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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2361	Press ~~Mis.~~
359-360	
Dated 14-8-	18 65.

Not to be folded or roughly handled

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Proceedings of the Madras Government, Public Works Department,
14th August 1865.

No. 359. 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, 4th August 1865, No. 886:—

SIR,

1. I have the honor to forward herewith a Statement of the balances on the 31st July 1865, of Imperial expenditure of the years from 1861-62 to 1864-65, unadjusted by bills, showing also the disposals during the quarter ending 31st July 1865. The balances of the year 1864-65 are in continuation of those in the Statement sent with my letter* No. 635, dated 5th July 1865, and those of the three preceding years are brought over from the balances shown in the Statement† for the quarter ending 30th April 1865. A Memorandum is appended in accordance with G. O. No. 1,622, dated 12th June 1865, showing in three columns, first, Bills submitted to Government and awaiting their sanction; second, Bills under examination and reference, including those which were returned on objections made and not received back; and, third, those due from the Districts.

* Recorded in G. O. 15th July 1865, No. 2,013.
† Recorded in G. O. 17th May 1865, No. 1,340.

2. It will be seen from the explanation in my reply‡ to the last mentioned G. O., that Superintending Engineers take credit for bills sent with their monthly Statements, form H., which do not reach this Office until after the lapse of one or two months from that to which the Statements appertain. April's Statements did not come to hand until June, and in some cases as late as July. Frequently bills are sent away in advance of the Statements, but these cannot be either registered or passed here until the arrival of the Statements, as without them credit cannot be given in the Registers of the particular year to which the bills relate. At other times the Statements are sent with credit taken therein for bills not sent with them; but which are subsequently despatched after very great delay. The attention of Superintending Engineers was particularly drawn to the above irregularities in paragraph 4 of a Circular from this Office, dated 8th April 1865, but I regret to say they still prevail; most of the bills on hand are owing to the late date of their receipt or of the arrival of the form H. Statements.

No. XXXIV., copy herewith sent.

Expenditure of 1861-62, 1862-63, 1863-64, adjusted during the quarter ending 30th April 1865	Rs. 3,51,063
Do. during quarter ending 31st July 1865.	2,56,636
Less by...	94,427
Unadjusted balance of the above years	4,95,965
Do. of 1864-65	26,68,060
	31,64,025

3. It will be seen from the Statement now forwarded, that the adjustment of the expenditure of the three years previous to 1864-65 has not progressed as well in the past as in the preceding quarter, a balance of Rupees 4,95,965 being still to be accounted for, besides Rupees 26,68,060 of the past year. The progress of the latter year is, however, satisfactory, Rupees 11,55,251 having been finally passed.

4. Of the balances of Local Fund expenditure Rupees 1,14,930 have been passed during the quarter ending 31st July 1865, leaving Rupees 6,16,023 still

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Local expenditure adjusted ..	RS. 1,14,930	to be adjusted. The reason for an increase of this during the quarter ending 31st July 1865, over the balance on the 30th April 1865, is given in the Memorandum appended. The Local Fund adjustments with the bills for the Imperial expenditure including those of old years, a few of which have also been adjusted, represents an adjustment effected during the quarter of the aggregate sum of Rupees 15,35,330.
Imperial expenditure adjusted as above ..	14,11,890	
Imperial expenditure of former years 1858-59 to 1860-61 ..	8,510	
	15,35,330	

5. I beg to forward herewith the original letters from the Superintending Engineers of the first four Divisions, relative to the Establishments required by them to work out the arrears of bills, which are in reply to an enquiry made in a Circular Memorandum addressed to them, with reference to paragraph 2 of G. O. 15th July 1865, No. 2,013. The Establishments asked for are as follows:—

1st Division.—Two Accountants at Rupees 60 each...	120	
Four Gumastahs at „ 20 do....	80	
	200 or	
For six months ..	1,200	
2nd Division.—One Accountant at Rupees 45 ..	45	
One do. at „ 30 ..	30	
Two do. at „ 20 each ..	40	
	115 for	
Eight months...	920	
4th Division.—One Accountant at Rupees 75 ..	75	
Two do. at „ 30 each ..	60	
	135 for	
Six months...	810	
	2,930	

6. The Superintending Engineer 3rd Division, does not recommend the employment of temporary Accountants, and gives no assurance of the precise date by which the adjustment of the arrears of bills can be effected, but he hopes to do so by the middle of next month, if the whole of his present Account Establishment be retained to complete the work, and supposing that the arrangements for the Range Establishments is not published before the 15th instant. Such an arrangement if allowed will be exceptional for this Division alone, and which I do not believe the Government will entertain. The simple duty of compiling bills from Station Books properly filled up and closed by Range Officers, will not require the aid of highly paid Accountants, and I consider, therefore, that one Accountant on Rupees 40 with two Gumastahs on Rupees 20 each are sufficient for six months, as the maximum scale and period within which the bills in all Divisions should be completely made up and submitted for audit. For the Divisions in which the balances are large, and in which old bills of long standing are still under preparation, an additional Gumastah may be added, and this will bring the total cost of the temporary establishment to Rupees 4,440, which could be met from the saving which will accrue by the non-employment of the increased Range Offices from 1st April 1865, provision being made in the Budget of the current year for the twelve months' additional charge.

One Accountant on Rupees 40	
Two Gumastahs on Rupees 20 each ..	40
	80 + 8 Divisions
	Rupees 640
One additional Gumastah for the 1st, 2nd, 4th, 6th, and 7th Divisions on Rupees 20 each ..	100
	740 for
Six months for the 8 Divisions, 4,440 Rupees.	

*Proceedings of the Madras Government, Public Works Department,
14th August 1865.*

7. I beg also that the Government will take into consideration at the same time the application made by me for temporary aid to the Audit Branch of my Office, as the Division Auditors who were hitherto employed on the duty of passing bills must devote themselves exclusively to the audit of the accounts for and from May 1865, several of which for both May and June 1865, have already come to hand but their examination was not commenced upon, in order that the bills which came in largely during the end of the past quarter might be passed without delay. The time for giving the clearance for the month of May 1865, has already passed, but at this season of the year the work of the Department is very heavy, in having to deal with the Progress Reports for April, the last month of the year, which describes every work original and repair, and which has to be squared with the whole year's outlay and the revised allotments to the end of it. The Appropriation Returns for April 1865, which also came to hand late, have had to be carefully examined, to be balanced for the whole year, all the transfers ordered (which were very numerous in the last month of the year) and included therein, had to be scrutinized, and the works in these returns had again to be checked with the Progress Report for April 1865, in which latter several have appeared for the first time (being under Rupees 500), and in several cases it was discovered that funds were allotted for works or transferred thereto under certain heads in the Appropriation Returns, while they were brought into the Progress Reports under other heads. These irregularities have all had to be corrected, and thus the time of the Division Auditors was taken up hitherto, but it will not be expedient to defer any longer the examination of the Range Accounts for May 1865, though some of them have just come to hand, or the delay as respects others will be ascribed to this Office, and I have therefore solicited sanction for the temporary Establishment applied for at the cost of Rupees 2,880. The present Division Auditors will have now particularly tedious work in opening new books with the several headings under which cash and stock transactions have to be posted in the Journal, Sub-Journal, and Ledger for each Range, of which a specimen form has been already submitted*, and they will further have to examine all the original vouchers which accompany the monthly Reports of Progress from ninety different Range Officers and to see that they give sufficient information in order to the posting of the cash and stock transactions distinctly from May† 1865, from which date the books of this Office are required to be kept in the new forms. It cannot, therefore, be expected that the Auditors can devote any portion of their time and attention to the adjustment of expenditure of previous years, when each month's outlay is in future required to be passed by a monthly clearance, while for this reason it was thought proper to leave to the Superintending Engineers the adjustment of the old balances to set free the Range Accountants for current work.

Vide paragraph 1 of G. O. 1st June 1865, No. 1,476.

For eight Auditors at Rupees 60 each for six months, or Rupees 2,880.

* 29th July 1865, No. 510.

† Paragraph 7 of Resolution of Governor General, 1st April 1860, in G. O. 9th May 1865, No. 1,257.

Proceedings of the Madras Government, Public

Statement of the progress made in the audit and adjustment of expenditure on Public Works for the
dated 15th

Districts.	1861-62.			1862-63.			1863-64.		
	Balance on the 30th April 1865.	Adjusted during the quarter.	Balance on the 31st July 1865.	Balance on the 30th April 1865.	Adjusted during the quarter.	Balance on the 31st July 1865.	Balance on the 30th April 1865.	Adjusted during the quarter.	Balance on the 31st July 1865.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ...	.....	.....	.....	80	80	.....	1,862	1,195	667
Vizagapatam...	224	224	.....	.....	.....	.....	12,877	3,178	9,699
Godavery ...	.....	.....	.....	607	.....	607	40,902	935	39,967
Kistna ...	17,482	10,367	7,115	† 26,413	6,835	19,578	† 34,872	32,557	2,315
Nellore ...	5,662	99	5,563	21,062	10,019	11,043	54,271	48,995	5,276
Cuddapah ...	668	668	.....	1,740	1,740	.....	4,620	877	3,743
Bellary ...	6	6	.....	106	.....	106	4,474	1,057	3,417
Kurnool ...	.....	.....	.....	54	.....	54	389	389	.....
Presidency ...	728	96	632	56,670	55,580	1,090	87,168	6,668	80,500
Madras ...	5,295	.....	5,295	6,493	2,540	3,953	24,309	6,817	17,492
North Arcot...	.....	.....	.....	3,365	.....	3,365	6,735	4,540	2,195
South Arcot...	.....	.....	.....	.....	.....	.....	300	300	.....
Salem ...	.....	.....	.....	.....	.....	.....	2,886	2,886	.....
Bangalore ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tanjore ...	3,482	2,770	712	7,135	789	6,346	42,801	12,925	29,876
Trichinopoly...	32	.....	32	.....	.....	.....	13,582	2,430	11,152
Coimbatore ...	22,765	.....	22,765	1,525	1,478	47	87,575	22,930	64,645
South Canara...	.....	.....	.....	.....	.....	.....	5,678	3,739	1,939
Malabar ...	.....	.....	.....	12,710	9,569	3,141	1,23,590	568	1,23,022
Madura ...	715	104	611	1,143	.....	1,143	4,720	674	4,046
Tinnevely ...	.....	.....	.....	.....	.....	.....	2,828	12	2,816
Total ...	57,059	14,334	42,725	1,39,103	88,630	50,473	5,56,439	1,53,672	4,02,767

MADRAS,
3rd August 1865.

Works Department, 14th August 1865.

quarter ending 31st July 1865, submitted to Government with reference to their Order No. 1,733, June 1864.

1864-65.			Total of unadjusted expenditure on 30th April 1865 for four years.	Total adjusted during the quarter.	Balance of unadjusted expenditure on 31st July 1865 for four years.	Remarks.
Balance on the 30th April 1865.	Adjusted during the quarter.	Balance on the 31st July 1865.				
RS.	RS.	RS.	RS.	RS.	RS.	
78,842	28,486	50,356	80,784	29,761	51,023	
1,22,630	9,530	1,13,100	1,35,731	12,932	1,22,799	
* 3,13,086	57,801	2,55,285	3,54,595	58,736	2,95,859	* Increased by Rupees 419, owing to correction pointed out by Superintending Engineer.
§ 3,39,866	96,532	2,43,334	4,18,633	1,46,291	2,72,342	† Increased by Rupees 3,938 inadvertently deducted by Superintending Engineer.
1,39,353	94,883	44,470	2,20,348	1,53,996	66,352	‡ Do. by Rupees 6,624, do. do.
83,524	74,830	8,694	90,552	78,115	12,437	§ Do. by Rupees 1,702, being the amount of bill cancelled.
1,85,509	1,06,044	79,465	1,90,095	1,07,107	82,988	
29,179	29,070	109	29,622	29,459	163	
2,40,664	1,53,596	87,068	3,85,230	2,15,940	1,69,290	
4,09,600	9,643	3,99,957	4,45,697	19,000	4,26,697	
1,70,625	53,649	1,16,976	1,80,725	58,189	1,22,536	
1,87,297	83,138	1,04,159	1,87,597	83,438	1,04,159	
† 92,448	10,650	81,798	95,334	13,536	81,798	|| Former balance reduced by Rupees 406, omitted to be credited by Superintending Engineer in Form II. Statement.
1,17,851	5,643	1,12,208	1,17,851	5,643	1,12,208	¶ Do. do. by Rupees 1,071, being recoveries in April 1865, omitted to be credited as such in the Account Current for that month.
2,07,674	51,696	1,55,978	2,61,092	68,180	1,92,912	
1,98,426	1,11,230	87,196	2,12,040	1,13,660	98,380	
3,21,535	83,501	2,38,034	4,33,400	1,07,909	3,25,491	
80,525	34,951	45,574	86,203	38,690	47,513	
3,18,999	605	3,18,394	4,55,299	10,742	4,44,557	
77,263	18,527	58,736	83,841	19,305	64,536	
1,08,417	41,249	67,168	1,11,245	41,261	69,984	
38,23,313	11,55,254	26,68,059	45,75,914	14,11,890	31,64,024	

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

**Proceedings of the Madras Government, Public Works Department,
14th August 1865.**

Particulars of the unadjusted balances on the 31st July 1865, as required by paragraph 2 of G. O. No. 1,622, dated 12th June 1865.

District.	Bills submitted to Government.	Bills under examination and reference.	Bills due.	Total.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Ganjam ...	3,010 11 2 *	6,130 6 8	41,881 10 9	51,022 12 7	* Received on 31st July 1865.
Vizagapatam...	9,586 15 1 †	37,806 11 10	75,404 3 6	1,22,798 14 5	† Do. do. 29th do.
Godavery ...	 ‡	1,69,713 1 6	1,26,146 4 3	2,95,859 5 9	‡ Do. do. 31st do.
Kistna ...	2,513 11 5 §	5,435 2 7	2,64,393 0 11	2,72,341 14 11	§ Returned.
Nellore ...	13,129 8 9 §	4,987 7 10	48,235 7 1	66,352 7 8	
Cuddapah ...	... ..	... ..	12,437 3 6	1,437 3 6	
Bellary ...	2,196 1 1 ||	12,647 6 4	68,144 12 2	82,988 3 7	|| Awaiting orders on letter to Government, No. 836, dated 28th July 1865.
Kurnool ...	... ..	... ..	163 8 6	163 8 6	
Presidency ...	1,309 6 4	101 10 3	1,67,879 2 5	1,69,290 3 0	
Madras ...	 ¶	12,479 0 6	4,14,217 7 7	4,26,696 8 1	¶ Composed mostly of bills taken credit for in the Form II. Statement, but not yet received, and of bills returned.
North Arcot...	... ..	148 7 9	1,22,387 0 9	1,22,535 8 6	
South Arcot...	... ..	... ..	1,04,159 3 7	1,04,159 3 7	
Salem ...	... ..	... ..	81,797 12 2	81,797 12 2	
Bangalore ...	... ..	3,457 0 0	1,08,751 6 8	1,12,208 6 8	
Tanjore ...	... ..	832 2 6	1,92,079 14 10	1,92,912 1 4	
Trichinopoly...	... ..	1,182 2 6	97,197 10 5	98,379 12 11	
Coimbatore ...	6,494 0 10	... ..	3,18,996 15 6	3,25,491 0 4	
South Canara...	 **	12,631 13 7	34,881 8 5	47,513 6 0	** Received 31st July 1865.
Malabar ...	955 2 4	... ..	4,43,602 2 1	4,44,557 4 5	
Madura ...	... ..	... ..	64,536 1 10	64,536 1 10	
Tinnevelly ...	... ..	... ..	69,983 13 0	69,983 13 0	
Total ...	39,196 9 0	2,67,552 9 10	28,57,276 5 11	31,64,025 8 9	

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

**Proceedings of the Madras Government, Public Works Department,
14th August 1865.**

Statement of the progress made in the adjustment of Local Fund expenditure during the quarter ending 31st July 1865.

Districts.	Balance on the 31st April 1865.	Adjusted during the quarter.	Balance on the 31st July 1865.	Remarks.
	RS.	RS.	RS.	
Ganjam ...	9,402	.....	9,402	
Vizagapatam...	17,192	.....	17,192	
Godavery ...	25,639	.....	25,639	
Kistna ...	*1,04,030	344	1,03,686	* The balances of Conservancy Funds of previous years omitted by Supg. Engr. are added to this.
Nellore ...	35,762	.....	35,762	
Cuddapah ...	†4,492	3,395	1,097	† These balances are increased by adding the expenditure in April 1865, as per Form H. Statement for that month received subsequently.
Kurnool ...	†5,937	4,804	1,133	
Bellary ...	†16,396	8,176	8,220	
Presidency ...	†53,205	28,062	30,143	‡ These are inclusive of expenditure in District Road and Jungle Conservancy Funds for 1863-64, reported after April 1865.
Madras ...	†33,290	8,153	25,137	
North Arcot ...	†48,981	14,001	34,980	
South Arcot...	63,975	.....	63,975	} These figures were transposed in the last Statement.
Salem ...	2,937	.....	2,937	
Tanjore ...	8,492	127	8,365	
Trichinopoly ...	10,512	643	9,869	
Coimbatore ...	28,613	10,618	17,995	
Malabar ...	1,90,959	33,920	1,57,039	
South Canara ...	8,947	.....	8,947	
Madura ...	31,349	2,687	28,662	
Tinnevelly ...	§25,843	.....	25,843	§ Balance reduced by correction in accounts on report of Superintending Engineer.
Total...	7,30,953	1,14,930	6,16,023	

MADRAS,
4th August 1865.

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

Which bills have yet to be

*Proceedings of the Madras Government, Public Works Department,
14th August 1865.*

No. 360. ORDER THEREON, 14th August 1865, No. 2,361.

ACCOUNT, No. 57.

1. From the foregoing letter the Government observe that the expenditure from Imperial Funds from 1861-62 to 1864-65, which remained to be accounted for on the 31st July 1865, was Rupees 31,64,025. Of this amount bills for Rupees 39,196 have been forwarded to Government, while others for Rupees 2,67,532 are either under examination or reference to the local Officers, leaving a balance of Rupees 28,57,276, for which bills have yet to be submitted.

2. In addition to the above there is an unadjusted balance of Rupees 6,16,023, on account of expenditure incurred from Local Funds.

3. In paragraph 10 of G. O. No. 2,236, dated 4th August 1865, the Government directed that no time should be lost in reducing the Establishments of the Superintending Engineers to the scale sanctioned on the 28th April last. This reduction involves the removal of the whole of the Superintending Engineers' Accountants, and the Controller now recommends, after a careful consideration of the subject, that in order to the preparation of bills in adjustment of all outstanding expenditure up to the 30th April last each Superintending Engineer should be authorized to entertain the following Establishment for six months:—

One Accountant on Rupees 40 per mensem.

Two Gumastahs on „ 20 do.

4. Captain Fischer also recommends that for the 1st, 2nd, 4th, 6th, and 7th Divisions, where old bills of long standing have yet to be prepared an additional Gumastah on a salary of Rupees 20 per mensem should be granted.

5. These recommendations involve an outlay of Rupees 4,440 as shown below:—

For 3rd, 5th, and 8th Divisions at Rupees 80 =	RS.
For 1st, 2nd, 4th, 6th, and 7th Divisions at Rs. 100=	240
	500
Per mensem...	740
For six months...	4,440

6. The Governor in Council sanctions the entertainment of these temporary Establishments which, under the direction and with the material assistance which the Superintending Engineers' Office Managers must be in a position to render, will, it is believed, be found ample for the work to be performed, and His Excellency looks to the Superintending Engineers to make the best arrangements for clearing off the arrears of bills within the prescribed time. In those cases in which it may be practicable to effect the necessary adjustment in a shorter period the Government will rely upon the Superintending Engineers dispensing with the temporary Establishments now sanctioned; as soon as it is apparent that their services are no longer required.

7. As respects the application made last month by the Controller for the employment in his Office of an additional Accountant for each Division to clear off the

*Proceedings of the Madras Government, Public Works Department,
14th August 1865.*

bills as they are received in adjustment of outstanding balances so as to set free the permanent members of his present Establishment for the duty of disposing of the current work, the Governor in Council is pleased, under the explanation now submitted, to authorize the entertainment of the Establishment solicited for a period of six months, at a total cost of Rs. 2,880 as shown in the margin.

8 Auditors at Rupees 60 per mensem ...	RS.
	480
For six months...	2,880

8. The cost of the several Establishments sanctioned in these orders will be met from the source pointed out by the Controller.

(True Extract.)

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

To the Controller of Public Works Accounts, with seven Enclosures.
.. Superintending Engineers.
.. Accountant General.

Erd. S. T. Augustin.

of Rs. 28,57,276 for
which bills have yet to be

Proceedings of the Madras Government
Under date the 11th August 1865
Read the following

From the Controller of Public
Works Accounts.

Submits statements
of the Imperial and Local fund
adjustments made during the
quarter ending 31st July 1865
with proposals for temporary aid
to the Supt Engineers and this
office to work out the arrears
of the expenditure of past
years.

From the foregoing letter
the Government observe that
the expenditure from Imperial
Funds from 1861/62 to 64/65
which remained to be accounted
for on the 31st July/65 was
Rs 3,64,025. Of this amount
bills for Rs 39,196 have been
forwarded to Government, while
others for Rs 2,67,532 are either
under examination or reference
to the local Offices, leaving
a balance of Rs 28,57,276 for
which bills have yet to be

W.D.

Submitted -

In addition to the above there is an unadjusted balance of \$6,16,023 on account of expenditure incurred from Local Funds -

In para 10 of S.O. N^o 2236 of 4th August 1865, the Government directed that no time should be lost in reducing the establishments of the Supt Engineers to the scale sanctioned on the 28th April last. This reduction involves the removal of the whole of the Supt Engineer's Accountants, and the factotums now recommended, after a careful consideration of the subject that in order to the preparation of bills in adjustment of all outstanding expenditure up to the 30th April last such Supt Engineer should be authorized to entertain the following establishment for 6 months -

- 1 Accountant at \$40 per mensem
 - 2 Gomastahs at \$20 each per mensem
- Captain Fischer also

recommends that for the 1st 2nd 4th 6th and 7th Divisions there shall bills of long standing have yet to be prepared an additional Gomastah on a salary of \$20 per mensem should be granted.

These recommendations involve an outlay of \$4440 as shown below

For 3rd 5th and 8th Divisions @ \$80 = 240
For 1st 2nd 4th 6th 7th @ \$100 = 500
Per mensem 740
For 6 months \$4440

The Governor in Council sanctions the entertainment of these temporary establishments which, under the direction and with the material assistance which the Supt Engineer's Office Managers must be in a position to render, will be found ample for the work to be performed, and it is believed that the Supt Engineer to make the best arrangements for clearing off the arrears of bills within

the prescribed time. In those cases in which it may be practicable to effect the necessary adjustment in a shorter period the Government will rely upon the Staff Engineers dispensing with the temporary establishments now sanctioned as soon as it is apparent that their services are no longer required -

As respects the application made last month by the Controller for the Employment in his Office of an additional Accountant for such Division to clear off the bills as they are received in adjustment of outstanding balances so as to set free the permanent members of his present establishment for the duty of disposing of the current work, the Governor in Council is pleased, under the explanation now submitted, to authorize the Entertainment

85
Auditor @ \$60 per month
#480
For 6 months \$2880

of the Establishment solicited for a period of 6 months at a total cost of \$2880 as shown in the margin

The cost of the several Establishments sanctioned in these orders will be met from the source pointed out by the Controller -

CPB

of the Controller of Accounts With seven Enclosures
- - - Staff Engineer &
- - - Accountant General
Done 15th August

7th 1865 Depo
Pro: of Cont. for Cont.

No 2361
Pro: of the Ind. Pro:
D. 7/14 Aug. 1865

The Superintending Engineer
and the Controller of P. W.
Accounts authorized to
entertain establishments for
a period of six months for the
purpose of adjusting all
outstanding expenditure
up to the 30th April 1865.

No 359. 360.