

(1) Number of pages 20

(2) Date of repair 16-12-42

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3037	Press
292-293	~~Mis.~~
Dated 13. 6. 1865.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department.
13th October 1865.

No. 292. 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, Public Works Department, dated Madras, 2nd October 1865, No. 1,423 :—

SIR,

1 Copy of Account.
1 Extract.

1. I have the honor to forward herewith copy of an Account in this Office, relating to advances to Civil Officers in the year 1864-65, together with an extract of paragraphs 6 and 7 from a letter* from the Accountant General, Public Works Department, on the subject.

* No. 1,106, dated 13th September 1865.

From this account it will be seen that there was a cash balance of Rs. 2,43,979-0-8 with the Civil Officers on the 1st May 1865, (2,20,000 of which appertain to the Sub-Collector of Godavery alone,) which will have to be deducted from the Budget grant of the current year in the issue of letters of credit for this year's requirements by Public Works disbursers. If these deductions are carried out, the Godavery credits in particular will be much below actual requirements, unless a corresponding addition be made to the allotment of that District, if it be decided that the charges on account of land taken up for public purposes (on which account Rupees 2,20,000 were advanced to the Sub-Collector) are to appear in this year's accounts. But so long as there is no grant or provision for such work in this year's Budget to which it can be applied, the cash balance of Rupees 2,20,000, with the Sub-Collector, must be returned to the Treasury.

2. In the same manner the cash balances with the other Civil Officers, who have no work duly provided for by Budget funds, should be returned to the Treasuries, or else the Treasury credits of the Public Works Department will be so much less than the Budget grant. I request, therefore, that the Superintending Engineers† may be instructed to report to this Office all such balances refunded to the Treasuries, accompanied by the Treasury Officer's Receipts in support of the same, in order that such sums may not be deducted by this Office from the Budget grants of the Districts concerned.

† Who apply to this Office for credits.

3. I have also to request the attention of Government to that part of the account showing the expenditure incurred by Civil Officers up to April 1865, but unaccounted for by them up to 15th September 1865, the date on which the annual accounts for 1864-65 were closed. The delay on the part of the Civil Officers in accounting for their expenditure was brought to the notice of the Accountant General, who issued a Circular thereon, but no improvement has taken place since, out of a total sum of Rupees 3,52,710-6-2 advanced to Civil Officers in 1864-65 only Rupees 54,569-2-0 were returned in the accounts of that year as expenditure, the difference, viz., Rupees 2,98,141-4-2, being exhibited as balance according to the account herewith sent.

Controller of Public Works

Proceedings of the Madras Government, Public Works Department,
13th October 1865.

1864-65.
Advances to Civil Officers.

Districts.	Civil Officers.	Advances up to April 1865.	Expenditure up to (including re-funds) April 1865.	Cash Balance (unexpended balance of advances) on 30th April 1865.	Expenditure passed and booked (including refunds) up to accounts for April 1865.	Unadjusted expenditure up to April 1865.
		(1)	(2)	(3)	(4)	(5)
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjan	Deputy Collector ...	7,000 0 0	1,220 10 0	6,379 6 0	...	1,220 10 0
	Superintendent of Police...	3,352 3 7	2,862 11 6	489 8 1	2,282 11 6	580 0 0
	Collector, &c. ...	35,096 11 5	29,776 4 9	5,320 6 8	29,776 4 9	...
	Civil and Session Judge ...	580 0 0	580 0 0	580 0 0	...	580 0 0
Vizagapatam	Superintendent of Police...	7,902 2 2	7,795 5 1	106 13 1	...	7,795 5 1
	Sub-Collector ...	2,200 0 0	...	2,200 0 0	...	...
	Superintendent of Police...	3,888 0 0	2,929 8 8	958 7 4	2,929 8 8	...
Godavery	Sub-Collector ...	3,694 2 4	2,700 3 9	993 14 7	...	2,700 3 9
	Superintendent of Police...	3,000 0 0	2,226 15 4	773 0 8	2,226 15 4	...
	Collector ...	2,822 11 11	2,444 15 8	377 12 3	...	2,444 15 8
Kistna	Deputy Collector ...	4,550 0 0	4,550 0 0	...	...	4,550 0 0
	Superintendent of Police...	3,000 0 0	2,340 4 0	659 12 0	...	2,340 4 0
	Do. ...	4,850 0 0	4,079 0 0	771 0 0	...	4,079 0 0
Nellore...	Do. ...	486 12 10	486 12 10	...	...	486 12 10
Cuddapah	Do. ...	7,123 0 0	7,108 15 0	14 1 0	7,108 15 0	...
Bellary	Do. ...	4,895 0 0	3,580 0 0	1,315 0 0	...	3,580 0 0
Kurnool	Do. ...	184 13 6	168 0 0	16 13 6	...	168 0 0
Madras	Do. ...	8,787 14 5	6,492 1 4	2,295 13 1	6,492 1 4	...
North Arcot	Collector ...	2,937 0 0	2,784 10 0	152 6 0	2,784 10 0	...
	Deputy Collector...	462 5 0	462 5 0	...	462 5 0	...
South Arcot	Superintendent of Police...	3,533 13 11	2,333 13 11	1,200 0 0	...	2,333 13 11
	Do. ...	3,257 0 0	2,616 7 4	640 8 8	...	2,616 7 4
Salem	Do. ...	360 0 0	61 7 4	298 8 8	...	61 7 4
Tanjore	Deputy Collector	3,682 0 0	3,280 0 0	402 0 0	...	3,280 0 0
	Collector ...	141 8 0	61 3 0	80 5 0	...	61 3 0
Trichinopoly	Superintendent of Police...	...	...	...	...	...
Coimbatore	Do. ...	...	...	...	...	...

Proceedings of the Madras Government, Public Works Department,
13th October 1865.

South Canara	Deputy Collector ...	1,904 12 5	1,669 15 7	234 12 10	...	1,669 15 7
	Superintendent of Police...	344 0 0	323 0 0	21 0 0	...	323 0 0
Malabar	Deputy Collector	1,500 0 0	1,500 0 0	...	...	1,500 0 0
	Superintendent of Police...	6,311 13 0	6,300 11 7	11 1 5	...	6,300 11 7
Madura	Collector ...	13 0 0	13 0 0	...	...	...
	Deputy Collector...	1,866 9 10	1,400 0 0	466 9 10	1,400 0 0	...
Tinnevely	Superintendent of Police...	5,490 5 5	5,490 5 5	...	...	5,490 5 5
	...	3,53,617 11 9	1,09,638 11 1	2,43,979 0 8	55,476 7 7	...
	...	907 5 7	907 5 7	...	907 5 7	...
	Deduct refunds...	3,52,710 6 2	1,08,731 5 6	2,43,979 0 8	54,569 2 0	54,162 3 6
	Net...				Add cash balances...	2,43,979 0 8
						2,98,141 4 2

Total balances to debit of Civil Officers...
(Signed) J. F. FISCHER, Captain, R. E.,
Controller of Public Works Accounts.

MADRAS,
2nd October 1865.

Controller of Public Works

**Proceedings of the Madras Government, Public Works Department,
13th October 1865.**

No. 293. ORDER THEREON, 13th October 1865, No. 3,039.

ACCOUNT, No. 42.

1. The Government have in Proceedings No. 2,981, dated 9th October 1865, passed orders with respect to the advance of Rupees 2,20,000 made to the Collector of the Godavery District.

2. Paragraph 2 will be communicated, through the Revenue and Judicial Departments respectively, to the Collectors and Superintendents of Police with a request that those Officers may be instructed to pay into the Treasury the cash balances referred to. Superintending Engineers will obtain and forward to the Controller the required receipts for the balances refunded under this order.

3. The attention of the Civil Officers concerned will be drawn to paragraph 3 of the Controller's letter, and they will be directed to take steps for the early adjustment of the sums outstanding against them.

(True Extract.)

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

To the Revenue Department.
,, Judicial do.
,, Controller of Public Works Accounts.
,, Superintending Engineers of Divisions.
,, Accountant General.

Exd. S. T. Augustin.

1864/65
Advances to Civil Officers.

District	Civil Officers	Advances up to April 1865	Expenditure up to April 1865 (including refunds)	Cash Balance (unexpended) up to April 1865	Expenditure up to April 1865 (including refunds)	Unadjusted Expenditure up to April 1865
		(1)	(2)	(3)	(4)	(5)
Ganjam	Deputy Collector	7,600	1,220 10	6,379 6	1,220 10	5,159 6
	Supdt. of Police	2,552 5 7	2,062 11 6	489 2 1	2,062 11 6	500
	Collector gen.	35,096 11 5	29,776 4 9	5,320 6 0	29,776 4 9	500
Vizagapatam	Chief Officer Judge	500	500	500	500	500
	Supdt. of Police	7,902 2 2	7,795 5 1	106 13 1	7,795 5 1	106 13 1
Godavari	Sub Collector	2,200	2,200	2,200	2,200	2,200
	Supdt. of Police	3,000	2,929 0 0	950 7 4	2,929 0 0	950 7 4
	Collector	3,694 2 4	2,700 3 9	993 14 7	2,700 3 9	993 14 7
Nestra	Deputy Collector	3,000	2,226 15 4	773 4 0	2,226 15 4	773 4 0
	Supdt. of Police	2,022 11 11	2,444 15 0	377 12 3	2,444 15 0	377 12 3
Nellore	Supdt. of Police	4,550	4,550	4,550	4,550	4,550
Buddapah	Supdt. of Police	3,000	2,340 4	659 12	2,340 4	659 12
Bellary	Supdt. of Police	4,050	4,079	771	4,079	771
Hurnool	Supdt. of Police	4,06 12 10	4,06 12 10	4,06 12 10	4,06 12 10	4,06 12 10
Madras	Supdt. of Police	7,123	7,100 15	14 1	7,100 15	14 1
	Collector	4,095	2,580	1,515	2,580	1,515
North Arcot	Supdt. of Police	1,04 13 6	1,04 13 6	1,04 13 6	1,04 13 6	1,04 13 6
	Collector	2,707 14 5	1,492 1 4	2,295 13 1	1,492 1 4	2,295 13 1
South Arcot	Deputy Collector	2,937	2,784 10	152 6	2,784 10	152 6
	Supdt. of Police	462 5	462 5	462 5	462 5	462 5
Salem	Supdt. of Police	2,533 10 11	2,233 13 0	1,200	2,233 13 0	1,200
	Collector	2,257	2,118 7 4	140 0 0	2,118 7 4	140 0 0
Tanjore	Deputy Collector	360	61 7 4	298 0 0	61 7 4	298 0 0
	Collector	3,602	3,200	402	3,200	402
Trichinopoly	Supdt. of Police	161 0	61 3	00 5	61 3	00 5
Coimbatore	Supdt. of Police	1,904 12 5	1,669 15 7	234 12 10	1,669 15 7	234 12 10
South Canara	Deputy Collector	344	323	21	323	21
	Supdt. of Police	1,500	1,500	1,500	1,500	1,500
Malabar	Deputy Collector	1,311 13	1,300 11 7	11 1 5	1,300 11 7	11 1 5
	Supdt. of Police	13	13	13	13	13
Madurai	Collector	1,016 9 10	1,400	466 9 10	1,400	466 9 10
	Deputy Collector	5,490 5 5	5,490 5 5	5,490 5 5	5,490 5 5	5,490 5 5
Tirunelveli	Supdt. of Police	35,247 11 9	109,830 11 1	2,43,979	35,247 11 9	109,830 11 1
Deduct Refunds		907 5 7	907 5 7	907 5 7	907 5 7	907 5 7
Net		35,270 6 2	1,09,751 5 6	2,43,979	35,270 6 2	1,09,751 5 6
Add Cash Balances				2,43,979		2,43,979
Total Balances to debit of Civil Officers				2,43,979		2,43,979

Office of the Controller of
P. W. Accounts
Madras 2 October 1865
J. M.

Controller of Public Works Accounts
J. M.

Extract from a letter from the Accountant General
Public Works Department to the Controller
of Public Works Accounts, Madras, dated 13th
September 1865. N. 1106. 1865.

Para 6. Referring to your 4th
paragraph they state that the cash
balance in hands of Civil Officers at the
end of the year does lapse so far as the
grants are concerned, like all other imperi-
al cash balances i.e. it cannot be used in
addition to the budget grant of the following
year, but there is of course no obligation
to refund the amount either to the
Public Works Officer from whom the advance
was received, or to the Public Treasury. Like
other departmental cash balances, they
form part of the ways and means of the
following year.

With reference to the extracts
quoted by you showing that in the case
of these being no work to which the
Civil Officer can apply his unexpended
balance, the amount should be refunded
to the Executive Engineer from whom it
was received. I may mention that
from

Inclosure in a letter
from the Controller of
Public Works Accounts
to the Secretary to Govt.
inamt. P. W. D. dated 2nd
October 1865 at 1423

9071 8509/65

Specimen of account
to Civil Officers.

P

from the 1st May 1865. it will be necessary
to pay all such balances into the nearest
treasury and not to the Executive Engineer
see Form 59 Standing Order No. 21 of 1865.

Sig. J. Cheney
Assistant General

(See Extract)

2nd October/65

Captain M.

Controller of Public Works
Accounts

Ed. J. Cheney

Office of the Controller of M.
Naras October 1865.

N^o 423

From
Captain J. F. Fischer R.E.
Controller of S.W. Accounts

To
Colonel C. A. Orr R.E.
Secretary to Government M.D.
Fort Saint George

Encls: 1 Copy of Account
1 Extract
2

Sir I have the honor to forward
herewith copy of an Account in this of-
fice relating to Advances to Civil Officers
in the year 1864/65, together with an
extract of paras 6 and 7 from a letter from
N^o 105 of 13 Sept 65. the Accountant General Public Works.
Department on the subject. From this
Account it will be seen that there was
a Cash balance of Rupees 243,999-8
with the Civil Officers on the 1st May
1865 (220,000 of which appertain to the
Subcollector of Godavery alone) which will
have to be deducted from the Budget
grant of the current year and the issue
of Letters of Credit for this year's require-
ments.

Enclosure in letter from
the Controller of Public
Works Accounts to M.
Secretary to Government
P. M. C. dated 2nd October
1865 M. N. 423.

1865 10609/55

Adm. S.

requirements by Public Works Disbursers. If these deductions are carried out the Godavery credits in particular will be much below actual requirements, unless a corresponding retortition be made to the allotment of that District; if it be decided that the charges on account of land taken up for public purposes (on which account Rupees 220,000 were advanced to the Sub Collector) are to appear in this year's accounts. But so long as there is no grant or provision for such work in this year's Budget to which it can be applied, the cash balance of Rupees 220,000 with the Sub Collector must be returned to the Treasury.

2. In the same manner the cash balances with the other Civil Officers who have no work duly provided for by Budget funds should be returned to the Treasuries or else the Treasury credits of the Public Works Department will be so much less than the Budget Grant. I request therefore that the Superintending Engineer may be instructed ^{who apply to this office for clearance} to

to report to this office all such balances refunded to the Treasuries, accompanied by the Treasury Officer's Receipts in support of the same, in order that such sums may not be deducted by this Office from the Budget grants of the Districts concerned.

3. I have also to request the attention of Government to that part of the Account showing the expenditure incurred by Civil Officers ^{up to April 1865} but unaccounted for ^{up to 15th September 1865} the date on which the Annual Accounts for 1864/65 were closed. The delay on the part of the Civil Officers in accounting for their expenditure was brought to the notice of the Accountant General, who issued a Circular thereon, but no improvement has taken place since. out of a total sum of Rupees 352,710-6-2 advanced to Civil Officers in 1864/65 only Rupees 54,569-2-0 were returned in the accounts of that year as expenditure, the difference vizt. Rupees 298,141-4-2 being exhibited as balance according to

Account

Public Works. Dep.
no 3039

to the Account herewith sent.

I have the honor to be

Sir,

Your Most Obedt. Servant

James M. Captain R.

Controller of U. S. Revenue

To
Colonel J. A. Orr R. S.
Secretary to Government
J. M. D.
Fort St. George

Enc. J. M. D.

20/7 1865 Dep. H.
Pr. 4 G. 3809

From
The Controller of Public
Works
To the Secy to Govt. P.W.D.
For P. H. 23

Dated 2nd } October 1865
No. 3 }
Enclosures 2

Submits with
remarks an Account of
Advances to Civil Officers
during 1864/65 showing
the cash balances
in their hand and the
balance of expenditure
unaccounted for by them

No. 292

c. 79, Oct/65 22/10/65

ex. 3029 - 135 Oct/65

Account Public Works Department
3029
Proceedings of the Madras Government
Under date the 13th October 1865

Read the following

From the Controller of Public
Works Department

Submits with remarks
an Account of Advances to
Civil Officers during 1864/65
showing the cash balances
in their hand and the balance
of expenditure unaccounted
for by them.

The Government have in
Pro. No. 2981 d/9th Oct/65 passed orders
with respect to the advance of
Rs. 2,00,000 made to the Collector
of the Godavery District

Para 2 will be communi-
-cated, through the Revenue &
Judicial Departments respectively,
to the Collectors & Superintendents
of Police with a request that these
Officers may be instructed to
pay into the Treasury the cash
balances referred to. Superintend-
ing Engineers will obtain & forward
to the Controller the required receipts

for the balances refunded under
this order.

The attention of the Civil
Officers concerned with the draws to
Para 3 of the Controller's letter, &
they will be directed to take steps
for the early adjustment of the
sums outstanding against them. -

[Signature]

To
100 The Secy. Indian Dept.
100 Controller
100 Secy. of Def.
100 Genl. Secy.
250

- Secy. 14th October -

457 V 1865 Dep't
Pro: of Gov't for Oct
15

No. 0039
Journal of the Milway
22/10 Oct/65

10/10/65

Advances to Civil Officer
in 1864-65. Paying orders on letter
from the Controller of Ex. Accts.
Submitting copy of account by
in his Office relative to -

No. 292. 290