1. Number of pages. 20
2. Date of repair. 12.6.3
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M.R.O. 1—32400—31-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

Cons. 17-3-1857

G.O. No. 482 Press Mis.

Dated 16-3-1857

Not to be folded or roughly handled

Fort Saint George, Public Works Consultation of 17th March 1857.

No. 56. Read the following letter from Captain C. C. JOHNSTON, Acting Superintending Engineer, Northern Circle, in charge of the Central office of Public Works; to H. FORBES, Esq., Acting Secretary to Government, dated 28th February 1857, No. 10558.

SIR,

With reference to the Extract Minutes Consultation, dated the 18th November last, No. 2169, I have the honor to submit for the information of Government, the accompanying copies of correspondence between the Accountant General and this office, on the subject of commencing the Journals of the Public Works Department. The Accountant General has directed that the Journals should be prepared from the Accounts as they have been furnished to this office, although the correctness of them is very questionable, from the fact that the sums entered therein as advances received, differ considerably from the sums entered in the Journals of the disbursing Officers as furnished to the Accountant General. These discrepancies were brought to the notice of Government in the Chief Engineers' letter, dated the 3rd November last, No. 7748, and the orders passed thereon directed that the Accountant General should take immediate measures for the rectification of the Accounts already furnished to the Central office; and to issue such instructions as would ensure the accuracy of future Accounts, until the corrected Accounts were received. The preparation of the Books has necessarily been kept in abeyance, but the Accountant General considering that they should be commenced at once, I have intimated to him my intention of acting in accordance with his wishes.

From the Accountant General			dated	14th Jan	1857,	No. 887.
To	do.	do.	do.	27th do.	„	„ 9796.
From	do.	do.	do.	14th February	„	„ 2303.
To	do.	do.	do.	27th do.	„	„ 10520.

Extract Minutes of Consultation, dated 18th November 1856, No. 2169.

No 57. ORDER THEREON, No. 482; dated 16th March 1857.

The Government observe that the Chief Engineer has already been directed in Extract Minutes Consultation of the 4th Instant, No. 428, to proceed at once with the preparation of his Journal for 1856-57, and that no further orders are necessary on this letter.

(Signed) H. FORBES,
Acting Secretary to Government.

Financial Department

Fort Saint George.

Accountant Genl's Office.

The January 1857.

No. 887.

From

G. L. Pandrugaal Esqr.

Accountant General.

To

The Chief Engineer

Divn

Sir

I have the honor to acknowledge the
receipt of your letter dated the 15th Ultimo, No. 8896,
forwarding your regular Estimate for the Current
Official year 1856/57 with reference to the 5th para.
thereof I request, as it is necessary to note separate-
-ly, under proper Departments, in the Financial
Statements and Estimates prepared in this office for
the use of the Home and Indian Governments,
the amount of repairs performed and to be per-
-formed to Buildings of the different Departm-
-ents, that you will be good enough to afford
the necessary particulars in your future Pro-
-spective and Regular Estimates, &c. to be fur-
-nished to this Office.

2 In answer to the enquiry contained in
the 5th para. of your letter under acknowledgment

I have to state that if the Prospective and Regular Estimates, the comparative Statement and the New Comparative Statement for the Financial Review, be forwarded to this Office by the dates specified in the † margin, they will be in time. The tardy receipt of your Regular Estimate for the Current year has been matter of regret.

3. I avail myself of this opportunity to request that you will be good enough to inform me when I may expect to receive your Journals from May last, which are now overdue. The Honorable Court of Directors and the Government of India attach great importance to the timely receipt by them of the several Financial Returns. The dates on which they must be laid before the Government of India is fixed and if they are not at Calcutta accordingly a Telegraphic message is received in this Office to enquire the cause of delay. If your Journals, closing entries, and Ledger, are not received in due time to undergo the necessary check and audit, to be Abstracted, and to be finally incorporated in

† Comparative Statement with Explanations of Variations between the Estimated and actual Disbursements also of Variations between the actual of the year to which it refers Compared with that of the preceding year on the 1st May –
Prospective Estimate on the 1st July Regular Estimate with Explanations of the variations between the Estimate and the actual of the preceding year on the 15th November –
New Financial Return with explanations as detailed in letter from this Office dated 26th January 1856 No. 1049 on the 15th Dec.

in the annual Statement of Actual receipts and Disbursements, and in the General Territorial Books of the current year, the transaction therein contained must of necessity be left out, and the annual Statement will be defective in a most important particular; and the circumstance moreover will have to be reported (not with a view of condemnation but in self-exculpation) to the Government and to the Government of India; I therefore beg the favor of you to cause timely Exertions to be used to expedite the compilation and transmission of your Journals.

I have the honor
Sir
Your most Obedient Servant
(Signed) G L Prendergast
Accountant General

No. 9796

From
The Chief Engineer
To
The Accountant General
and copy to Government for information

Sir
In reply to the last para of your letter No.

No 2087. dated the 11th Instant, requesting to be informed when you may expect the Journals of this Department from May last and already overdues, I have the honor to inform you, that I am prevented from commencing these Books owing to the accounts furnished to me differing in their amounts from those furnished to you, and of which I duly apprized you in my letter of the 3d November last No 1747. Therein requested your assistance to obtain the rectification of these discrepancies and I suggested that the several disbursing Officers in communication with the Engineer Officers in all necessary cases should be required to furnish this Office with revised Accounts Current if those already furnished were incorrect. I at the same time brought to the notice of Government the existence of the discrepancies alluded to above and stated that in consequence I was prevented from commencing the Books of my office the Government in their order of the 10th November No 2180 approved of the steps I had taken for the correction of the mistakes and thus requested that you would have the goodness to take immediate measures for the rectification of the Accounts already furnished and that you would issue such instructions as would ensure the accuracy of all future accounts up to this time I have however not had the honor to any communication whatever from you

2

from you in reply to my letter No 1747, nor am I aware of the result of any steps that you may have taken to correct the accounts

2 You will not fail I am sure to observe how under these circumstances it is utterly impossible for me to commence upon the Journals of the Central Office. If you think it right and will honor me with instructions to that effect I am prepared to commence the Books upon the accounts as received by me but I do not feel justified in doing so without your special instructions

3 With reference to the requisition contained in your letter under reply that the future Prospective and regular Estimates to be furnished to you should afford the particulars of Repairs performed, and to be performed to Buildings, under their proper Departmental heads, I have the honor to request you will be good as to favor me with a form of these Returns, shewing in what manner and under what different heads New works and Repairs are to be arranged and if you will also favor me with about 60 or 70 Copies of such forms printed in your Office Press, it will greatly facilitate their

their distribution to the several Officers in charge of Public works in this Presidency and it will also ensure the exact conformity of every return with the model you may prescribe.

A transcript of this dispatch will be forwarded for early information of Government.

Central Office of P.W.
Fort St. George
27th. January 1857.

I Have the honor to be
Sir
Your most obt. Servant
(Signed) C.E. Faber Colonel
Chief Engineer

From,
1st Saint George
Acct. Genl. Office
11th February 1857
No. 2303.

G. Sc. Prendergast Esqre.
Accountant General.

To,
Colonel C. E. Faber
Chief Engineer in the Dept.
of Public Works

Sir,

1. I have the honor to acknowledge the receipt of your letter of the 27th Ultimo. No. 796, replying to my enquiry as to the probable time when you will be able to send your Journals from may last, already over due.

2. You allude to certain discrepancies in the Accounts furnished to you, and as in other things you observe that you are not aware of the result of any steps that may have been taken by me to correct the accounts in preference to your communication noted in the Margin.

+ dated 3rd November last No. 1747.

3. It is much to be regretted that neither the Collectors nor the District Engineers paid that attention to the Rules laid down for their guidance in the Manual of Instructions issued by Government on the 18th April 1856, which was expected from them. And it is undeniable that there are great discrepancies between the Journals and the Accounts Current, both in regard to the Cash balances brought forward in the Journal for May, and to advances made in each Month for the execution of Works.

4. The former is in many cases owing to the Engineer Officers having failed to furnish the Collectors and Paymasters with a Memorandum shewing the amount of Cash balance which actually remained with them on the 30th April 1856. This omission necessitated the Collectors and the Transfer Department of this Office, to write off as charges the full amount of advances made to those Officers, and thus the Cash balance which remained with those Executive Officers was not brought forward in the Journals for May. an instance of this was brought

brought to your notice in my letter dated 21st Ultimo, No. 2120, in which I had occasion to request that the District Engineers of the Kistna and Godavery Divisions might be directed to furnish the Collector of Masulipatam, with a Memorandum simply showing the Cash balance which remained with them on the 30th April 1856.—

5. As regards the item of advances made on account of Public Works in each Month, it is to be observed that the difference between the Journals and the Accounts Current arises from the actual sum remitted from the Hoozoor to the Talooks on account of Public Works being debited in the Journals, whilst the amount actually drawn in that Month by the Executive Officers from the Tasildars is entered in the Account Current of Engineer Officers.—

6. When I became aware of these defects I issued circulars to Collectors and Paymasters (copies of which were forwarded for your information) calling upon them for proper explanation as to the cause of these variations, and required them to submit memoranda of the Cash balance which actually remained with the Executive Officers on the 30th April 1856 with a view to the necessary steps being taken for the rectification of the discovered errors. Replies are being received from Collectors to these Circulars, and as soon as the whole shall have been received and considered, the necessary instructions will be issued to disbursing Officers for the

the establishment of the correct balance in the Journal for January, and for debiting in their Journals the amount actually paid to the Executive Officers.—

7. In the introduction of a new system on a such a scale as that of our Public Works it is impossible to prevent in the first instance the occurrence of many discrepencies and irregularities, but if this be permitted to be an obstacle to the commencement of your Journals from the Accounts Current received by you from the several Executive Officers, the year will pass away, and no Journals will have been framed. The Accounts Current submitted to you, purported to contain the balance on the 30th April 1856 as the first advance, the subsequent advances as they had been actually drawn; and the charges as they had been actually incurred. You might have suspected, or been aware, that the accounts rendered were not strictly accurate, but at the same time it was a duty imposed upon you, to prepare your Journals, and you had no alternative, if the Journals were to be prepared at all, but to accept the materials laid before you, and to put them into shape, subject of course to the corrections which would undoubtedly have been found requisite from Month to Month.—

There.

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No. 10320

From

The Acting Superintending Engineer Northern Circle
in charge of the Central Office P. W.

To

The Accountant General

Sir,

With reference to your letter of the 15th Instant
No. 2303, I have the honor to inform you that upon the
authority conveyed in the 3rd para thereof, the preparation
of the Journals of the Public Works Department will be
immediately commenced from the Accounts as they have b
furnished to this Office. —

With reference to your observation that it
was a duty imposed on this Office to prepare the Journals
although the Accounts were not strictly correct, I beg to
observe that however desirous to commence opening the
Books, it was not considered expedient to do so from Accounts
which appeared so very incorrect, not from one or two
Districts only but from the whole of the Districts, until
they were either rectified, or their accuracy established; Journals
prepared from such Accounts could not have served any
useful or practical purpose. The aggregate amount of the
advances shewn in the Accounts Current received in this
Office

Sir. There is no other disposition in this Office but the disposition to co-operate with you. I have been waiting in the hope that you would, of your own motion, have favored me with such Journals, as the materials at your command enabled you to prepare. But as you seem to require my special instructions to commence, I have the honor to request that you will at once proceed and prepare your Journals upon the accounts as received by you. —

I have the honor to be &c.

Signed / G. L. Prendergast.
Accountant General.

Office is Rupees 13,23,868 while the advances (according to the Statement received from you) in your Books appear to be only Rupees 5,84,109 making an aggregate difference of Rupees 7,39,759 with such considerable differences between two sets of Accounts purporting to afford the same information the utility of commencing with the first Books of this new Department was not apparent as the alterations and adjustments which would require to be made to them would extend throughout, and not to one or two items, in fact it would be to reconstruct the main portions of the Journals. I beg also to observe that the Government were informed of the discrepancies between the two Accounts and that in consequence the preparation of the Journals could not be commenced with, as will be seen from the accompanying Copy of the Chief Engineers' letter of the 3rd November 1856, No. 7748. The Government in Extract Minutes Consultation dated the 28th November last. No. 2160, observed with reference thereto that the advances entered in the Accounts Current should correspond with the sums shewn in the Journal furnished to you, and directed that you should take immediate measures for the rectification of the Accounts already furnished to this Office Vzn. Vzn. Vzn. This direction for the rectification of the Accounts already furnished was considered as implying that the Books of the Department Public Works should be commenced from correct returns, and this Office was not aware of the steps taken by you with reference to the order of Government alluded

Rupees 13,23,868 in May and June
" 5,84,109 do

Difference Rs 7,39,759.

to

to above, until on the receipt so late as the 22nd January, of your Circular of the 5th idem. —

This explanation will it is hoped shew you that the delay in the preparation of the Journals has not arisen from an insufficient cause. —

I must state that it was not understood any discretion was left to this Office as to whether, under the circumstances stated above, the Journals could be prepared from Accounts, which on comparison with your own Books would be found to be so very erroneous. —

In regard to the omission adverted to by you of Engineer Officers to furnish at once Receipts for Cash balances in their hands on the 30th April 1856, particularly the District Engineers of the Godavery and Kristnah Divisions I beg to refer you to my letter of the 20th instant No. 1040 from which it will be seen that Captains Rundall and Orr have both explained that they furnished the necessary information on the 30th June and 10th October last respectively. If any other Officers have failed to furnish timely Accounts, and this Office has been informed of it, they would have been called upon for an explanation, and directed immediately to furnish such Accounts. —

I have &c
(Signed) C. Johnston Colonel
Secy. to Govt. in the Public Works Department
in charge of the Department

Central Office of P.W.
Fort Saint George
27 February 1857.

True Copies
W. Munro Colonel
Secy. to Govt. in the Public Works Department
in charge of the Central Office P.W.

Ed. N. Chatfield

Central Office of P.W.D.
Fort Saint George
28 February 1857

No. 10558.

From
The Acting Superintending Engineer Nilgiris
in charge of the Central Office P.W.D.

To
The Acting Secretary
to Government P.W.D.

Sir,

With reference to the Extract Minutes of Consultations dated the 18th November last. No. 2160,
I have the honor to submit
for the information of
Government, the
accompanying Copies of Correspondence between the Accountant
General and this Office, on the subject of commencing the
Journals of the Public Works Department. The Accountant
General has directed that the Journals should be prepared
from the Accounts as they have been furnished to this
Office; although the correctness of them is very questionable
from the fact that the sums entered therein as advanced
received, differ considerably from the sums entered in
the Journals of the disbursing Officers as furnished
to the Accountant General. These discrepancies were
brought to the notice of Government in the Chief
Engineer's letter dated the 3rd November last. No. 7748,

and

Enclosure in a letter
to Government P.W.D.

Dated 28th February 1857
Received 3 February 1857
No. 10558

Copies of correspondence
with the Accountant General
Relative to the commencement
of the Journals for 1856-57.

P.W.D. 10/1/57

and the orders passed thereon directed that the Accountant General should take immediate measures for the rectification of the Accounts already furnished to the Central Office, and to issue such instructions as would ensure the accuracy of future Accounts, until the corrected Accounts were received. The preparation of the Books has necessarily been kept in abeyance, but the Accountant General considering that they should be commenced at once, I have intimated to him my intention of acting in accordance with his wishes. ——

Extract of Minutes Consultation dated 18th November 1856 No 2160. —

Central Office of P.W.D.
Fort St. George
28th February 1857.

I have the honor to be,
Sir,
Your most obedient Servant

Wolmston Capte

Actg Supt. Cudr. Pondicherry
in charge of the Central Office P.W.D.

Ed. A. W. Charleston

Public Works 1857 Department
Rec.d Cons.d 17th March

No. 407

From The Acting Supt.g Engr. Ahmednuggur

To The Secretary to Govt. D.P.W.

Date 28th February 1857.
Recvd 2nd March "
1 Encls. No. 1055

Transmitting Copies of correspondence between this Office and the Accountant General on the subject of the opening of the Books of the Central Office which will be immediately commenced on the organization of the Accountant General's

No. 56-457.

With an order
No. 482 - 16th March

No. 482

The Government observe that the Chief Engineer has already been directed in Extract Minutes Consultation of the 4th Instant No. 428 to proceed at once with the preparation of his journal for 1856/57 and that no further orders are necessary on this letter.

J. P. St. George
16th March 1857

Copies to the Chief Engr Circ. 17

C. Branch R12