M.R.O. 1—77,006—8-6-37.

(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. 91 Press Mis.

1897-90

Dated 10. 1 1897.

Not to be folded or roughly handled

No. 189. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department dated Madras, 22nd December 1866, No. 3,103 :—

1 Letter from Superintending Engineer, 1st Division, No. 211, dated 14th Dec. 1866.
* 1 Memorandum from Controller Public Works Accounts, No. 1,155, dated 20th July 1866.
* 1 Memorandum from Superintending Engineer, No. 77, dated 29th August 1866, with three enclosures.
* 1 Memorandum from Controller Public Works Accounts, No. 2,221, dated 11th Oct. 1866.
* 1 Letter from Officer in charge No. VI. Range, Godavery District, No. 105, dated 31st October 1866.

(* To be returned.)

1. In forwarding the accompanying letter from the Acting Superintending Engineer, 1st Division, regarding the adjustment of expenditure from Imperial and Local Funds, I have the honor to state, for the information of Government, that the sum of Rupees 280-6-8 shown as outstanding against the Vizagapatam District, was the amount of Bills due on the date of the preparation of the Statement of the progress made in the audit and adjustment of expenditure on Public Works for the Quarter ending 30th September last. Bills for Rupees 245-0-1 having been subsequently received in this Office.

2. The sum of Rupees 1,970-9-11 under Imperial, and Rupees 912-0-4 under Local Fund, against the Godavery District, are amounts shown, not as Bills submitted, but as recoveries credited in several of the Superintending Engineer's Statements Form II., received prior to the despatch of the Statement of unadjusted expenditure from this Office, but not admitted as such, for reasons given in the Memorandum from this Office, No. 1,155, dated 20th July 1866.

3. A second reference had to be made with a view to arriving at a satisfactory conclusion in regard to these recoveries, and it is after the receipt of a full† explanation from the Officer in charge of the 6th Range, Godavery District, that the several recoveries from Imperial Fund expenditure have been admitted, and which will form a part of the amount adjusted in the quarter ending 31st December 1866.

† Received 12th November 1866.

Memorandum from Controller Public Works Accounts, to the Superintending Engineer, 1st Division, Dowlaishwaram, dated 20th July 1866, No. 1,155.

1. The Form II. Statement for April 1866, Godavery District.

2. From the unadjusted balance of Imperial Fund expenditure of 1864-65, recoveries as cash and work, aggregating Rupees 1,240-14-3. have been credited in the above Statement, and references have been made to the accounts of the months in which the transactions of the same have been exhibited, but they are not traceable by this Office ; the Superintending Engineer is therefore requested to report with what particular item or items they have been mixed up, and the name of the work and the item in the sub-head of estimates in the Progress Reports, from the expenditure of which deductions on this account have been made.

3. A sum of Rupees 11 has been deducted to close the balance of 1863-64, and this deduction is stated as recovered by work done on cutting drains on Trunk Road No. 6, but on referring to this work in the Progress Report for April 1866, it is found that the total expenditure in 1865-66 on the work is Rupees 17-10-10, whether this sum excludes the above-mentioned recovery of Rupees 11 and that of Rupees 31-11-8 under the head 1864-65 or not, is not apparent, and how these recoveries have been adjusted in the Progress Report requires explanation.

4. Under the head Local Fund balance for 1864-65, credit has been taken for Rupees 888, with reference to the copy of Captain Smalley's letter to the address of the Superintending Engineer attached to the Statement, this credit is inadmissible; the Superintending Engineer should explain how it has been adjusted, and why Workshop bill for the amount has not been procured.

5. Until the receipt of explanation on the points above noticed, the unadjusted balances will not be altered.

Memorandum from the Acting Superintending Engineer, 1st Division, to the Controller of Public Works Accounts, dated Camp, Dowlaishwaram, 29th August 1866, No. 77.

1. With reference to paragraph 2 of Controller's Memorandum, No. 1,155 of 20th July 1866, the undersigned has the honor to annex a Memorandum showing how the recovery (1,240-14-3) has been adjusted in the Progress Reports.

Enclosure 1.

2. In reply to paragraph 3, an explanatory letter received from the Officer of No. 6 Range, Godavery District, is enclosed.

Name of Work.	Amount recovered.	Sub-head of Estimate in the Progress Report.	Items which include the recoveries now adjusted.	
1864-65.	RS. A. P.		RS. A. P.	
No. 5 Range, Central Jail at Rajahmundry in *cash*	894 14 6	.....	1,608 5 0	See the Progress Reports for Feb. 1866.
Do. cash	41 8 0	.....	458 14 3	Do. do. for April 1866.
Do. by work ...	52 0 0	Country batten doors with frames.	156 0 0	
Do. do.	30 0 0	Window shutters.	120 0 0	Do. do. for July 1866.
Do. do.	1 13 10	Contingencies.	11,109 7 11	
No. 6 Range, cutting drains, and clearing Jungle on Trunk Road No. 6 by *work*.	31 11 8	Earth-work.	6,838 11 3	Do. do. for March 1866.
Do. do.	180 12 3	Do.	7,030 7 6	Do do. for April 1866.
No. 3 Range, maintaining Vizaswaram Lock Channel, cash ...	8 2 0	.....	8 2 0	Account Current for October 1865.
	1,240 14 3			
1863-64.				
Cutting drains and clearing Jungle on Trunk Road by *work*.	11 0 0	Earth-work.	7,030 7 6	Progress Report for April 1866.
	1,251 14 3		.....	

From A. RAMIAH, Supervisor No. 6 Range, to the Superintending Engineer, 1st Division, dated Camp at Peddapur, 1st August 1866, No. 40.

With reference to your Memorandum No. 585, I have the honor to state that the item marginally noted was expended from the grant work "cutting drains and clearing jungle." Rupees 17 for 1865-66, on account of the Rupees 31-11-8 for 1864-65 is not included in the above item. The recovery of Rupees 11 for 1863-64 and

Expenditure in 1865-66, Rupees 17-10-10.

From the Superintending Engineer, 1st Division, to the Controller of Public Works Accounts, dated Camp Dowlaishweram, 27th July 1866, No. 52.

Controller's Memo. No. 1,155 of 20th July 1866.

1 Bill.
1 Letter.
1 Account Current.

With reference to paragraph 4 of the above Memorandum, the Workshop bill is now enclosed as requested.

2. Paragraphs 2 and 3 are referred to the Range Officers concerned for the required information.

From the Executive Engineer No. 2 Range, Godavery District, to the Superintending Engineer, 1st Division, dated Gannaram, 14th May 1866, No. 12.

I have the honor to forward a copy of the Account Current of this Range with the Government Workshop, signed by the Superintendent, with a detailed bill attached, accounting for Rupees 883-4-11 up to the 30th April 1866, and showing an outstanding unadjusted balance of Rupees 4-11-1 in 1864-65, and of Rupees 3,571-10-3 in 1865-66, which will be fully accounted for when the Cowsica bridge is put up and not till then, *i. e.*, probably by the end of this month. The Workshop bills are not made out till the completion of works, and all payments to the Workshop are treated as outstanding advances till the bills are received.

No. 400.

The Officer in charge No. 2 Range, Godavery District..... *Dr.*

To the Dowlaishweram Government Workshop.

To making and fitting 1 Truss Bridge for Bodipalem as per estimate.

	RS. A. P.	RS. A. P.
,, 261-9½ cubic feet Pegue Wood, wrought at Rs. 2 8 0 per cubic foot	654 6 7	
Centage at ,, 15 0 0 per cent....	98 2 7	752 9 2
,, 595 lbs. Wrought-iron Bolts and Nuts at ,, 0 2 0 per lb. ...	74 6 0	
Centage at ,, 20 0 0 per cent....	14 13 0	89 3 0
,, 470 lbs. Cast-iron including centage at ,, 198 0 0 per ton ...	41 8 9	41 8 9
	Total...	883 4 11

(Signed) G. S. SAGE,
Ex. Engr. in charge of Govt. Works.

DOWLAISHWERAM,
28th April 1866.

Dr. Officer in charge No. 2 Range in account with Government Workshop, Dowlaishweram. *Cr.*

		RS. A. P.		RS. A. P.
1866.				
April 28th	To Bill No. 400 for Bodipalem bridge attached...	883 4 11	Balance of advances made up to 30th April 1865	888 0 0
	,, Balance remaining to be adjusted— of 1864-65 Rs. 4-11-1 of 1865-66. 3,571-10-3	3,576 5 4*	Advances made in 1865-66	3,571 10 3
	Rupees ...	4,459 10 3	Rupees ...	4,459 10 3

* This is the amount of Estimate for Cowsica bridge. Bill will be sent on completion.

DOWLAISHWERAM,
28th April 1866.

(Signed) G. S. SAGE,
Ex. Engr. in charge of Govt. Workshop.

(Signed) H. SMALLEY, Captain, R. E.,
Actg. Ex. Engr., Godavery District.

Memorandum from the Controller of Public Works Accounts, to the Superintending Engineer, 1st Division, dated 11th October 1866, No. 2,221.

1. In Memorandum from this Office, No. 1,155, dated 20th July last, the Superintending Engineer, 1st Division, was requested to report the name of the work and the item in the sub-head of estimates in the Progress Report, from the expenditure of which, deductions had been made on account of the recoveries credited in the Form H. Statement of the Godavery District for April 1866.

Memorandum from Superintending Engineer, No. 72, dated 27th July 1866.
Do. do. No. 77, dated 29th August 1866.
Letter from Supervisor Hamish, to the Superintending Engineer, No. 40, dated 1st August 1866.

2. In the papers marginally noted, the information above sought for was supplied, but it is not clear in what manner the recoveries had been effected. As an instance of one of the difficulties experienced by this Office in arriving at a satisfactory conclusion, the third item entered in the Statement subjoined to the Superintending Engineer's Memorandum, No. 77, will now be noticed.

3. The sum of Rupees 52 forms a part of the expenditure of the year 1864-65 on the work "Central Jail at Rajahmundry," which is stated to have been recovered by work, but yet included in another item of Rupees 156 for country batten doors, and entered in the Progress Report as expenditure of the current year on the above work. How this could be considered as amount recovered is not apparent, and therefore the Superintending Engineer will be good enough to explain more fully the principle by which each amount was treated; in the example above quoted, the expenditure of one year is transferred to another year's accounts, which cannot be done.

4. Lieutenant-Colonel Moberly will also be good enough to explain why, when a sum of Rupees 888 had been deducted as a recovery from the Local Fund expenditure of the year 1864-65, a Workshop bill for only Rupees 883-4-11 was submitted.

From the Officer in charge No. 6 Range, Godavery District, to the Controller of Public Works Accounts, dated Jeggumpetta, Godavery District, 31st October 1866, No. 105.

1. I have received from the Superintending Engineer, 1st Division, along with his letter as noted in the margin, a copy of paragraphs 1 to 3 of your Memorandum No. 2,221 of 11th instant, and he requests me to furnish you with the explanation therein called for.

Superintending Engineer, 1st Division, No. 1,078, 25th October, to 6th Range, Godavery.

2. Although I am somewhat at a loss to understand wherein lies the difficulty complained of in your Memorandum above quoted, I have the honor to forward herewith the fullest explanation which I am able to give regarding each item mentioned in the Superintending Engineer's Memorandum, No. 77, dated 29th August, and I trust it will be found satisfactory.

3. When I refer to the Progress Report of this Range, of course I mean the copy of that sent to your Office, and I take it for granted that it is a true copy.

First Item.

The amount, Rupees 894-14-6, had been advanced for the supply of materials, and is included in the amount Rupees 9,653-4-8, shown under the head "Advances" in column 14 of the Progress Report for January. In February the amount was recovered in cash and deducted from expenditure in columns 9 and 10 of the Progress Report of that month (as ordered in paragraph 14, Section II. of the Manual), along with another cash recovery of Rupees 713-6-6, making the whole sum deducted in column 9 Rupees 1,608-5-0. Again, if we compare column 11 of January and February we see—

	Rs.	A.	P.
Up to January advances for materials	9,653	4	8
Do. to February do. do.	7,437	3	10
Showing a recovery of	2,216	0	10

Again compare—

	Rs.	A.	P.
Recovered by cash as per column 9	1,608	5	0
Shown in last page of my Station book for February as "Recoveries of Advances by work" (*i. e.*, materials supplied)	607	11	10
Total recovery corresponding with above	2,216	0	10

4. The recovery of Rupees 41-8-0 is exactly similar. It is part of the cash recovery of Rupees 458-14-3, of which the remainder was from advances made in the same year, but treated in the same way (see paragraph 14, Section II., Manual.) Compare the amounts—

	Rs.	A.	P.
Up to March, column 14, advances for materials	8,214	1	10
Do. to April do. do. do.	7,684	5	11
Showing a recovery of	529	11	11
Of which cash	458	14	3
Materials supplied	70	13	8
	529	11	11

The Rupees 70-13-8, part of the balance to the Range credit in the month as shown in the Station book, thus—

	Rs.	A.	P.
Increase of materials in hand	1,308	15	10
Advances for do. during April	1,044	5	4
Balance ...	264	10	6

3 and 4.

The recoveries of Rupees 52 and Rupees 30 by work are not put down as expenditure during the month in my copy of the Progress Report, and if they are so in yours (as I am led to suppose by your Memorandum), I have the honor to request that you will be good enough to correct it. In the Progress Report for January, nothing is said in columns 11 and 14 of either batten doors or windows. But in the Progress Report for February there is shown as "*work executed*" not cash expended. Six batten doors of the value of Rupees 156, and eight batten window shutters costing Rupees 120, and if we refer to column 7, which shows the cash expenditure in the month, we find only Rupees 92-14-0 which, by referring to the cash abstract, I find to have been spent on truss roof, floors, terraces, and contingencies. Also in the abstract of Progress during the month, I find as work done during the month, two batten doors and two batten windows which make up the sums of Rupees 52 and Rupees 30 respectively, by comparing which with column 14 of the Progress Report we may easily see that the remaining doors and six windows were supplied during the previous year, so how it can be made to appear that the item of Rupees 156 is shown "as expenditure," I am unable to understand, except by supposing, as above, that an error has been made in copying the Report.

5. To explain the mode of recovery of the item of Rupees 1-13-10 recovered by work, I would beg to refer you to copy of Contract Ledger for February, with Cuncherla Swamy, Horse-gram Contracter, from which it will appear that for gram to the value of Rupees 27-2-9 that Contractor received payment of only Rupees 25-4-11, which is the sum entered in the cash account for that month, and included in the total of Rupees 92-14-0 cash payment during the month, in column 7 of the Progress Report.

6. In the Contractor's Ledger for March, I find that earth-work 491$\frac{5}{16}$ cubic yards was done by Contractor Jukky Juggooloo, and no payment made, but a recovery of Rupees 31-11-8 entered in the Ledger. I find in the Progress Report for November that cubic yards 128,689 of earth-work had been done; and Rupees 223-7-11 had been advanced to Buntadars. No work was done, and no expenditure made in the intermediate months: then in Progress Report for March the

earth-work is increased to 129,180 cubic yards, and the amount of Rupees 31-11-8 transferred from the head of "Advances to Buntadars" to that of earth-work completed, and no expenditure in column 7.

7 and 8. In the same way do I find in the Contractor's Ledger for April, 3,068$\frac{5}{16}$ cubic yards of earth-work done by two Contractors, and no payment made. And in the Progress Report for that month the whole amount of outstanding advances (amounting to Rupees 191-12-3) is transferred from that head to the head of value of earth-work completed, the quantity of earth-work being increased by the above. The Rupees 191-12-3 recovered that month includes the two recoveries of Rupees 180-12-3, advanced in 1864-65 and Rupees 11, advanced in 1863-64.

I hope the above explanation will be sufficient, for I am unable to give any other.

From the Acting Superintending Engineer, 1st Division, to the Secretary to Government, Public Works Department, dated Camp, Vizianagrum, 14th December 1866, No. 211.

1. In reply to G. O. No. 3,531 of 6th ultimo, I have the honor to observe that, in adjustment of accounts for Imperial Funds, the following bills were sent on the dates mentioned :—

	Bill due.			Bill sent.			
	Rs.	A.	P.	Rs.	A.	P.	
Vizagapatam...	280	6	8	245	0	1	in August
Godavery	1,970	9	11	1,251	14	3	in April.
Do.	.....			314	0	0	in July.
Do.	.....			404	11	8	in August.
Local Fund.							
Godavery	912	0	4	912	0	4	in April.

Form H. Statement have notified the same to the Controller. I am therefore at a loss to understand the Statement.

2. For the balance Rupees 35-6-7,* I have been obliged to apply to the Salt and Police authorities, who made the expenditure ; and fear that, as the account is of old date, there may be some difficulty

---

No. 190. ORDER THEREON, 10th January 1867, No. 91.

ACCOUNT, No. 14. Ordered to be recorded.

(True Extract.)

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

To the Controller of Public Works Accounts, with four Enclosures.
,, Superintending Engineer, 1st Division.

Exd. S. T. Augustin.

7

Memo

It is requested that the enclosure to the accompanying Memo from the Superintending Engineer 1st Division, as also the original Memo of the Supg. Engineer No. 72 dated 27th July 1866 with its enclosure, submitted to Government with letter No 3103 dated 22nd December 1866 from this Office, may be returned by the Bearer, the same not having been received with G. O No. 91 dated 10th January 1867.

Office of the Controller of P. W. Accounts
Madras 30th January 1867

A. W. Hart
for Chief Assistant to the Controller of P. W. Accts

To The Registrar
Public Works Deptt.

Supg. Engineers Office, 1st Divn.,
Camp Dingemagrum,
14th December 1866.

No. 211

From Lieut. & Qr. J. Moberly R.E.
Offg. Supg. Engineer, 1st Divn.

To
Colonel C.A. Orr R.E.
Secretary to Govt., P.W.D.
Madras.

Sir,

In reply to G.O. No. 3531 of 6th Ultimo, I have the honor to observe that, in adjustment of Accounts for Imperial funds, the following bills were sent on the dates mentioned:—

	Bills sent.	Bill sent.
Dingegopatam	280-6-8.	246-4-1 in August.
Godavery	1970-9-11.	1231-4-3 in April.
Do		314-0-0 in July.
Do		404-11-8 in August.

Local Funds.

Godavery — 612-0-4. 612-0-4 in April.

Form H. Statements have not yet reached the Controller. I am therefore at a loss to understand the Statement.

2. For the balance Rs 35-6-7½ I have been obliged to apply to the Subt. and other Authorities who made the expenditure; and

year

for as that as the account is of old date, there may be some difficulty.

Name P.O. P.O.

T. J. Lindsay Asst. C.E.

Superintending Engineer " "

No 8103-

Office of the Controller of
Public Works Accounts
Madras 22 December 1866

From

The Controller of Public Works Accounts

To

The Secretary to Government
Public Works Department

Sir,

I am forwarding the accompanying
letter from the Acting Superintending Engineer
1st Division, regarding the adjustment of Cash
= debits from Imperial and Local Funds, I
have the honor to state for the information of
Government, that the sum of Rs 220-4-0 shown
as outstanding against the Vizagapatam
District, was the amount of Bills due on the
date of the preparation of the Statement of the
progress made in the audit and adjustment
of Departmental Works for the quarter
ending 30th September last.- Bills for Rupees
245-1-1 having been subsequently received
in this Office-

2-

The sum of Rupees 1870-9-11 under
Imperial, and Rupees 912-1-4 under Local,
and against the Godavery District are
amounts shown, not as Bills submitted,
but as receipts credited in Journals of the
Superintending Engineers' Statements from
H received prior to the date of the Statement

from

The Acty Superintendent
1st Division

To The Secretary to Govt
P.W.D

Dated 14 December 66
Despd 66 do
Rec'd P.W.S 22nd Dec 66
No 211

Submitting that in adjust
ment of accounts for
imperial funds
certain bills were sent
over to the succeeding date-

P.W.- Proc- 10th Jany 1867 Rec'd 189

of unadjusted expenditure from this Office, but not admitted as such, for reasons given in the Memo. from this Office No 1155 dated 29th July 1866.

3. A second reference had to be made with a view to arriving at a satisfactory conclusion in regard to these recoveries, and it is after the receipt of a full × explanation from the Officer in charge of the 6" Range Godavery District, that the several recoveries from Imperial Fund expenditure have been admitted, and which will form a part of the amount adjusted in the quarter ending 31st December 1866.

× Received 12th Nov/66

I have the honor to be
Sir,
Your Most Obedient Servant
D. H. Trail Lieut R.E.
Dy Controller of P.W. Accts.

to F.W.

Ch 5.23

11

the information of the Government of India a copy of the Proceedings of this Board under date the 28th Inst. No 2647 and to state that, under the circumstances therein set forth, His Lordship in Council is of opinion that the cost of the works ~~in question~~ should be borne by the State.

No action in this matter will, however, be taken by the Public Works Department until the receipt of the final orders of the Government of India on this letter.

Recd with Copy of Govt Letter 29/1/67

Fort St George
28th January 1867

Pub: Works 1867 Department

Proc: of Govt. for January

No. 265 & 266

Read the Madras Govt.

28th January 1867

21

Passing orders on a letter from the Govt of India, sanctioning the outlay of Rs. 18,699 for Defensive works at the Perambore Station on the understanding that the charge is borne by the Company's Capital Accounts.

No 539 & 540 – 541.

15

Rec'd 15th Jany 1867
From
The Controller of P. Wkrets
To
The Secretary to Government
P. W. C.

Dated 21 Dec 1866
Rec'd 24 "
No 3763

1-2 Rec

Forwards with explanation, letter from the Acting Supg. Engineer 1st Division in regard to certain unadjusted expenditure from Imperial & Local Funds in the Godavery & Vizagapatam Districts.

No 91 - 10th Jany 1867.

Witness &c

Lid
Pond Roads

No 91 No 91

Orders Due recorded.

Fort St George
10th Jany 1867

To Controller with Enclosures
To Secy Pond Roads

1 Letter fr. the Offg in ch. of his 6 Range Godavery Dist No 185
1 Memo fr. Contr to S. Engr 1st Div No 4218 of 20 July 66
1 Memo fr. Actg S. Engr 1st Div No 77 of 29 Augt 66
1 Memo to S. Engr 1st Div No 2221 of 11 Dec 66

No 139 190