M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2797 Press Mis.—
53-54

Dated 3—9— 1886.

Not to be folded or roughly handled

No. 53. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 17th August 1866, No. 1,373 :—

2 Statements.

1. I have the honor, with reference to paragraph 89, Section II, of the Manual of Accounts for this Presidency, to forward herewith a statement of objectionable items in the accounts of the 4th Division, showing items in which excesses have occurred over appropriations, the excess in each case being above 500 Rupees. *Vide* paragraph 90, Section II, of the Manual, and G. O. No. 2,413, dated 19th August 1865. The statement also shows works on which expenditure has taken place without grants or appropriations for them, in which are included works undertaken on emergency without estimate and without appropriations or grants, at the foot of this statement are entered three works, for which grants were given by Government, but for which no estimates were sanctioned, and these come under the items of unauthorized appropriations, referred to in paragraph 22, Section I, Chapter XX, Government of India Code.

2. I have also to forward another statement showing works in which excess have occurred *on expenditure over estimates.* These excesses are above the power of sanction vested in this Office under the Madras Code, viz. :—

I. Works up to 500 Rupees without reference to the excess.

II. Works between 500 and 2,000 Rupees not more than 100 Rupees excess.

III. All other works above 2,000 Rupees, 5 per cent. excess.

3. The above powers of sanction were used in passing bills up to 1864-65, but under the new system of accounts, whereby a monthly audit and clearance is laid down as the guiding principle, no limitation is given as to excesses to be allowed by this Office in expenditure. Paragraph 88, Section II, of the Manual, requires the statement of objectionable items to include all excesses or probable excesses, but fixes no proportion or per-centage up to which such excesses may be admitted in this Office.

4. In authorizing the items of excess now brought to notice in this statement to be passed finally here, I request that the Government will be pleased to state whether the Rule in the Madras Code is to be adopted in reporting all future excesses, or whether the limitations in paragraph 7, Section VII, Chapter III, of the Code of the Government of India is to be adhered to in future.

5. The total of the items of excess over allotments amount to Rupees 13,814, and those of expenditure without grants to as much as Rupees 35,932, both of which do not include items below 10 Rupees each. The numerous works undertaken without authorized grants or allotments, as well as the large excesses over allotments, in some cases are apparently owing to the permission frequently given to Superintending Engineers to proceed with works for which funds were applied for but not granted at once, and for which a promise was held out that appropriations would be made later in the year from savings or surplus funds which may be forthcoming in other Districts. Superintending Engineers too appear to have been thus tempted to make appropriations themselves for repair works in excess of the authorized allotments in anticipation of savings about the end of the year, but which

were not fully realized. It appears to me that these practices are not clearly authorized by the Budget Rules, and would seem to be opposed to the principles laid down in Section I, Chapter XX, of the Government of India Code.

Forms No. 50.

6. The Statements now forwarded are not strictly in accordance with the Form given in Part II of the Appendices to the Code of the Government of India, Section 2, Chapter XX. As the reply of the Superintending Engineer, 4th Division, to the enquiries respecting each of the items in these statements was simply that there were no funds wherefrom appropriations can be made for them, and I thought it unnecessary to repeat the same reply opposite each item.

Statement of objectionable items in the Accounts of the Fourth Division for the year 1865-66.

Work.	Amount of Estimate.	Allotment.	Amount of Expenditure.	Excess over allotment.	Expenditure without allotment.	Total of each Range.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
PRESIDENCY.							
No. 1 OR FORT RANGE.							
Repairs.							
Repairing the picottah and platforms, also raising the cistern wall of well No. 4 for supplying water to the upper compartment of Clive's cistern at Seven Wells' Water Works.	450 0 0	...	448 9 5	...	448 9 5		
Repairing the north-west Lunette bridge in Fort Saint George.	Emergent.	...	384 3 0	...	384 3 0		
Whitewashing and repairing the walls and floors, also repairing the doors and windows, &c., of the quarters attached to the Quarter Master H. M.'s Rifle Regiment.	100 0 0	...	99 4 7	...	99 4 7		
Repairing and whitewashing the walls, and painting the doors and windows of the Officers' Mess-house in the Fort.	180 0 0	...	178 14 9	...	178 14 9		
Making thorough repairs to the walls, floors, &c., and also painting doors and windows of the quarters occupied by the Barrack Serjeant in the Fort.	132 0 0	...	131 12 2	...	131 12 2		
Repairing accoutrement peg and wooden plugs of both rooms attached to the European Infantry Barracks, Fort St. George.	14 0 0	...	14 0 0	...	14 13 10		
Cutting the bar of the Coum river near the Marine Villa.	...	...	40 9 9	...	40 9 9		
Total ...	...	...	...	...	1,298 3 6	1,298 3 6	Fort Range.
No. 2 OR NORTHERN RANGE.							
New Works.							
Putting up iron net work shutters to the windows of the godown now occupied by the Stores of the Executive Commissariat Depôt.	Emergent.	...	95 0 0	...	95 0 0		

Statement of objectionable items in the Accounts of the Fourth Division for the year 1865-66.—*(Continued)*

Work.	Amount of Estimate.	Allotment.	Amount of Expenditure.	Excess over allotment.	Expenditure without allotment.	Total of each Range.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
PRESIDENCY.—*(Continued.)*							
No. 2 or Northern Range.—*(Concluded.)*							
Repairs.							
Repairing plate of 2nd set mills at Gun-powder Manufactory.	Emergent.	...	99 3 10	...	99 3 10		
Repairing fire places at Monegar Choultry.	62 0 0	...	60 3 6	...	60 3 6		
Stopping the leaks of the roof and repairing the plaster of the walls of Emmanuel Church, Black Town.	125 0 0	...	110 1 3	...	110 1 3		
Stopping the leakage in the roof of the Small Cause Court, and gravelling the yard of the same.	190 0 0	...	186 0 3	...	186 0 3		
Repairing the doors of the High Court ...	Emergent.	...	18 7 5	...	18 7 5		
Repairing Debtor's side of Grand Jail ...	17 0 0	...	14 14 10	...	14 14 10		
Total...	...	...	...	...	583 15 1	583 15 1	Northern Range.
No. 3 or Southern Range.							
New Works.							
Presidency Store and Workshop.	80,360 0 0	27,169 0 0	28,607 13 0	1,447 13 0	...		
Erecting a Powder Store and Workshop.	2,790 0 0	...	1,719 13 9	...	1,719 13 9		
Making certain alterations to Controller's Office, Chepauk.	1,740 0 0	...	1,500 0 0	...	1,500 0 0		
Erecting a retrenchment verandah in Triplicane Dispensary.	...	...	35 13 0	...	35 13 0		
Taking soundings of Cooum bar and river ...	...	...	1,963 11 5	...	1,963 11 5		
Repairs.							
Whitewashing Presidency buildings, &c., in Government House.	237 0 0	...	219 9 9	...	219 9 9		
Repairing Police Inspector's Bungalow, Poonamallee.	...	...	14 0 0	...	14 0 0		
Cutting Cockatoolly ledge in compound of Superintending Engineer's Office.	16 0 0	...	15 15 5	...	15 15 5		
Repairing Dufadar's Tannah No. 44, in Egmore.	13 0 0	...	11 10 0	...	11 10 0		
Repairing Tannah No. 52...	41 8 0	...	41 3 11	...	41 3 11		
Repairing Round Tannah No. 30	11 4 0	...	10 15 11	...	10 15 11		
Repairing Club-house Tannah No. 31 ...							
Repairing Tannah No. 45	11 0 0	...	11 0 0	...	11 0 0		
Repairing Brodie Castle Tannah No. 48 ...	21 0 0	...	20 9 10	...	20 9 10		
Repairing Tannah No. 38, Saint Mary's Burial Ground.	18 0 0	...	17 9 6	...	17 9 6		
Repairing wooden rails from Wallajah bridge to Band stand.	...	...	152 13 8	...	152 13 8		
Stopping embankment between Saint Mary's and Hospital bridge.	720 0 0	...	162 1 4	...	162 1 4		
Laying bed for lathe in Presidency Store and Workshop.	Emergent.	...	30 13 4	...	30 13 4		
Laying foundation for boiler in do. ...	...	...	165 12 9	...	165 12 9		
Laying bed for Planning Machine in do. ...	...	...	170 10 0	...	170 10 0		
Do. do. Engine in do.	...	...	107 15 2	...	107 15 2		
Constructing Smiths fire place at do. ...	...	...	706 14 9	...	706 14 9		
Total ...	...	...	...	1,447 13 0	7,079 1 6	8,526 14 6	Southern Range.
Total PRESIDENCY ...	...	...	...	...	...	10,409 1 1	
MADRAS.							
No. 1 or Seraloor Range.							
New Works.							
Constructing a new calingulah and three 12-yards sluices to Peralore tank.	1,230 0 0	608 0 0	1,230 0 0	622 0 0	...		
Do. compound walls to wells sunk at Red Hills.	76 0 0	...	76 0 0	...	76 0 0		
Repairs.							
Emergent repairs to Keelavoor tank bund.	276 0 0	...	276 0 0	...	276 0 0		
Repairing injuries done to Trunk Road No. 6, through Narnaveram river overflowing and injuring 22nd, 23rd, 24th, and 26th miles.	1,572 0 0	...	1,572 0 0	...	1,572 0 0		
Removing sand off road deposited on seven different places during the late gale, and repairing ruts for 1 mile 908 yards in length and 7½ feet in breadth with gravel, &c., to Ennore road.	2,000 0 0	...	1,546 0 3	...	1,546 0 3		
Filling gaps and gullies on the Pulicat road.	167 0 0	...	119 8 6	...	119 8 6		
Emergent repairs to road from Trivellore to Nagalapuram.	808 0 0	...	808 0 0	...	808 0 0		
Repairing Garrison Hospital at Tripasore...	22 0 0	...	22 0 0	...	22 0 0		
Total...	...	...	...	622 0 0	4,419 8 9	5,041 8 9	Serooloor Range.

Statement of objectionable items in the Accounts of the Fourth Division for the year 1865-66.—(*Continued.*)

Work.	Amount of Estimate.	Allotment.	Amount of Expenditure.	Excess over allotment.	Expenditure without allotment.	Total of each Range.	
MADRAS.—(*Continued.*)	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
No. 2 OR MOUNT RANGE.							
New Works.							
Constructing a covered and open masonry drain from the tunnel south-west of Saint Thomas' Church to the open drain near the Instruction Depôt.	1,510 0 0	957 0 0	1,586 11 11	629 11 11	...		
Do. an open masonry drain from the drain of the north Barracks Family Quarters to the masonry open drain opposite the Instruction Depôt at Mount.	340 0 0	...	335 8 0	...	335 8 0		
Do. Bengal roof verandah to Military Secretary's Bungalow at Guindy Park.	1,100 0 0	...	1,099 9 4	...	1,099 9 4		
Do. do. to Private Secretary's do. ...	360 0 0	...	358 15 3	...	358 15 3		
Do. latrine in the compound of Collector's Office at Home's Garden.	600 0 0	...	413 7 4	...	413 7 4		
Water Supply to Guindy Park	13,981 0 0	8,923 0 0	10,151 7 4	1,228 7 1	...		
Repairs.							
Ventilating Cook-room of Hospital at Poonamallee.	64 0 0	...	61 0 0	...	61 0 0		
Do. Guard-room of E. V. Company at Pallaveram.	445 0 0	...	444 0 0	...	444 0 0		
Total ...	...	...	...	1,858 3 0	2,712 7 11	4,570 10 11	Mount Range.
No. 3 OR POONAMALLEE RANGE.							
New Works.							
Constructing two sluices to Authanur tank.	200 0 0	...	200 0 0	...	200 0 0		
Re-constructing 14-yards sluice to Kuravinaly tank.	260 0 0	...	257 5 4	...	257 5 4		
Repairs.							
Emergent repairs to Parandah tank Calingulah.	31 0 0	...	31 0 0	...	31 0 0		
Karulpen Cadooputty Coodoo tank	...	...	199 2 10	...	199 2 10		
Total ...	...	...	...	...	687 8 2	687 8 2	Poonamallee Range.
No. 4 OR CHINGLEPUT RANGE.							
New Works.							
Constructing a Táluq Cutcherry at Madrantakam.	13,210 0 0	842 0 0	2,752 4 11	1,910 4 11			
Repairs.							
Closing breaches in the Madiembakum tank.	Emergent.	...	120 1 9	...	120 1 9		
Do. do. in Ahtoor tank ...	...	...	49 1 5	...	49 1 5		
Repairing Karranaghar Charry Chittary ...	..	...	104 9 3	...	104 9 3		
Repairing salt land from Cheyoor to Chitpakum.	Emergent.	...	15 13 6	...	15 13 6		
Total...	...	...	...	1,910 4 11	289 9 11	2,199 14 10	Chingleput Range.
No. 5 OR EAST COAST CANAL.							
New Works.							
Excavating two cross channels at the south end of No. 2 and at the north end of No. 3 Salt channels at Kalton on emergency.	1,750 0 0	...	1,689 11 0	...	1,689 11 0		
Do. a new salt channel at Voyaloor ...	1,330 0 0						
Do. No. 4 do. at Attigrut ...	642 0 0						
Do. do. at do. ...	890 0 0						
Do. do. at Vulloor ...	3,380 0 0	3,309 0 0	8,864 0 0	5,555 0 6			
Deepening and widening the salt channel at Pooludvakum.	4,410 0 0						
Excavating No. 3 Salt channel at Vadachummenchary.	2,060 0 0						
Repairs.							
Repairing Superintendent's Cutcherry at Cochrane's Basin.	510 0 0	...	510 0 0	...	510 0 0		
Do. salt channels at Kovelong and Kalumbakum on emergency.	850 0 0	...	789 8 0	...	789 8 0		
Do. at Vadachummenchary do.	250 0 0	...	181 13 8	...	181 13 8		
Do. at Voyaloor do.	9,700 0 0	...	9,316 2 8	...	9,316 2 8		
Do. at Madras Salt Kotars	715 0 0	...	680 0 0	...	680 0 0		
For deepening the river Adyar near Mowbray's garden on emergency.	420 0 0	...	416 0 0	...	416 0 0		
Filling in breaches and turfing the west and east banks of Southern Canal in the first three miles from Adyar.	2,910 0 0	736 0 0	2,636 13 10	1,900 13 10	...		

Statement of objectionable items in the Accounts of the Fourth Division for the year 1865-66.—*(Continued.)*

Work.	Amount of Estimate.	Allotment.	Amount of Expenditure.	Excess over allotment.	Expenditure without allotment.	Total of each Range.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
MADRAS.—*(Concluded.)*							
No. 5 or East Coast Canal.—*(Concld.)*			39 14 3	...	39 14 3		
Repairs.—(Concluded)	40 0 0	...		7,455 14 4	13,623 2 3	21,079 0 7	East Coast Canal Range.
Repairing Ferry boat at Covelong... ...	...	...	...				
Total...	...	...	...	...	...	33,578 11 3	
Total MADRAS...	...						
NORTH ARCOT.							
No. 1 or Wallajah Range.							
Repairs.		160 0 0	680 0 0	520 0 0	...		
Repairing Ronlandy Poothary tank ...	680 0 0	...	560 0 0	...	560 0 0		
Do. Valavady tank	560 0 0	...	25 0 0	...	25 0 0		
Filling in breaches and repairing the Veeramatteer tank.	25 0 0	...	35 0 0	...	35 0 0		
Do. Parvatalem Jambary tank	35 0 0	...	72 0 0	...	72 0 0		
Do. Krishnapuram river channel	72 0 0	...	132 0 0	...	132 0 0		
Repairing and strengthening Coonatore Cauliam channel.	132 0 0	...	...	520 0 0	824 0 0	1,344 0 0	Wallajah Range.
Total...	...						
No. 2 or Chendragherry Range.							
Repairs.			37 0 0	...	37 0 0	...	Chendragherry Range.
Bonthapully Kistnama Naidoo Wells second class tank.	37 0 0	...					
No. 3 or Chittoor Range.							
Repairs.			630 0 0	...	630 0 0		
Repairing Vapoor first class tank... ...	1,600 0 0	...	300 0 0	...	300 0 0		
Closing breaches and repairing bund of Kakaroor tank.	1,510 0 0	...					
Emergent repairs to Kumbadajahpuram supply channel.	150 0 0	...	149 2 7	...	149 2 7		
Repairing Vapunganari Yari	800 0 0	...	100 0 0	...	100 0 0		
Total...	...	...	...	...	1,179 2 7	1,179 2 7	Chittoor Range.
No. 4 or Vellore Range.							
Repairs.							
Kookoondy tank breach	125 0 0	...	95 13 7	...	95 13 7		
Chittrapakum do.	18 0 0	...	21 1 6	...	21 1 6		
Armoothacasum channel do.	52 0 0	...	51 10 0	...	51 10 0		
Chittengal do.	26 0 0	...	24 5 5	...	24 5 5		
Paully Pallum tank breach	22 0 0	...	19 11 1	...	19 11 1		
Ranigilippa tangle tank	44 0 0	...	45 15 11	...	45 15 11		
Mullayoor Chittary do.	12 0 0	...	12 2 11	...	12 2 11		
Do. large tank	36 0 0	...	35 6 1	...	35 6 1		
Ayaramungalum Madura Poodootangle tank.	55 0 0	...	55 0 0	...	55 0 0		
Do. Poonapunthal do.	22 0 0	...	20 0 11	...	20 0 11		
Do. Moongatangle do.	24 0 0	...	23 3 1	...	23 3 1		
Do. Sumbady do.	17 0 0	...	19 1 7	...	19 1 7		
Nungamungalum do.	47 0 0	...	41 8 9	...	41 8 9		
Nathepaukum Cattiomunday breach ...	251 0 0	...	250 6 5	...	250 6 5		
Pullicondah and Goriattum roads... ...	100 0 0	...	99 5 3	...	99 5 3		
Total...	...	...	...	...	814 12 6	814 12 6	Vellore Range.
No. 5 or Polur Range.							
Repairs.							
Repairs to Navel Chittary	119 0 0	...	119 0 0	...	119 0 0		
Do. Anacavoor tank	490 0 0	...	488 0 0	...	488 0 0		
Numbadoo tank	218 0 0	...	218 0 0	...	218 0 0		
Velangoopum tank	160 0 0	...	160 0 0	...	160 0 0		
Thapundal tank	290 0 0	...	290 0 0	...	290 0 0		
Kaloor tank...	1,500 0 0	...	1,108 3 6	...	1,108 3 6		
Total...	...	...	...	...	2,383 3 6	2,383 3 6	Polur Range.
Total, NORTH ARCOT...	...	...	...	..	...	5,758 2 7	

Statement of objectionable items in the Accounts of the Fourth Division for the year 1865-66.—(*Concluded.*)

Work.	Amount of Estimate.	Allotment.	Amount of Expenditure.	Excess over allotment.	Expenditure without allotment.	Total of each Range.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
ABSTRACT.							
Presidency	...	...	....	1,447 13 0	8,961 4 1	10,409 1 1	
Madras	...	...	...	11,846 6 3	21,732 5 0	33,578 11 3	
North Arcot ...	...	...	...	520 0 0	5,238 2 7	5,758 2 7	
Grand Total ...	...	...	...	13,814 3 3	35,931 11 8	49,745 14 11	
Works undertaken without regular estimates.							
Making a small Equatorial Dome	...	1,370 6 11	1,369 14 11	...	...	...	
Making a small Equatorial Dome at the Observatory ...	...	474 6 0	474 13 5	...	...	...	
Erecting a Tower at the Observatory	...	1,983 0 0	1,979 1 8	...	...	...	
Improving Doody Main channel		3,827 12 11	3,823 14 0				
Total...	...						

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

MADRAS,
17th *August* 1866.

Statement of Excesses over sanctioned Estimates.

Work.	Amount of Estimate.	Allotment.	Amount of Expenditure.	Excess.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Repairing the Hall of the Government Central Museum ...	2,475 0 0	2,951 0 0	2,951 0 0	476 0 0	
Do. Camveram Anicut, &c.	2,595 0 0	2,595 0 0	2,754 13 7	159 13 7	
Constructing Privy in No. 3 Barracks, Palaveram	860 0 0	860 0 0	1,029 7 1	169 7 1	
Fort Ditch at Poonamallee	2,250 0 0	2,250 0 0	2,395 0 11	145 0 11	
Water supply to Guindy Park	13,981 0 0	13,981 0 0	15,209 9 10	1,228 9 10	
Repairing North Barracks at Mount	1,380 0 0	1,380 0 0	1,623 4 9	243 4 9	
Do. South Barracks at do.	1,350 0 0	1,350 0 0	1,540 13 5	190 13 5	
Do. Sub-Magistrate's Cutcherry at Poonamallee	2,250 0 0	2,250 0 0	2,365 3 1	115 3 1	
Do. Principal building at Government House, Guindy ...	1,020 0 0	1,070 0 0	1,147 8 6	127 8 6	
Road from Codumbakum to Sydapett	400 0 0	400 0 0	609 15 4	209 15 4	
Madrantakum Tâluq Cutcherry...	11,300 0 0	11,300 0 0	13,210 0 0	*1,910 0 0	* Sanctioned on 17th May 1866.
Constructing Sub-Magistrate's Cutcherry at Ponganoor ...	2,800 0 0	3,036 10 6	3,036 13 5	236 13 5	
Total...	42,661 0 0	43,422 10 6	47,873 9 11	5,212 9 11	

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

MADRAS,
17th *August* 1866.

No. 54. ORDER THEREON, 3rd September 1866, No. 2,797.

ACCOUNT, No. 4.

1. In this letter the Controller submits with reference to paragraph 89, Section II of the Manual of Public Works Accounts statements of objectionable items in the accounts of the 4th Division.

2. From these statements it appears that the expenditure incurred on works (1) in excess of allotments (2) without allotments, and (3) without estimates, was as follows :—

	In excess of allotment.	Without allotment.	Without estimate.
	RS. A. P.	RS. A. P.	RS. A. P.
Presidency	1,447 13 0	8,961 4 1	1,844 12 4
Madras	11,846 6 3	21,732 5 0	....
North Arcot...	520 0 0	5,238 2 7	1,979 1 8
	13,814 3 3	35,931 11 8	3,823 14 0

3. Captain Fischer is of opinion that the execution of works without allotments, or in excess of the grants assigned to them, is apparently due to the permission which is frequently given to Superintending Engineers, when the Reserve has been fully appropriated and funds cannot immediately be made available by transfer, to proceed with works, leaving the expenditure on them to be adjusted as the year advances. The Government observe that the system referred to was adopted with the view of ensuring the Budget assignment being more fully utilized than it would be if Superintending Engineers were restricted to the execution of works for which a specific provision of funds may have been made. It is doubtless with that object that Superintending Engineers have acted similarly in carrying out repairs; but it is clear that in all those cases in which it may be thought advisable to commence works in anticipation of funds being hereafter available, the necessary adjustments might be effected before the year terminates if the Superintending Engineers carefully watch the expenditure on works and apply for timely authority to transfers. The facilities which the Superintending Engineer of the 4th Division possesses for obtaining such sanction to a re-distribution of allotments are great, and the Government are disappointed to find that he omitted to avail himself of them during the past official year. The particular attention of all Superintending Engineers is drawn to the subject.

4. The Controller also submits a statement showing twelve works, the estimates for which have been exceeded, and, as in each case, the excess is larger than he is empowered to admit, he requests the authority of Government to pass the excesses. He points out, at the same time, that under the new system of accounts he is required to include in his statement of objectionable items both actual and probable excesses, no limitation being prescribed, and he desires to be informed whether he is in future to be guided by the provisions of the Madras Code (Section 1, paragraph 12, Chapter IV) or of the Bengal Code (Section 7, paragraph 7, Chapter

III). The Controller will be informed that the limits prescribed in the Madras Code should be adhered to in the audit of expenditure, and when those limits are exceeded, the explanations of the Superintending Engineers should be laid before Government.

5. With these remarks His Lordship in Council resolves to authorize the Controller to pass the objectionable charges entered in the statements submitted by him.

(True Extract.)

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

To the Superintending Engineers.
,, Controller of Public Works Accounts.

Exd. S. T. Augustin.

Statement of Objectionable items in the Accounts of the 4th Division for the year 1865-66.

Presidency.

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over Allotment	Expenditure without Allotment	Total of Each Range
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
No. 1 or Fort Range.						
Repairs.						
Repairing the Picottah and Platforms — also raising the cistern wall of well No. 4 for supplying water to the upper compartment of Clive's cistern at Seven Wells' Water works	450 " "	" " "	448 9 5	" " "	448 9 5	
Repairing the North West Lunette bridge in Fort St. George	Emergent	" " "	384 3 "	" " "	384 3 "	
White washing and repairing the walls and floors, also repairing the doors and windows &c.a of the Quarters attached to the Quarter Master A. M.s 60th R. Regiment	100 " "	" " "	99 4 7	" " "	99 4 7	
Repairing and white washing the walls, and painting the doors and windows of the Officer's Mess-house in the Fort	180 " "	" " "	178 14 9	" " "	178 14 9	
Making thorough repairs to the walls, floors &c.a and also painting doors and Windows of the Quarters occupied by the Barrack Sergeant in the Fort	132 " "	" " "	131 12 2	" " "	131 12 2	
Repairing accoutrement peg and wooden plugs of both rooms attached to the European Infantry Barracks Fort St. George	14 " "	" " "	14 " "	" " "	14 13 10	

Work	Amount of Estimate	Amount of Allotment	Excess over Allotment	Expenditure withheld	Total of Each Range
	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P
Pulling up Bar of the Cooum river near the Aurora Ditto	" " "	" " "	40 99	" " "	40 99
			Total	" " "	1298 3 6 1298 3 6 First Range
No 3 or Southern Range New Works.					
Fixing up iron bed and shutters to the windows of the godowns now occupied by the Stores of the Executive Commissariat Depot	Emergent	" " "	95 " "	" " "	95 " "
Repairs					
Repairing flat of 2nd Mill at Gunfounder's Compound	Emergent	" " "	99 3 10	" " "	99 3 10
Repairing Fire Floors at Ironeyar Choultry	62	" " "	60 3 6	" " "	60 3 6
Stopping the leaks of the Roof and repairing the plaster of the walls of Emmanuel Church Black Town	125	" " "	110 1 3	" " "	110 1 3
Stopping the leakage in the roof of the small Cruise Court and gravelling the yard of the same	190	" " "	186 " 3	" " "	186 " 3
Repairing the doors of the High Court	Emergent	" " "	18 7 5	" " "	18 7 5
Repairing debtor's side of Grand Jail	17	" " "	14 14 10	" " "	14 14 10
			Total	" " "	583 15 1 583 15 1 Northern Range
No 3 or Southern Range New Works					
Erecting a Presidency Store and Workshop	80,380	" "	27,160	" "	28,607 13 " 1,447 13 " " " "
Making certain alterations to Controller's Office Cheppauk	2,790	" "	" "	1,719 13 9	" " " 1,719 13 9
Erecting a semi-terraced Verandah in Triplicane Dispensary	1,740	" "	" "	1,500 " "	" " " 1,500 " "
Taking section of Cooum bar and river	"	" "	" "	35 13 "	" " " 35 13 "
Repairs					
White washing principal building &c in Government House	"	" "	" "	1963 11 5	" " " 1963 11 5
Repairing Police Inspector's Bungalow - Royapet	237	" "	" "	219 9 9	" " " 219 9 9
Cutting Corkapully hedge in compound of Supt & Engrs Office	"	" "	" "	14 " "	" " " 14 " "
Repairing Duffadar's tannah N: 44 in Royapet	16	" "	" "	15 15 5	" " " 15 15 5
Repairing tannah N: 52	13	" "	" "	11 10 "	" " " 11 10 "
Repairing round tannah N: 30	41 8	" "	" "	41 3 11	" " " 41 3 11

Work.	Amount of Estimate	Allotment	Amount of Expenditure	Excess over allotment	Expenditure without Allotment	Total of Each Range
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
Repairing Club House Tannah No 31	11 4 "	" " "	10 15 11	" " "	10 15 11	
Repairing Tannah No 45	11 " "	" " "	11 " "	" " "	11 " "	
Repairing Brodie Castle Tannah No 18	21 " "	" " "	20 9 10	" " "	20 9 10	
Repairing Tannah No 38 St Marys Burial ground	18 " "	" " "	17 9 6	" " "	17 9 6	
Repairing wooden rails from Vallajah Bridge to Band Stand	" " "	" " "	152 13 8	" " "	152 13 8	
Metalling embankment between St Marys and Hospital Bridge	120 " "	" " "	162 1 4	" " "	162 1 4	
Laying Sod for Cable in Prest: Store & Workshop Emergent	" " "	" " "	30 13 4	" " "	30 13 4	
Laying foundation for boiler in do	" " "	" " "	165 12 9	" " "	165 12 9	
Laying Sod for Planing machine in do	" " "	" " "	170 10 "	" " "	170 10 "	
Do Do Engine in do	" " "	" " "	107 15 2	" " "	107 15 2	
Constructing Smiths Fire place at do	" " "	" " "	106 11 9	" " "	106 11 9	
			Total	1119 13 "	1079 1 6	8526 11 6 Carried Over
			Total Presidency			10409 1 1

Madras

Work	Amount of Expenditure	Allotment	Total Expenditure	Excess over Allotment	Expenditure without Allotment	Total of each Range
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
No 1 or Seralore Range						
New Works						
Constructing a new Calingulah and 3 twelve yards Sluices to Peralore Tank	1230 . .	608 . .	1230 . .	622 . .	. . .	
Constructing Compound walls to wells Sunk at Red Hills	76 . .	. . .	76 . .	. . .	76 . .	
Repairs						
Emergent repairs to Neelavoor tank bund	276 . .	. . .	276 . .	. . .	276 . .	
Repairing injuries done to Trunk road No 6 thro Nanaveram River overflowing and injuring 22 23 24 and 26 miles	1572 . .	" . .	1572 . .	. . .	1572 . .	
Removing Sand off Road deposited on 7 different places during the late gale and repairing ruts for one mile 908 yards in length and 12½ feet in breadth with gravel No 6 to Ennore Road	2000 . .	. . .	1546 . 3	. . .	1546 . 3	
Filling gaps and gullies on the Pulicat Road	164 . .	. . .	119 8 6	. . .	119 8 6	

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over Allotment	Expenditure without allotment	Total of each Range
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
Emergent Repairs to Road from Trincollore to Nagalesvaram	808	.. .. ..	808	.. .. ..	808	
Repairing Garrison Hospital at Thispasore	22	.. .. ..	22	.. .. ..	22	
				622 : .	4419 8 9	5041 8 9 Seroor Range
No 2 or Mount Range						
New Works						
Constructing a Covered and open Masonry drain from the tunnel South West of St Thomas Church to the open drain near the Instruction Depôt	1510	957	1585 11 11	629 11 11	.. ..	
Constructing an open Masonry drain from the drain of the north Barracks Family Quarters to the Masonry open drain opposite the Instruction Depôt at Mount	340	.. .. ..	3358	.. .. ..	3358 ..	
Constructing Bengal Riff verandah to Military Secretary's Bungalow at Guindy Park	1100	.. .. ..	10994	.. .. ..	10994 ..	
Constructing — Do — to Private Secretary's — Do	360	.. .. ..	358 15 3	.. .. ..	358 15 3	
Water Supply to Guindy Park	13,981	8923	10151 7 1	1228 7 1	.. .. ..	
Repairs						
Ventilating Cot Room of Hospital at Coonamallee	64	.. .. ..	61	.. .. ..	61	
Ventilating Guard room of E. C. Company at Palaveram	445	.. .. ..	446	.. .. ..	446	
				Total	1853 3 - 2712 7 11	4570 10 11 Mount Range
No 3 or Poonamallee Range						
New Works						
Constructing 2 Sluices to Anthanur tank	200	.. .. ..	200	.. .. ..	200	
Reconstructing 14 yards Sluice to Kudavinaly tank	260	.. .. ..	257 5 4	.. .. ..	257 5 4	
Repairs						
Emergent repairs to Varandah tank Calingulam	31	.. .. ..	31	.. .. ..	31	
Karuppen Cadoopatty Coodoo tank	.. .. ..	.. .. ..	199 2 10	.. .. ..	199 2 10	
				Total	687 8 2	687 8 2 Poonamallee Range

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over allotment	Expenditure without Allotment	Total of Excess Charges
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
No 4 or Chingleput Range						
New Works						
Constructing a Salt Cutcherry at Madrastakam	13,210	842	2752 4 11	1910 4 11		
Repairs						
Closing breaches in the Madhumbakum Tank	Emergent		120 1 9		120 1 9	
Do Do in Ekkatoor tank	"		49 1 5		49 1 5	
Repairing Karranaghar Chavy Chittery	"		104 9 3		104 9 3	
Repairing Salt land from Cheyoor to Chittankum	Emergent		15 13 6		15 13 6	
		Total			1910 4 11 289 9 11 2199 14 10	Chingleput Range

Madras (Continued)

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over Allotment	Expenditure without Allotment	Total of Excess Charges
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
No 5 or C. C. Canal						
New Works						
Excavating 2 cross channels at the South end of No 2 and at the North end of No 3 Salt channels at Kalloor Emergency	1750		1689 11		1689 11	
Excavating a new Salt channel at Vozaloor	1230					
Extending No 4 Salt channel at attigrat	642					
Excavating Salt channel at Do	890					
Do Do Vellior	3380		3309	8864	5555	6
Deepening and widening the Salt channel at Poolundivakum	4,410					
Excavating No 3 Salt channels at Vadachummencharay	2060					
Repairs						
Repairing Superintendents Cutcherry at Cochrane's Baton	510		510		510	
Repairing Salt channels at Kovelong and Kalumbakum Emergency	850		789 8 8		789 8 8	
Do at Vadachimunencharay do	250		181 13 8		181 13 8	

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over allotment	Expenditure without allotment	Total of each Range
	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P
4th at Soyadur do	9700		9316 2 8		9316 2 8	
5th at Madras Salt-Kotars	715		650		650	
For deepening the river Adyar near Mowbrays garden on emergency	420		416		416	
Filling in breaches and tierfing the West and East banks of Southern Canal in the first 3 miles from Adyar	2910	736	2636 13 10	1900 13 10		
Repairing Ferry boat at Covalong	40		39 14 3		39 14 3	
			Total	7468 4 4	13623 2 3	2079 7 7 S.C. Canal Range
				Total Madras	33578 11 3	

North Arcot

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over allotment	Expenditure without allotment	Total of each Range
	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P
No 1 or Wallajah Range						
Repairing Rendandy Poothary Tank	680	160	680	520		
D: Valavady Tank	560		560		560	
Filling in breaches and repairing the Veeranoo = thoor Tank	25		25		25	
D: Parovalum Jumbary Tank	35		35		35	
D: Kistnapuram river Channel	72		72		72	
Repairing and Strengthening Coonatore Con = dum Channel	132		132		132	
			Total	520	824	1344 Wallajah Range
No 2 or Chendraghery Ranges						
Bonthapully Kirshnama naidoo Woddo 2d Class tank	37		37		37	37 Chendraghery Range

Work	Amount of Estimate	Allotment	Amount of Expenditure	Excess over allotment	Expenditure without allotment	Total of each Range
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
No. 3 or Chittoor Range						
Repairs						
Repairing Vapoor 1st Class Tank	1,000 " "	" " "	630 " "	" " "	630 " "	
Closing breaches and repairing bunds of Kaha=noor tank	150 " "	" " "	300 " "	" " "	300 " "	
Emergent repairs to Kunicadagal-puram Supply Channel	150 " "	" " "	1,149 2 7	" " "	149 2 7	
Repairing Vapungamare yare	800 " "	" " "	100 " "	" " "	100 " "	
			Total	" " "	1179 2 7	1179 2 7 Chittoor Range
No. 4 or Velore Range						
Kootroondy tank Breach	125 " "	" " "	95 13 7	" " "	95 13 7	
Chittiapakum Do	18 " "	" " "	21 1 6	" " "	21 1 6	
Pemoothaessam Channel Do	52 " "	" " "	51 10 "	" " "	51 10 "	
Chittoopet Do	26 " "	" " "	24 5 5	" " "	24 5 5	
Paully Pallum tank Breach	22 " "	" " "	19 11 1	" " "	19 11 1	
Paniyidiyha tangle tank	44 " "	" " "	45 15 11	" " "	45 15 11	
Mullayoor Chittary do	12 " "	" " "	12 2 11	" " "	12 2 11	
Do large Tank	30 " "	" " "	35 6 1	" " "	35 6 1	
Do Poodoo tangle Tank	55 " "	" " "	55 " 4	" " "	55 " 4	
Iyaromungalum Madura	22 " "	" " "	20 " 11	" " "	20 " 11	
Do Ponapumthal do	24 " "	" " "	23 3 1	" " "	23 3 1	
Do Swongatangle do	17 " "	" " "	19 1 7	" " "	19 1 7	
Do Sumbady do	47 " "	" " "	41 8 9	" " "	41 8 9	
Nungamungalum do	251 " "	" " "	250 6 5	" " "	250 6 5	
Nalhepauttum Cullicommunday Breach	100 " "	" " "	99 5 3	" " "	99 5 3	
Pullicondah and poriallum roads			Total	" " "	814 12 6	814 12 6 Vellore Range
No. 5 or Polur Range.						
Repairs						
Repairs to Ravel Chittary	119 " "	" " "	119 " "	" " "	119 " "	
Do Anacavoor Tank	1190 " "	" " "	1188 " "	" " "	1188 " "	
Numbadoo Tank	218 " "	" " "	218 " "	" " "	218 " "	
Velangoopum tank	160 " "	" " "	160 " "	" " "	160 " "	
Thapundal tank	290 " "	" " "	290 " "	" " "	290 " "	
Kaloor tank	1500 " "	" " "	1,108 3 6	" " "	1,108 3 6	
			Total	" " "	2383 3 6	2,383 3 6 Polur Range
			Total North arcot			5,758 2 7

No 3399/66

Abstract

Presidency	1,447 13 "	8,961 4 1	10,409 1 1
Madras	11,846 6 3	21,732 5 "	33,578 11 3
North Arcot	520 " "	5,238 2 7	5,758 2 7
	13,814 3 3	35,931 11 8	49,745 14 11 Grand Total

Works undertaken without regular Estimates

Making a	Small Equatorial Dome	" " "	1,370 6 11	1,369 14 11
Erecting a	Tower at the Observatory	" " "	474 6 "	474 135
Improving	Doosy Main Channel	" " "	1,983 " "	1,979 1 8
			3,827 12 11	3,823 14 "

Office of the Controller of
Public Works Accounts
Madras 17th August 1866

Captain R. E.
Controller of P.W. Accounts

Statement of Excess over Sanctioned Estimates

Name of Work	Amount of Estimate	Allowances	Amount of Expenditure	Excess
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Repairing the Walls of the fort & entrance Museum	2,475 " "	2,951 " "	2,951 " "	476 " "
Repairing Cantonment & Civil Jail	2,594 " "	2,594 " "	2,754 13 7	159 13 7
Constructing Privy in the Barracks	860 " "	860 " "	1025 7 1	165 7 1
Palaveram	2,250 " "	2,250 " "	2,395 " 11	145 " 11
Fort ditch at Poonamallee	13,981 " "	13,981 " "	15,209 9 10	1,228 9 10
Water supply to Guindy Park	1380 " "	1380 " "	1623 4 9	243 4 9
Repairing N. Barracks at Mount	1350 " "	1350 " "	1540 13 5	190 13 5
Do S Do at Do				
Repairing Sub Magistrates Kutcherry at Poonamallee	2,250 " "	2,250 " "	2365 3 1	115 3 1
Repairing Principal Building at Govt House Guindy	1020 " "	1070 " "	1147 8 6	127 8 6
Road from Coolumbakum to Sydapett	400 " "	400 " "	609 15 4	209 15 4
Madrandakum Talug Kutcherry	11,300 " "	11,300 " "	13,210 " "	1,910 " "
Constructing Sub Magistrates Kutcherry at Pongamoor	2,800 " "	3036 10 6	3036 13 5	236 13 5
	42661 " "	43,422 10 6	47,873 9 11	5212 9 11

† Sanctioned on 17th May 1866

Office of the Controller of
Public Works Accounts
Madras 17th August 1866

Captain R E
Controller of P. W. Accounts

Office of the Controller of P.W.
Accounts
Murree 17th Aug. 1866

No. 1373
From
Captain J. F. Fischer C.E.
Controller of Public Works Accounts

To
Colonel G. A. Orme R.E.
Secretary to Government N.W.P.
Fort Saint George

Sir,

I have the honor with reference to paragraph 80 section II of the Manual of accounts for the Presidency, to forward herewith a statement of objections which have been raised in the audit of the Divisional Pleaders accounts for the year 1865-66 by the Assistant Controller of Public Works Accounts, and to request that the sanction of the Lieutenant Governor may be obtained to the write off of the amounts mentioned in the statement.

2. The objections have been raised in accordance with paragraph 90 section II of the Manual of accounts and C.O. No. 2413 dated 19th August 1865. The Lieutenant Governor will observe that the objections which have been raised relate chiefly to the non production of vouchers for the payments made by the Pleaders, in which case in accordance with paragraph 80 section II of the Manual of accounts, the Pleaders have been called upon to explain the reasons why the vouchers could not be produced, and the explanations received from them are also noted in the statement.

3. I have the honor to be Sir, Your most obedient servant

Enclosure in a letter from the Controller of P.W. Accounts to the Secretary to Government P.W.D. No 1373 dated 17th August 1866.

PW 3399/66

Statement of objectionable items in the Accounts of the 4th Division for the year 1865-66.

were sanctioned and these come under the items of unauthorized appropriations referred to in para 22 Section I Chapter XV Government of India Code.-

2. I have also to forward another Statement shewing works in which excesses have occurred on expenditure over Estimates.- These excesses are above the power of sanction vested in this office under the Madras Code. Viz.-

I Works up to 500 Rupees without reference to the excess

II. Works between 500 and 2000 Rupees not more than 100 Rupees excess

III. All other works above 2000 Rupees. 5 per cent excess

3 The above powers of sanction were used in passing bills up to 1864-65 but under the new System of accounts whereby a monthly audit and clearance is laid down as the guiding principle, no limitation is given as to excesses to be allowed by this Office in expenditure.- Para 88 Section II of the Manual requires the Statement of objectionable items to include all excesses or probable excesses but fixes no proportion or per centage up to which such excesses may be admitted in this office.-

4. In authorizing the items of excess now brought to notice in this Statement to be passed finally here, I request that the Government will be pleased to state whether the rule in the Madras Code is to be adopted in reporting all future excesses or whether the limitations in para 4 Section VIII Chapter III of the Code of the Government of India is to be adhered to in future.-

5 The total of the items of excess over allotments amount to Rupees 13814 and those of expenditure without grants to as much as Rupees 35932. both of which do not include items below 10 Rupees each.- The numerous works undertaken without authorized grants or allotments as well as the large excesses over allotments in some cases are apparently owing to the permission frequently given to Superintending Engineers to proceed with works for which funds were applied for but not granted at once and for which a promise was held out that appropriations would be made later in the year from savings or

or surplus funds which may be forthcoming in other Districts. Superintending Engineers do appear to have been thus tempted to make appropriations themselves for repair works in excess of the authorized allotments in anticipation of savings about the end of the year but which were not fully realized. It appears to me that these practices are not clearly authorized by the Budget Rules and would seem to be opposed to the principles laid down in Section I Chapter XX of the Government of India Code. —

6. The statements now forwarded are not strictly in accordance with the Form given in part II of the Appendices to the Code of the Government of India Section 2 Chapter XX. As the reply of the Superintending Engineer 4th Division to the enquiries respecting each of the items in these statements was simply that there were no funds wherefrom appropriations can be made for them and I thought it unnecessary to repeat the same reply opposite each item.. Forms N°50.

I have the honor to be
Your Most Obedt Servant
[illegible] Captain R.E
Artillery & E.M. Secty.

I. 7, 11.

Public Works Department

No. 2797

PROCEEDINGS of the MADRAS GOVERNMENT Under date the 3rd Sept. 1866

Read the following

From The Controller of Public Works Accounts.

(Here enter No. 1373 dated 17th Augt. 1866)

Forwards letter the Controller submits with reference to P. 89 Section III of the Financial & P. W. Accounts, Statements of objectionable items in the Accounts of the 4th Div.

From these Statements it appears that the expenditure incurred on works (1) in excess of allotments (2) without allotments, and (3) without estimates, was as follows:—

	In excess of allotment			Without allotment			Without Estimate		
Presidency —	1447	13	-	8961	4	1	1844	12	4
Madras —	11846	6	3	21732	5	4	-	-	-
North Arcot —	520	-	-	5238	2	7	1979	1	8
	13,814	3	3	35,931	11	8	3823	14	-

For 1866 Public Cons. of Govt. for September No. 3399

Memo.
The Controller of P. W. Accounts

To The Secy. to Govt. of India Fort St. George

Dated 17th Aug. 1866. Rec. 19th Aug. No. 1373

Forwards a statement of objectionable items in the accounts of the 4th Division for the year 1865-66 and requests orders of Govt. thereon.—

No. 53.

22nd Aug. 1866 No. 2797 — 3rd Sept. 1866

Captn Fisher is of opinion that the execution of works without allotments, or in excess of the grants assigned to them, is apparently due to the permission which is frequently given to Supdg Engrs, when the Reserve has been fully appropriated and funds cannot immediately be made available by transfer, to proceed with works leaving the expenditure on them to be adjusted as the year advances. The Govt observe that the system referred to was adopted with the view of ensuring the Budget assignments being more fully utilized than it would be if A. Engrs were restricted to the execution of works for which a specific provision

have
of funds may not be made. It is doubtless with that object that A. Engineers have acted similarly in carrying out repairs; but it is clear that in all those cases in which it may be thought advisable to Commence works in anticipation of funds being hereafter available, the necessary adjustments might be effected before the year terminates if the A. Engr carefully watches the expenditure on works and applies for timely authorization to transfer. The facilities which the Supdg Engr of the Dn has for obtaining such sanction to a redistribution of allotments are great, and the Govt are disappointed to find that he omitted to

P. W. 186 . Department.

No.

PROCEEDINGS OF GOVERNMENT.

Dated

avail himself of them during the first official year. The particular attention of all Engineers is drawn to this subject.

The Controller also submits a Statement showing twelve works the estimates for which have been exceeded, and in each case, the excess is larger than he is empowered to admit; he requests the authority of Government to pass the excess, the Superintending Engineer the same time that considers the new Scheme of Accounts he is required to include in his Statement of Objectionables likewise both actual and probable excesses, no limitation being prescribed, and he desires to be informed whether he is in future

to be guided by the provisions of the Madras Code (Sec: 1- P. 12 Chapter IV) or of the Bengal Code (Sec: 7- P 7 Chapter III).

The Controller will be informed that the limits prescribed in the Madras Code should be adhered to in the audit of expenditure, and when those limits are exceeded, the explanations of the S. Engineers should be laid before Government.

With these remarks H. Lordships in Council resolve to authorize the Controller to pass the Objectionable charges entered in the Statements submitted by him.

To

The S. Engrs
Controller

81

Desp 24 Sept

No 21 1865 & Copies

Bds: of Comrs for Schls

No 2197.

Bds: of Pbc Moneys Rec'd

Ord 3 Sept 1866

Passing orders on a letter from the Controller, submitting statements of objectionable items, &c, in Accounts of the 4th Division for 1865-1866

No 53.52.

22nd August 1866 No. 27