which remained unaudited in each District on that date, and how much of it has been admitted by passed Bills

103,08,179

Submitted

Submitted from the Central Office, and
what Sum remains yet to be accounted
for in each District -

I have the honor to be
Signed. J. W. Bell Lieut Colonel
Chief Engineer.

True Copy
J. W. Bell Lieut Colonel
Chief Engineer.

No 1788

Central Office of P. M.
 Fort Saint George
 17 June 1859.
 From Sub. Col. ...
 The Chief Engineer,
 To J. D. ...
 The Secretary to Government
 Depart. Public Works

Sir,

With reference to the orders of
 Government dated 7th Instant No. 1383, passed
 on a letter from the Collector of Chingleput dated
 the 2^d Idem, I have the honor to state that
 no Bills appear to be due by the District Engi-
 neer of Chingleput, on account of expenditure
 up to 30th April 1856, written off the Collector's
 Books, under the rules in the Manual of
 Instructions, nor are any old Bills of that
 District remaining unaudited in the Central
 Office on this date.

2 It has already been reported to
 Government that all Bills which remained
 in the Central Office unaudited had been
 disposed off before the 31st December 1858, and
 since that date Bills received monthly have
 been disposed off within each month.

General
 Accounts

1 Copy of letter to
 1 Enclosure 2

Enclosures 3-

Copy of Letter to
 Civil Auditor
 dated 14th June/59.
 Letter from 2^d
 9th June 1859
 with 1 Enclosure.

* Coll. 6 18 April 56
 Pages 277 to 288.
 C-O-B.

Bills

Enclosure in a letter
 from the Chief Engineer
 to the Secretary to Govt
 O 92 M. no 1788 dated
 17 June 1859.

O 92 M. no 1788 dated
 17 June 1859.

Copy of a letter from the
 Chief Eng. to the Civil
 Auditor, forwarded to
 from the Chief Engineer
 to the Secretary to Govt
 O 92 M. no 1788 dated
 17 June 1859.

3 Bills for expenditure on Public Works up to 30th April 1856, were in some cases sent by Collectors in letters direct to the Central Office, with the counter signature or knowledge of the District Engineers. They were therefore returned to Collectors to be re-submitted through District Engineers. The three first letters to the Central Office, referred to by the Collector of Chingleput in para 4 of his letter to Government, are of this class. The two other letters referred to, merely communicate the fact of the Civil Auditor holding large sums under retrenchment, and ask for sanction to Bills submitted, in order to reply to the retrenchment in question. The Collector was informed that all Bills received have been passed and notification thereof sent to the District Engineer who could furnish all information needed by the Collector. As all Bills are forwarded by District Engineers, Notifications of Bills passed are made to them, and not to Collectors, and a copy of the Notifications together with the Bills, are communicated at the same time to the Civil Auditor.

4 The marginal note will exhibit the sums accounted for by Bills submitted out

Amount of Bills submitted for expenditure by the Collector (Depart^{ts} — 154,077-2-5
Carried forward 154,077-2-5

Brought forward 154,077-2-5
Amount of Bills sub-
mitted for expenditure
by the District Eng^s
Depart^{ts} — 60,780-13-6
— by the East Coast
Ranah Depart^{ts} — 127,159-1-9
— by the Trunk
Road Depart^{ts} — 11,660-11-9
— by the District
Eng^s North Arcot — 26,039-6-6
4,10,016-8-11

Bills due from Col-
lectors Depart^{ts} — 578-12-11
Amount recoverable
from work men — 6917-11-1
Amount of Unpassed
expenditure written
off in the Collectors
Books — 4,17,513-3-11

out of the amount of unpassed expenditure written off the Books of the Collector. The only sum still to be accounted for by Bill is Rs. 578-12-11, and a sum of Rs. 6917-11-1, is recoverable on account of advances made to work men between 1844 and 1855, both which the Collector should account for.

5 Agreeably to directions in Ex. Min. of Gov. of the 21st May 1856, all Bills passed in the Central Office or sanctioned by Government, relating to expenditure up to 30th April

1856, are forwarded to the Civil Auditor to be finally audited and admitted by him, as a set off against the large outstanding balances in his Books. If the Civil Auditor had given credit in his Books to each District for all Bills received by him from the Central Office under the above instructions, such a large balance would not exist in the Chingleput District, as appears from the Collector's letter to be under retrenchment of the Civil Auditor.

After

6. After receipt of the order of Govern-
ment now under acknowledgement, the Civil
Auditor furnished me with a copy of the
Collectors replies to his retrenchments on the
audit of the accounts up to 30th April 1856,
which shews Rs. 3,10,391 to be still unac-
counted for. This sum the Civil Auditor
has not admitted on audit because he has
not received sanctioned Bills or intimation
of sanction from the Collector, in his replies
to the retrenchment. The Collector is unable
to give satisfactory replies as he does not
receive intimation of sanction accorded to Bills,
which is communicated to the District Engineer
and to the Civil Auditor.

7. Agreeably to the Rules in the
Manual of Instructions for adjusting the
expenditure up to 30th April 1856 and to the
directions in the above mentioned order of Govern-
ment of 21st May 1856, the Collector's accounts
should have been relieved from retrenchment
on the receipt by the Civil Auditor of Bills
passed in the Central Office, but this Officer
instead of admitting the sums so accounted
for as a set off against the balance in his
Books, calls upon Collectors to furnish ac-
counts for the sums under retrenchment, as
he was wont to do prior to the passing of the
above

Letter from the
Civil Auditor
9th June 1859,
herewith enclosed.

X 13
above rules, while Bills in adjustment of the
balances are in his own Office.

8. The Statements of unpassed ex-
penditure forwarded by Collectors, shew the
amount unadjusted on the 30th April 1856,
on account of each work, and Bills cor-
responding thereto have been passed in the
Central Office and forwarded to the Civil
Auditor for final audit. His Memo of sums
under retrenchment does not shew the expen-
diture on each work for which he requires
sanction, but the aggregate advances out-
standing under each head or class of works.
For want of these particulars, this Office cannot
point out in detail against each item in
the Memo, how much has been adjusted.

9. My attention has been called
to the Civil Auditor's retrenchments of
large sums in the accounts of the Chingleput
and Addapah Districts, by two letters received
from the District Engineers, which I commu-
nicated to the Civil Auditor on the 4th
Instant, with an intimation that all Bills
submitted to the Central Office have been
passed and forwarded to him, and that very
little or no balance exists in the Books of
this Office against the above Districts. It took
occasion at the same time to notice the very
large

* Copy of a Letter
to Civil Auditor
herewith enclosed.

large sum reported by him to have been
unaudited on the 30th April 1856, as con-
trasted with the sum shewn in the State-
ments of unpaid expenditure written off
in the Collector's Books on the 30th April 1856,
and I requested him to furnish me with a
Statement of the balances still to be ac-
counted for in his Books, after taking credit
for Bills paid and forwarded to him. This
Statement will exhibit I trust a most
correct account of the balances to be adjusted,
and when received it will be examined in
the Central Office, and reported upon to the
Government.

I have the honor to be
Sir,

Your most Obedient Servant

Central Office of P.M.
Fort Saint George
17th June 1859

J. L. L. Colonel
Chief Engineer.

W. 1700. P. W. D.

Proceedings of the Madras Government Under date the 13th July 1859.

Read the following
letter from the Chief
Engineer

States that no bills remain unpaid
out of balances connected with the un-
expended expenditure written off in
the Chingleput Collector's book and
intimates that all bills passed on
the central office on this account
have been forwarded to the Ci-
vil Auditor for final audit
who should give credit for them.

Received 17 June/59 or 1788.

Ordered to be com-
municated to the Col-
lector of Chingleput,
whose attention will
be called in particular
to paras 2 to 11 in reply
to his letter to Govt
of June 2nd 1859.

2. Ordered also
that a copy of the Ch.
Engineer's letter be
transmitted to the
Civil Auditor, and

[Signature]

Case: 10 June/59. 12. 11-112
27 Aug/58. 18-19

DO 17-1859
Pro: of 17-1859
15

From
The Chief Engineer
To the Secretary to Govt
C. P. M.

Date 17th June 1859
Recd. 18th June 1859
Encl. 3 Rs. 6: 2-60/1788

States that no bills re-
main undischarged out of
balances connected with
the unexpended expenditure
written off in the Chingle-
put Collector's book and
intimates that all bills
passed on the central office
in this account have been
forwarded to the Civil Audi-
tor for final audit who
should give credit for
them.

No 63
228 June 16th 1859
17th June 1859

his attention drawn
to paras 8 to 9. In the
order of Govt of May 21st
1856 it was directed
that the Civil Auditor
should admit ~~all~~ the
amounts of all bills
passed by the Chief
Engineer, out of the ad-
vances outstanding on
the 1st May 1856, and
he could certainly have
no better warrant
than that. It seems
however that he has
not done so; and this
seems to be the reason
why his accounts are
so very much at var-
iance with fact, as
lately seen in the
case of the collector
of North Arcot. He
will now follow that
course in respect of
all the passed
bills

13
bills that have reach-
ed him from the Chief
Engineer's office. To
persist in calling on
collectors to account
for expenditures for
which he has already
the very best vouchers
in his own hands, is
only to cause needless
trouble.

[Signature]

10 Copies To
The Chief Engineer
1 " " " Civil Auditor
1 " " " Collector of Chingleput
101 " " " Board of Revenue for
communications to
Collectors &

Con 10 June 59 No 11-12
- 27 Aug 55 - 15-14

Del. Mabel 1899 Departs
Pro. of Govt. 1899

Pro. of the same
1899

Con 1899
1899

Civil station to follow
the course of the
the water of 21st May 1899
in respect of all
the same the day of
the day of

1899