

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3209	Press Mis.
623-637	
Dated 25-10-1865.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
25th October 1865.*

No. 636. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 17th October 1865, No. 1,669 :—

1. I have the honor to forward the accompanying original letter* to your address from the Superintending Engineer, 1st Division, enclosed in a letter No. 1,154, dated the 29th ultimo, to my address.

2. Captain Ryves took credit, in his form H Statement† of the Ganjam District, for certain sums without the production of bills in adjustment of expenditure up to 30th April 1865, which this Office objected to on the ground that all expenditure up to that date should be accounted for by bills in the usual way, the new system of monthly audit and clearance taking effect only from 1st May 1865, it would not be fair to debit the Range Officers with the amount of unadjusted expenditure of the previous year.

3. But the unadjusted expenditure in question is shown to be on account of advances made up to 30th April 1865, which are to be worked out in the current year, as well as for materials at site of works paid for but not used, and for expenditure on unfinished portions of work done under each sub-head of estimate which will have to be included in the work shown to have been done in the current year.

4. Under paragraph 31, Chapter XX. of the Public Works Code, advances and materials, &c., of the above description were shown at the foot of all quarterly bills as disbursements to be accounted for in the next bill, and when such advances appeared in the bill for the last quarter of the year, the unadjusted amounts in that quarter were taken credit for on the submission of the bill for the first quarter of the ensuing year, but for the current year no quarterly bills are necessary, and such an adjustment is not therefore practicable. I recommend, therefore, the adoption of the proposal in paragraph 6 of Captain Ryves' letter, viz., that a bill or list of materials in hand and of the names of the Contractors with vouchers in support of the advances made to them be submitted to this Office to admit of the amount thereof being passed in adjustment of the expenditure up to 30th April 1865, so that the credit for the same may be taken in the form II Statements from the Superintending Engineer and in the quarterly Report of Progress submitted to Government. These materials and advances will, as used up and adjusted by work done, appear accounted for in the last three columns of the Report of Progress in the new form now submitted to this Office.

5. I would, however, draw the attention of Government to the large amount of advances represented in the Statement forwarded by Captain Ryves as remaining to be accounted for, viz., Rupees 46,534, while the value of the materials at site was only Rupees 10,504-9-3.

6. The Superintending Engineer, 5th Division, has made an enquiry on the same subject, and forwarded bills for the first quarter of the current year in adjustment of unadjusted items in the bills of the last quarter of 1864-65, but such bills are unnecessary. Two bills of this description are herewith forwarded for inspection, and it is proposed that the Superintending Engineers be advised that the value of all materials in hand, and advances unadjusted, shall be accounted for in the manner now proposed, if they have been worked out in the current year.

*Proceedings of the Madras Government, Public Works Department,
25th October 1865.*

7. Advances which may be irrecoverable, or materials charged for and not forthcoming, such as the materials damaged by floods shown in the bills of the 5th Division, now forwarded, should not be taken credit for in the same manner. These should be separately reported upon by Superintending Engineers to Government, for order to write them off or otherwise dispose of them.

From the Superintending Engineer, 1st Division, to the Secretary to Government, Department Public Works, dated Walair, 29th September 1865, No. 1,153.

Enclosure 1.

1. The accompanying Statement shows the balance of the expenditure of last official year remaining unbilled for after the despatch of bills for the last quarter of that year.

2. This balance, amounting to 57,164 Rupees, comprises (1) advances made to Contractors for materials, &c.; (2) the value of materials in hand not then worked into the proper items of the Abstract Estimate; and (3) sums retrenched by this Office in the preparation of bills, to be recovered by the Range Officers and credited in their current year's accounts.

3. It appears to me that the simplest and most satisfactory way of dealing with these unadjusted advances, is to keep them to the debit of Range Officers until they have been adjusted by work or recovered in cash. The Range Officer's accounts should show how much of the work shown in his Progress Report for each month, as done during the month, was paid for in the previous year: the amount of this would be taken in reduction of his unadjusted balance of last year, and the remainder in clearance of the month's expenditure.

4. This is the course I have adopted, but the Controller objects, and states that the unadjusted balance should be cleared by bills in the usual way.

5. But this cannot be done, that is, cannot be done by bills in the prescribed form with the particulars of expenditure chargeable to each sub-head of the Abstracts of Estimates; because the Range Officers have not been required to keep two sets of Station Books for the works to which the balances remaining unadjusted were charged, one (for me) showing the part of the work under each sub-head of each estimate, which had been paid for in the previous year, and the other (for the Controller) showing the remainder accounting for the month's expenditure. The cubic yard of masonry reported done in the month might be made up of some stone collected and paid for last year, and some chunam delivered by a Contractor in clearance of an advance made last year, and some stone and some chunam and all labor paid for in this year.

6. If it is considered desirable that bills for this unadjusted balance be prepared in this Office, they can only be simple lists of materials, and of names of Contractors with vouchers in support thereof.

7. I have, therefore, the honor to solicit orders from Government authorizing me either to transfer the unadjusted balance to the debit of the respective Range Officers, as suggested in paragraph 3 above, or dispensing with the sub-head of Abstract Estimate form of bill, and allowing the unadjusted expenditure to be cleared in the way described in paragraph 6.

No. 637. ORDER THEREON, 25th October 1865, No. 3,209.

ACCOUNT, No. 80.

The Government approve of the course proposed in this letter for adjusting advances which were made prior to 1st May 1865, and which remained unaccounted for by bills on that date.

(True Extract.)

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

To the Superintending Engineers.

„ Controller of Public Works Accounts, with seven Enclosures.

„ Accountant General.

Exd. S. T. Augustin.

No. 1153.

Superintending Engineer's
Office, 1st Div., Walair.
29th September 1865.

From

Captain J. G. Sykes R.E.

To

Superintending Engineer

Colonel C. A. Orr R.E.

Secretary to Govt., P.W.

Madras.

Sir,

Encl
1

The accompanying Statement shows the balance of the expenditure of last Official year remaining unbilled for after the despatch of bills for the last quarter of that year.

2. This balance amounting to 57,164 Rs. comprises (1) advances made to Contractors for materials &c.; (2) the value of materials in hand not then worked into the proper items of the Abstract Estimate, and (3) sums retrenched by this Office in the preparation of Bills, to be recovered by

by the Range Officers and credited in their current year's accounts.

3. It appears to me that the simplest and most satisfactory way of dealing with these unadjusted advances is to keep them to the debit of Range Officers until they have been adjusted by work or recovered in cash. The Range Officers' accounts should show how much of the work shown in his Progress Report for each month as done during the month was paid for in the previous year: the amount of this would be taken in reduction of his unadjusted balance of last year & the remainder in clearance of the month's expenditure.

4. This is the course I have adopted, but the Controller objects - and states that the unadjusted balance should be cleared by bills in the usual way.

5. But this cannot be done, that is cannot be done by bills in the prescribed

56
prescribed form with the particulars of expenditure chargeable to each sub-head of the Abstracts of Estimates; because the Range Officers have not been required to keep two sets of station books for the works to which the balances remaining unadjusted were charged, one (for me) shewing the part of the work under each sub-head of each Estimate which had been paid for in the previous year & the other (for the Controller) shewing the remainder accounting for the month's expenditure. - The cubic yard of masonry reported done in the month might be made up of some stone collected & paid for last year & some chunam delivered by a contractor in clearance of an advance made last year & some stone & some chunam and all labor paid for in this year.

6. If it is considered desirable that bills for this unadjusted balance be

be prepared in this Office they can
only be simple lists of materials & of
Names of Contractors with vouchers in
support thereof.

7. I have therefore the honor to solicit
orders from Government, authorizing
me either to transfer the unadjusted
balance to the debit of the respective
Range Officers as suggested in para
3 above; or dispensing with the sub-
head of abstract Estimate form of
bill and allowing the unadjusted
expenditure to be charged in the way
described in para 6.

I have the honor to be

Sir,
Your Most Obedt. Servt.

W. J. P. C.
Superintending Engineer J. W. P.



The Engineer in Charge
of the Division

To the Secretary to Govt
Sept. 1865

Date 29 September 1865
Recd 5 October 1865
No

Forwarded a statement
showing the balance
of expenditure of last
official year remain-
ing unbilled for
after the despatches
of bills for the last
quarter of that year.

W. J. P. C. 1865

Proc. 25 Oct. 1865 B. N. 36

Office of the Controller of
Public Works Accounts.
Madras 17th October 1865.

From, N^o 1669.
Captain J. A. Fisher. R.E.
Controller of P.W. Accounts.
To,
Colonel G. A. Carr. R.E.
Secretary to Government. P.W.

Sir,

N^o 1153 dated 29th
September 1865.

For August 1865.

Have the honor to forward the accompanying original letter to your address from the Superintending Engineer 1st Division enclosed in a letter N^o 1154 dated the 29th ultimo to my address.

2. Captain Ayres took credit in his form H statement of the Spongum District for certain sums without production of Bill in adjustment of expenditure up to 30th April 1865 which this Office objected to on the ground that all expenditure up to that date should be accounted for by Bills in the usual way - the new system of monthly audit and clearance taking effect only from 1st May 1865, it would not be fair to debit the Range Officers with the amount of unadjusted expenditure of the previous years.

3. But the unadjusted expenditure in question is shown to be in account of advances made up to 30th April 1865 which are to be worked out in the current year as well as for materials at site of works paid for but not used and for expenditure on unfinished portions of work done under each sub-head of Estimate

Estimate which will have to be included in the work shown to have been done in the current year.

4. Under para. 31 Chapter XX of the Public Works Code, Advances and materials of the above description were shown at the foot of all quarterly Bills as disbursements to be accounted for in the next Bill and when such advances appeared in the Bill for the last quarter of the year, the unadjusted amounts in that quarter were taken credit for on the submission of the Bill for the 1st Quarter of the running year, but for the current year no Quarterly Bills are necessary and such an adjustment is not therefore practicable. I recommend therefore the adoption of the proposal in para. 6 of Captain Ryces letter vizt: that a Bill or List of materials in hand and of the names of the contractors with Vouchers in support of the advances made to them be submitted to this Office to admit of the amount thereof being passed in adjustment of the expenditure up to 30th April 1865, so that the credit for the same may be taken in the form of statements from the Superintending Engineers and in the Quarterly Report of Progress submitted to Government. These materials and Advances will as used up and adjusted by work done appear accounted for in the last three columns of the Report of Progress in the new form now submitted to this Office.

Memorandum of the Chief Engineer on the 31st August 1861 N. C. XXXII.

5. I would however draw the attention of Government to the large amount of advances represented in the Statement forwarded by Captain Ryces as remaining to be accounted for vizt: Rupees 46,534, while the value of the materials at site was only Rs. 14,504. 9. 3.

6. The Superintending Engineer 5th Division has made an enquiry on the same subject and forwarded Bills for the 1st Quarter of the current year in adjustment of unadjusted items in the Bills of the last Quarter of 1864/65 but such Bills are unnecessary. Two Bills of this description are herewith forwarded for inspection and it is proposed that the Superintending Engineer be advised that the value of all materials in hand and advances unadjusted shall be accounted for in the manner now proposed if they have been worked out in the current year.

7. Advances which may be irrecoverable or materials charged for and not forthcoming such as the materials damaged by floods shown in the Bills of the 5th Division now forwarded should not be taken credit for in the same manner. These should be separately reported upon by Superintending Engineers to Government for orders to write them off or otherwise dispose of them.

Have the honor to be
Sir,

Yours most obedient servant,

Captain P. E.

Controller of Public Works Accounts.

P. E.

Henry B. Hall 1838-39
-181 ad - 394-395

17 1845
Private for Wm. B. Hall
and Emballer of Wm.

Account
of the Secretary to
the Government of Wm.

Oct 19th
Dec. 4th
1838. 1/2 1869

Account of
the Secretary to
the Government of Wm.

Account of
the Secretary to
the Government of Wm.

1838-39
1839-40
1840-41

1841-42
1842-43
1843-44

1844-45
1845-46
1846-47

1847-48
1848-49
1849-50

The Government approve of
the course proposed in this letter for ad-
justing advances which were made prior to
1st May 1865 and which remained unre-
covered for by Bill on that date.

Spent 21 George
25th Oct/65

To the Secretary
of the Government
of Wm. B. Hall
11. 1844-45
11. 1845-46
11. 1846-47

1848

1849-50
1850-51
1851-52