M.R.O. 1—77,006—8-6-37.

(1) Number of pages 12

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 2070 Press / Mis.

119-20

Dated 12 8 1871.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 12th August 1871.

No. 119. Read the following Endorsement of the Revenue Department, dated 8th July 1871 :—

Proceedings of the Board of Revenue, dated 28th June 1871, No. 2,600.

Read the following letter from the Collector of Tinnevelly, to the Acting Secretary to the Board of Revenue, dated Tuticorin, 16th May 1871, No 199.

In reply to the Board's Proceedings Miscellaneous No. 1,373, dated 27th April 1871, I have the honour to inform you that the sum of one lac of Rupees, sanctioned* for expenditure on the emergent works of this district, was ordered by the Government to be debited to the head of "Advances Recoverable," to be subsequently adjusted; the 2nd, 3rd, and 4th Range Officers assisted the Tahsildars in the execution of works from a moiety of this sum, the Tahsildars making the payments; the 1st Range Officer, Mr. Colquhoun, however, performed the work in his range, and made all the payment himself; his bills as well as those received from the Tahsildars in the other ranges were adjusted and forwarded to the Controller of Public Works Accounts up to April 1871. Though the money was spent by the Tahsildars in the 2nd, 3rd, and 4th Ranges, the Department Public Works Officers in charge of those ranges furnished a Completion Certificate for every work, but though Mr. Colquhoun himself spent the money in the 1st Range, he furnished no Completion Certificates, though called on to do so by the Deputy Collector in charge of the Treasury.

* Proceedings of Government, Revenue Department, Nos 3,058 A and 11, dated 26th November 1869 and 5th January 1870

2. Subsequent to the execution of the works, or in March 1870, the one lac grant was transferred to the credit of the Department Public Works, and when the bills were submitted to the Controller, nearly a year afterwards, they were passed without Completion Certificates from the 1st Range Officer who had laid out nearly half the amount of the grant.

3. As subsequent inquiry has shown how fraudulent these bills were, the matter was brought to notice, but as the Controller reports that Completion Certificates were unnecessary in this particular instance as the money was treated as an advance to Civil Officers (though it was actually an advance from them), I have nothing further to say.

Submitted to Government, with reference to Government Order, 22nd April 1871, No. 96, Revenue Department.

2 The Board have given their best attention to the Controller's explanation which Government in the Public Works Department have pronounced entirely satisfactory, but they cannot understand how a final audit of *any* expenditure on public works can be properly effected without insisting on the production of Completion Certificates In the present case these certificates could only have been granted by Mr Colquhoun, and the Revenue Department are not responsible for their non-existence

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Transferred to the Department Public Works

(Signed) D. F. CARMICHAEL,
Acting Secretary to Govt. R. D

Proceedings of the Madras Government, Public Works Department,
12th August 1871.

No. 120. ORDER THEREON, 12th August 1871, No. 2,070.

ACCOUNT, No. 17. ORDERED to be recorded.

(True Extract.)

(Signed) A. deC. SCOTT, Captain, R.E.,
Under Secretary to Government.

Exd. E C. Shuker.

No. 2,600,

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th June 1871.

Read the following letter from R. K PUCKLE, Esq, Collector of Tinnevelly, to the Acting Secretary to the Board of Revenue, dated Tuticorin, 16th May 1871, No 199 —

IN reply to the Board's Proceedings Miscellaneous No 1,373, dated 27th April 1871, I have the honour to inform you, that the sum of one lac of rupees sanctioned* for expenditure on the emergent works of this district, was ordered by the Government to be debited to the head of "Advances Recoverable" to be subsequently adjusted, the 2nd, 3rd and 4th Range Officers, assisted the Tahsildars in the execution of works from a moiety of this sum, the Tahsildars making the payments, the 1st Range Officer, Mr Colquhoun, however, performed the work in his range and made all the payment himself, his bills as well as those received from the Tahsildars in the other ranges were adjusted and forwarded to the Controller of Public Works Accounts up to April 1871. Though the money was spent by the Tahsildars in the 2nd, 3rd and 4th ranges, the Department Public Works Officers in charge of those ranges, furnished a completion certificate for every work but though Mr Colquhoun himself spent the money in the 1st Range, he furnished no completion certificates, though called on to do so by the Deputy-Collector in charge of the Treasury.

* Proceedings of Government, Revenue Department, Nos 3 058, A and 11, dated 26th November 1869, and 5th January 1870

2 Subsequent to the execution of the works, or in March 1870, the one lac grant was transferred to the credit of the Department Public Works, and when the bills were submitted to the Controller, nearly a year afterwards, they were passed without completion certificates from the 1st Range Officer who had laid out nearly half the amount of the grant

3 As subsequent enquiry has shown how fraudulent these bills were, the matter was brought to notice, but as the Controller reports that completion certificates were unnecessary in this particular instance as the money was treated as an advance to Civil Officers, (though it was actually an advance from them), I have nothing further to say

SUBMITTED to Government with reference to Government Order, 22nd April 1871, No. 96, Revenue Department

2. The Board have given their best attention to the Controller's explanation which Government have pronounced entirely satisfactory, but they cannot understand how a final audit of *any* expenditure on public works can be properly effected without insisting on the production of completion certificates In the present case these certificates could only have been granted by Mr. Colquhoun and the Revenue Department are not responsible for their non-existence.

(A true Copy and Extract.)

J Gole
Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Collector of Tinnevelly.

Exd. G. A. Turton.

26 November/71 by No 33394
5 January/71 — 21-12
22 April/71 — 96 Rs

P. Dr. 1

Read 1871. Oct 17
Ord. Issued for August

Board of Revenue,
A. 3277 No. 3152
MADRAS.

PROCEEDINGS, 28TH JUNE 1871, No. 2,600.

Desp 26 July/71.

Encl.

Received 1 "

Read: 10 "

JUNE.

No 2,600.

Expenditure on emergent works—in 1st Range of Tinnevelly District,—Letter from Collector, submitting remarks in regard to passing of bills for, by Controller of P. W. Accounts, without requiring production of usual completion certificates, submitted to Government.

Transferred to the P.W.D. for
8 July/71.
No 2070. 12 Aug 71.
Adopted for

No 119
6 Orders 1st Aug/71 @ 7.
624 Lbs/71 @ 25

5
No 2,600
Proceedings of the Board of Revenue
Received from the Secretariat (P. W. Dept.) — 28th July/71
Read the following
Ordered to be recorded.
The further explanation
thus called for in this subject which
was submitted by the Collector
of Tinnevelly recorded with
G.O. No. 1650 13th June/1871
will be communicated to the Board of
Revenue. The Collector
of Tinnevelly observes,
and his remarks have
received the consideration
of the Board, that the
Controller reports that
completion certificates are
the case in question

of the Completion certificate that the Govt accepted as entirely satisfactory, for it is clear that there would have been no greater security against fraud if a certificate in any other form had been demanded. The Board's remark that the Revenue Department are not responsible for the non existence of the proper completion certificates, is inconsistent with the fact that the bills for the adjustment of the expenditure were furnished through the Collector's office to the Controller. The Govt cannot relieve the Collector

I would also say that Mr. Puckle. He has had vacation and already in these matters.

Collector of Tinnevelly of the responsibility of having, in contravention of well known and distinct orders on the subject, entrusted to the Public Works officer in Div. I Range the funds which were intended to be disbursed in the Revenue Department, and with whom it rested to prepare the accounts and check the vouchers.

20 July

Up 327

Govt of 1871 Madras.

PUBLIC WORKS.

To

Dated

Recd. End

G O 12th July No 2070.

Nos. 119 120.

Expenditure on emergent works in Tinnevelly - Rule of the Act for Rev. on letter from the Collector regarding the passing of bills for expenditure on emergent works in Tinnevelly by the Controller of P.W. Accts without completion certificates, recorded

624. July 1870. 25. Govt Proc. July 1870. 7