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(2) Date of repair _____

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MADRAS RECORD OFFICE.**Government of Madras.***Public Works* **DEPARTMENT.**

G.O. No. _____

Press
Mis.

Dated _____

1864.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
1st November 1861.*

No. 1. Read the following letter from Captain T. BECKLER, Esq., for Controller of Public Works Accounts, to Colonel C. A. O. R. E. Esq., Secretary to Government, Public Works Department, dated Madras, 17th October 1861, No. 364, No. 367:—

SIR,

Procs Madras G. O. 16th July 1863, No. 1,918
Do. 12th February 1864, " 441.
Do. 18th August " " 2,371.

1 Statement
1 Letter from District Engineer, Cuddapah, dated 12th June 1862, No. 174.
1 Do. do. Madras, 9th October 1862, No. 1,122.
1 Do. do. Nellore, 27th September 1862, No. 1,952.
1 Do. do. Trichinopoly, 22nd July " " 604.

1. With reference to the orders noted in the margin, I have the honor to submit a further report on the outstanding balances from the years 1855-56 to 1859-60, together with a Statement showing the amounts adjusted since the last report, dated 20th June 1863, No. 857, and that still remaining unadjusted, including the adjustments of 1860-61.

2. Of the year 1855-56 the balance remaining to be accounted for is Rupees 12,052-10-10. This sum appertains to only two Districts, viz., Rupees 1,932-4-3 to Bellary, and Rupees 10,120-6-7 to Tinnevely. In paragraph 3 of the G. O. dated 16th July 1863, No. 1,918, reviewing the last report, further information is called for respecting the recommendation made in paragraph 10 of that report for the writing off of the first mentioned balance, viz., Rupees 1,932-4-3 in the Bellary District contrasted with the suggestion in paragraph 14 of the same report. This paragraph referred to items of balances shown to be in excess in the same District, viz., Rupees 602-0-1 appertaining to the Military unpassed expenditure of 1855-56, and Rupees 387-4-9 to the expenditure of 1856-57. The remark was intended to explain that if the Government sanctioned the balance unaccounted for of Rupees 1,932-4-3 to be written off, to this loss can be set off the excesses in question which will leave a net balance of Rupees 942-15-5 against the Bellary District. It will be seen from the Accountant General's report that he has already taken credit for the Military balance of Rupees 602-0-1 and that he still shows the excess of Rupees 387-4-9 of 1856-57, I beg therefore that these sums may be taken in diminution of the balance of Rupees 1,932-4-3 and the difference sanctioned to be written off.

3. As regards the balance of Rupees 10,120-6-7 against the Tinnevely District, the late District Engineer was called upon so far back as the 6th February 1862, to furnish certain information which was necessary for the adjustment of this, as well as of the unadjusted balance of 1856-57. No reply has as yet been received; notwithstanding several reminders sent as will be seen from the Statement now forwarded.

* Forwarded with G. O. No. 2,371, dated 18th August 1864

however an excess of Rupees 7,239-14-7 is shown

	RS.	A.	P.
1855-56	10,120	6	7
1856-57	2,087	2	11
	12,207	8	6
Excess in Accountant General's Statement.	7,239	14	7
	4,967	10	11

In the Accountant General's last Statement* to have been accounted for in the year 1856-57, this difference could only be reconciled on the receipt of the information called for being furnished by the Superintending Engineer of the 8th Division, but as the net sum to be accounted for of the expenditure of two years is only Rupees 4,967-10-11 and there is so little hope of any satisfactory reply being ever received from the 8th Division at this distance of time, I beg to recommend this sum being ordered to be written off.

2. *Proceedings of the Madras Government, Public Works Department,*
1st November 1864.

	Balance in last report.	Since adjusted	Balance yet to be adjusted.
	Rs.	Rs.	Rs.
1856-57	32,500	18,707	13,793
1857-58	8,338	7,108	1,230
1858-59	42,995	81,071	11,924
1859-60	1,50,082	1,03,664	46,418
1860-61	42,29,105	41,53,968	75,137
	44,63,020	43,14,5	1,48,502

ending 31st July 1864, submitted on the 26th August 1864, makes a total sum to be accounted for of Rupees 8,556, and if contrasted with the balance of Rupees 17,27,569 shown in the Accountant General's last report, will show a sum of Rupees 8,89,034 adjusted in the interval arising from bills of the years 1861-62 and 1862-63 passed in this Office and from adjustments made of expenditure in some Districts, chiefly Tanjore, accounted for in previous years not then properly taken credit for and now credited.

5. Of the balance of the five older years a sum of Rupees 4,624-4-2 was recommended in the last report from this Office to be written off, but respecting the items comprising it further explanation was called for. Rupees 2,516-10-8

	Rs.	A	P
Cuddapah, 1856-57	325	5	1
Madras, 1857-58	121	13	1
Nellore, 1857-58	70	15	6
Trichinopoly, 1857-58	482	7	7
Jaulnah, 1856-57	0	0	9
	1,000	7	0

of this balance was subsequently written off under G. O. dated 11th January 1864, No. 84, and Rupees 1,107-2-6 have since been adjusted, leaving a balance of Rupees 1,000-7-0 yet to be accounted for in the Districts noted in the margin.

6. Captain Hemery in his letter dated 12th June 1862, No. 174, furnishes certain information with regard to the adjustment of the items of balances of the Cuddapah District for the year 1856-57, from which it will be observed three sums of Rupees 31-8-0, 50-10-0 and 218-14-4 remain to be accounted for. The explanation given by that Officer respecting the first of these items, is not at all clear. The item of Rupees 50-10-0 is stated to be irrecoverable advances, and the balance of Rupees 218-14-4 (not Rupees 218-10-7) as remaining unaccounted for. No further information can be traced respecting these items, notwithstanding that every exertion has been made, both by the Collector and the Engineer Department, and with the exception of a small sum of Rupees 5-11-3 since adjusted, there is no hope that the remainder will be satisfactorily accounted for, and I therefore recommend that the net sum unadjusted should be written off to profit and loss.

7. Of the balance of Rupees 263-5-7 against the Madras District, which was recommended to be written off, Rupees 121-13-1 still remain unaccounted for, the difference having been traced in the interval to relate to bills not correctly credited. Captain Moberly in accounting for the expenditure of the year 1856-57 shows an excess of Rupees 139-14-6, instead of a deficiency of Rupees 121-13-1. This excess is owing to his taking credit for all bills which were returned by this Office for certain information and which do not appear from its records to have been fully received back. The District Engineer's explanation is that the items of some of these returned bills are included in others since submitted, but he cannot himself trace the particular bills in which so included, and as these differences are probably owing to discrepancies in the taking of credit for returned bills, I beg that the item shown to be unaccounted for may be admitted as fully adjusted, or be authorized to be written off.

8. The balance against the Nellore District as shown in last report was Rupees 412 0-11, reduced by subsequent recoveries to Rupees 70-15-6. It will be observed from the letter* herewith sent that Captain Mullins had apparently misunderstood the instructions conveyed from this Office and omitted to make a bill for this amount against the proper work. At this distance of time it will not be practicable to obtain all the details necessary for such a bill, and

Proceedings of the Madras Government, Public Works Department, 3
1st November 1864.

as the sum represents expenditure actually incurred on repairs of irrigation works, I beg that it may be authorized to be written off.

9. Of the balance of Rupees 482-14-7 (not Rupees 482-4-7) in the Trichinopoly District, Rupees 221-4-8 were reported upon by Captain Palmer in his letter dated 22nd July 1862 as irrecoverable from Contractors, as ascertained from reports received from the Deputy Collector who investigated the advances. The difference Rupees 260-9-11 consists of three items unaccounted for in the expenditure reported to be billed for, but which cannot be traced as adjusted.

† 12th April 1864, No. 2,973.

The attention of the Superintending Engineer was called† to the adjustment of these items, but it appears from his silence that he is still unable to trace the necessary details for the preparation of bills in adjustment of them, I beg that permission may be given for these items of Rupees 221-4-8, and Rupees 260-9-11 being written off.

10. After the above adjustment the only other item which remains unadjusted of those recommended to be written off for, is a sum of Pice 9 relating to the expenditure on the Jaulnah Cantonment works which arises probably from some clerical error in the bills and for which sanction is solicited to write off.

11. The other items about which further information is not likely to be obtained for their satisfactory adjustment, are as follows:—

12. Rupees 3,510-8-4 in 1856-57 and Rupees 626-0-6 in 1857-58 are entered against the Municipal Commissioners, for which bills in adjustment cannot be traced in this Office. It is probable that the Municipal Commissioners had considered these as drawn by them like those on account of the fixed annual grant to be laid out by them like Contractors without keeping detailed accounts, as explained in paragraph 23 of the last report from this Office, I beg therefore that permission be granted for to take credit for them in the same manner as was authorized for the other items in that paragraph.

13. Against the Salem District a sum of Rupees 6,862-2-3 is shown to be unadjusted in 1856-57, to the credit of which could be set off the excess of Rupees 6,213-14-9 shown in favor of the same District in 1857-58, leaving a net sum of Rupees 648-3-6 unadjusted. In 1858-59 a balance stands against this District of Rupees 3,816-13-5, but of this balance Rupees 1,921-14-1 can be taken credit for, being the amount of two bills for educational buildings which was audited by this Office and forwarded to the Director of Public Instruction to be finally passed. Intimation of it was not received in this Office nor furnished to the Accountant General. The difference of Rupees 1,894-15-4 added to the balance of Rupees 648-3-6 make up a total sum of Rupees 2,543-2-10 against Salem. This sum does not represent expenditure that cannot be accounted for. The difficulty in its adjustment is owing to a faulty system of making large advances to works which had continued in progress for two or three years, the original advances for these works were billed for as simple advances, and they were in some cases not taken credit for in the year in which they were made, on account of bills in which they are fully worked out not having been submitted as a set off against that year's advances, but such expenditure was included in bills of the subsequent year, in which they are worked out and these having been passed, thus led to an excess over the expenditure of this year. In other cases again the sums worked out and included in bills of subsequent years were not passed by this Office, (to prevent a double passing), on the supposition that the advances themselves were passed. Thus occasioning a deficiency in 1859-60. Statements explanatory of these differences for the year 1856-57 were received from the District Engineer, for the year 1857-58 though called for has not yet been furnished. The Statements received however referred to numerous items of advances charged off in previous bills which is very difficult at this distance of time to identify with the items in which they are stated to have been worked out, but as there is no doubt that the advances were fully worked out, though not properly taken credit for, I beg that the permission of Government be granted for this Office to take credit for these advances as if accounted for; for it is not likely that further information is obtainable from the District to adjust them in a regular

4 *Proceedings of the Madras Government, Public Works Department,*
1st November 1864.

* G. O. 22nd March 1861, No. 583, Circular No. CLXXXIII, dated 3rd April 1861 of the Chief Engineer.

manner. I may remark however that since the introduction* of the new form of bills, the system of including advances for works not performed in a bill of the year's expenditure has been discontinued, so that unadjusted balances on this account are not likely to accumulate hereafter.

14. A sum of Rupees 803 is held against Bangalore on account of advances made to the Officers Commanding Mercara and the French Rocks, for works performed by them to Military buildings in those stations. These Officers do not appear to have been called upon to furnish bills in the prescribed form, the advances made to them being taken as final payments in the local accounts, and as it is not likely that bills could now be obtained from those stations in which no permanent records could possibly be kept of such expenditure, the permission of Government is solicited to take credit for these items.

15. The only other item in 1856-57 is Rupees 82-15-5 of the Malabar District, of which no information could be obtained from the District. A larger balance did remain unadjusted against this District, but the greater portion of it has been accounted for by the District Engineer, and only this balance cannot be traced, for which orders are solicited to write off to profit and loss. The Accountant General shows an excess of Rupees 335-3-7 accounted for in this District, besides Rupees 283-7-4 in the Canara District. This Office cannot find out how the excess credits had arisen. The excess against the latter was much larger in previous years according to the Accountant General's statement which has been diminished by the removal of the credit improperly given in the Imperial Accounts for several Local Fund bills. The remaining excesses in this as well as the Malabar District are probably owing to the same cause which it will be unnecessary to continue to exhibit if the Government will authorize to remove them from the books of the Accountant General.

16. Of 1857-58 the only item to be explained is Rupees 50 in the Coimbatore District, which arises from a correction made by this Office in a bill for Rupees 491-6-0 altered to Rupees 441-6-0, and for the reduced amount of which sanction was applied for, and given by Government in G. O. dated 7th December 1858, No. 2,643. From explanation received, it appears that the difference is owing to a clerical error, therefore the sanction of Government is solicited for the difference to be now taken credit for.

17. The large balance against the Coimbatore District of Rupees 25,533-15-0 in 1859-60, and Rupees 20,689-2-7 in 1860-61 is chiefly owing to the expenditure incurred by the Inspector of Prisons on the Central Jail at Ootacamund not having been accounted for by him direct to Government, as was required by the orders marginally noted. The Superintending Engineer has been lately called upon to furnish information on this subject, but no reply has been received.

18. The large balance against the Tanjore District noticed in the last report of this Office (paragraph 17) as well as in G. O., dated 18th August 1864, No. 2,371 (paragraph 4) has been considerably reduced by adjustments made in this Office, of which a final Statement will be shortly submitted to the Accountant General. This was done by calling from the District for the original accounts and detailed list of bills in which credit had been taken for each year's expenditure. It will be seen from the marginal note that out of a unprecedented large expenditure of Rupees 14,80,916-8-3 in the years from 1858-59 to 1860-61, in which numerous works were undertaken on account of damages done by floods and storms in those seasons, that Rupees 56,590-8-9 only remain unadjusted. About this balance reference must necessarily be made to the District before final adjustment. The balances shown in the last Statement of the

Expenditure.			Balance		
RS.	A.	P.	RS.	A.	P.
1858-59	532,701	0 2	1858-59	6,850	11 0
1859-60	6,54,868	12 9	1859-60	17,627	6 3
1860-61	2,93,846	5 4	1860-61	32,112	7 6
14,80,916 8 3			56,590 8 9		

Proceedings of the Madras Government, Public Works Department, 5
1st November 1864.

Accountant General's against this District are larger, compared with the items now shown, which will be reduced on the receipt by him of the report from this Office.

19. Against the Kistna District a balance of Rupees 20,408-15-5 is shown, which consists chiefly of returned bills, about which information has been called for and will be shortly adjusted.

20. The balance against the Trichinopoly District against the years 1858-59 and 1859-60 shown in the margin had been considerably diminished (from larger sums which previously existed) by the result of references made to the Superintendent Engineer. These balances still remain to be accounted for, for which further

	RS.	A.	P.
1858-59	2,699	5	2
1859-60	33,736	14	4
	36,436	3	6

reference will have to be made prior to complete adjustment.

21. The excess of Rupees 67-5-6 shown in the Accountant General's Statement against Hyderabad and Jaulnah, arising from the accounts of Colonel Henderson (late Chief Engineer of Hyderabad) has arisen from bills submitted being over and above the expenditure of the year 1856-57 as already explained to the Accountant General. This small sum is the excess over expenditure amounting to Rupees 3,43,854-15-0, and considering the comparative smallness of the amount and the oldness of the transaction to which it refers it is undesirable that any further reference should be made to the Hyderabad authorities for tracing out the cause of the excess which it will be particularly difficult to find out owing to that Officer's return to England.

No. 2. ORDER THEREON, 1st November 1864, No. 3,131.

1. In this letter the Controller of Public Works Accounts reports on the progress made in the adjustment of old balances, and makes certain proposals in connection with items, the settlement of which has for a long time engaged the attention of the Audit Office, but without any satisfactory results.

2. The following Statement exhibits the adjustments which have been effected since the date of last report of the unpassed expenditure appertaining to the years, 1855-56 to 1860-61 :-

	Balance as per last Statement.			Amount since adjusted.			Balance yet to be accounted for.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1855-56	30,063	4	7	18,010	9	9	12,052	10	10
1856-57	32,500	8	2	18,707	9	1	13,792	15	1
1857-58	8,337	13	6	7,107	14	11	1,229	14	7
1858-59	42,995	1	2	31,215	9	6	11,779	7	8
1859-60	1,50,082	0	7	1,03,663	13	10	46,418	2	9
1860-61	42,29,105	14	10	41,54,484	3	2	74,621	11	8
Total...	44,93,084	10	10	43,33,189	12	3	1,59,894	14	7

3 The Government approve of the manner in which the Controller proposes in paragraphs 2 and 3 of his letter, to finally close the accounts of the year 1855-56.

4. In paragraph 5 of G. O., dated 16th July 1863, No. 1,918, the Government declined to authorize the writing off of various sums aggregating Rupees 4,624-14-2 without fuller explanation. It now appears that a further examination of the accounts has resulted in the adjustment

6 Proceedings of the Madras Government, Public Works Department,
1st November 1861.

of Rupees 1,106-8-6, and Rupees 2,516-10-8 having, under the authority conveyed in Proceedings No. 84, dated 11th January 1854, been written off, the balance is reduced to Rupees 1,001-1-0 which is shown to be made up of small sums outstanding in five Districts. The Controller reports the result of the references which have been made to Superintending Engineers on the subject of these balances, and as it appears that at this distance of time their adjustment is impracticable, sanction is granted for writing them off to profit and loss.

5. The Government approve of the recommendations in paragraphs 12, 13, and 14 for adjusting the amounts expended by the Municipal Commissioners, and those outstanding in the accounts of the Salem District and Bangalore.

6. Authority is granted for writing off the small balance of Rupees 82-15-5 in the Malabar District accounts for 1856-57, and under the circumstances represented in paragraph 15, the Accountant General is authorized to remove from his books the amounts shown to have been accounted for in excess of expenditure in the Malabar and Canara Districts.

7. The Controller is permitted to take credit for the sum of Rupees 50 shown in paragraph 16 to have been erroneously deducted from a bill for a work in the Coimbatore District.

8. The attention of the Superintending Engineer, 7th Division, will be requested to paragraph 17.

9. The Accountant General will be requested to remove from his books the small excess of Rupees 67-5-6 shown to exist in the Hyderabad and Jaulnah accounts.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Controller of Public Works Accounts,
" Superintending Engineers.
" Accountant General.

Exd. T. O'Connor,

Proceedings

Madras Government
date the 1st Nov/61

Read the following

letter

From the Controller of
P.W. Accounts.

Submits a report on the un-
adjusted balances from
the years 1855/56 to 1860/61
together with a statement
showing the amount ad-
justed and that remaining
unadjusted

D. 17 October 1861
N^o 1367

In this letter the Controller
of P.W. Accounts reports on the
progress made in the adjustment
of old balances, & makes certain
proposals in connection with
them, the settlement of which
has for a long time engaged
the attention of the Audit Office
but without any satisfactory
results.

The following state-
ment exhibits the adjustments
which have been effected since
the date of last report, ^{of the unpaired expenditure} for 1860/61

Am

Appertaining to the
years, from 1855/6 to 1860/1

	Balance as of last date			Amount since adjusted			Balance to be accounted for		
1855/6	30,063	4	7	18,010	9	9	12,052	10	10
1856/7	32,500	8	2	18,707	9	1	13,792	15	1
1857/8	8,337	13	6	7107	14	11	1229	14	7
1858/9	42,995	1	2	31,215	9	6	11,779	7	8
1859/60	1,59,082	-	7	1,03,663	13	10	46,418	2	9
1860/1	42,29,105	14	10	41,54,484	3	2	74,621	11	8
Total	44,93,084	10	10	43,33,189	12	3	159,894	14	1

The Government approve
of the manner in which the Cont. Gen.
proposes in Paras 2 & 3 of his letter,
to finally close the accounts of
the year 1855/6.

In Para 5 of G. O. d.,
15 July/63, to 1918, the Government
declined to authorize the writing off
of various sums aggregating Rs 4,625-14-2
without fuller explanation. It now
appears that a further examination
of the accounts has resulted in the
adjustment of Rs 1106-8-6, &
Rs 2576-10-8 having under the
authority conveyed in G. O. d. 1918

12
for January 64, been written
off, the balance is reduced to
Rs 1001-1, which is shown to be
made up of small sums outstanding
in five Districts. The Controller
reports the result of the refer-
ences which have been made to
Supy. Engineers in the subject of
these balances, & as it appears
that at this distance of time their
adjustment is impracticable, sanc-
tion is granted for writing them
off to profit & loss.

The Government approve
of the recommendations in Paras 12,
13 & 14 for adjusting the amounts
expended by the Municipal Com-
missioners, & those outstanding
in the accounts of the Salem Dist.
& Bangalore.

Authority is granted
for writing off the small balance
of Rs 82-15-5 in the Malabar
District accounts for 1856/7, &
under the circumstances represented
in Para 16, the Accountant Genl.

is authorized to remove from his Books the amounts shown to have been accounted for in exp of expenditure in the Malabar & Can Districts.

The Controller is permitted to take credit for the sum of Rs 50 shown in Para 16 to have been erroneously deducted from a Bill for work in the Com. Malabar District.

The attention of the Supg Engr. Dn will be requested to Para 17.

The Accountant General will be requested to remove from his Books the small exps of Rs 67.10 shown to exist in the Hyderabad & Saurashtra Accounts:-

W.B.

The Cont. of the a/c of Malabar & Can Districts
Supg Engr. Dn
Secy to Govt

12
1864
No. of Govt for No.

No 3181

No. of the Whore
Df to No 3181

Letter from the
Controller of R. R. & A.
reporting on the progress
made in the adjustment
of the old balances.
and making certain
proposals in connection
with items, the settle-
ment of which has
for a long time engaged
the attention of the
Executive Office.