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MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

G.O. No.	480	Press
B.P. No.		Mis.
253-155.		
Dated	12-3	1873.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
12th March 1873.*

No. 253.

Read the following papers:—

Endorsement of the Financial Department, dated Fort St. George, 6th January 1873.

Proceedings of the Board of Revenue, dated 29th October 1872, Miscellaneous No. 7,214.

From the Officiating President, Local Fund Board, Tanjore District, to the Secretary to the Board of Revenue, dated 9th October 1872, No. 375.

With reference to the Board's Proceedings of the 3rd July 1872, No. 1,183, on the subject of the Local Funds Accounts, I have the honour to submit, for their consideration and orders, copy of

* Dated 17th September 1872, No. 657.

a letter* from the Treasury Deputy

Collector, and of a correspondence which has taken place between him and the Officer in charge of the Public Works Range, No. 2. From the latter it will be

† *Vide* docket dated 5th August 1872, No. 129.

seen that the instructions† of the Controller of Public Works Accounts to

the Range Officer ignore the Treasury Deputy Collector altogether, and virtually prohibit all communication between him and the Range Officers, as indeed also between the Collector and the Range Officers, with respect to their Progress Reports of expenditure on Local Fund Works.

2. The Treasury Deputy Collector, in paragraph 2 of his letter, describes in sufficient detail the occasions which, in the compilation of the Returns devolving upon him, arise for his communicating with the Range Officers in regard to discrepancies and errors; and the information which the Officers in charge of Nos. 5 and 6 Ranges, in their three replies to the Treasury Deputy Collector (of which likewise a copy accompanies), have obligingly furnished, afford a practical illustration of the necessity for such communication. But if the Treasury Deputy Collector has to refer to me and I to the Controller of Public Works Accounts on every occasion in which a discrepancy between the last and the present Progress Reports is met with, or particulars of a lump entry such as "other receipts" and the like, are required in order to their insertion under the different prescribed heads, not to mention the loss of valuable time, of which there is so little to spare, the laying of the prescribed account before the Local Fund Boards at their next meetings, and the submission of a copy to the Board of Revenue not later than the 18th of the following month, as required by Rule 69 of the Local Fund Rules, is simply impossible.

4. I will not trust myself to offer any comment on a system which requires that one District Officer, charged with the compilation of an account from details furnished by others in the district, should obtain from a Presidency Office, through his immediate head, the information required in matters of detail and of such doubts and discrepancies as may require explanation; my object in addressing the Board on the subject is simply to suggest that as the Department of Public Works is entrusted with the expenditure of money on Local Fund Works, and is so particularly sensitive of any calls for information from the Revenue Department, it would be a far more suitable arrangement to charge that department also with the duty of rendering the required accounts to both the Local Fund Boards and the Board of Revenue, thus relieving the Revenue Department of a responsibility which, unaccompanied as it is by any regard to courtesy or co-operation, is most difficult and irksome.

*Proceedings of the Madras Government, Public Works Department,
12th March 1873.*

From P. SESHAGIRY ROW, Deputy Collector, to the Collector of Tanjore, dated 17th September 1872, No. 657.

I HAVE the honour to state that the Local Fund Rule LXVIII. requires that the accounts of Local Fund Boards should be kept by the Treasury Officer under orders of the Collector, and the rules following prescribe how the accounts should be compiled and to whom they are to be submitted. The Proceedings of the Board of Revenue, dated 3rd July 1872, No. 1,183, in harmony with the above rules, declare that the subsidiary statements accompanying the Local Fund Accounts (Form No. 2) should exhibit as heretofore the expenditure on account of works with reference to the Progress Reports furnished by the Public Works Range Officers and by other agency. You have accordingly desired the Public Works Range Officers as well as the Revenue Divisional Officers to send in their Progress Reports to this Department for the preparation of the necessary accounts. This is the present practice.

2. I beg to submit that the Progress Reports contain occasionally errors, discrepancies or omissions, and this department is obliged to communicate with the officers concerned, and then prepare the accounts. It has happened that certain items pertaining to Special Fund are included in District Road Fund (new Local Fund). These have to be separated. The sums entered in the column "up to the month," under certain heads of the Fund, are incorrectly given, and do not tally with the last report. These have to be rectified. For some items details are not given to enable this office to carry the same either to Local Fund or to Special Fund, while again the particulars of the charges of Establishment and Tools and Plants are withheld altogether. I have continued to arrange these in communication with the several Range Officers, in proof of which the original letters* of the Officers in charge of Ranges Nos. 5 and 6 are enclosed.

* Dated 12th June 1872, No. 15.
" 20th July " 136.
" 17th August " 177.
(To be returned.)

3. I followed this course, and accordingly communicated with the Officer in charge of Range No. 2, and the correspondence herewith sent as per Memorandum annexed is the result.

4. From this I understand that I should make no references touching the Progress Reports, in respect to which I am considered only "a go-between," irrespective of the fact that it is wholly from these reports that I have to frame the accounts for transmission to both the Circles and to the Board of Revenue, with all possible accuracy. The correspondence further shows that any information that may be necessary shall have only to be obtained by your addressing the Controller of Public Works Accounts.

5. If, under these circumstances, the Progress Reports are to be taken without question, the correctness of the accounts, I fear, cannot be effectually secured. I therefore beg to request you will favour me with your instructions in the matter.

Abstract of Correspondence.

- I.—Deputy Collector calls for particulars of "Other Receipts."
- II.—Range Officer gives particulars not only of the above but of receipts by sale of Nanal grass. Refuses to give them in future, unless shown to be necessary, to the Deputy-Collector.
- III.—Deputy-Collector explains that the particulars were necessary to enable him to classify such "Other Receipts" under their proper heads, which in this case turned out to be "District Road Fund."
- IV.—Deputy-Collector calls attention to discrepancies of expenditures entered in Local Fund Progress Reports for May and June. States that his account cannot be altered accordingly. Requests detail of Annas 4, receipts under "Canal" for June.
- V.—Range Officer states that his office copies do not show the discrepancies stated. Informs that he has referred to the Controller to know if he shall give details of receipts. The Controller, Captain Trail, hereupon questions the propriety of submission of the Local Fund Board Reports to the Deputy-Collector at all; and rules that the details of receipts need not be given, but only the proper heads. (In this latter paragraph, Mr. Brock entirely concurs.)
- VI.—Range Officer communicates the last paragraph above noted.

*Proceedings of the Madras Government, Public Works Department,
12th March 1873.*

VII.—Range Officer incloses Nos. VIII. and IX., in the latter of which Captain Trail cavils at Progress Reports being sent to, and instead of *through* Deputy-Collector, and orders Range Officer to ascertain if they have been duly forwarded by the Deputy-Collector to the Collector. X., XI, XII.—5th and 6th Range Officers acknowledge errors in their accounts and explain them.

SUBMITTED for the orders of Government.

2. Under Local Fund Rules LXVIII.,—LXX., the accounts of Local Fund Boards are to be kept by the Treasury Officer, and he is to compile a general report of works from the Progress Reports of Range Officers and others, and submit it to the Board of Revenue not later than the 18th of the month following that to which it relates.

3. The Progress Reports often contain errors or omissions, which must be rectified before the general report is prepared. Sometimes the totals up to the month do not agree with the figures given in the previous report; sometimes receipts from Special and Local Funds are lumped together; sometimes there are errors in addition. In all such cases it is obvious that the Treasury Officer must get information speedily from the Range Officer, or he cannot submit his account to the Board at the time required by the rules.

4. The correspondence forwarded by the Collector of Tanjore shows that the Treasury Deputy Collector of that district called on an Executive Engineer for certain information; that the Engineer made a reference to the Controller on the subject, and that the Controller ruled that any inquiry about items in the Progress Reports should emanate from the Collector and be addressed to the Controller.

5. This ruling is so evidently the result of the inexperience of the officer who has been acting as Controller, that the Board would be unwilling to call the attention of Government to the subject were it not that many similar complaints have reached them. It is necessary that Range Officers should be made to understand that it is as much their duty to answer as it is the Deputy Collector's duty to make such inquiries.

(True Extract.)

(Signed) J. GROSE,
Secretary.

TRANSFERRED to the Department Public Works, in view to the necessary orders being issued to ensure proper attention by Range Officers to the applications of Treasury Officers for information required to elucidate their Progress Accounts, etc.

(Signed) W. HUDLESTON,
Chief Secretary.

No. 254. From the Controller of Public Works Accounts, to the Chief Engineer, Public Works Department, dated Fort St. George, 21st January 1873, No. 2,440.

I HAVE the honour to acknowledge the receipt of your Memorandum, No. 9, dated 10th January 1873, and, in reply, to state that Captain Trail's docket, No. 129, dated 5th August last, to the address of the Executive Engineer in charge of the Combaconum Range, appears to me to have been written under a misapprehension of the circumstances of the case.

2. The Deputy Collector's letter to the Executive Engineer, No. 417, dated 10th July 1872, required the submission (1) of explanation of certain discrepancies in the Local Fund Progress Report for June last, and (2) of information regarding the details of an item of extra receipt which appeared in the accounts for that month.

3. A reference to Mr. O'Shaughnessy's reply (No. 125, dated 13th July,) will show that that officer did not question the right of the Deputy Collector to ask for explanations of discrepancies in his accounts. In furnishing these, however, Mr. O'Shaughnessy informed the Deputy Collector that he had referred to the Controller the question of his liability to be called upon by the Treasury Officer for details of receipts appearing in those accounts.

4. To me it is clear from the above simple statement of the case that Captain Trail, considering that the details called for by the Deputy Collector were not such as were necessary for a proper and correct compilation of the accounts, gave it as his opinion that requisitions of that nature, for particulars required only for information, should emanate from, or, at least, pass through, the Collector, and be made upon this office. As far as I can see, the object of the Deputy Collector's inquiry was to ascertain to what particular fund the extra receipt appertained, and was to be credited by him. Mr. O'Shaughnessy's accounts apparently omitted to give this information, and seeing that, as stated by the Board of Revenue, the rules require the accounts of Local Fund Boards to be kept by Treasury Officers, I am of opinion that the inquiry made by the Deputy Collector in this case was a proper one, and such as should have received attention by the Range Officer.

5. Had Mr. O'Shaughnessy correctly noted the fund to which the extra receipt in question was to be credited, the Deputy Collector would not, in that case, have been justified in asking for fuller details, any more than he would be warranted in calling upon the Executive Engineer to furnish particulars of the expenditure recorded against a work in the Progress Report. I think it is to be regretted that the Deputy Collector's inquiry was not put in a more direct form, and that the letter from this office, No. 785, dated 24th July 1872, was not regarded as final. In the view expressed in paragraph 2 of that letter, I entirely concur, and it is unfortunate that it should have been followed up with No. 129, dated 5th August 1872, which was more general in its terms.

6. In the last paragraph of his letter to the Controller, No. 58, dated 13th July 1872, Mr. O'Shaughnessy, referring to payments into Treasury by Public Works Officers, states that the latter are distinctly prohibited from furnishing Treasury Officers with details of each disbursement. The two cases (namely, that of a payment into Treasury and an extra Local Fund receipt credited in the Public Works Accounts) are not analogous. With the former (payments into Treasury) Treasury Officers have no concern beyond receiving the money and crediting it to the Public Works Department. With the latter, however, (extra Local Fund Receipts) the case is very different, as Treasury Officers are required by the rules to keep the accounts of the Local Fund Boards, and are consequently responsible that every item of receipt and expenditure is brought to account under its proper head.

No. 255.

ORDER THEREON, 12th March 1873, No. 780.

ESTABLISHMENT, No. 32.

It is manifest from the abstract of the correspondence that accompanied the Deputy Collector's complaint, that in the matter discussed in letters 1 to 3, Mr. O'Shaughnessy was properly called on to give details of "other receipts" to enable the Deputy Collector to classify them under the proper heads.

2. The tone of Mr. O'Shaughnessy's letters Nos. 2 and 5 is uncourteous, and the 1st paragraph of Captain Trail's No. 785 of 24th July, and the whole of his No. 129 of 5th August, are unwarrantable in their substance and mischievous in their tendency.

3. Letters 10 to 12 show that the want of courtesy exhibited by Mr. O'Shaughnessy did not prevail among other Range Officers, and together with Mr. Brock's letter show that the Collector's denunciation of Public Works Officers in paragraph 4 of his No. 375, of 9th October, is too indiscriminate. The Board of Revenue have rightly discerned that the erroneous ruling which emanated from the Controller's Office was due to its being then presided over by an officer of insufficient local experience.

4. With reference to the Board's intimation that many complaints are made to them of the withholding of information necessary for elucidation of Local Fund Progress Reports and Accounts, His Excellency the Governor in Council desires that all Range Officers will understand that it is imperatively necessary that the requisitions of Treasury Officers be promptly and fully complied with, whenever they have occasion to call for explanation of discrepancies or further information required to enable them properly to adjust the items of receipt and expenditure. It may even be necessary to give details not now usually afforded to ensure that they are classed under the correct heads of account, and in every case where information is courteously asked for it should cheerfully be afforded, in order that the harmonious co-operation of the two departments be not interfered with. Should requisitions that appear to be unnecessary be of frequent recurrence, reference should be made to the District Engineer who will submit the point for orders of Government.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

To District Engineers.

To the Special Executive Engineer, Wynaad.

" Controller of Public Works Accounts.

" Board of Revenue.

" Financial Department.

Exd. T. O'Connor.

following

10719

Miscellaneous No. 7214. Revenue Department.

Proceedings of the Board of Revenue
dated 29 October 1872.

Read letter from the Ag. Collector
of Tanjore, dated 9 October 1872 No. 375.
regarding the preparation, submission
and checking of Progress Reports
connected with Local Fund Accounts.

Submitted for the orders of
Government.

4 Under Local Fund Rules
LXVIII - LXX the accounts of Local
Fund Boards are to be kept by
the Treasury officer, and he is to
compile a general report of works
from the progress reports of Range
officers and others and submit
it to the Board of Revenue not
later than the 18th of the month
following

that to which it relates.

The progress reports often contain errors or omissions which must be rectified before the general report is prepared. Sometimes the totals up to the month do not agree with the figures given in the previous report. Sometimes receipts from Special and local funds are lumped together. Sometimes there are errors in addition. In all such cases it is obvious that the Treasury officer must get information speedily from the Range officer, or he cannot submit his account to the Board at the time required by the rules.

The correspondence forwarded by the collector of Lahore shows that the Treasury Deputy collector of that district called on an Executive Engineer for certain information, that the Engineer made a reference to the

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1910
Controller on the subject and that the Controller ruled that any inquiry about items in the progress reports should emanate from the collector and be addressed to the Controller.

The ruling is so evidently the result of the inexperience of the officer who was acting as Controller, that the Board would be unwilling to call the attention of Government to the subject were it not that many similar complaints have reached them. It is necessary that Range officers should be made to understand that it is as much their duty to answer as it is the Deputy collector's duty to make such enquiries.

(True Extract)

B. H. Hough
Secretary

J. Grose
The Chief Secretary to Government
Financial Department
with copy of Collector's letter & its 13 enclosures.

13.

Ant 5. Heng. 9
6. January 1873. 3

24/4/1957

transmitted to the A. N. in view of the necessity
of maintaining a Bureau for the purpose of
keeping track of the circulation of the
papers and the amount of the subscription
and the amount of the subscription.

~~Sept~~ 1872 Newark.
~~Sept~~ No 5463
 Proceeding of the
 Grand Jury
 December

60. 2379
 Recd 29th { Oct 2nd 1872
 Dec. 8th November 1872
 Jan 14th 1873 Transmitted
 Submitted for
 order of Govt. letter.
 from Hottel. I enquire
 on subject of inquiry
 of Mr. Cartwright. I
 E. W. accounts that
 enquire about them in
 progress report of 1870
 = call found records -
 should announce from
~~constantly~~ collected & the
 agreed to the Committee

P. W. 1873 Report
Prin. of Lyt. & March
No. 68.

From 1/800
The Chief Secretary
to Govt.

Dated 6th January/73.
Recd 7th Jan. 19.

Transferring
Pro. of the Board
of Rev. on papers
regarding the ruling
of the offg. Controller
of P. W. Accounts re-
lative to the pre-
paration & of
Progr. Reports
of Local Fund
Works.

A. 253

629 Jan 1/73

N. 408/73.
N. 408/73.

Rev. Mr. ...
No. 375

131
President's Office
9th October 1872

From
W. M. Cadell Esq.
Officiating President
Local Fund Board
Tanjore District

J. Lyose Esq.
Secretary to the Board of Revenue
Chepauk

Sir,

With reference to the Board's
Proceedings of the 3rd July 1872 No. 1183
on the subject of the Local Funds accounts
I have the honor to submit for their

Dated 17th Septem-
ber 1872 No. 657.

consideration and orders, copy of a letter
from the Treasury Deputy Collector and
of a correspondence which has taken
place between him and the Officer in
charge.

charge of the Public Works Range
No. 2. From the latter, it will be
seen that the instructions of the
Controller of Public Works Accounts, 1872 No. 129
to the Range Officers ignore the Treasury
Deputy Collector altogether, and vir-
tually prohibit all communication
between him and the Range Officers,
as indeed also between the Collector
and the Range Officers, with re-
spect to their Progress Reports of ex-
penditure on Local Fund Works.

2. The Treasury Deputy Collector, in
para 2 of his letter, describes in sufficient
detail the occasions which, in the compilation
of the returns devolving upon him, arise
for his communicating with the Range
Officers in regard to discrepancies and errors
and the information which the officers in charge

Vide Docket
2/5 August
1872 No. 129

of Nos 5 and 6 Ranges, in their three replies
to the Treasury Deputy Collector (of which
likewise a copy accompanies) have
obligingly furnished, afford a practi-
cal illustration of the necessity for
such communication. But if the
Treasury Deputy Collector has to refer
to me, and I to the Controller of Public
Works accounts, in every occasion
in which a discrepancy between the
last and the present Progress reports
is met with, or particulars of a blank
entry such as "other Receipts" and
the like, are required in order to their
insertion under the different prescribed
heads; not to mention the loss of
valuable time of which there is so little
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account

account before the Local Fund Board
at their next meetings and the sub-
-mission of a copy to the Board of
Revenue not later than the 18th of the
following month, as required by rule 69
of the Local Fund Rules, is simply
impossible.

4. I will not trust myself to offer
any comment on a system which re-
quires that one District Officer be
charged with the compilation of an
account from details furnished
by others in the District, should
obtain from a Presidency Office
through his immediate head, the
information required in matters of
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pancies as may require explanation;
my object, in addressing the Board on the subject

is

17/3
is simply to suggest, that as the
Department of Public Works is en-
trusted with the expenditure of
money on Local Fund works, and
is so particularly sensitive of any
calls for information from the
Revenue Department, it would be
a far more suitable arrangement
to charge that Department also with
the duty of rendering the required
accounts to both the Local Fund
Boards and the Board of Revenue,
thus relieving the Revenue Depart-
ment of a responsibility which
unaccompanied as it is by any
regard to courtesy or co-operation
is most difficult and irksome.

I have &c
W. M. Ladell
Offg. President

(True Copy)

J. Grose
Secretary

C. Blagden

Chas. Blagden

Copy of letter from
Mr. C. H. Allen of
San Francisco, regarding
information & checking
of Receipts Reports
in connection with
Local Fund Accounts.
P. O. 438/43.
M. 12 March 1935: 252
M. 12 2279/32

Enclosure in Receipts
of the Board of Revenue
to the Chief Secretary
Government, San Francisco,
dated September 22, 1932, No. 7214-68/32
P. O. 548/32

Copy of letter from
Mr. C. H. Allen of
San Francisco, regarding
information & checking
of Receipts Reports
in connection with
Local Fund Accounts.
P. O. 438/43.
M. 12 March 1935: 252
M. 12 2279/32

252

252

8547 12
Office of the Controller of
Public Works Accounts
No 2440 Fort St. George, 27 January 1873.

From

The Controller of
Public Works Accounts.

To,

The Chief Engineer,
Public Works Department
Fort St. George

Sir,

I have the honor to
acknowledge the receipt of your
Memo. No. 9, dated 10th January 1873,
and, in reply, to state that Captain
Trail's Locker No. 129, dated 5th August
last, to the address of the Executive
Engineer in charge of the Combarum
Range appears to me to have been

8547 12
No. 438/43.
M. 12 Memo. 1358:252
A. 12 2279/72

Office of the Controller of
Public Works Accounts
Fort St. George, 27 January 1873.

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Public Works Accounts.

To,

The Chief Engineer,
Public Works Department
Fort St. George

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Range appears to me to have been

P. M. 4.38/43.
M. 12. March 1873. 58:252
A. M. 2.22/73.

written under a misapprehension of the circumstances of the case.

2. The Deputy collector's letter to the Executive Engineer No. 417, dated 10th July 1872, required the submission (1) of explanation of certain discrepancies in the Local Fund Progress Report for June last, and (2) of information regarding the details of an item of extra receipt which appeared in the Accounts for that month.

3. A reference to Mr. O'Shaughnessy's reply (No. 125, dated 13th July) will show that that officer did not question the right of the Deputy collector to ask for explanations of discrepancies in his accounts. In furnishing these however, Mr. O'Shaughnessy informed the Deputy collector that he had

23/13
referred to the Controller the question of his liability to be called upon by the Treasury Officer for details of receipts appearing in those accounts. To me it is clear from the above simple statement of the case that Captain Trail, considering that the details called for by the Deputy collector were not such as were necessary for a proper and correct compilation of the accounts, gave it as his opinion that requisitions of that nature, for particulars required only for information, should emanate from, or at least, pass through the collector, and be made upon this office. As far as I can see, the object of the Deputy collector's enquiry was to ascertain to which particular Fund, the extra receipt

as pertained, and was to be audited by him. Mr. O'Shanghnessy's accounts apparently omitted to give this information, and seeing that, as stated by the Board of Revenue, the Rules require the accounts of Local Fund Boards to be kept by Treasurers officers, I am of opinion that the enquiry made by the Deputy collector in this case was a proper one, and such as should have received attention by the Range Officer.

Had Mr. O'Shanghnessy correctly noted the Fund to which the receipt in question was to be credited, the Deputy collector would not, in that case, have been justified in asking for fuller details, any more than he would be warranted in calling upon

24/14
upon the Executive Engineer to furnish particulars of the expenditure recorded against a work in the Progress Report. I think it is to be regretted that the Deputy collector's enquiry was not put in a more direct form, and that the letter from this office No. 785, dated 24th July 1872, was not regarded as final. In the event expressed in para 2 of that letter, I entirely concur, and it is unfortunate that it should have been followed up with No. 129, dated 5th August 1872, which was more general in its terms.

6. In the last para of his letter to the Controller No. 58, dated 13th July 1872, Mr. O'Shanghnessy referring to payments into Treasury by Public Works officers,

states that the latter are distinctly prohibited from furnishing Treasury officers with details of each disbursement. The two cases (viz that of a payment into Treasury, and an extra Local Fund receipt credited in the Public Works Accounts) are not analogous. With the former (payments into Treasury) Treasury officers have no concern beyond receiving the money and crediting it to the Public Works Department. With the latter, however, (extra Local Fund Receipts) the case is very different, as Treasury officers are required by the rules to keep the accounts of the Local Fund Boards, and are consequently responsible that every item of receipt and

21 15
expenditure is brought to account under its proper head.

I have the honor to be

Sir

Your most obedient servant.

S. Hooley

Controller of Public Works Accounts.

A

Abstract of Correspondence.

1. Deputy Collector calls for particulars of "other Receipts."
2. Range Officer gives particulars not only of the above but of Receipts by Sale of Nominal grass. Refuses to give them in future unless shown to be necessary to the Deputy Collector.
3. Deputy Collector explains that the particulars were necessary to enable

P. M. 1873. Abstract
of Receipts & Disbursements
of the Northern District
of J. M. Stewart.

Abstract of
Receipts & Disbursements
of the Northern District
of J. M. Stewart.

Reference is made to the
of Capital, and to the
regarding that and in
the point of J. M. Stewart
concerns the City
the address to the Controller.

Chgo. 12th Dec 73.

By J. M. Stewart

No 254

him to classify such
"Other Receipts" under their
proper heads, which in
this case turned out to
be "District Road Fund"
4. Deputy Collector
calls attention to discrepan-
cies of expenditures entered
in Local Fund Progress
Reports for May and
June. States that his
account cannot be altered
accordingly. Requests
detail of annas 4, Receipts
under "Local" for June.

5. Range Officer
states that his Office Copies
do not shew the discrepancies
stated. Informs that he
has referred to the Con-
-troller to know if he shall
give details of Receipts.

The Controller, Captain
Trail, hereupon questions
the propriety of submission
of the Local Fund Board
Reports to the Deputy Collector
at all. - And rules that the
details of receipts need not
be given, but only the pro-
-per heads - (In this latter
part, Mr. Brock entirely
concurs).

6. Range Officer com-
-municates the last para-
above noted.

7. Range Officer
incloses Nos 8 and 9 in
the letter of Captain Trail
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10, 11, 12 ... 5th & 6th Range
officers acknowledge er-
rors in their accounts
and explain them.

G.M.W.

Nov 68. 1138

[Faint handwritten notes]

No 780 P.D.D. 23/16
Proceedings of the Madras Court.
Read the following

Pro: of the B^d of Rev: } (H.E. No 7214 & 29 Oct 1872)
tho the Chief Secy: to Govt }
From the Controller of P.D. Sects. (H.E. No 24410 & 31 Jan 1873)

It is manifest from
the abstract of the cor-
-respondence that accom-
-panied the Deputy
Collector's complaint,
that in the matter dis-
-cussed in letters 1 to 3
Mr O'Shaughnessy
was properly called on
to give details of "Other
Receipts" to enable the
Deputy Collector
to classify them under
the proper heads. (But
the

Illustrate

the heading of the receipt of 27 annas having been given as final the Deputy Collector was not justified in calling for further particulars relative to it, in letter No. 4, or in stating that his accounts could not be altered.

united with this note concluding him..
AM

The tone of Mr O'Shaughnessy's letters Nos 2 and 5 is unconscionable, and the 1st para of Captain Groil's No. 485 of 24th July and the whole of his No. 129 of 3rd August are unwarrantable in their substance and mischievous in their tendency.

Letters 10 to 12 show that the want of courtesy exhibited by Mr O'Shaughnessy did not prevail among

an officer of conspicuous experience.

among other Range Officers and together with Mr Brock's letter show that the Collector's denunciation of Public Works Officers in para 4 of his No. 345 of 9th October is too indiscriminate. The Board of Revenue have rightly discerned that the erroneous ruling which emanated from the Controller's Office was due to its being then presided over by Captain Groil.

With reference to the Board's intimation that many complaints are made to them of the withholding of information necessary for elucidation of local funds

Find Progress Reports
and Accounts. His Ex-
cellency the Governor
in Council desires that
all Range Officers will
understand that it is
imperatively necessary that
the requisitions of Treasury
Officers be promptly and
fully complied with, when-
ever they have occasion
to call for explanation
of discrepancies or further
information required to
enable them properly to
adjust the items of receipt
and expenditure. It may
even be necessary to give
details not now usually
afforded to ensure that
they are classed under
the correct heads of account,
and

and in every case where
information is courteously
asked for it should
cheerfully be afforded,
in order that the harmonious
co-operation of the two
Departments be not
interfered with. Should
recquisitions that appear
to be ^{unnecessary} be of
frequent recurrence, re-
ference should be made
to the District Engineer
who will submit the
point for orders of
Government.

ENCL

The District Engineer
Spl. Col. Hugh Wynne
Controller of P. & M. Accs.
Boards of Revenue.
Dist. Engineer at S. W. A.
S. W. A. S. W. A.

Desp. 19/3/73.

11/11/18

4438

Govt. of 1873

PUBLIC WORKS.

The District Engineers



12th March 1875.

No. 253-254 & 255

Local Fund Works. Paper

Orders on papers regarding
the taking of the V. & A.
Contractors Mr. A. & Co.
relative to the Project
of works of Local
Fund Works.

h-253-55

6/29/1875