(1) Number of pages 12

(2) Date of repair 15-10-42

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2794 Press Mis.

Dated 26-9- 1864

Not to be folded or roughly handled

No. 561. Read the following letter from F. LUSHINGTON, Esq., Accountant General, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Fort Saint George, 15th September 1864, No. 122 :—

SIR,

1. The Controller of Public Works Accounts having informed me that the net balances of the 1 per cent. Income Tax Fund on the 30th April 1864, in the Districts of Madras and Nellore, as shown in the Memorandum forwarded with my letter to Government, No. 64, dated 8th July 1864, were reported by the Superintending Engineers of the 4th and 2nd Divisions, to be incorrect, I made a reference to the Treasury Deputy Collectors on the subject.

2. In the Madras District, the sum of Rupees 6,236 sanctioned in Government Order of 5th April 1862, No. 684, having been added to the amount of Imperial Public Works Funds, authorized from time to time for the District in 1861-62, was not added to the subsequent allotments which were treated as Local Funds. The net balance of Rupees 32,537-3-1 should therefore be increased to Rupees 38,773-3-1, and on deducting therefrom the sum of Rupees 723-3-5 sanctioned in Government Order, dated 18th July 1864, No. 2,060, the balance will be Rupees 38,049-15-8. I have accordingly advised the Deputy Collector to make the necessary corrections in his balance available for expenditure.

3. The balance in the Nellore District was shown by me to be Rupees 10,516-14-7, but this sum, the Controller intimates, is subject to a deduction of Rupees 10,128, which, by Orders of Government noted in the margin, were made available from this District to Malabar, and would reduce the balance to Rupees 388-14-7. It, however, appears that while Rupees 34,595-14-11, net, were drawn for expenditure from the Treasury, the actual disbursement on works required to be executed from the Income Tax Fund, is in excess of that sum, viz., Rupees 38,004-3-5. The Controller suggests that Rupees 2,500 be transferred to Nellore, to meet this excess from the balance in the Madras District.

No. 3,741, dated 17th December 1863.
" 162, " 16th January 1864.

	Rs.	A.	P.	Rs.	A.	P.
Debited to Income Tax Fund in 1862-63 in the Nellore Treasury accounts				62,006	0	11
Transferred to Kistna, by Cheque.	5,000	0	0			
Adjustment to credit of District Conservancy Fund, from which monies were drawn in 1861-62, and expended on works to be executed from the Income Tax Fund	22,410	2	0			
				27,410	2	0
				34,595	14	11

4. In the first of the two Orders of Government referred to in the preceding paragraph, the sum of Rupees 10,128 was conditionally made available for transfer from Nellore to Malabar, and the second Order refers to a sum of Rupees 13,128; but no mention is therein made as to the District from which the balance of Rupees 3,000 is to be transferred. The Controller intimates that the latter amount has been expended in Malabar, and suggests that Rupees 3,000 be transferred to that District from the balance of Madras.

5. In forwarding herewith copies of two letters addressed by me to the Controller, under dates the 26th ultimo and 2nd instant, Nos. 2,053 and 2,139, together with his replies thereto (in original)* dated 2nd and 8th instant, Nos. 1,044 and 1,087, I beg to recommend, as suggested by him, the transfer of Rupees 5,500 from the balance in the Madras District on 30th April 1864, to Nellore and Malabar, in the proportions of Rupees 2,500 and Rupees 3,000 respectively.

* To be returned.

From F. LUSHINGTON, Esq., Accountant General, to Lieutenant-Colonel C. V. WILKIESON, R. E., Controller of Public Works Accounts, dated Fort Saint George, 26th August 1864, No. 2,053 :—

SIR,

1. With reference to your two letters of the 9th and 19th instant, Nos. 874 and 916, relative to the balance of the Income Tax Fund in the Nellore District on the 30th April 1864, I have the honor to report as follows :—

2. The cheques paid by the Collector of Nellore drawn against the Income Tax, amount in 1862-63 to Rupees 21,073-0-6, and in 1863-64 to Rupees 62,006-0-11, making a total of Rupees 83,079-1-5, which, if deducted from the total allotment of Rupees 1,01,596, leaves the balance of Rupees 18,516-14-7 reported in my letter to Government of 8th July 1864, No. 64. By deducting Rupees 10,128 referred to in Lieutenant-Colonel Anderson's letter of 28th July 1864, there will still be a balance of Rupees 8,388-14-7.

3. I forward herewith four original letters, with enclosures, received from the Treasury Deputy Collector at Nellore. You will perceive from these, that in 1862-63, the Public Works Department drew cheques on the Income Tax Fund for Rupees 21,073-0-6, and Rupees 22,410-2-0 were spent on works executed from that fund, but drawn on cheques against the District Conservancy Fund. For this latter sum, a cheque was issued against the Income Tax Fund in 1863-64. The enclosure in letter No. 474 of 30th July 1864, of the Deputy Collector, will show that Colonel Anderson admitted that after the above adjustment, the amount actually drawn in 1862-63 was Rupees 43,483-2-6.

No. 455, dated 22nd July 1864, with two enclosures,
„ 474 „ 30th do. with one enclosure.
„ 509 } „ 19th August 1864.
„ 510 }
To be returned.

4. The debit of Rupees 62,006-0-11 in the Treasury Accounts from Nellore for 1863-64, includes Rupees 5,000 transferred to Kistna District, and Rupees 22,410-2-0 above alluded to; on deducting these two items from the above sum of Rupees 62,006-0-11, there is a net sum of Rupees 34,595-14-11 for expenditure in that year, whereas the Superintending Engineer exhibits an actual expenditure of Rupees 38,004. If he has used other funds in this year, as in the preceding year, on account of works executable from the Income Tax Fund, the Collector's balance cannot be questioned.

Rupees	656
„	37,348
Rupees	38,004

5. The enclosure received with your letter of the 19th instant, is herewith returned. Be pleased to inform me from, and to what District the sum of Rupees 3,000 (portion of Rupees 13,128 alluded to by you, of which Rupees 10,128 is to be transferred from Nellore to Malabar), is transferable.

From F. LUSHINGTON, Esq., Deputy Auditor and Accountant General, to Lieutenant-Colonel C. V. WILKIESON, R. E., Controller of Public Works Accounts, dated Fort Saint George, 2nd September 1864, No. 2,139 :—

SIR,

1. I have the honor, with reference to your letter, No. 941, dated 18th ultimo, and of mine to the Treasury Deputy Collector, Madras, No. 2,001, dated 23rd idem, copy of which was sent to you, to forward herewith copy of a reply received from that Officer, No. 56, dated 29th August 1864. The correct balance of the Income Tax Fund on 30th April 1864, is now reported to be Rupees 38,049-15-8, and is arrived at, by deducting from the balance shown in the Treasury Account for April last viz., Rupees 36,537-3-1, the amount subsequently set apart for salaries of 1863-64, viz., Rupees 4,723-3-5, and adding thereto the

Rupees	36,537	3	1
Deduct	4,723	3	5
	31,813	15	8
Add	6,236	0	0
	38,049	15	8

First Income Tax grant of Rupees 6,236, sanctioned by Government on the 5th April 1862, which was added to the Imperial grant of 1861-62, and was considered as lapsed on the 30th April 1862.

2. The Deputy Collector will be advised that the said sum of Rupees 6,236 must now be added to the balance of the Income Tax Fund of his District; but you will observe that there is a difference between it, viz., Rupees 38,049-15-8, and Rupees 38,922-3-0, as given in your letter under reply, for which explanation must be sought from the Superintending Engineer, 4th Division, as the debits in the Treasury Accounts are duly supported by vouchers.

(True Copies.)

(Signed) J. MACKEY,
Ag. Asst. Dy. Auditor and Accountant General.

From Lieutenant-Colonel C. V. WILKIESON, R. E., Controller of Public Works Accounts, to F. LUSHINGTON, Esq., Accountant General, Fort Saint George, dated Madras, 2nd September 1864, No. 1,044.

SIR,

1. Your letter No. 2,053, dated 26th August 1864.

2. The expenditure in Nellore having exceeded the allotment by Rupees 2,352-15-0 as shown in the margin, the only alternative will be to transfer a lump sum of Rupees 2,500 to that District which may be taken from Madras, as a large balance is available in the latter District.

	Rs.	A.	P.
Allotment of 1862-63	54,186	0	0
Do. of 1863-64	47,410	0	0
Add extra Receipts being available for outlay.	535	0	0
Total...	1,02,181	0	0
Deduct Expenditure...	1,04,533	15	0
Difference...	2,352	15	0

Particulars of Expenditure.

	Rs.	A.	P.
In 1862-63	43,401	11	7
„ 1863-64	38,004	3	5
Transferred to Malabar	10,128	0	0
Do. to Kistna	5,000	0	0
On account of salaries	8,000	0	0
Total...	1,04,533	15	0

3. Rupees 13,128 having been transferred in G. O. No. 162, dated 16th January 1864, instead of Rupees 10,128 referred to in Government Order, No. 3,741, dated 17th December 1863, and the former sum having been taken credit for and expended in Malabar, it becomes necessary to transfer Rupees 3,000 from another District. This sum also I recommend may be taken from Madras.

4. As there are differences in certain Districts between the balances as made out from the accounts of this Office and that shown in your Memorandum recorded in Government Order No. 2,060, dated 18th July 1864, I beg you will furnish me as soon as practicable with a statement showing the sums debited to remittances in the Treasury Officers' accounts on account of Income Tax Grants in 1863-64 like that for 1862-63 already received.

5. The enclosures requested to be returned in your letter under acknowledgment are herewith forwarded.

From Lieutenant-Colonel C. V. WILKIESON, R. E., Controller of Public Works Accounts, to F. LUSHINGTON, Esq., Accountant General, Fort Saint George, dated Madras, 8th September 1864, No. 1,087.

SIR,

1. Your letter No. 2,139, dated 2nd September 1864.

2. The correct net balance from Income Tax Funds available in the Madras District being Rupees 38,049-15-8 instead of Rupees 32,537-3-1 originally reported by you—vide your Memorandum recorded in G. O. No. 2,060, dated 18th July 1864—and as this difference will have to be reported to Government, I suggest that in doing so you will recommend the transfers adverted to in my letter No. 1,044, dated 2nd September 1864, being carried out from the sum of Rupees 6,236 now reported to be available.

Treasury Deputy Collector at Nellore.

Yow

Proceedings of the Madras Government, Public Works Department,
26th September 1864.

3. The cause of the difference referred to in paragraph 2 of your letter under acknowledgment will be explained on a reply being received from the Superintending Engineer, 4th Division, to a communication addressed to him by this Office.

No. 562. ORDER THEREON, 26th September 1864, No. 2,794.

1. The Governor in Council sanctions the transfers of Income Tax funds recommended in the foregoing letter.

	Rs.
* Paragraph 2 of Accountant General's letter ...	6,236
Transferred to Nellore and Malabar	5,500
Balance...	736

2. The further sum (Rupees 736)* which is available from the Income Tax grants of previous years for the Madras District, will be added to the amount, viz., Rupees 7,000, allotted in G. O. No. 2,366, dated 18th August 1864, for the construction of a road from Sutived to Cowrapettah on Trunk Road No. 6.

(True Extract.)

(Signed) J. H. M. SHAW STEWART, Major, R. E.,
Deputy Secretary to Government.

To the Superintending Engineer, 2nd Division.
" Do. do. 4th do.
" Do. do. 7th do.
" Accountant General.
" Controller of Public Works Accounts.

Exd. T. O'Connor.

Books and Adjustment Department

Fort Saint George,
Accountant General's Office,
26th August 1864.

No. 2053.

From,
F. Lushington Esquire,
Accountant General.

To
The Controller of
Public Works Accounts.

Sir,

With reference to your two letters of the 9th and 19th Instant, Nos. 874 and 946 relative to the balance of the Income Tax Fund in the Nellore District on the 30th April 1864, I have the honor to report as follows.

2. The Cheques paid by the Collector of Nellore drawn against the Income Tax, amount in 1862/63 to Rupees 21,073--1--6, and in 1863/64, to Rupees 62,006--11--11, making a total of Rupees 83,079-1-5, which, if deducted from the total allotment of Rupees 101596--, leaves the balance of Rupees 18,516-14-7 reported in my letter to Government of 8th July 1864, No. 64. By deducting Rupees 10,128 referred to in Lieutenant Colonel Anderson's letter of 28th July 1864, there will still be a balance of Rupees 8,388-14-7.

3. I forward herewith, four original letters, with enclosures received from the Treasury Deputy Collector at Nellore.

Your

No. 4455, 4/22? July 1864, with two enclosures.
No. 474, 4/30 " " with one enclosure.
No. 509 & 518 August 1864.
Not returned.

You will perceive from these, that in 1862/63, the Public Works Department drew cheques on the Income Tax Fund, for Rupees 21,073--6, and Rupees 22,410-2-- were spent on works executed from that Fund, but drawn on cheques against the District Conservancy Fund. For this latter sum, a cheque was issued against the Income Tax Fund in 1863/64. The enclosure in letter, No. 1,74, of 30 July 1864, of the Deputy Collector, will shew that Colonel Anderson admitted that after the above adjustment, the amount actually drawn in 1862/63 was Rupees 43,483-2-6.

4. The debit of Rupees 62006--11 in the Treasury Accounts from Nellore, for 1863/64, includes Rupees 5,000 transferred to Kistna District, and Rupees 22,410-2-- above alluded to, on deducting these two items from the above sum of Rupees 62,006--11, there is a net sum of Rupees 34,595-14-11 for expenditure in that year, whereas, the Superintending Engineer exhibits an actual expenditure of Rupees 38,004-. If he has used other funds in this year, as in the preceding year, an account of works executable from the Income Tax Fund, the Collector's balance cannot be questioned.

656--
37348--
38,004--

5.

5. The enclosure received with your letter of the 19 Instant, is herewith returned. Be pleased to inform me from, and to what District, the sum of Rupees 3,000 (portion of Rupees 13,128 alluded to by you, of which, Rupees 10,128 is to be transferred from Nellore to Malabar is transferable.

I have the honor to be, &c.

(Signed) F. Cushington,
Accountant General.

Book & Adjustment Departt

No. 239.

Fort Saint George,
Deputy Auditor and
Accountant General's Office,
2d September 1864.

From,

The Deputy Auditor and Accountant Genl.
to the Government of Madras.

To,

The Controller of Public Works Accounts

Sir,

I have the honor, with reference to your letter, No. 921, dated 18 Ultimo, and of mine to the Treasury Deputy Collector, Madras, No. 2,001, dated 23d Idem, copy of which was sent to you, to forward herewith, copy of a reply received from that Officer, No. 56, dated 29th Augt. 1864. The correct balance of the Income Tax

Fund

Fund on 30 April 1862, is now reported to be Rupees 38,01,9-15-8, and is arrived at, by deducting from the balance shewn in the Treasury Account for April last, viz: Rupees 36,53,7-3-1, the amount subsequently set apart for salaries of 1863/61, viz: Rupees 1,723-3-5, and adding thereto the First Income Tax grant of Rupees 6,236, sanctioned by Government on the 5th April 1862, which was added to the Imperial grant of 1861/62, and was considered as lapsed on the 30th April 1862.

Rupees 36,53,7-3-1
Deduct 1,723-3-5
31,813-15-8
Add 6,236- - -
38,049-15-8.

2. The Deputy Collectors will be advised that the said sum of Rupees 6,236 must now be added to the balance of the Income Tax Fund of this District, but you will observe that there is a difference between it, viz: Rupees 38,049-15-8 and Rupees 38,922-3-, as given in your letter under reply for which, explanation must be sought from the Superintending Engineer, 1st Division, as the debits in the Treasury Accounts are duly supported by vouchers.

I have the honor to be, &c.

/Signed/ F. Lushington,
Dy Auditor & Accountt Genl

/True Copies/

Asst Dy Auditor & Acctt Genl

Bd Road Adjustment Department. Fort Saint George,
Accountant General's Office
No 122. 15 September 1864.

From
F. Lushington Esquire,
Accountant General.

To
The Secretary to Government,
Public Works Department.

Sir

The Controller of Public Works Accounts having informed me that the nett balance of the one per cent. Income Tax Fund on the 30th April 1864, in the Districts of Madras and Nellore, as shewn in the Memorandum forwarded in the margin of your letter to Government, No 64, dated 6 July 1864, were reported by the Superintending Engineers of the 4 and 2 Divisions, to be incorrect, I made a reference to the Treasury Deputy Collectors on the subject.

2. In the Madras District, the sum of Rupees 6,236 sanctioned in Government Order of 5th April 1862, No 604, having been added to the amount of Imperial Public Works Funds, authorized from time to time for the District in 1861/62, was not added to the subsequent allotments which were treated as Local Funds. The nett balance of Rupees 32,53,7-3-1, should therefore be increased to

to Rupees 38,773-3-1 and, on deducting therefrom, the sums of Rupees 723-3-5 sanctioned in Government Order dated 18th July 1864, No. 2060, the balance will be Rupees 38,049-15-8. I have accordingly advised the Deputy Collector to make the necessary corrections in his balance available for expenditure.

3. The balance in the Nellore District, was shown by me to be Rupees 10,516-14-7, but this sum, the Controller intimates, is subject to a deduction of Rupees 10,128, which, by Orders of Government noted in the margin, were made available from this District to Malabar, and would reduce the balance to Rupees 388-14-7. It, however, appears that while Rupees 34,595-14-11, net, were drawn for expenditure from the Treasury the actual disbursement on works required to be executed from the Income Tax Fund, is in excess of that sum, viz. Rupees 38,004-3-5. The Controller suggests that Rupees 2,500 be transferred to Nellore, to meet this excess from the balance in the Madras District.

No. 3741 dated 17th December 1863.
No. 162 dated 16th January 1864.

Debited to Income Tax Fund in 1862/63, in the Nellore Treasury Account, Rs. 62,004-1
Transferred to Kistna by Cheque 5,000-0-0
Adjustment to credit of District Conservancy Fund from which monies were drawn in 1862/63 and expended on works to be executed from the Income Tax Fund 22,410-2-4
27,410-2-4
34,595-14-11

4. In the first of these two Orders of Government referred to in the preceding Para, the sum of Rupees 10,128 was conditionally made available for transfer from Nellore to Malabar, and the second Order refers to

to a sum of Rupees 13,128, but no mention is therein made as to the District from which the balance of Rupees 3,000 is to be transferred. The Controller intimates that the latter amount has been expended in Malabar, and suggests that Rupees 3,000 be transferred to that District from the balance of Madras.

5. In forwarding herewith, Copies of two letters addressed by me to the Controller, under dates the 26th ultimo and 2nd instant, Nos. 2053 and 2139, together with the two replies thereto, in original, dated 2nd and 8th instant, Nos. 1044 and 1081, I beg to recommend, as suggested by him, the transfer of Rupees 5,500 from the balance in the Madras District on 30th April 1864, to Nellore and Malabar, in the proportions of Rupees 2,500 and Rupees 3,000 respectively.

To be returned

I have the honor to be,
Sir,
Your Obedient Servant,
F. Cockburn
Accountant General.

Compd

Executive

Proceedings

No 2794

The Governor in Council

sanctions the transfers of Income Tax funds recommended in the foregoing letter -

Para 20 of Rec.
Genl. Letr. No. 6236
Transfer to Nellore Rs. 5,500
Malabar Balance - 736

The further sum (Rs. 736) which is available from the years for the Madras Distt.

will be added to the amount, viz

Rs. 7000, allotted in G.O. No. 2366 of 18th Aug 64 for the construction of a road from Sattved to Covai

Chepauk 26th Septr 1864

Entd 2nd Oct
No 4 Oct
No 7 Oct
Receipt sent
Controller No 87

Transfer 27th September -

No. 561 - 562

Copy 19th Sept 1864 No 195

(31)

No 1864 Dated 23rd January

From Fort St. George for Septr

No 4066

The Accountant General.

To

The Secretary to Government

Public Works Department

Dated 15th September 1864.

Received 18th

80

No 2794 - 26th Septr 64

No 122

Requesting sanction for transferring certain sums from the balance of one per cent. Income Tax on the 30th April 1864, of the Madras District, to the Districts of Nellore and Malabar.

Written Order