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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2013	Press
376-377	Mis.
Dated 15-7-	1865.

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14

Proceedings of the Madras Government, Public Works Department,
15th July 1865.

No. 376. Read the following letter from Captain J. F. FISCHER, R. E.,
Controller of Public Works Accounts, to Colonel C. A. ORR, R. E.,
Secretary to Government, Department Public Works, dated Madras, 5th
July 1865, No. 635 :—

SIR,

1. I have the honor to forward herewith a letter from the Superintending
Engineer, 3rd Division, reporting on the
subject of the transfer of accounts to
Range Officers, in reply to a letter which
was addressed by me to that Officer
when he forwarded a list of the persons
appointed to the post of Account in each
Range, which papers are also enclosed.

Circular No. I., dated 1st May 1865.
Statement of Accountants appointed to each
Range of the 3rd Division, dated 2nd June
1865.

Letter to Superintending Engineer, 3rd Divi-
sion, June 1865, No. 469.

2. Captain Moberly considers that
he was authorized to employ the increased
Range Establishments from the 1st May 1865, under paragraph 2, the G. O. 28th
April 1865, but from paragraph 8 of the same G. O. it is apparent that Range
Officers were to have certain increased duties transferred to them, viz., the compi-
lation of accounts and their transmission direct to this office instead of through Su-
perintending Engineers, to carry out which this Office was required to communicate
with Superintending Engineers, and pending the transfer being finally arranged
they were permitted to retain their Account Establishments, or such portion of
them as would be necessary.

3. The Government could not have intended to authorize the employment of
the increased Establishment for Ranges, in addition to maintaining the Account
Establishments of Superintending Engineers when a part of the increased charge
was to be met by the abolition of the latter, and this Office could not, therefore, pass
both Establishments without special sanction for the double charge, and without an
appropriation of funds to meet the extra demand.

4. The Superintending Engineer, 3rd Division, further considers that he is not
restricted as to the number of Accountants or to the amount for which they are

* *Vide* G. O. 17th May 1865, No. 1,340.

to be engaged for clearing the arrears of
his bills. If the progress made* during
the past few months in the submission
of bills from the 3rd Division is looked into, it will be seen that little hopes can be
entertained of their early adjustment. A balance of Rupees 2,98,213 remained
unadjusted on the 30th April 1865, besides the balance of previous years. Of the
former sum in the Bellary District alone Rupees 1,54,922 remained unadjusted on
the 30th April 1865, consisting of expenditure during the year 1864-65 on new
works and repairs, chiefly Military buildings, for which no periodical bills were
submitted as they should have been during each quarter of the year.

5. Captain Moberly further recommends that a distribution of all his Account-
ants, viz., those in the Ranges and in his own Office be made to the new Range
Offices but that the whole of the present Account Establishment of the Superintend-
ing Engineer be retained by him to the end of 1865-66, or till such time as he can
clear off his arrears, when the Accountants should be sent to the Ranges to which
they were posted, where, in the meantime, men on temporary employ should be
placed. I consider this objectionable in that the services of the best available Ac-
countants will not be secured at once for the Ranges as they should be. This is
very desirable because of the new rules and forms of accounts which should be
worked out by properly qualified men, and not by those temporarily engaged.
Temporary Accountants can be allowed to each Superintending Engineer to such an
amount as the Government may be pleased to grant, with reference to the balance
which remained unaccounted for in each District on the 1st May 1865, as shown in
a statement herewith forwarded.

6. I take this opportunity to submit the reports of the Superintending Engi-
neers 4th, 5th, and 8th Divisions, on the arrangements to be made for carrying out
the transfer of accounts in their Divisions.

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7. Colonel Boileau requires that, in addition to the Manager (also termed Head Accountant to keep up the books) two Accountants should be allowed permanently for his Office to make up Appropriation Returns, lists of works sanctioned on emergency by local authorities, Military and Civil, and for checking the Salary and Travelling Allowance bills and other papers connected with allotments and transfers of funds, and that besides this, three Accountants will be required as a temporary measure to adjust the expenditure of the year 1864-65 until they are finally settled.

8. Lieutenant-Colonel Foord makes no suggestion respecting establishment for carrying out the adjustment of accounts up to April 1865, and states that no transfer of records relative to accounts will be necessary, as Range Officers possess a copy of every document sent to Superintending Engineers.

9. Lieutenant-Colonel Moberly also makes no application for additional establishment. He intimates that steps were taken to re-arrange the Office Establishment, and that a distribution of it has been made on paper according to the new scale to be carried into effect when ordered, and states that he considers the Range Officers can without difficulty compile the bills for past expenditure and send them with the original vouchers to the Superintending Engineer for the necessary check, which plan he thinks will ensure a better division of labor.

10. No reply has been received from the Superintending Engineer, 7th Division, and the letters of the Superintending Engineers, 1st, 2nd, and 6th Divisions, are recorded in the G. O. noted in the margin.

G. O. 1st June 1865, No. 1,476.	
Do. 10th " " " 1,598.	
Do. 22nd " " " 1,746.	
Balance of 1864-65	Rs. 44,81,194
Balances of the years 1861-62 to 1863-64	7,42,445
Total	52,23,639

G. O. 17th May 1865, No. 1,340.

Divisions. As this Office will have to deal with the accounts from each Range accompanied by vouchers and measurement reports, and the time of the Division Auditors will be occupied exclusively in this duty, and in posting up the new forms, Journal, Sub-Journal, and Ledger, I request that the Government will be pleased to authorize the employment of an additional Accountant or Auditor on 60 Rupees for each Division, as a temporary measure, for the passing of the bills to be received from each Division. Such an arrangement I consider indispensable to prevent the attention of the present Division Auditors being distracted by an increase of duties, until the Government are pleased to consider the subject of a permanent increase to the establishment of this Office.

12. In the quarterly report now sent will be included in future the progress of the adjustment of the balances of the year 1864-65, as also of Local Funds, so that Government may see the progress made in every Division, and every exertion will be made in this Office to work out the arrears as speedily as possible, in order to save the Government from the additional charge for temporary establishment being unnecessarily prolonged. It will be remarked that though some of the Superintending Engineers require the whole of their present Account Establishments to be kept up until the arrears are worked out, this Office asks for only one Accountant, on Rupees 60 for each Division, to relieve the present Auditors from the arrears of previous years; so that they may take up the new system of monthly audit and clearance, and keep up the books of each Range.

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15th July 1865.*

STATEMENT showing the unadjusted balance of Imperial Funds of 1864-65, and of Local Fund expenditure on the 30th April 1865.

Divisions.	Districts.	BALANCE TO BE ACCOUNTED FOR ON THE 30TH APRIL 1865.			Total.
		Unadjusted expenditure on Imperial works.	Unadjusted expenditure on Tools and Stores.	Unadjusted balance of Local Funds.	
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1st Division ...	Ganjam	78,842 6 2	1,002 11 11	9,402 4 4	89,247 6 5
	Vizagapatam	1,22,680 5 5	776 5 7	17,191 8 3	1,40,598 3 3
	Godavery	3,12,667 4 10	3,594 8 1	25,638 8 9	3,41,900 5 8
	Total...	5,14,140 0 5	5,373 9 7	52,232 5 4	5,71,745 15 4
2nd do. ...	Kistna	3,38,164 8 10	6,338 9 3	22,545 6 1	3,67,048 8 3
	Nellore	1,39,352 15 3	11,355 8 0	35,762 3 0	1,86,470 10 3
	Total...	4,77,517 8 1	17,694 5 3	58,307 9 1	5,53,519 6 5
	Cuddapah	83,524 0 4	87 12 10	3,239 14 1	86,851 11 3
3rd do. ...	Kurnool	29,179 6 8	1,323 7 6	5,702 1 5	36,204 15 7
	Bellary...	1,85,508 14 6	174 9 0	15,256 5 6	2,00,939 13 0
	Total...	2,98,212 5 6	1,585 13 4	24,198 5 0	3,23,996 7 10
	Presidency	2,40,663 12 5	489 3 2	56,916 15 9	2,98,069 15 4
4th do. ...	Madras	4,09,600 6 7	46 0 0	28,684 1 10	4,38,330 8 5
	North Arcot	1,70,625 4 8		14,001 8 7	1,84,626 13 3
	Total...	8,20,889 7 8	535 3 2	99,602 10 2	9,21,027 5 0
	South Arcot	1,87,297 3 10	19 8 6	2,937 6 1	1,90,254 2 5
5th do. ...	Salem	93,519 1 8	641 14 2	63,975 3 3	1,58,136 3 1
	Bangalore	1,17,850 12 9			1,17,850 12 9
	Total...	3,98,667 2 3	661 6 8	66,912 9 4	4,66,241 2 3

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		BALANCE TO BE ACCOUNTED FOR ON THE 30TH APRIL 1865.										Total.	
Divisions	Districts.	Unadjusted expen- diture on Imperial works.			Unadjusted expen- diture on Tools and Stores.			Unadjusted balance of Local Funds.			ES.	A. P.	
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
6th Division...	{ Tanjore Trichinopoly }												
			...	...	...	...	...	...	...	...	...	...	
			...	...	...	...	...	...	...	...	...	...	
			...	...	...	...	...	...	...	...	...	...	
	Total...	4,06,099	14	2	2,359	15	9	19,003	9	10	4,27,463	7	9
7th do. ...	{ Coimbatore Malabar South Canara... }												
			...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...
	Total...	7,21,059	15	11	21,459	2	3	2,28,519	8	9	9,71,038	10	11
8th do. ...	{ Madura Tinnevelly }												
			...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...
	Total...	1,85,679	9	10	3,280	7	10	57,201	9	8	2,46,161	11	4
	Grand Total...	38,22,265	15	10	52,949	15	10	6,05,978	3	2	44,81,194	2	10

N. B.—These balances do include bills received subsequent to 30th April 1865, which will be credited in the next Quarter's Statement, viz., for that ending 31st July 1865, on which date the Bill Registers will be closed for the purpose.

MADRAS,
5th July 1865.

(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

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Circular from the Controller of Public Works Accounts, to all Superintending Engineers of Divisions, dated Madras, 1st May 1865, No. I.

1. With reference to paragraph 8 of G. O. of the 28th April 1865, No. 1,137, the undersigned has the honor to request Superintending Engineers will be good enough to report to this Office, as early as possible, the arrangements they propose to make in the several Ranges of their Divisions for the transfer of Accounts to the Officers and Agents in charge thereof.

2. Pending the preparation of the Manual of Accounts ordered by Government the Establishments of Superintending Engineers will remain as before, and the accounts will be forwarded in the usual manner.

(Signed.) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

3rd DIVISION.
Statement showing the names of Accountants permanently appointed to the several Ranges in the 3rd Division—Vide Government Order No. 1,137, dated 28th April 1865.

Government Order No. 1,134 dated 28th April 1863.

Name.	Rank.	Salary per month.	Date of first appointment.	Range to which attached.	Remarks.	
<i>Bellary District.</i>						
V. Coopraswamy Moodelliar.	Accountant.	Rs. 60	1st November 1859 ...	No. I, Military Buildings.	Employed in the Superintending Engineer's Office. Temporarily appointed.	
G. Streenevasa Row	Do.	60	1st May 1853 ...	No. II, Bellary Range.		
C. K. Venkiah Naidoo	Do.	60	19th February 1858...	No. III, Koodhgeee do.		
N. Rungiah Setty...	Do.	60	1st September 1856 ...	No. IV, Raidroog do.		
C. Chokalingum Moodelliar...	Do.		7th December 1859 ...	Do. do.		
P. Vurdarajooloo Naidoo	Do.	60	14th August 1857 ...	No. V, Anantapoor do.	Employed in the Superintending Engineer's Office. Temporarily appointed.	
N. Hanoomunta Row	Do.	60	6th April 1857 ...	No. VI, Permagondah do.		
C. Allagapah Moodelliar	Do.		1st November 1859 ...	Do. do.		
<i>Cuddapah.</i>						
P. Parthasarathy...	Do.	60	15th March 1857 ...	No. I, Poddatoor Range.		Passed Candidate.
V. S. Gopal Dos...	Do.	60	1st June 1860 ...	No. II, Cuddapah do.		
R. Singanah	Do.	60	21st June 1857 ...	No. III, Rayachoty do.		
M. Runga Row	Do.	60	1st October 1863 ...	No. IV, Madanapully do.		
<i>Kurnool District.</i>						
N. Armoogum Moodelliar	Do.	60	26th January 1857 ...	No. I, Kurnool Range.	Employed in the Superintending Engineer's Office. Temporarily appointed.	
B. Bootchiah	Do.	60	6th November 1857...	No. II, Nundial do.		
N. Iyasawmy Moodelliar	Do.	60	1st May 1853 ...	No. III, Cumbum do.		
T. Ramachender Row	Do.		1st October 1860 ...	Do. do.		

(Signed) A. S. MOBERLY, Captain, R. E.,
Superintending Engineer, 3rd Division.

BELLARY,
2nd June 1865.

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15th July 1865.*

From Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Captain A. S. MOBERLY, R. E., Superintending Engineer, 3rd Division, dated 7th June 1865, No. 375.

SIR,
With reference to your letter of the 1st instant, No. 317, and to the statement of the names of the Accountants engaged by you for each of the several Ranges in your Division, I have the honor to request your attention to paragraph 8 of G.O. 28th April 1865, No. 1,137, which clearly requires that the Account Establishments of all Superintending Engineers should be retained until the transfer of the compilation of accounts has been finally arranged, which could not be until the Orders of Government have been passed on the reports of the Superintending Engineers and of this Office,

Circular No. 1, dated 1st May 1865.

to the reference made on the subject. This required of Superintending Engineers to report the arrangements proposed to be made for carrying out the transfer, instead of which a Statement of the Accountants permanently appointed to each Range is simply forwarded without any explanation or remarks. Paragraph 2 of my Circular clearly pointed out that, pending the preparation of the Manual of Accounts called for by the Government, the Establishments of Superintending Engineers are to remain as before, and the Accounts be forwarded as usual, which was a sufficient intimation to you that the increased Establishments sanctioned for Ranges were not to be immediately employed. The appointments already made should therefore be cancelled, and you should report* for the information of Government, the number of Accountants which will be required for clearing the arrears of bills up to 30th April 1865, with the rates of pay for each, and the probable period for which they are to be retained.

* G. O. 1st June 1865, No. 1,476.

ed for clearing the arrears of bills up to 30th April 1865, with the rates of pay for each, and the probable period for which they are to be retained.

(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

From Captain A. S. MOBERLY, R. E., Superintending Engineer, 3rd Division, to Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, dated Camp, Humpasagur, 16th June 1865, No. 469.

SIR,
1. In reply to your letter No. 375 of the 7th instant, I would beg to point out that, according to paragraph 2 of G. O. No. 1,137 of 28th April 1865, the revised scale of Establishments for Range Offices was to have effect from the 1st May 1865; it is true that the Establishments of Superintending Engineers are also therein referred to, but, from paragraph 8, I understand that the Account Establishments of Superintending Engineers were to be retained as an extra item until the transfer was completed, and I would request that the orders of Government may be obtained as to whether the Range Offices are to be increased at once or not. Their work is increased, and it will also take some time to get the Draughtsmen who are allowed.

2. I cannot see how paragraph 2 of your Circular No. 1 of the 1st May 1865, could be sufficient intimation that the increased establishments sanctioned for Ranges were not to be immediately employed, as it would be directly contradictory to paragraph 2 of the Order of Government No. 1,137, of 28th April 1865.

3. With reference to the latter part of your letter, in which you call my attention to G. O. No. 1,476 of 1st June 1865, I do not see where I am called upon to report "the number of Accountants which will be required for clearing the arrears of bills up to 30th April 1865, with the rates of pay for each, and the probable period for which they are to be retained." In paragraph 3 of that Order, Government direct that the adjusting of expenditure up to end of 1864-65 shall rest with the Superintending Engineers, who are to retain such portion of the establishment as may be absolutely necessary, and further direct that these arrears should be cleared off as early as practicable. I do not understand from this that we are called upon to report the number of Accountants required, but I would observe that the greater the number of the men the quicker the work will be done, provided of course that there is work enough for each, so that there is no idling.

4. I have already submitted to Government the Statement called for in paragraph 4 of G. O. No. 1,476 of 1st June 1865.

5. I would suggest that the present Accountants in each Division, including those in the Superintending Engineer's Office, should, if they are competent men, be distributed among the Ranges; that the Superintending Engineer should retain his present Account Establishment until such time as he can clear off the arrears to end of 1864-65, and that then the Accountants be sent to the Ranges to which they may have been posted, where in the meantime men on temporary employ should be placed.

From Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, to Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, dated Madras, 19th May 1865, No. 262.

1. With reference to Memorandum No. 1, dated 1st May 1865, states that instructions will be sent to the Executive Officers of Ranges to forward their monthly accounts in future to Con-

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troller's Office direct, commencing from the current official year, furnishing this Office only with a duplicate Progress Report.

2. To enable this Office to forward the "Appropriation Return," List of works sanctioned on emergency by local Civil authorities and Military," checking the abstracts and travelling allowance bills, and other papers connected with allotments and transfer of funds, savings, and sanctions to estimates under the different Budget heads, the services of two* permanent Accountants, besides the Manager, who is also termed Head Accountant, will be required to keep up the books.

* 1 Accountant on 75 Rupees.
1 Do. on 35 "

3. To adjust the expenditure of 1864-65 and balances of previous years outstanding against this Division, the services of three Accountants will be required as a temporary measure, till they are finally settled.

From Lieutenant-Colonel E. A. FOORD, R. E., Superintending Engineer, 5th Division, to Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, dated Bangalore, 23rd May 1865, No. 255.

SIR,
1. With reference to your Memorandum No. 1, dated 1st May 1865, I have the honor to state that, on the 5th May 1865, I forwarded a copy of the Order of Government No. 1,137, dated 28th April 1865, to each of the Range Officers of this Division, and intimated to them that the audit of accounts has from the 1st instant been transferred to your Department.

2. Range Officers were informed that they will be personally responsible to you for all defects and irregularities in their accounts.

3. They were directed to forward April's accounts to this Office, as usual, for compilation and submission to you. To effect the latter, I have retained my Account Establishment, and await your further instructions on the subject.

4. As to records, the Range Officers possess a copy of every document submitted to me, and whenever alterations have been made in any of their accounts, they have been intimated to the Officers concerned without any delay. No transfer of records relative to accounts, will therefore, I surmise, be necessary.

5. I am not aware whether any thing further is requisite in the matter. Each Range Officer is expected to have all his accounts in a complete state, and will forward them, in future, through me, I believe, to your Office.

From Captain G. M. PAYNE, Executive Engineer, in charge of Superintending Engineer's Office, 8th Division, to Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, dated Madura, 6th May 1865, No. 43.

SIR,
1. With reference to your Memorandum No. 1 of 1st instant, I have the honor to inform you that on receipt of G. O. No. 1,137 of 28th ultimo, steps were taken to re-arrange the Office Establishments of the Superintending Engineer and Range officers.

2. The Members of the different Offices have been distributed, on paper, according to the new scale, and it only remains to carry the arrangements into effect when ordered.

3. From the absence of any specific information on the subject, it is of course impossible to know exactly in what manner the accounts of the Division are now to be rendered, but from the orders already received it would appear that the Superintending Engineer will be relieved of all work appertaining to compilation of monthly accounts, bills, and so forth, and if such is the case the Executive Officers would merely submit all such accounts direct to the Controller's Office, where it is presumed they would be compiled, if necessary, instead of to the Office of the Superintending Engineer as is now done.

4. Under such a system it appears to me that as Executive Officers have hitherto with their present Offices found no difficulty in compiling and submitting their monthly accounts, &c., &c., there is no reason why they should not still be able to do so, sending them merely to Madras instead of to the head quarters of the Division.

5. Superintending Engineers apparently would simply be relieved of a great deal of labor, which would be transferred to the Controller's Office.

6. At present it is the custom in this Division for Executive Officers to forward only vouchers for any expenditure. The bill is compiled in the Office of the Superintending Engineer, but the mere business of compiling the bill is so simple, that it could, without entailing more than a very little extra labor on the Range Office Writer, who as a rule has plenty of leisure, be compiled in the Range Office and submitted with the vouchers. Such a plan, I think, would ensure a better division of labor, and would not, in my opinion, at all interfere with any check which it might be considered necessary to exercise.

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15th July 1865.

No. 377.

ORDER THEREON, 15th July 1865, No. 2,013.

ACCOUNT, No. 56.

1. The Government observe that the Controller of Public Works Accounts is perfectly correct in the view he has taken of the Orders of Government, under date the 28th April 1865, No. 1,137, and the Superintending Engineer of the 3rd Division will be informed that he had no authority to entertain the enlarged Range Establishments therein sanctioned till arrangements had been completed by the Controller for introducing the new system of accounts and relieving the Superintending Engineers of them.

2. The Government approve of the arrangements proposed by the Controller in paragraph 5 of his letter above recorded, for carrying out the change which has now to be made in the management of the accounts, and he will, in communication with the Superintending Engineers, settle the mode in which it should be effected, and report the result for the information of Government, stating at the same time the extent of temporary Establishments to be attached to each of the Superintending Engineers' Offices to complete the adjustment of all expenditure up to the 30th April 1865, and the period for which those Establishments will be required.

3. The little progress made in the preparation of bills for past expenditure in the Bellary District is by no means creditable to the Superintending Engineer. The Government believe that, until very lately, the outlay on Public Works in the Districts comprising the 3rd Division was promptly adjusted, and they hold Captain Moberly responsible for any arrears of accounts that may have accumulated since he took charge.

* Paragraph 16 of Proceedings of the Government of India, circulated with G. O. No. 1,137, dated 28th April 1865. See also the following Extract from the Proceedings of the Government of India, No. 1,062E, dated 6th October 1864 :-

"Paragraph 11. An Office Establishment costing Rupees 350 a month or Rupees 400 with Office rent should apparently be ample, and the attention of the Government of Madras should therefore be directed to the propriety of reducing at once the Superintending Engineers' Offices, so that the actual increase of charge attendant on the introduction of the new system of account may be reduced as much as possible."

arrangements should be made for employing in the preparation of the Appropriation and other statistical returns one or more of the members of those Establishments conversant with accounts.

5. On the receipt of the statement called for in paragraph 2 of these Proceedings, the Government will be prepared to consider the application made in paragraphs 11 and 12 of the Controller's letter for a temporary increase to his Office Establishment.

(True Extract.)

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

To the Controller of Public Works Accounts.
Superintending Engineers, 3rd, and 4th Divisions.
To all other Superintending Engineers.
Erd. S. T. Augustin.

Office of the Controller of
Public Works Accounts.
Madras 5th July 1865.
N^o. 635.

From Captain J. F. Fischer, P.E.
Controller of Public Works Accounts.
To Colonel G. A. Orr, P.E.
Secretary to Government. D.O.

Sir,

N^o. 469 dated
16th June 1865.

Memorandum N^o. I
dated 1st May
1865.

Statement of
Accountants ap-
pointed to each
Range of the 3rd
Divⁿ June 1865.
N^o. 469.

I have the honor to forward herewith a letter from the Superintending Engineer 3rd Division reporting on the subject of the transfer of Accounts to Range Officers in reply to a letter which was addressed by me to that Officer when he forwarded a list of the persons appointed to the post of Accountant in each Range, which papers are also enclosed.

2. Captain Moberly considers that he was authorized to employ the increased Range Establishments from the 1st May 1865 under para. 2 of the S.O. 28th April 1865, but from para. 3 of the same S.O. it is apparent that Range Officers were to have certain increased duties transferred to them, viz: the compilation of Accounts and their transmission direct to this Office instead of through Superintending Engineers, to carry out which this Office was required to communicate with Superintending Engineers and pending the transfer being finally

privately arranged they were permitted to retain their Account Establishments or such portion of them as would be necessary.

3. The Government could not have instructed to authorize the employment of the increased Establishment for Ranges, in addition to maintaining the Account Establishments of Superintending Engineers when a part of the increased charge was to be met by the abolition of the latter, and this Office could not therefore pass both Establishments without special sanction for the double charge and without an appropriation of funds to meet the extra demand.

4. The Superintending Engineer 3^d Division further considers that he is not restricted as to the number of Accountants or to the amount for which they are to be engaged for clearing the arrears of his Bills. If the progress made during the past few months in the submission of Bills from the 3^d Division is looked into it will be seen that little hopes can be entertained of their early adjustment. A balance of Rupees 2,98,213 remained unadjusted on the 30th April 1865 besides the balance of previous years. Of the former sum in the Bellary

District

Vide L.O.
17th May 18.
No. 1540.

District alone Rupees 154,922 remained unadjusted on the 30th April 1865 consisting of expenditure during the year 1864/65 on new works and repairs, chiefly Military Buildings for which no periodical Bills were submitted as they should have been during each quarter of the year.

5. Captain Maberly further recommends that a distribution of all his Accountants viz: those in the Range and in his own Office be made to the new Range Offices but that the whole of the present Account Establishment of the Superintending Engineer be retained by him to the end of 1865/66 or till such time as he can clear off his arrears, when the Accountants should be sent to the Ranges to which they were posted, where in the meantime men on temporary employ should be placed. I consider this objectionable in that the services of the best available Accountants will not be secured at once for the Ranges as they should be. This is very desirable because of the new rules and forms of Accounts which should be worked out by properly qualified men, and not by those temporarily engaged. Temporary Accountants

Accountants can be allowed to each Superin-
tending Engineer to such an amount as the
Government may be pleased ^{to grant} with reference
to the balance which remained unaccounted
for in each District on the 1st May 1865
as shown in a Statement herewith forward-
ed.

6. I take this opportunity to submit
the reports of the Superintending Engineers
4th, 5th, and 8th Divisions on the arrange-
ments to be made for carrying out the
transfer of Accounts in their Divisions.

7. Colonel Boileau requires that in
addition to the Manager (also termed Head
Accountant to keep up the Books) 2 Account-
ants should be allowed permanently for 1st Sub as Rs. 75.
his Office to make up Appropriation Returns, 1st Sub as Rs. 35.
Lists of Vouchers sanctioned on emergency by
Local authorities, Military and Civil,
and for checking the salary and travell-
ing Allowance Bills and other papers
connected with Allowances and transfers
of Funds, and that besides this, three
Accountants will be required as a tempo-
rary measure to adjust the expenditure
of the year 1864/65 until they are

finally

finally settled.

8. Lieutenant Colonel Forob makes no
suggestion respecting Establishment for carrying
out the adjustment of Accounts up to April
1865, and states that no transfer of records
relative to Accounts will be necessary as
Range Officers possess a copy of every docu-
ment sent to Superintending Engineers.

9. Lieutenant Colonel Moberly also
makes no application for additional Establish-
ment. He intimates that steps were taken
to rearrange the Office Establishment and
that a distribution of it has been made
on paper according to the new scale to be
carried into effect when ordered, and states
that he considers the Range Officers can
without difficulty compile the Bills for
past expenditure and send them with the
Original Vouchers to the Superintending
Engineers for the necessary check, which plan
he thinks will ensure a better division
of labor.

10. No reply has been received from the
Superintending Engineer 7th Division and
the letters of the Superintending Engineers
1st, 2nd, and 6th Divisions are recorded
in the L.O. noted in the margin.

11. The Statement of Balances now
submitted

L.O. 1st June
1865 No. 1176.
L.O. 10th June
1865 No. 1598.
L.O. 22nd June
1865 No. 1746.

submitted shows that Pupees 44,81,194 remained to be accounted for on the 30th April 1865, including the undistributed balances of Local Funds, but not including the arrears of the years 1861/62 to 1863/64 amounting to Pupees 7,42,445, nor the arrears of years previous to this which are chiefly in the 2^d and 6th Divisions. As this Office will have to deal with the accounts from each Range accompanied by Vouchers and Measurement Reports and the time of the Division Auditors will be occupied exclusively in this duty and in putting up the new forms, Journal, Sub Journal, and Vouchers. I request that the Government will be pleased to authorize the employment of an additional Accountant or Auditor on 60 Pupees for each Division as a temporary measure for the passing of the Bills to be received from each Division. Such an arrangement I consider indispensable to prevent the attention of the present Division Auditors being distracted by an increase of duties until the Government are pleased to consider the subject of a permanent increase to the Establishment

Balance of 1864/65. 44,81,194.
 Balances of the years 1861/62 to 1863/64. } 7,42,445.
52,23,639.
 L.O. 17th May 1865 No. 1340.

of this Office.
 12. In the Quarterly Report now sent will be included in future the progress of the adjustment of the balances of the year 1864/65 as orders of Local Funds so that the Government may see the progress made in every Division, and every exertion will be made in this Office to work out the arrears as speedily as possible, in order to save the Government from the additional charge for temporary Establishment being unnecessarily prolonged. It will be remarked that though some of the Superintending Engineers require the whole of their present Account Establishments to be kept up until the arrears are worked out, this Office asks for only one Accountant on Pupees 60 for each Division to relieve the present Auditors from the arrears of previous years so that they may take up the new system of Monthly Audit and Clearances and keep up the Books of each Range.

Have the honor to be
 Sir,
 Your most obedient servant.
 W. H. L. Captain R.E.
 Controller of P.W. Accounts.

Compt. R. M.

1854 mail / 1854/5 2106-493
 1855-1856 357-352
 1857-1858 12 @ 14
 1859-1860 267-262
 1861-1862 562-564

22 July 1865
 1865-1866 357-352
 1867-1868 12 @ 14
 1869-1870 267-262
 1871-1872 562-564
 The Secretary to the Board of Directors
 of the American Association of Physicians
 and Surgeons

22 July 1865
 1865-1866 357-352
 1867-1868 12 @ 14
 1869-1870 267-262
 1871-1872 562-564

22 July 1865
 1865-1866 357-352
 1867-1868 12 @ 14
 1869-1870 267-262
 1871-1872 562-564
 The Secretary to the Board of Directors
 of the American Association of Physicians
 and Surgeons

22 July 1865

Statement showing the unadjusted balance of Imprial Fund of Rs 185 and of Govt Fund of Rs 185 on the 30th April 1865.

Divisions	Districts	Balance to be accounted for on the 30 th April 1865.				Total.
		unadjusted of Imprial Fund	unadjusted of Govt Fund	unadjusted of Local Funds	unadjusted Total	
1 st Division	Bangalore	98,842	62	1,002	94,02	89,247
	Udgaopuram	122,630	55	776	123,461	120,598
	Hydrabad	312,667	40	3594	316,301	312,900
2 nd Division	Total	514,140	5	5373	522,32	517,745
	Hydrabad	338,164	80	6338	344,582	344,582
	Nellore	139,352	153	11355	140,640	140,640
3 rd Division	Total	477,516	81	17,694	505,291	505,291
	Cuddalore	83,524	2	87	83,613	83,613
	Tirunelveli	29,179	68	1323	30,070	30,070
4 th Division	Total	112,703	146	174	112,923	112,923
	Presidency	240,663	1215	489	241,367	241,367
	Madras	409,600	67	46	409,713	409,713
5 th Division	Total	650,263	188	529	650,980	650,980
	South Arcot	187,297	310	19	187,626	187,626
	Bombay	463,579	10	641	464,230	464,230
6 th Division	Total	643,876	120	660	644,656	644,656
	Tanjore	207,673	111	2344	209,028	209,028
	Madurai	436,203	23	155	436,411	436,411
7 th Division	Total	643,876	134	2359	646,369	646,369
	Coimbatore	321,535	5	1379	322,919	322,919
	Malabar	318,999	8	644	319,651	319,651
8 th Division	Total	640,534	13	934	641,481	641,481
	Madurai	421,059	1511	21459	423,629	423,629
	Trichinopoly	212,62	91	1198	213,811	213,811
9 th Division	Total	633,681	9	2082	635,772	635,772
	Madurai	185,679	910	3280	189,069	189,069
	Grand Total	38,222,65	1510	52,949	38,280,609	38,280,609

A. B. - These balances do include Bill received subsequent to 30th April 1865 which will be credited in the next Quarter's Statement. Right for that ending 31st July 1865 in which state the Bill Registers will be closed for the year.

Office of the Controller
of Public Accounts
Madras 5th July 1865

Controller of Public Accounts

Account Public Works Dept

No 2013

Proceedings of the Madras Government
Under date the 15th July 1865.
Read the following

From the Controller P.W. Accounts.

Submits reports from
the Superintending Engineers
3rd, 4th and 8th Divisions re-
specting the transfer of accounts of
and Establishment referred by
S^g Eng^r and by this Office
for adjustment of accounts up
to 30 April 1865.

The Government observe that
the instruction of P.W. Accounts
is perfectly correct in the
view he has taken of the
orders of Government under
date the 28th April 1865 No
1137, and the S^g Eng^r
of the 3rd Division will be
informed that he has no
authority to entertain the en-
larged Range Establishments
therein sanctioned till arrange-
ments had been completed
by the Controller for intro-
ducing

Enclosure was taken
from the instruction of P.W.
Accounts to the S^g Eng^r
to S^g Eng^r No 2013 dated 5 Aug
1865 No 2013

July 24 65/66

Statement shown
the unadjusted balance
of unliquidated funds of the
and of local funds of the
in the 30
April 1865.

Nov 15 - July 1865 - 1865-66

during the new system of accounts and relieving the Superintending Engineers of them

The Government approve of the arrangements proposed by the Controller in para 5 of his letter above recorded for carrying out the change which has now to be made in the management of the accounts, and he will in communication with the Superintending Engineers settle the mode in which

it should be effected, and report the result for the information of Government, stating at the same time the extent of temporary establishments to be attached to each of the Superintending Engineers Offices to complete the adjustment of all expenditure up to the 30th April 1865 and the period for which those establishments will be required

The little progress made in the preparation of bills

for past expenditures in the Bellary District is by no means creditable to the Supt Engineer. The Government believe that, until very lately, the outlay in Public works in the District comprising the 3rd Division was promptly adjusted, and they hold Capt. Moberly responsible for any arrears of accounts that may have accumulated since his last charge.

As respects para 6, the attention of the Supt Engineer of the 4th Division will be drawn to the orders now finally noted, from which it will be observed that the Govt of India have already noticed the large number of the establishments sanctioned for Supt Engineers in this Presidency, as compared with those in others, and expressed a hope that it will be found possible to effect a reduction - In G. O.

Para 16 of O. of the Govt of India
Circulated with G. O. -

No 1137 d/ 28 April 1865
See also the following extract from the Proceedings of the Govt of India No 1062 E of 6th October 1864 -

Para 11 An Office establishment costing Rs 350 a month or Rs 400 with Office land should apparently be ample, and the attention of the Govt of Madras should therefore be directed to the propriety of reducing at once the Supt Engineer's Office, so that the actual increase of charge attendants on the introduction of the new system of accounts may be reduced as much as possible

No 1476 dated 1st June 1865
 it was stated that no
 Special Accountant could
 be allowed for the Supp
 Engineer's Office and that
 arrangements should be
 made for employing in
 the preparation of the Ap-
 propriation and other Sta-
 tistical returns one or
 more of the members of
 these establishments con-
 sistent with accounts

On the receipt of the
 statement called for in
 para 2 of these Proce-
 dings, the Government will
 be prepared to consider the
 application made in paras
 11 and 12 of the Controller's
 letter for a temporary in-
 crease to his Office Estab-
 lishment -

(9)

W. H. B.

W. H. B.
 By the Controller of Public Works
 and Engineer
 All Sup. & Engineer's

74
 10

12
J. W. 1865 Draft

Pro: of Govt for July

At: 2013.

Pres. of the allport

2/15 July /65

Passing orders on
letter from the Controller for
warding correspondence re.
relative to the enlarged Range
Establishment & proposing
certain arrangements for the
introduction of the new
System of Accounts

m376377