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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2651 Press / Mis.

251-52

Dated 24-12 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
24th December 1860.

No. 351. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to J. D. BOURDILLON, Esq., Secretary to Government, dated Fort Saint George, 17th September 1860, No. 196 :—

SIR,

1. I have the honor to acknowledge the receipt of the Proceedings of Government Public Works Department, No. 1,868, dated 4th instant, and to submit to Government the accompanying statement* showing the net amounts of expenditure on Public Works for the years 1856 57 and 1857-58 (as reported in letters No. 203, dated 27th September 1858 and No. 423, dated 21st March 1859) and the entire amount of expenditure during the year 1858-59, with the amount of passed bills for each of the three years, and the net amount remaining to be accounted for on the 1st May 1860.

* Marked A.

2. The net amounts of expenditure in the Districts of Masulipatam and Coimbatore for the year 1856-57, brought forward in the present statement, will appear to vary from those entered in the statement which accompanied the first of the two letters above adverted to. This is owing to the fact that in that statement certain sums† of passed bills were deducted from the expenditure in those Districts for 1856-57, which afterwards were found to appertain not to the expenditure of that year, but to the period prior to 30th April 1856, as reported by the Chief Engineer in his letters No. 4,359, dated 29th August 1859, and No. 9,231 dated 17th January 1860.

	Rs.	A.	P.
† Masulipatam.	4,238	3	0
Coimbatore ..	2,500	0	0

3. It will be observed that the statement now submitted is not in accordance with the form annexed to the Extract from Minutes of Consultation dated 14th April 1859, No. 886. The difference consists only in that the present statement exhibits the amounts of expenditure and of passed bills and the net amount remaining to be accounted for, separately for each year, while the form in question does not provide for such distinct exhibition, which has been rendered necessary in consequence of the amounts of passed bills received in the office being in certain cases in excess of the amounts of expenditure. The excesses are shown in red ink figures, and will be adjusted in communication with the Chief Engineer.

4. I beg also to submit three other statements marked B, C and D. B exhibits the amount of unpassed expenditure in the Revenue Department up to 30th April 1856, the amount of sanctions of bills by the Chief Engineer on that account up to 1st July 1860, as reported to this Office by the Civil Auditor, and the net amount requiring passed bills, with the amount of excess sanctions in four Districts, which will be adjusted in communication with the first named Officer. C, shows the amount of unpassed expenditure in the General Department, that is, on account of advances taken up from the General Treasury, the amount of passed bills received from the Military Auditor General up to date, and the balance remaining to be accounted for by bills. And D gives the same particulars in regard to the unpassed expenditure in the Military Department up to 30th April 1856.

5. With reference to the observation made in the first paragraph of the Proceedings of Government under acknowledgment, viz., that according to the Order of 6th July 1858 No. 1,293, the statements for 1858-59 and 1859-60 showing the entire amount of expenditure, the portion thereof supported by passed bills, and the portion remaining to be accounted for, should have been submitted to Government within July 1859 and July 1860 respectively, and that the statement for 1859-60 is over-due, I beg to remark that the statements could not have been furnished by those months, as the account of the Chief Engineer for April 1859 was received only in September 1859, and his closing entries for 1858-59 in November 1859, while his account for April 1860 has not yet been received. It is only after the accounts for a full year shall have been received, that this Office can prepare the requisite statement and forward it on to Government; and the Chief Engineer can send his accounts for the last month of each official year, only at the end of the second quarter, or in the third quarter of the succeeding year. It is therefore impossible for this Office to submit the statement for each year within the first quarter of the following year, as required by the order of Government last quoted. It can be furnished only in the third or the fourth quarter, accordingly as the Chief Engineer's account for April is sooner or later received. The statement for 1858-59 might have been furnished earlier, but for the transactions of the two previous years having had to be embodied in it under the Order of Government No. 886, dated 14th April 1859, accidental errors in posting discovered and corrected, and the time taken up in the posting of the Individual Books as herein after explained, and in the preparation of the statement of the cost of repairs from 1850-51 to 1858-59 forwarded with my letter No. 184, dated 11th instant.

6. In regard to the 2nd paragraph of the Proceedings of Government under reply, I beg to observe that the Chief Engineer's Office has not as yet been able to furnish me with the information required. The statement of unpassed expenditure in the Revenue Department, that is written off in the Collector's accounts, has been prepared with reference to the periodical reports made by the Civil Auditor as already explained. In respect of the unpassed expenditure in the Military Department, the Chief Engineer, however forwarded with his letter No. 8,597, dated 21st December 1859, copy of one from the Military Auditor General in which he states, "I have he honor to forward the Memorandum of sums to be credited to each Officer's "account in the Department of Public Works, for bills received in this Office subsequent to "the 24th December last (1858), but I am unable to state what bills may have been omitted "to be credited, the duty of this Department being confined to passing bills and forwarding "them to the Accountant General, who gives credit for their amount to the Officers who may "have taken up advances issued to them under his orders." The Military Auditor General appears to have placed an erroneous construction on the Order of Government No. 755, dated 21st May 1856, which declares it to be his duty, and not that of the Accountant General, to receive bills from the Chief Engineer on account of the unpassed expenditure up to 30th April 1856, and "to see that that expenditure has been properly accounted for," and by the Order No. 1,293, dated 6th July 1858, paragraph 8, the Accountant General was simply made the channel (in communication with the Civil Auditor and the Military Auditor General) of report to Government of the progress made in the adjustment of the expenditure by passed bills. It was the practice in this Office, previous to the 30th April 1856, to receive bills from the Military Auditor General on account of works executed by Military Officers, and to adjust their amounts in the Transfer Books to the credit of the respective Officers to whom advances had been made; but when it was directed that the unpassed expenditure up to that date should be written off in the Books at once as charge, and the Military Auditor General ordered to see that such expenditure has been properly accounted for, that practice ceased, for the advances no longer remained as advances. However, even after the 30th April 1856, the Military Auditor General continued to forward to this Office bills passed by him, and they have been put up with the bills previously received, as the adjustment of the unpassed expenditure rested with the Military Auditor General under the order of 21st May 1856 above quoted. On the receipt of the Chief Engineer's letter above adverted to, reporting the inability of the Military Auditor General to give the correct sum to be credited to each Officer's account, the bills were, by direction, collected and posted in the Individual Books of this Office opposite to the respective items of advances which they purported to cover or account for, wholly or in part. Some bills are found to appertain to works for which advances cannot be traced in the Individual Books, and it is presumed that they are for advances originally taken up for some specific works, but which were afterwards appropriated for other works which were found to be emergent. These bills will be forwarded to the Chief Engineer, and a reference made to him for explanation. The posting of all the other bills has been completed, and the statements marked C and D show the result.

7. Having now for the first time commenced to submit to Government the statements showing the progress made in the adjustment of the unpassed expenditure up to 30th April 1856, I hope I shall be able, in communication with the Civil and Military Auditors, hereafter to inform Government quarterly, from January next, of the gradual adjustment made of the expenditure by passed bills.

No. 352. ORDER THEREON, 24th December 1860, No. 2,651.

1. The Acting Accountant General in compliance with the Order of Government, dated 6th July 1858, No. 1,293, submits statements showing the progress made in the final audit of the Public Works expenditure both previous and subsequent to 1st May 1856.

The state of the audit of the expenditure incurred prior to 30th April 1856, as exhibited in these statements is shown in the subjoined table:—

	Civil Audit.	Military Audit.	Total.
	RS.	RS.	RS.
Amount outstanding on 30th April 1856.....	110,95,275	20,83,348	131,78,623
Since admitted after 30th April 1860.....	91,17,813	16,11,716	107,29,529
Remaining to be accounted for.....	19,77,462	4,71,632	24,49,094

The unpassed expenditure on the 30th April 1856, as given in paragraph 4 of the Order of Government, dated 21st March 1859, No. 659, very greatly differs from that exhibited in the statements under notice; the cause of this large difference of Rupees 147,27,599, should be explained. The balances still remaining to be audited are very large, and the Government hope that with the aid of the temporary establishment for which an application was sent to the Government of India on the 16th November 1860, the Chief Engineer will be able in communication with the other Officers concerned finally to complete this long pending work within a reasonable period. The cause of the excess of the sums audited over the amount of expenditure in some of the Districts should be carefully ascertained, and the necessary corrections made without delay.

	Civil Audit.	Military Audit.	Total.
	RS.	RS.	RS.
As per Order of 21st March 1859, taken from the Civil Auditor and Military Auditor General's letters, dated 24th September and 24th December 1858, respectively.....	259,79,823	119,26,399	279,06,222
As per present statements.....	110,95,275	20,83,348	131,78,623
Increase.....	....	1,56,949	
Decrease.....	148,84,548	.....	147,27,599

2. There is no explanation from the Civil and Military Audit Offices to show to what extent the audit of the balances of the expenditure previous to 1st May 1856, is pending in their Offices.

3. The subjoined table shows the audit of the expenditure subsequent to 30th April 1856:—

Years.	Expenditure.	Passed and recovered.	Amount remaining to be audited.
	1	2	3
	RS.	RS.	RS.
1856-57...	57,37,398	51,02,304	6,35,094
1857-58...	44,25,859	37,35,163	6,90,696
1858-59...	48,41,937	37,64,942	10,76,995
Total...	150,05,194	126,02,409	24,02,785

The Accountant General's statements show that there is much confusion in these accounts. In the statement which accompanied that Officer's letter, dated 27th September 1858, the expenditure during 1856-57 was given at Rupees 57,30,660 and the unaudited balance at Rupees 38,60,822; while in the present statement the latter sum is put down at Rupees 38,67,560; adding the difference of Rupees 6,738 explained in paragraph 20 of Mr. Lushington's letter to the former sum the aggregate expenditure would appear to have been Rupees 57,37,398. The Government desire to be informed if this sum is correct. Again from this sum deducting the aggregate of the sums passed the remainder to be passed is Rupees 6,35,094, but according to the statements before Government it is 8,23,620.

	RS.	
Total.....		57,37,398
Passed and recovered according to the first statement..... .... Rupees	18,86,521	
Do. to the present statement ,,	32,15,783	
		51,02,304
Remainder...		6,35,094

The total expenditure in 1857-58 was Rupees 44,25,859 according to Mr. Prendergast's statement, dated 21st March 1859; deducting therefrom the sums passed and recovered, the balance is Rupees 6,90,696, but the present returns show it to be 7,38,990.

	RS.	
Total.....		44,25,859
Passed and recovered former statement	33,87,281	
Present statement.....	3,47,882	
		37,35,163
		6,90,696

The unaudited balance of 1858-59 ought to be Rupees 10,76,995 as shown in the above table, but the return exhibits it as 11,17,184.

In many Districts the totals of passed bills received in the Accountant General's Office exceed the actual expenditure of the year to which they relate.

This state of things is highly unsatisfactory. The Government request that Mr. Harrison will take immediate steps to trace the causes of the errors, and thus at once avoid perpetuating them in the subsequent years' accounts. The Chief Engineer will be requested promptly to afford the Accountant General all the aid in his power.

Dated 16th November 1860.

4. The Government have before them a report of the progress made in the adjustment of the past expenditure up to 30th April 1860, and in reviewing that paper they will notice the causes of delay in the settlement of the accounts.

Proceedings of the Madras Government, Public Works Department,
24th December 1860.

5. Adverting to paragraph 3 of Mr. Lushington's letter, the Government resolve to inform him that the details given in statement A, though generally useful, are not necessary for their purposes. Instead of all the four statements now submitted, one in the form prescribed in the Order of Government, dated 14th April 1859, No. 886, will fully suffice. The only difficulty experienced in filling it up arises from the passed bills in some Districts exceeding the amount of expenditure; this confusion cannot long exist, and standard forms cannot provide for such errors. The excesses may be added to the balance of unaudited expenditure in column 2, the particulars of the *actual* balance and the excess with the names of the Districts in which it occurs being given on the back of the statement, in order to inform Government from time to time to what extent the errors have been rectified.

6. Paragraph 5 of the Acting Accountant General's letter will be referred to the Chief Engineer for explanation as to the cause of the delay in the transmission of his Account Current and closing entries to the Accountant General.

7. The Order of 21st May 1856, No. 755, did not transfer to the Military Auditor General any work that previously belonged to the Accountant General in regard to the Public Works expenditure up to 30th April 1856, and so the course stated in the latter part of paragraph 6 of of Mr. Lushington's letter to have been followed for the adjustment of the Individual Books is correct.

8. The Government trust that as promised by Mr. Lushington in the concluding paragraph of his letter, the reports of the adjustment of the unpassed expenditure up to 30th April 1856, will be submitted punctually.

(Signed) J. D. SIM,
Acting Secretary to Government.

Public Works Departt

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Fort Saint George
Accountt Genl's Office
17th September 1860

No. 196

From
The Acting Accountant General

To The Secretary to Government
Public Works Department
Fort Saint George

Sir

I have the honor to acknowledge the receipt of the Proceedings of Government Public Works Department No. 1868, dated 4th Instant, and to submit to Government the accompanying Statement* shewing the net amounts of Expenditure on Public Works for the years 1856/57 and 1857/58, (as reported under letters No. 203 dated 27th September 1858 and No. 473 dated 21st March 1859) and the entire amount of Expenditure during the year 1858/59, with the amount of passed Bills for each of the three years, and

*marked A

and the net amount remaining to be accounted for on the 1st May 1860.-

2. The net amounts of Expenditure in the Districts of Masulipatam and Coimbatore for the year 1856/57, brought forward in the present Statement, will appear to vary from those entered in the Statement which accompanied the first of the two letters above adverted to. This is owing to the fact that in that Statement certain sums of passed Bills were deducted from the Expenditure in those Districts for 1856/57, which afterwards were found to appertain not to the expenditure of that year but to the period prior to 30th April 1856, as reported by the Chief Engineer in his letters No. 4359 dated 29th August 1859 and No. 9231 dated 17th January 1860.-

* Masulipatam 4238-3-
Coimbatore 7500-

Rs. As.

0738

3 It will be observed that the Statement now submitted is not in

in accordance with the form annexed to the Extract from Minutes of Consultation dated 11th April 1859 No. 886.- The difference consists only in that the present Statement exhibits the amounts of Expenditure and of passed Bills and the net amount remaining to be accounted for, separately for each year, while the form in question does not provide for such distinct exhibition, which has been rendered necessary in consequence of the amounts of passed Bills received in the Office being in certain cases in excess of the amounts of Expenditure. The excesses are shewn in red ink figures, and will be adjusted in communication with the Chief Engineer.

4 They also to submit three other Statements marked **B. C. & D.**- **B** exhibits the Amount of unpassed expenditure in the Revenue Department upto 30th April 1856 the Amount of sanctions of Bills by the Chief Engineer

on

on that account upto 1st July 1860, as reported to this Office by the Civil Auditor, and the net amount requiring passed Bills, with the amount of excess sanctions in four Districts, which will be adjusted in communication with the first named Officer.- C shews the amount of unpassed Expenditure in the General Department, that is on account of advances taken up from the General Treasury, the amount of passed Bills received from the Military Auditor General upto date, and the balance remaining to be accounted for by Bills.- And D gives the same particulars in regard to the unpassed Expenditure in the Military Department upto 30th April 1856.-

5 With reference to the observation made in the first para of the Proceedings of Government under acknowledgment, Viz: that according to the order of 6th July 1858 No. 1293. the Statements for 1858/59 and 1859/60 shewing the entire

entire amount of Expenditure, the portion thereof supported by passed Bills, and the portion remaining to be accounted for, should have been submitted to Government within July 1859 and July 1860 respectively, and that the Statement for 1859/60 is over-due,- I beg to remark that the Statements could not have been furnished by those months, as the account of the Chief Engineer for April 1859 was received only in September 1859, and his closing Entries for 1858/59 in November 1859, while his Account for April 1860 has not yet been received.- It is only after the accounts for a full year shall have been received, that this Office can prepare the requisite Statement and forward it on to Government; and the Chief Engineer can send his Accounts for the last month of each Official year, only at the end of the second quarter, or in the third quarter of the succeeding year.- It is therefore impossible for this Office to submit

the

the Statement for each year within the first quarter of the following year as required by the Order of Government last quoted. It can be furnished only in the third or the fourth quarter, accordingly as the Chief Engineers Account for April is sooner or later received. The Statement for 1858/59 might have been furnished earlier, but for the transactions of the two previous years having had to be embodied in it under the Order of Government No. 886 dated 14th April 1859 - accidental errors in posting discovered and corrected, and the time taken up in the posting of the Individual Books as hereinafter explained and in the preparation of the Statement of the cost of Repairs from 1850/51 to 1858/59 forwarded with my letter No. 184 dated 11th Instant.

In regard to the 2d para of the Proceedings of Government under reply, I beg to observe that the Chief Engineers Office has not as yet been able to furnish me with the information required.

The

The Statement of Unpassed Expenditure in the Revenue Department, that is writte off in the Collectors Accounts, has been prepared with reference to the periodical Reports made by the Civil Auditor as already explained. - In respect of the Unpassed expenditure in the Military Department, the Chief Engineer, however forwarded with his letter No. 8597 dated 21st December 1859, copy of one from the Military Auditor General in which he states "I have the honor to forward the "Memorandum of sums to be credited to "each Officers Account in the Department "of Public Works, for Bills received "in this Office subsequent to the 24th Decem "ber last (1858), but I am unable to state "what Bills may have been omitted to "be credited, the duty of this Department "being confined to passing Bills and "forwarding them to the Accountant General, "who gives credit for their amount to the Officers

Officers who may have taken up advances issued to them under his Orders". The Military Auditor General appears to have placed an erroneous construction on the order of Government No. 755 dated 21st May 1856 which declares it to be his duty, and not that of the Accountant General, to receive Bills from the Chief Engineer on account of the unpassed Expenditure upto 30th April 1856, and "to see that that expenditure has been properly accounted for" and by the order No. 1293 dated 6th July 1858 para 8, the Accountant General was simply made the Channel of communication with the Civil Auditor and the Military Auditor General of report to Government of the progress made in the adjustment of the expenditure by passed Bills. It was the practice in this Office previous to the 30th April 1856 to receive Bills from the Military Auditor General on account of works executed by Military Officers, and to

to adjust their amounts in the Transfer Books to the credit of the respective Officers to whom advances had been made; but when it was directed that the unpassed Expenditure upto that date should be written off in the Books at once as charge, and the Military Auditor General ordered to see that such expenditure has been properly accounted for that practice ceased, for the advances no longer remained as advances. However even after the 30th April 1856, the Military Auditor General continued to forward to this Office Bills passed by him and they have been put up with the Bills previously received, as the adjustment of the unpassed Expenditure vested with the Military Auditor General under the Order of 21st May 1856 above quoted. On the receipt of the Chief Engineer's letter above adverted to, reporting the inability of the Military Auditor General to give the correct sum to be credited to each Officer's

Officer's account, the Bills were by direction, collected and posted in the Individual Books of this Office opposite to the respective items of advances which they purported to cover or account for, wholly or in part. Some Bills are found to appertain to works for which advances cannot be traced in the Individual Books, and it is presumed that they are for advances originally taken up for some specific works, but which were afterwards appropriated for other works which were found to be emergent. These bills will be forwarded to the Chief Engineer and a reference made to him for explanation. The posting of all the other Bills has been completed, and the statements marked C & D shew the result.

I am now for the first time commenced to submit to Government the statements shewing the progress made in the adjustment of the Unsettled Expenditure up to 30th April 1856. These shall be

13

able, in communication with the Civil and Military Auditors hereafter to inform Government quarterly, from January next, of the gradual adjustment made of the expenditure by passed Bills.

I have the honor to be
Sir
Your obedient Servant
T Lumsden
Ag Accountant General

Hezekiah

Copy D. M. Leod
Cost Gunthe Harrowing

A

Statement of the
Expenditure for the years
1856/57 to 1858/59, with the
Amounts of the Bills passed
for each of the years, and
the net amounts outstanding

A

Statement showing the Unaudited Expenditure on Public Works for the years 1856/57 and 1857/58 - the entire amount of expenditure during the year 1858/59 - the amounts of Credits, Viz^t recoveries and adjustments, and of passed Bills and the portion remaining to be accounted for, for each year -

Names of Districts.	1 Unaudited expenditure for 1856/57 as per Statement No 203 forwarded to Govt. on the 27th Sept. 1858.	2 Amount of passed Bills for 1856/57 subsequent to the Statement forwarded to government.	3 Net amount to be accounted for by Bills for 1856/57.	4 Unaudited expenditure for 1857/58 as per Statement No 272 forwarded to Govt. on the 25th March 1859.	5 Amount of passed bills for 1857/58 subsequent to the Statement forwarded to Govt.	6 Net amount to be accounted for by Bills for 1857/58.	7 Entire Amount of expenditure for 1858-59.	8 Credits for 1858/59 Viz^t recoveries and adjustments.	9 Amount of passed bills for 1858/59.	10 Total of Columns 8 and 9.	11 Net amount to be accounted for by bills for 1858/59.	12 Total of Columns 3, 6 and 11 or total net to be accounted for by Bills for the years 1856/57 to 1858/59.	13 Total of the figures in red ink in Columns 3, 6 and 11 or the sum of amount of Bills over the expenditure for the years 1856/57 to 1858/59.
Residency	209.291 9 9	93.851 2 10	115.640 6 11	182.559 4 8	1825 0 7	180.733 15 1	399.508 2 9	6017 1 "	311.161 4 1	317.178 5 1	82.329 13 8	378.704 3 8	
Supt. of E. C. Canal	1471 3 2	" " "	1471 "	1721 "	" " "	1250 5 9	3166 10 11	107 8 7	103 11 2	211 3 9	2955 7 2	2955 7 2	
Ganjam	119.661 10 6	73.924 11 1	45.736 15 5	3 "	" " "	3 "	112.354 14 8	125 12 "	120.256 14 4	120.382 10 4		45.736 15 5	
Vizagapatam	50.619 7 2	47.225 " 10	3394 6 4	4471 12 "	3785 " 3	686 11 9	38.820 11 1	" " "	35.799 " 11	35.799 " 11	3021 10 2	7102 12 3	
Rajahmundry	523.013 1 10	515.251 6 6	7761 11 4	8.312 "	11.688 4 1	4 6 11 1	324.942 11 2	18.945 2 4	291.887 12 3	310.832 14 7	14109 12 7	14809 12 7	
Masulipatam	46686 " 10	63.741 13 4	17055 1 6	26031 8 3	" " "	26.031 8 3	240.946 6 8	1455 6 3	213.807 15 7	215.263 5 10	25.683 " 10	51.714 9 1	
Guntoor	118.565 4 9	7251 " 4	111.314 4 5	4108 12 5	" " "	4.108 12 5	72.112 12 1	2086 " 5	72.186 13 5	74.272 13 10		115.423 " 10	
Nellore	255.431 7 4	249.270 1 "	6161 6 4	14749 3 "	8587 9 5	6.161 9 7	359.616 1 11	2356 13 5	296.305 5 8	298.662 3 1	60.953 14 10	67.115 8 5	
Cuddapah	99.274 3 1	100.035 2 6	760 15 5	2604 8 6	3706 1 11	1471 " 11	148.063 11 4	46 8 "	147.604 14 11	147.651 6 11	412 4 5	412 4 5	
Bellary	235.321 9 7	228.495 2 4	6826 7 3	12.125 1 10	12365 15 2	240 1 4	280.942 15 11	8623 11 8	215.717 10 1	224.341 5 9	56.601 10 2	63.428 5 6	
Kurnool	714 5 3	" " "	714 5 3	823 9 7	2729 12 3	1906 "	69.898 3 11	2.576 6 11	53.476 12 8	56.053 3 7	135.45 . 4	14.259 6 7	
Chingleput	152.511 15 "	146.810 9 4	5701 5 8	22.473 9 6	" " "	22.473 9 6	299.188 3 2	3527 4 "	242.735 4 6	246.262 8 6	5925 10 8	81.100 9 10	
N. Arcot	455.628 4 11	338.642 " 8	116.986 4 3	91.480 9 2	1210 1 6	90.270 7 8	133.632 1 "	684 11 5	177.615 9 11	178.300 5 4	5231 11 8	212.488 7 1	
S. Arcot	103.717 5 11	129.490 5 10	25.772 14 11	627 5 8	2436 6 5	1063 12 9	180.283 3 11	669 5 "	186.207 14 2	186.777 3 2		" " "	
Tanjore	353.031 8 10	" " "	353.031 8 10	224.700 5 1	32.134 11 6	192.565 9 7	537.263 14 10	4.562 8 8	135.163 11 11	139.726 4 7	397.537 10 3	943.134 2 8	
Trichinopoly	190.655 11 "	156.483 15 4	34.171 11 8	94.029 6 11	32.860 8 9	61.168 14 2	296.488 2 6	1.526 5 10	145.610 6 4	147.137 6 2	149.350 12 4	244.691 6 2	
Madura	112.211 13 1	21.633 12 9	90.577 14 4	616 3 9	616 3 9	91.194 " 1	96.222 8 "	4.067 1 "	90.087 5 3	13.154 6 3	83.068 1 9	83.068 1 9	
Tinnevelly	74.651 14 "	79.393 11 "	4741 13 "	15.460 9 3	466 4 8	14.994 4 7	86.434 5 7	9.822 8 1	87.662 14 2	97.485 6 3	1051 "	14.994 4 7	
Coimbatore and Jackatalla	391.713 14 3	378.025 " 8	13.688 13 7	29.822 6 8	2303 6 7	6.792 5 9 1	467.404 4 7	22.092 11 8	339.884 12 9	362.777 8 "	104.626 12 7	186.241 " 3	
Salem	76.579 " 1	68.547 2 2	8031 13 11	27.893 4 1	46 7 6	27.847 6 7	156.579 5 2	3629 4 10	105.088 5 4	108.717 10 2	47.861 11 "	83.740 5 6	
Malabar	61.208 11 4	52.827 1 7	8.381 9 9	5910 1 4	2471 4 "	3.438 13 4	113.754 4 1	295 4 7	96.705 5 7	97.001 4 2	16.752 15 11	28.573 " "	
Mysore	4686 4 6	3560 2 "	1126 2 6	3247 6 6	650 " "	2597 6 6	121.280 10 4	1 3 9	119.077 3 10	119.078 7 7	2202 2 9	4779 3 3	
Canara	115.459 9 9	124.684 11 2	9224 1 5	3593 2 7	1 " "	3592 2 7	113.717 9 11	3060 15 9	118.310 11 8	121.371 11 5	76 4 1	3592 " 7	
N. S. S. Ceded Districts and Jaulnah	333.237 2 11	255.408 7 10	77.828 5 1	34.393 8 4	" " "	34.393 8 4	139.215 5 5	7.515 " "	138.988 7 "	146.503 7 "	1 "	34.393 8 4	
Total	347.560 2 7	321.583 3 1	623.620 1 3	10.694.10 10 4	34.882 7 4	738.990 5 "	4841.937 4 11	104.495 14 9	3660.446 3 6	3764.942 2 3	1117.184 " 9	2679.794 7 "	

D. Reaksiah

Asst

F. Cruttenden
Ag. Accountant General

C

Statement Shewing the amount of Unpassed Expenditure on Public Works upto 30th April 1856, out of Advances received from the General Treasury, which were to be accounted for by the several Officers in charge of the Works, the amount for which Bills have been received passed by the Military Auditor General, and the balance yet remaining to be accounted for by passed Bills.

211

Names of Officers.	Amount of unpassed Expenditure upto 30th April 1856 for which Bills have to be accounted for by Bills.	Amount of Bills received & passed by the Mily Audr Genl upto date.	Balance for which passed Bills have yet to be received.
Lieutenant Colonel W. H. Atkinson, Superintending Engr at the Presidency	10,115 9 5	5,797 9 11	4,324 11 9
Lieut. Colr H. C. Faber, Chief Engineer Departt of Public Works	4647 " "	4227 " "	420 " "
M. Naugier, Contractor	2,130 14 1	2,130 14 1	" " "
Capt. W. H. Baynes, Staff Officer and Commanding Palaveram	254 11 "	50 " "	204 11 "
Station Staff Officer at Saint Thomas' Mount	5,678 11 3	500 " "	5178 11 3
M. Veerasawmy Moodelly and C. Arnagherry Iyer, Contractors	3,073 12 7	2,448 13 "	624 15 7
Parthasarathy Maistry, Contractor	10,500 " "	10,500 " "	" " "
Capt. C. Smith, Station Staff Officer & Superintt of Police	2,822 8 7	885 4 8	1,937 3 11
Capt. H. W. Hitchins, Executive Engineer	8,337 9 2	8,337 9 2	" " "
Lieut. H. W. Rawlins, 1st Assistt Civil Engineer	14,780 6 4	10,000 " "	4780 6 4
Lieut. G. B. Rice Aq Station Staff Officer at Saint Thomas' Mount	500 " "	28 6 11	471 9 1
Capt. W. K. Worster, Superintendent of Government Road	933 5 4	" " "	933 5 4
Total Co's Rupees	1,54,818 4 "	97,025 9 9	57,792 10 3

Fort St. George
Accountt Genls Office,
17th September 1860.

Recapd

F. Lushington
Asst Accountt General.

1,54,818
1,28,530
26,288
20,833

97,025
15,746
81,279

4,13,839
57,792
4,71,631

Compd Thos Lion & C

11-19 Dec

Servic A 2651. 24 Dec 3

B

Statement exhibiting the unpassed expenditure on Mahanud Works upto 30th April 1856, the total amount of Sanctions received on that account by the Civil Auditor from the Chief Engineer, and the balance yet to be accounted for. -

Districts	Unpassed Expenditure	Amount of Sanctions upto 1st July 1860.	Net amount requiring Sanction	Excess of Sanction
Ganjam	302,821 11 5	1,74,190. 12. 6	1,28,630. 4 11.	
Vizagapatam	162,267. 9 1.	153,487. 2 4	8,780. 6 9.	
Rajahmundry	29,29,708 5 2.	2,20,581. 10 8.	7,23,826 10 6.	
Masulipatam	1,45,772. 13 1.	1,24,257. 3 2.	21,515. 9 11.	
Guntoor	1,14,348. 10 6.	1,32,470. 9 4.	90178. 1 2.	
Bellary	4,75,422. " 6	4,19,237. 1 3.	56,184. 15 3.	
Canara	2,73,722. 8 4	2,79,946. 2 4.	" " "	6,220. 10 4
Kurnool	2,67,105. 5 4.	2,66,283. " 9.	822. 4 7.	
South Arcot	5,03,854. 13 2.	4,90,435. 5 4	13,419. 8 2.	
Sangore	11,14,622. 1 10.	8,22,071. 1 1.	2,97,551. " 9.	
Trichinopoly	4,38,222. 11 1	3,36,188. 14 1	102,033. 13 "	
Madura	154,775. 14 6	73,523. 15.	81,251. 15 6.	
Tinnevelly	3,04,068 5 3.	3,33,060. 6 11.	" " "	28,992. 1 8.
Salem	1,02,216. 4 10.	1,00,015. 4 10.	2,201. " "	
Malabar	2,02,187. 7 11.	2,04,769. 10 7.	" " "	2,582. 2 8.
North Arcot	6,42,015. 9 4.	4,66,999. 10 11.	175,015. 14 5.	
Chingleput	4,15,535. 6 8.	2,65,230. 9 5.	1,50,304. 12 10.	
Nellore	4,63,428. 9 8.	3,37,079. 5 7.	126,349. 4 1.	
Cuddapah	3,73,869. 13 11.	4,16,691. 5 10.	" " "	42,821. 7 11
Coimbatore	4,04,309. 2 6.	3,24,296. 11 2.	80,012. 7 4.	
Fort St. George	110,95,275. 3 8	91,17,812. 4 9.	20,58,078. 11 2.	80,616. 6 3.

Accountt-Genlt Office
17th September 1860

F. Cunningham
Actg Accountt-Genl

Examd. Allaird

205807 8
1,80,616 3
19,774 6 2

11-19 Dec

Names of Officers	Amount of unpassed expenditure upto 30th April 1856 to be accounted for by Bills	Amount of Bills received passed by the Military Audr General upto date	Balance for which passed Bills have yet to be received
brought forward	18,51,379. 3. 5.	14,48,834. 10. 7.	4,02,544. 8. 10.
M. Thumbeapah Maisby	49,047. 5. 6.	49,047. 5. 6.	" " "
Captain C. P. Taylor Acting Deputy Assistant Quarter Master General and executive Officer Ceded Districts	1,411. 3. 10.	1,411. 3. 10.	" " "
Brevet Captain Y. Truscott Commanding Chicacole	9. " "	9. " "	" " "
Captain T. Templer Commanding Chingleput	120. " "	120. " "	" " "
Captain T. Templer Commanding Chingleput	624. 15. 7.	624. 15. 7.	" " "
Veerasawmy Moodelly and Arnagherry Iyer Contractors	3170. 1. "	3170. 1. "	" " "
M. Venaiga Maisby Contractor	600. " "	" " "	600. " "
Captain R. S. Wilson Acting local staff Officer in charge of Military Buildings at Vellore	1323. 11. 11.	392. 11. 11.	931. " "
Lieutenant C. A. Waddell Acting Executive Engineer Jubbulpore Dn.	7536. 14. 4.	" " "	7536. 14. 4.
Lieutenant G. V. Minscom Officiating Superintending Engineer Saugor Dn.	2227. 6. "	" " "	2227. 6. "
Lieutenant G. V. Minscom Executive Engineer Jubbulpore Division	11080. 10. 4.	11080. 10. 4.	" " "
Major C. Yates Executive Staff Officer in charge of Public Works at Palamcottah			
Total Company's Rupees.	19,28,530. 7. 11.	15,14,690. 10. 9.	4,13,839. 13. 2.

Errors Excepted

Fort Saint George,
Accountt. Genl. Office,
17th September 1860.

Capt. V. Sonnascoondrum

F. Lautour Smith
Asst. Accountt. General

21/12/60
2651
Bgr Rec 24 Dec 60
357-352

B

00228/3/60

Names of Officers	Amounts of unpassed expenditure upto 30th April 1856 to be Accounted for by Bills	Amounts of Bills received passed by the Military Auditor General upto date	Balance for which passed Bills have yet to be received
brought forward	1733809. 8. 2.	1362761. " 8	371048 7. 6.
Lieutenant Colonel C. G. Ottley Local Staff Officer in charge of Military Buildings at Vellore	3486. 2. 5.	2736. 2. 5.	1750. " "
Ensign I. W. W. Osborne Acting Executive Engineer Mhow	1564 8 "	1000. " "	564 8 "
P. Parthasarathy Naidoo Contractor	200. " "	200. " "	" " "
P. Parthasarathy Maistry Contractor	26886. 15. "	24430. " "	2456. 15. "
Lieutenant B. I. C. Prior Acting Executive Engineer Saugor range	9922 1 4.	6448 13. 5.	3473. 3 11.
Ensign W. N. Peaton Commanding Condapilly	10. 7. 6.	10. 7. 6.	" " "
Lieutenant I. F. A. Plant Acting Staff Officer in charge of Military Buildings Southern Division	161. 15. 5.	161. 15. 5.	" " "
Lieutenant H. W. Rawlins 1st Assistant Civil Engineer	35236. 5. 3.	35236 5. 3.	" " "
Lieutenant Colonel R. Ricketts Commanding Mangalore	12. 6. 10.	12 6. 10.	" " "
Ensign W. Robertson Staff Officer in charge of Public Buildings at Berhampore	21. 12. "	21. 12. "	" " "
Major T. Russell Commanding 22d Regiment N. I.	100. " "	" " "	100. " "
Captain R. L. Reilly Assistant Superintending Engineer at the Presidency	1440. 10. 7.	1440 10. 7.	" " "
Lieutenant W. F. W. Read Public Staff Officer at Paulghautcherry	112. 9. "	" " "	112. 9. "
Captain H. C. R. W. Smith Executive Officer in charge of Public Works at Salem	1000. " "	1000. " "	" " "
Captain T. Sweet Commanding at Calicut	12. 2 7.	12 2 7.	" " "
Captain R. Shawe Commanding at Cochin	134. 3. 8.	134. 3. 8.	" " "
Captain E. H. Short executive Officer in charge of Public Works at Salem	1844. 8 5.	1582 " 3.	262 8 2
Ensign M. Samwell Acting Public Staff Officer at Quilon	149. 8. 7.	99. 1. 10.	50 6 9
Lieutenant H. D. B. Smith executive Officer Ceded Districts	1336. 4. 4	1330. 6. 3.	5 14 1
Lieutenant P Salter Commanding Tanjore	96. " "	96. " "	" " "
Ensign C. I. Stuart Commanding Tanjore	61. " "	61. " "	" " "
Captain G. Smart Commanding Calicut	60. " "	60. " "	" " "
Captain W. P. S. Smyth in charge of Military Buildings at Madras	671. " "	671. " "	" " "
Captain G. F. Shakespear Staff Officer in charge of Military Buildings Northern Division	557. 3. 9.	557. 3. 9.	" " "
Lieutenant C. Smith Station Staff Officer Saint Thomas Mount	19083. 17. 6.	4589. 6. 10.	14494 5. 8.
Captain R. J. Snow Acting Executive Engineer Jubbulpore Division	1108. 5. 4.	" " "	1108. 5. 4.
Captain W. S. Snow Fort Adjutant in charge of Engineers Department at Cannanore	4327. 10. "	4327. 10. "	" " "
Captain J. C. Silver Civil Engineer	4938. 9. "	" " "	4938. 9. "
The Reverend M. H. Taylor Chaplain and John Impett Staff Officer Trustees of the Church at Pomamallee	1890. 3. 9.		1890. 3. 9.
Captain C. E. Taylor Commanding at Sircy	47. 12. 3.	40. 12. 3.	7. " "
Lieutenant J. G. Touch Staff Officer in charge of Military Buildings Ryselcondah	314. 1 1.	314. 1 1.	" " "
Reverend H. Taylor Chaplain Tranquebar	781. 8. 8.	" " "	781. 8. 8.
carried forward	1851379. 3. 5.	1448834 10. 7.	402544 8. 10.

Names of Officers	Amounts of unpassed expenditure upto 30th April 1856 to be accounts for by Bills	Amounts of Bills received passed by the Military Audr General upto date	Balance for which passed Bills have yet to be received
brought forward	937140. 3. 5.	618125 7 7.	319614 11 10.
Reverend R. Firth M. A. Chaplain of Black Town	137. " "	" " "	137. " "
Lieutenant Colonel C. I. Green Superintending Engineer Mysore	35028 2. 3.	34276. 15 7.	751. 2. 8.
Major W. M. Gabbett Asst. Superintendent Gun Powder Manufactory	100. " "	" " "	100. " "
Lieutenant J. T. Garrard in charge of Military Buildings at Mercara	638. 6. 10.	" " "	638. 6. 10.
Lieutenant W. U. Gompertz Public Staff Officer at Mangalore	61. " "	61. " "	" " "
Ensign E. P. Gompertz Asst Staff Officer in charge of Public Buildings at Vizianagrum	52. " "	52. " "	" " "
Captain R. Gordon Officiating Superintending Engineer Nagpore Sub Force	15363. 1 11.	7247. 7 7.	8115. 10 4.
Lieutenant G. T. Hilliard Acting Staff Officer at Palaveram	1690. 3 8.	" " "	1690. 3 8.
Captain J. Hamilton Assistant Commissary of Ordnance at Vizagapatam	18. " 10.	18. " 10.	
Mr. J. Hodges Post Master at Ootacamund	57. 10. "	" " "	57. 10. "
Lieutenant Colonel J. W. Hands Commanding Kurnool	109. 6. "	" " "	109. 6. "
Brevet Major D. Hodson Superintending Execution of Military Buildings Ceded Districts	4183. 8. 7.	" " "	4183. 8. 7.
Major G. T. Haly Commanding Malabar Police Corps at Malliapooram	120. " "	" " "	120. " "
Captain H. M. Hitchins Engineer	27065. 12 3.	27065. 12 3.	" " "
Lieutenant J. M. Hallam Public Staff officer at Paulghaut cherry	964. 4. 7.	964. 4 7.	" " "
Lieutenant Colonel R. Henderson C. B. Superintending Engineer Hyderabad S. F.	654168. 2. 2.	654568. 2 2.	600. " "
Lieutenant Colonel J. Impett Staff Officer at Poonamallee	4153. 1 2.	20 13 "	4132 4 2.
Lieut. A. Jenkins Executive Staff Officer in charge of Public Buildings at Palamcottah	2298 7. 6.	2298. 7. 6.	" " "
Serjeant J. W. James Overseer Engineers Department Cuddalore	4077. 14 "	4077. 14 "	" " "
Lieutenant Colonel G. E. Jones Commanding Arnee	" 12. 6.	" " "	" 12 6.
Captain W. G. P. Jenkins Acting Executive Engineer Saugor Division	10695. 13. 4.	10695 13 4.	" " "
Major J. Jackson Superintending Execution of Military Buildings Ceded Districts	5000. " "	" " "	5000. " "
Captain J. Jago Commanding at Malliapooram	100. " "	100. " "	" " "
Captain J. D. E. Ludlow Superintending Engineer Saugor Division	6571. 2. "	" " "	6571. 2. "
Lieutenant Colonel A. McCally Commissary General	4795. 13 9.	4795 13 9.	" " "
Lieutenant R. L. Mainwaring Public Staff Officer at Quilon	379. 13. 6.	379 13 6.	" " "
Captain J. C. McCaskill Commanding at Palaveram	100. " "	100. " "	" " "
Lieutenant J. R. G. Magrath Station Staff Officer in charge of Military Buildings Vizianagrum	207. 12. 6.	207 12 6.	" " "
Moodookistnah Moodelly C. Veerabadra Moodelly and C. M. Cundapah Mod'r.	11212. " "	" " "	11212. " "
Captain G. M. Martin Acting Station Staff Officer Mhow	2000. " "	" " "	2000. " "
Major J. Maitland Superintendent of the Gun Carriage Manufactory	383. 11 8.	383. 11 8.	" " "
Capt'n J. McGregor Acting Station Staff Officer Mhow	300. " "	300. " "	" " "
Captain C. Nicholls Station Staff Officer at Berhampore	459. 2. 6.	459. 2. 6.	" " "
M. Nagier Contractor	2717. 11. 9.	1390. 8. 4.	1327. 3. 5.
Captain J. D. P. O'Neill Commanding and Staff Officer Guntoor	172. " "	172. " "	" " "
Lieutenant P. O'Connell Adjutant of Engineers	4687. 5. 6.	" " "	4687. 5. 6.
carried forward	1733809. 8. 2.	1362761. " 8.	371048 7. 6.

Names of Officers.	Amounts of unpassed expenditure upto 30th April 1856 to be accounted for by Bills	Amount of Bills received passed by the Military Auditor General upto date	Balance for which passed Bills have yet to be received
Brought forward	341251. 9 10.	279408 2. 2	61843. 7. 8.
Captain E. F. Burton Staff Officer in charge of Military Buildings &c. &c.	6131. " 3.	1702 10 3.	4928 6. "
Captain W. H. Baynes Staff Officer and Superintending Works at Palaveram	421. 12 4.	" " "	421. 12. 4.
Captain W. H. Baynes Commanding Palaveram	320. " "	" " "	320. " "
Lieutenant W. Boardman Commanding Madura	9 13 "	9 13 "	" " "
Captain W. A. Boswell Commanding Poytoor	126. 4. 3.	126. 4. 3.	" " "
Lieut. R. H. Biddome Acting Executive Engineer Jubbulpore Division	7526. 12 9.	837. 11 1.	6689. 1. 8.
Captain D. S. Barrow 14th Regiment N.I. Superintending Execution of Military Buildings Ceded Districts	33457. 1 4.	4365. 1. 4.	29092. " "
Supervisor H. Bailey Department Public Works in charge of Military Buildings at Joulnah	13378. 7. 5.	13378 7. 5.	" " "
Captain J. N. Beaver Commanding Nellore	3618 1. 2.	" " "	3618. 1 2.
Lieutenant A. I. M. Boileau late Engineer in charge of Military Building Ceded Districts	57371. 14 1.	57371. 14. 1.	" " "
Lieut. A. H. Cooke Commanding Calicut	20 4. "	20. 4. "	" " "
Captain J. A. Campbell Assistant Executive Engineer Neilgherries	102702 8 8	5323 2 6.	97379 6 2.
Captain M. Chomeley Commanding at Honore	50. " "	50. " "	" " "
Lieutenant J. Cobbe Officiating Executive Engineer Mhow Division	18889. 10 9.	7326. 6. 9	11563. 4. "
Mr. W. R. Capel the Reverend Chaplain at Poonamallee	297 7 6.	297. 7 6.	" " "
Lieutenant W. M. Carr Staff Officer in charge of Military Buildings Samulcotta	295. 2. "	295. 2. "	" " "
Major J. A. Church Commanding Calicut	60. " "	60. " "	" " "
Major W. B. Cantis Staff Officer in charge of Public Buildings at Masulipatam	2675 3 1.	389. " "	2286. 3. 1.
Lieutenant C. Crump Executive Engineer Saugor Division	33724 12 5.	27372 " 9.	6352. 11. 8.
Captain W. I. Cooke in charge of Military Buildings Masulipatam	3934 2 4.	3896. 14 10.	37. 3. 6.
Captain J. Carpendale Commanding the Corps of sappers and Miners	558 7.	495. 11. 3.	62. 11. 9.
Lieutenant C. P. Crofsman Acting Executive Engineer Jubbulpore	579 11 5.	" " "	579. 11. 5.
Captain J. Day in charge of Public Buildings Cuddapah	271. 11 9.	271. 11 9.	" " "
Lieutenant R. D. Dancey 2d Assistant Civil Engineer Centre Division Trippatore or Chingleput	10000. " "	10000. " "	" " "
Captain G. L. Dobbie Superintending Public Works at Vellore	303. 10 2.	" " "	303. 10. 2.
Major A. R. Dallas Superintending Engineer Military Buildings Ceded Districts	249. 2. 5.	" " "	249. 2. 5.
Lieutenant J. Dinsdale Station Staff Officer at Mahow	300. " "	300. " "	" " "
Captain A. Davis Commanding at Mallapooram	350.	350. " "	" " "
Major A. D'Butts 1st Superintending Engineer Mysore Division	6256. " "	6256. " "	" " "
Captain P. M. Francis in charge of Neilgherry Barracks	292609 9 6.	198721. 10. 8.	93887. 14. 10.
carried forward.	937740. 3 5.	618125. 7 7.	319614. 11. 10.

O.O.C. 2273/60

D

Statement shewing the amount of unpassed expenditure on Public Works upto 30th April 1856 written off in the Books of the Accountant General in the Military Department, which the several Officers in charge of Works were to account for by the Submission of Bills, the amounts for which Bills have been received passed by the Military Auditor General, and the balance for which passed Bills have yet to be received.

Names of Officers	Amounts of unpassed expenditure upto 30th April 1856 to be accounted for by Bills	Amounts of Bills received passed by the Military Auditor General upto date	Balance for which passed Bills have yet to be received
Lieut.t Col.o W.H. Atkinson Superintending Engineer Presidency	33492 7 7	27,338 12 "	6156 8. 4. 7.
Captain G Allan late staff Officer in charge of Military Buildings Southern Division	2999 3. 5.	2999 3. 5.	" " "
Lieut.t Col.o P. Anstruther superintending Gun Powder Manufactory Madras.	100. " "	" " "	100. " "
Captain J.C. Ansley Commanding Ellore	3. " "	3 " "	" " "
Captain G. Baldock Superintendent Public Works at Vellore	14. 5. 9	" " "	14. 5. 9.
Brigadier E.B. Bruce Commanding Vellore	160. 13. 4.	" " "	160 13. 4
Captain W.H. Boswell Executive Officer in charge of Military Buildings at Cannanore	2047 2. 9.	2047 2. 9.	" " "
Major F. Burgoyne Commanding Horse Brigade of Artillery Bangalore	1000. " "	1000. " "	" " "
carried forward	341251. 9 10.	279408. 2 2.	61843. 7. 8.

21 Aug/58

very little progress had been made in the work and the Accountant General was directed to submit a report quarterly on the progress of the adjustment until it should be completed. This report has never been submitted. Mr. Prendergast stated that he was unable to do so for want of information from the Chief Engineer's office and the Chief Engineer explained that the statement required by the Accountt. General has been several months in preparation, and that its completion will require two months more (May and June 1859) in consequence of the unbusinesslike way in which the passed bills have been entered in the Registers kept in his office, viz without any distinction of the years to which they belonged. The Chief Engineer was directed to exact extra work from the Accountants concerned so as to complete the statement as soon as possible. Immediately after the receipt of

Order of 8 July/58 N°. 1293

Letter of 21 March/59 N°423.

—"— 28 April/59 N°881.

Order of 4 June/59 N°1359.

Letter of 8 June/59 N°1418.

of this order and so long ago as June 1859. Colonel Bell reported that the preparation of the statement was devolved upon the Head Clerk who devotes extra hours and as much time during the day as his other duties will permit, to complete the same as soon as possible and expressed a hope to be able shortly to report its completion. No report whatever on the subject was submitted till Colonel Hartley's attention was called to it in September 1859, he was required to report whether the statement had yet been furnished to the Accountt. General and if not to explain the cause of delay.

Order of 4 Sept. N°1868.

3 — This statement has not been furnished as yet and the object of the present letter of 18 pages is to explain the cause of the delay and to obtain sanction for a temporary establishment for six

months

months at an aggregate cost of Rs 1080. The explanation is that in the end of June 1857 the late Head Auditor Mr Stone applied for permission that the services should be required to examine and take that certain additional information called for from Collectors and District Engineers was not promptly furnished, that the General Audit Department is unequal in strength for the extra work required, and that the Budget and the frequent reductions prevented the Head Auditor from giving any continuous attention to the work in question. Under these circumstances and as in his opinion any attempt to go through the work by putting extra work upon the present Establishment will doubtless throw back the current work of the office the Chief Engineer recommends that three intelligent Accountants be

be employed for six months, each on Rupees 60 per month (3×6×60=1080) to examine these old balances. Orders are requested as to whether this assistance is to be allowed after all the assurances that have been given to have the work performed by the Central Office. The additional work it has already been pointed out was caused by the irregularities like registers kept in the Central Office.

If it is thought expedient to comply with Colonel Horsley's request it will be proper to ask the Acting Accountant General for further detailed examination in the manner in which the Chief Engineer says it is being done, and at the expense proposed by him, is necessary. Mr Lushington now submits statements shewing the progress made in the audit both of the old and new expenditure, and though he incidentally alludes to

the

the statement due from the Chief Engineer he remarks in regard to the former that "having for the first time commenced to submit to Government the statements showing the progress" "I hope I shall be able" "hereafter to inform Government quarterly from January next, of the gradual adjustment made of the expenditure by passed Bills."

It was for the submission of such a report, as has been already stated, that he formerly called upon the Chief Engineer for the statement, for the preparation of which Colonel Horsley now wants extra aid.

The statements submitted by the Acting Accountant General will be perused in the draft.

24 October 1863.

Post. It seems quite necessary to give extra help for this work if it is to be done at all, & it is my decided opinion that it should be. It is no doubt true that the work will be easier but for the unhappy blunder in which hopeless arrears were entered in the accounts in the earlier years of the present Dept; but that is done & gone, & it is needless to dwell on it now. The Audit Dept of the Ch. Engr's office has certainly had difficulties during the last year - one (& sometimes two) of the 3 head assistants have been constantly away on duty; & Pirangadam Mudaliar's place cannot be filled up permanently yet, & has been in this condition for 2 or 3 months.

I think sanction should be given as recommended by the Ch. Engr, & application to have it confirmed must be made to the Govt of India -

The aid asked for must I think be given

Dr H Dec. 31.

P.W.D

No. 2651

Proceedings of the Madras Govt.
Under date the 24th. Decr. 60.
Read the following
letter from the Asstt.
General.

Agreeably to orders submits Statements shewing the progress made in the final audit of the P.W. Expenditure both previous & subsequent to 1st May 1836.

Here enter 14th Sept. 60 to 1861

The Actuary &c.
Accountant General in com-
pliance with the order
of Govt. of 6th July 1858
No. 1293 submits statements
shewing the progress
made in the final
audit of the P.W. Expen
diture both previous
and subsequent to 1st
May 1836.

The

The state of the Audit of the expenditure incurred prior to 30th April 1836 as exhibited in these statements is shown in the subjoined table.—

	Civil Audit.	Mutty Audit.	Total.
Amount outstanding on 30th April 1836.	110,95,275.	20,83,348.	131,78,623.
Since admitted & after 30th April 1860	91,17,813.	16,11,716.	107,29,529.
Remaining to be accounted for.	19,77,462.	4,71,632.	24,49,094

The unexpended expenditure on the 30th April 1836 as given in para 4 of the order of Govt. of 21st March 1839 No. 669 is very greatly differs from that

exhibited in the statements under notice; the cause of this large difference of Rs. 114,27,599 should be explained. The balances still remaining to be realized are very large and the Govt. hope with the aid of the temporary Establt. for which application has been sent to the Govt. of India on the 16th Novr. the

the Chief Engr. will be able in communication with the other officers concerned finally to complete this long pending work within a reasonable period — The cause of the excess of the sums audited over the amount of expenditure in some of the Districts should be carefully ascertained on the necessary corrections made without delay. —

2 — There is no explanation from

the Civil and Military Audit Offices to show to what extent the audit of the balances of the expenditure previous to 1st May 1836 is pending in their offices. —

3 — The subjoined table shows the audit of the expenditure subsequent to 30th April 1836. —

Years. —	Expenditure. 1	Passed & recovered 2.	Amount remaining to be audited. 3
1836/37.	57,37,398.	51,02,304	6,35,094.
1837/38.	44,25,859.	37,35,163.	690,696.
1838/39.	48,41,957	37,64,942.	10,76,995.
Total —	150,05,194.	126,02,409.	2402785.

The Accountant Generals statements show that there is

is much confusion
in these accounts.
In the statement which
accompanied that
officer's letter d/ 27th
Sept. 1838 the expendi-
-ture during 1836/54
was given at 1 Rupee
54,30,660 and the unsa-
-tisfied balance
at Rs. 38,60,822. —
while in the present
statement the latter
sum is put down
at Rs. 38,64,560. add-
-ing the difference of
Rs. 6,738 explained
in para 20 of Mr.
Lushington's

Lushington's letter to
the former sum the
aggregate expendi-
ture would appear
to have been Rupees
54,37,398. The Govt.
desire to be informed
if this sum ~~is the~~ is the correct one.
Again from this sum
deducting the aggre-
gate of the sums
passed the remain-
der to be passed is
Rs. 6,35,094 but
according to the state-
ments before Govt.
it is 8,23,620.

Yrs

Total	54,37,398.	
Passed & recovered according to the first statement Rs. 18,86,521.		
Do. — to the present statement " 32,15,783.	51,02,304.	
Remains		6,35,094.

The total expenditure in 1838/58 was Rs. 44,23,859 according to Mr. Prendergasts statement of 21st Jan. 59; deducting therefrom the sums passed and recovered, the balance is Rs. 6,90,696 but the present returns show it to be 7,38,990.—

The unaudited balance of 1838/59 ought to be Rs. 10,76,995 as shown in the above table but the return exhibits it as 11,17,184.—

In

Total ——— 44,25859.

Passed & recovered
Former Statt 3387281-
Present Statt — 347882 — 37,35,163.

6,90,696

In many Districts the totals of passed bills received in the Account Genl's office exceed the actual expenditure of the year to which they relate.—

This state of things is highly unsatisfactory— The Govt. frequent that the Harrison will take immediate steps to trace to the causes of the errors and that they at once avoid perpetuating them in the subsequent Years

years accounts - ~~when~~ the
~~cause is easy traced to~~
~~the accounts of the~~
~~past year may be~~
~~easily corrected with~~
~~a little extra labour,~~
~~but if several years accounts~~
~~are thrown into the~~
~~same they cannot be~~
~~if not impossible.~~

The Chief Engineer
will be requested promptly
to afford the Asst. Govt.
~~Engineer possible~~
all the aid in his power.
~~prompt~~ ~~ted.~~

4. — The Govt. have
before them a report
of the progress
made

D/ 16th Nov/60.

made in the adjust-
-ment of the Canada
penditure up to 30th
April 1860 and in
perusing that paper
they will notice the
causes of delay in
the settlement of
the accounts. —

5. — Adverting to
para 3 of Sir W. Smith
-ington's letter the
Govt. resolve to in-
-form him that the
details given in
Statement A though
generally useful
are not necessary
for

for their purposes—
Instead of all the
four statements
now submitted or
in the form pre-
scribed in the order
of Govt. of 11th April
1859. Vo. 886 will
fully suffice. The
only difficulty experienced
~~dread to~~ in filling it
up is ~~in the fact that~~ proper
the passed bills in
some districts exceeding
the amount of ex-
penditure; this con-
fusion cannot long
exist and standard
forms

forms cannot be pro-
-vided for such errors. The
excesses may be add-
-ed to the balance
of unaudited ex-
-penditure in column
2, giving the particu-
-lars of the actual
balance and the ex-
-cess with the names
of the Districts in
which it occurs being given on the
back of the state-
-ment in order to in-
form Govt. from
time to time to
what extent the
errors have been
rectified

rectified. —

6. — Paras 3 of the Acting Account. Genl. pub. letters will be referred to the Chief Engr. for explanation as to the cause of the delay in the transmission of this account Current and closing entries to the Account. General. —

7 — The order of 21st May 1836 Nº 755 did not transfer to the Mil. Aud. General any work that previously belonged to the Account. General in regard to the Ordnance up to 30th April 1836 and so the course stated in the latter part of para 6 of Mr. Lushington's letter to have been followed for the adjustment of the individual books in the ~~Ordnance~~ Office. —

8. — The Govt. trust that as promised by Mr. Lushington in

Audit of P.W. Expenditure

in the concluding para of his letter, the reports of the adjustment of the unpassed expenditure up to 30th April 1836 will be submitted punctually.

I. D. S.

3 Copies to the Accountant Genl
Dispr. 26
10 — Chief Engrs
3 — Civil Audrs
2 — Mily Audr. Genl

C 18 Dec. 1839

Public Works 1860 Depart.

Pro: of Govt. for December

No 2651

Pro: of the Madras Govt.

D/ 24th Decr. /60

From Chief Engineer D/
29th Nov. 61 C No. 231 inc.
From the Accountt Genl
D/ 28th Novr. 1861 Ctr. 2761
From do D/ 19th March /62 Ctr. 802 inclo.
From do D/ 20th May /62
Ctr 1519-

Statement of the Progress made in the final audit of the Public Works expenditure both previous and subsequent to 1st May 1856 - reviewed -

No 351 & 352

From the Chief Engineer 14th May /61 C No 1125 inc. from 3d June No 1032