1. Number of pages 20
2. Date of repair 12.7.37
3. Initial

M.R.O. 1—22400—32-11-30

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

cons-7 19-5-37

G.O. No. 927 Press Mis.

12-13

Dated 14—5—1837

Not to be folded or roughly handled

Fort Saint George, Public Works Consultation of 19th May 1857.

No. 12. Read the following letter from G. L. PRENDERGAST, Esq., Accountant General; to H. FORBES, Esq., Acting Secretary to Government dated 30th April 1857, No. 477.

SIR,

1. With reference to the concluding para. of my letter dated the 13th February 1856, No. 367, and to the Extract Minutes of Government passed thereon under date the 14th June last, I have now the honor to submit herewith, for the consideration and orders of Government two forms† of Journals received from the Chief Engineer with letter* dated the 9th Instant.

*No. 964 in the P. W. D.
*A B.
†Copy herewith accompanies.

2. These forms have been prepared from Actual Accounts received by the Chief Engineer for May 1856. One of them he has prepared in accordance with the form furnished with the Extract Minutes of Consultation of the 14th June 1856, already referred to, and the other has been prepared according to his views, founded on the actual result of the Accounts and Vouchers before him, and after seeing the inconvenience likely to arise from numerous entries being required to be posted into his office Ledger under various heads in each month as fully explained in paras. 2 and 3, of the Chief Engineer's present letter.

3. On considering over the matter again and inspecting the Ledger now furnished by him, also herewith forwarded, I coincide with the Chief Engineer in the above point but with regard to his proposal of substituting the head of "Remittances of the Public Works Department" for "Public Works Department," I disagree with him, because the head of each Collectorate from which advances shall have been received by Engineer Officers &c., in the month, should be distinctly exhibited in the Journal of the P. W. D., to admit of the necessary check with facility with the sums debited to Engineers &c., in the Monthly Journals of Collectors rendered to this office as also in view to ensure uniformity in Public Accounts of all Officers rendered to this office. The head "Remittances of the Public Works Department" should be reserved as a closing head.

4. The head of "Public Works Disbursements" I consider to be more appropriate for debiting in one view all the items of Disbursements under the various heads of construction and repairs in each month, which head should be opened for that purpose and closed again by credits of the total sums to each individual Engineers or other Officers. The head here proposed corresponds, in principle, with the head of "Military Disbursements," "Commissariat Disbursements" and "Civil Charges" used for a like purpose in the Accounts of the Officers concerned in those branches of the service respectively.

‡ c.

5. I beg to forward herewith a brief form‡ of the Chief Engineer's Journal for May 1856, prepared on the principles, I have just explained, and if the Government should be pleased to approve of the same, I shall have the honor of forwarding it to the Chief Engineer accordingly.

6. With regard to the other points mooted in paras. 6 and 7 of the Chief Engineer's letter, I purpose communicating with him at once.

Letter from Colonel C. E. FABER, Chief Engineer; to G. L. PRENDERGAST, Esq., Accountant General, dated 9th April 1857, No. 11677.

SIR,

Para. 1. I have the honor to forward for your approval a rough Journal for the month of May 1856, prepared in the Central office in accordance with the form of Journal furnished for its guidance in Extract Minutes Consultation of the 14th June last, No. 964, as well as the Office Ledger in which the items in the Journal have been posted in accordance with the same instructions.

2. I beg at the same time to transmit a Journal for May 1856, prepared somewhat different from the form laid down for my guidance, and request you will be pleased to state whether in your opinion this my proposed form of Journal does not exhibit the monthly transactions in a more connected form. In my Journal the expenditure under each head of charge, during the

prepared
to

whole month, and the aggregate expenditure of the month, is shewn in one view while in the form furnished for the guidance of this Office, the expenditure under each head of charge is repeated under separate transfer entries, for every executive charge rendering accounts to the Central office, which are about 25 in number. In order to ascertain the total expenditure under each head, even for the same month from the Journal as prepared in this form, it will be necessary to total up all the various items in the Journal and Ledger in each month, whereas in the form prepared in my Office the whole is shewn in one view. Besides this the various heads of charge given in the form, and in para. 7 of the rules for the guidance of the Central office in the preparation of the books, are 24 in number, and agreeably to the form of the Journal and Ledger, there will be about 25 items posted in the Ledger, in almost every one of the 24 heads given in each month; and at this rate at the end of the year under each of these Ledger heads, there will appear about 300 items and will require at least 10 folios for each head, at the rate of 30 items or lines for each folio; and the size of the Ledger will thus increase to a great bulk, as for these heads of charge only there will be required 240 folios or 120 sheets of paper, besides the quantity of paper which will be consumed in recording the transactions under all the other heads.

3. The foregoing remarks I beg to observe are not intended to convey any objection to the principle on which the form furnished to this office has been framed, but simply to suggest the adoption of the form of the Journal and Ledger sent by me if approved; as I believe they will represent the transactions in a more concise form, will take up considerably less paper, and therefore less time and trouble in preparing them. They will further better enable the Central office to append to the Journal a memorandum of the Cash balance at the end of each month, which the form furnished for my guidance does not appear to contemplate, and will not admit of its preparation with any facility; and as the great object sought is to save time in the submission of accounts, at an early date, I have deemed it proper, if for no other reason, on this account alone, to recommend the adoption of the form now furnished for the preparation of the Journals of this office.

4. I may also take occasion to state that if the Journal is furnished to your office in the form in which it is now proposed to be done, the entries in it can with facility be posted in your monthly Financial Abstract prepared for the compilation of the annual Financial statements, under the various heads of charge, while agreeably to the form given for my guidance it will require that another Abstract statement should be prepared in your office from the monthly Journals, in which the expenditure under each head will have to be arranged and totalled before being posted into the Financial abstract, and this will necessarily delay the compilation of your Financial statements. In preparing the form now sent, the Central office has taken care to arrange it in such a manner, as to afford complete information in the readiest manner possible, and be at the same time correct in principle.

5. I beg the favor of an early reply to the present reference in order to the Journalizing of the subsequent months Accounts Current being proceeded with as early as practicable, and that the Journal for May, according to such form as may be approved by you, may be fair copied and sent. A few of the revised accounts for May 1856, have not as yet been received, which when received might occasion the revision of some of the entries in the Journal but this may be done by reversal entries in the Journal for subsequent months, if the fair Journal for May shall have been submitted before the receipt of these revised Accounts Current.

6. It will be proper for me to notice certain variations between the heads given in the form of Journal furnished to me, and those provided in the form of classification of expenditure, to be observed in the Annual Financial statements which accompanied the resolution of the Government of India of the 5th September 1855, referred to in your letter of the 14th February No. 978, in the Financial Department. In the form of Journal, the expenditure on the Madras Beach groins, is shewn under the head "Buildings Marine." As the groins cannot be properly considered a Marine building. I have, subject to your approval, Journalized the expenditure thereon under the head, "Ports and Harbours" which head also is provided in the form of of Journal, but this head does not appear to me to be quite appropriate. In the classified form above alluded to under the head "Marine", charges for the construction of Harbours groins, Jetties, Light Houses, Buoys, Moorings &c., are directed to be entered, but in a printed report on the expenditure on Public Works, in 1854-55 with a classified Synopsis, which was furnished to

Fort Saint George, Public Works Consultation of 19th May 1857.

the Central office, with reference to Colonel Baker's letter of the 30th May last, communicated for the information and guidance of the Central office, as well as of the office of Account, the expenditure on the Madras groins is entered under a minor head of "Sea Defences" Subordinate to "Public branch general". In this classified synopsis the head public is sub-divided into three branches, and each of these branches into several minor heads. It appears to me that this revision of the classification is in modification of that given in the form furnished in 1855 by the Government of India.

7. It appears to be your desire that the annual Financial Statements and estimates required by you from the Central office should be framed in accordance with the foregoing classification of heads by the Government of India, and I beg to leave it to you to determine whether it is not desirable that some of the heads in the form of Journal may not be made to assimilate with those given by the Government of India as alluded to above, expenditure on works of alike description if entered under different heads in Financial Statements and estimates, and in the Journal of actual transactions will impede in some measure a comparison of actuals with estimated items of expenditure shewn in these accounts under such heads. This will necessarily create difficulty in arriving at the true causes of variations between estimates and Actuals, which you require to be explained in detail in the comparative statements called for.

Madras Public Works Department May 1856.

				Rs.
Public Works Department Dr. to Sundry Accounts.				
Company's Rupees 40,000.				
For amount received by the several Engineers on acccount of Public Works from the undermentioned Officers.				
General Treasury at Fort Saint George	13,000	0	0	
Collector of North Arcot	15,000	0	0	
Collector of South Arcot	12,000	0	0	
				40,000
Sundry Accounts Dr. to Public Works Department.				
Company's Rupees 40,000.				
For amount paid to the undermentioned Engineer Officers by the Sub Treasurer and by Collectors on account of Public Works as per credit in the preceding Entry.				
Superintending Engineer Presidency Division	7,000	0	0	
Special executive Officer charged with the construction of groins.	6,000	0	0	
District Engineer of North Arcot...	15,000	0	0	
Executive Department of South Arcot	12,000	0	0	
				40,000
District Engineer of North Arcot Dr. to Sundry Accounts.				
Company's Rupees 350.				
For amount recovered by him out of the expenditure incurred on Works in progress under the following heads.				
Irrigation Works.	175	0	0	
Repairs of roads and Bridges	75	0	0	
Refunds of Public Work ... ... Irrigation Works				
Amount refunded from the amount of expenditure on Vullar Annicut	100	0	0	
				350
Executive Department of South Arcot District Dr. to Sundry Accounts.				
Company's Rupees 700.				
For amount recovered by the Tahsildars on account of expenditure incurred on Works in progress.				
Irrigation Works	350	0	0	
Roads and Bridges.	350	0	0	
				700
Public Works Disbursements Dr. to Sundry Accounts.				
Company's Rupees 35,350.				
For amount expended by the following Officers on Public Works in this month.				
Superintending Engineer Presidency Division	6,000	0	0	
Special executive Officer charge of groins	5,000	0	0	
District Engineer of North Arcot	12,350	0	0	
Executive Department of South Arcot	12,000	0	0	
				35,350

Prepared

to

Sundry Accounts Dr. to Public Works Disbursements.

Company's Rupees 35,350.

For amount of expenditure on Public Works during this month debitable to the following heads roads and Bridges.

		Presidency.			
Widening Government House Bridge ...	2,000	0	0		
Constructing a road within Clive's Battery	2,000	0	0		
				4,000	
		East Coast Canal Department.			
Constructing 2nd Class road from Ennore to Sedayancooppum				2,000	
		North Arcot.			
Trunk road No. 11 from Dowala cheroovoo Keelloor	3,000	0	0		
Do. from Pootulput to do.	1,350	0	0		
				4,350	
		South Arcot.			
Road from Tindevanum to Poary	4,000	0	0		
Road from Tindevanum to Trinamalay ...	3,000	0	0		
				7,000	
					17,350
Repairs of roads and Bridges					
		Presidency.			
Sundry repairs of roads and Bridges				2,000	
		East Coast Canal Department.			
Sundry repairs of roads and Bridges				3,000	
		North Arcot.			
Sundry repairs of roads and Bridges	1,000	0	0		
Repairing road from Chittoor to Bungarypattum...	1,000	0	0		
				2,000	
		South Arcot.			
Sundry repairs of roads and Bridges	1,000	0	0		
Repairing road from Chedumbarum to Tellar	1,000	0	0		
				2,000	
					9,000
Irrigation Works.					
		North Arcot			
Palaur Annicut	2,000	0	0		
Ponary Annicut	2,000	0	0		
Minor works below 10,000 Rupees each	2,000	0	0		
				6,000	
		South Arcot.			
Goveraput channel	2,000	0	0		
Minor works below 10,000 Rupees each ...	1,000	0	0		
				3,000	
				9,000	
					35,350

Memorandum shewing the balance of Cash in hands of the Several Officers in charge of Public Works on the 31st May 1856.

Receipts as per journal page		40,000
Add.		
Recoveries by Officers of Public Works Department as per pages 2 and 3 ...		1,050
		41,050
Deduct.		
Disbursements as per page...		35,350
Balance.....		5,700
Particulars of Balances.		
Superintending Engineer Presidency Division	1,000	
Special Executive Officer in charge of Groins...	1,000	
District Engineer of North Arcot	3,000	
Executive Department of South Arcot	700	5,700

(Signed) G. L. PRENDERGAST,

Accountant General.

No. 13. ORDER THEREON, No. 927 ; dated 14th ~~April~~ May 1857.

With this letter, the Accountant General forwards two forms of Journals received from the Chief Engineer, and submits for the approval of Government one prepared by himself with certain observations.

2. The Government agree with the Accountant General that the Collectors who make payments to the Engineer Department should receive credit in the Books of the Central Office, instead of credit being given in the first instance, under the closing head " Remittances of the Public Works Department" as proposed by the Chief Engineer. The form furnished with Extract Minutes Consultation, dated 14th June 1856, has no doubt the advantage of allowing that entries shall at once be made in the Journal directly from the Accounts Current, as they are received from the Engineer Officers ; but inconvenience is likely to arise from the numerous entries that must be posted in the Ledger under various heads in each month, and this renders a change absolutely necessary.

3. The Government observe that the form now submitted by the Accountant General is exactly in accordance with the one laid down by the late Public Works Commissioners in their second Report, and the only alteration proposed is the substitution of the head " Public Works Disbursements" for the " Public Works Department," in the entries in which the Engineer Officers are to be credited and proper heads of charge are to be debited. The head " Central Office" would appear to be more appropriate than " Public Works Disbursements" and would correspond in principle with the " Transfer Department" used in the Accountant General's Office for a like purpose ; it being however merely a nominal head, the Government will not object to the head proposed by the Accountant General being substituted. With these remarks, the Right Honorable the Governor in Council approves of the form submitted by Mr. Prendergast, and directs that instructions be issued to the Chief Engineer for the preparation of his Journals accordingly.

4. Adverting to para. 3 of the Extract Minutes Consultation, dated 14th June 1856, the Government wish to be informed whether the Accountant General has received any reply to the reference which he then appeared to have made to the Accountant of the Bengal Government regarding the closing heads for the Public Works Department ; and what heads he has determined shall be used in the Chief Engineer's Books.

(Signed) H. FORBES,

Acting Secretary to Government.

No. 477

Fort Saint George,
Accountant Genl's Office
30 April 1857.

From
The Accountant General.

To
The Secretary to Government
in the Public Works Department.

Sir

1. With reference to the concluding para of my letter dated the 13th February 1856, and to the Extract Minutes of Government passed thereon under No. 367 Nghbr in the P.W.Dept. date the 11th June last, I have now the honor to submit herewith, for the consideration and orders of Government two forms of Journals received from the Chief Engineer with letter dated the 9th Instant.

A.B. * Copy herewith accompanies

2. These forms have been prepared from Actual Accounts received by the Chief Engineer for May 1856. One of them he has prepared in accordance with the form furnished with the Extract Minutes of Consultation of the 14th June 1856 already referred to, and the other has been prepared

to

prepared according to his views, founded on the actual result of the Accounts and Vouchers before him, and after seeing the inconvenience likely to arise from numerous entries being required to be posted into his Office Ledger under various heads in each month as fully explained in paras 2 and 3. of the Chief Engineer's present letter.

3. On considering over the matter again and inspecting the Ledger now furnished by him, also herewith forwarded, I coincide with the Chief Engineer in the above point but with regard to his proposal of substituting the head of "Remittances of the Public Works Department" for "Public Works Department", I disagree with him, because the head of each Collectorate from which Advances shall have been received by Engineer Officers &c. in the Month, should be distinctly exhibited in the Journal of the P. W. Dr to admit of the necessary check with facility with the sums debited

to

to Engineers &c. in the Monthly Journals of Collectors rendered to this Office, as also in view to ensure uniformity in Public Accounts of all Officers rendered to this Office. The head "Remittances of the Public Works Department" should be preserved as a closing head.

4. The head of "Public Works Disbursements" I consider to be more appropriate for debiting in one view all the items of Disbursements under the various heads of Construction and repairs in each Month, which head should be opened for that purpose and closed again by credits of the total sums to each individual Engineers or other Officers. The head here proposed corresponds in principle, with the head of "Military Disbursements", "Commissarial Disbursements" and "Civil Charges" used for a like purpose in the Accounts of the Officers concerned in those branches of the Service respectively.-

5. I beg to forward herewith a brief

form

to

form of the Chief Engineer's Journal for May 1856 prepared on the principles I have just explained and if the Government should be pleased to approve of the same I shall have the honor of forwarding it to the Chief Engineer accordingly.

C.

6. With regard to the other points mooted in para 6 and 7 of the Chief Engineer's letter, I purpose communicating with him at once.

I have the honor to be
Sir
Your most obed. Serv.
H. Tinsdall
Accountant General.

Geo. L. Seymour

137

Pub. Works Dept.

No. 927

Extract from the Minutes of Consultations

Under date the 14th May 1857.

Read the following letter

from the Accountant

General.

(Here enter 30th April 1857 No. 177)

Write to the

Accountant General for-

-wards two forms of Jour-

-nals received from the

Chief Engineer, and submits

for the approval of Govern-

-ment one prepared by

himself with certain ob-

-servations.

2. The Government

agree with the Account-

-ant General that the

Collectors who make payments

to

From H. Ricketts Esq. Dep. Sec. to Govt.
To The Secretary to Govt. of India
in the Public W. Dept.

Dated Bombay Castle 14th May 1857.

Received 19th Ditto.

No. 927. Public Department.

Sir,

Submitting for the consi-
deration and orders of Govt.
two forms of Journals received
from the Chief Engineer with
his letter dated the 9th Instant
also a draft one prepared in
this Office and under the instr-
uctions of Govt. & for the adoption
of the latter.

I have &c.

H. Ricketts
Dep. Sec. to Govt.

No. 12.

Dated May 1857.

Recd. May 1857.

Read

Sd/ Mary Reg.

to the Engineer Department should receive credit in the Books of the Central Office, instead of under the heading "Remittances of the Public Works Department" as proposed by the Chief Engineer. The form furnished with the Extract Minutes of Consultation dated 15th June 1854, has no doubt the advantage of allowing that the entries shall at once be made in the Journal directly from the Accounts Current, as they are received from the Engineer Officers, but ~~the~~ inconvenience is likely to arise from the numerous entries that must be posted in the Ledger under various heads in each

each month, and this renders a change absolutely necessary.

3. The Government observe that the form now submitted by the Accountant General is exactly in accordance with the one laid down by the late Public Works Commissioners in their Second Report, and the only alteration proposed is the substitution of the head "Public Works Disbursements" for the "Public Works Department", in the entries in which the Engineer Officers are to be credited and proper heads of charge are to be debited. The head "Central Office" would appear to

to be more appropriate than Public Works subvisement and would correspond in principle with the "Transfer Department" used in the Accountant General's Office for a like purpose; but it being however as merely a nominal head for exhibiting the transactions the Government will not object to the head proposed by the Accountant General being substituted. With these remarks the Right Honorable the Governor in Council approves of the form submitted by Mr Prendergast, and directs that necessary instructions be issued to the Chief Engineer for the preparation of his journals accordingly.

accordingly.

4 Adverting to para 3 of the Extract Minutes Consultation dated 14th June 1856 the Government wish to be informed whether the Accountant General has received any reply to the reference which he then appeared to have made to the Accountant of the Bengal Government regarding the closing of heads for the Public Works department; and what heads he has determined shall be used in the Chief Engineer's Books.

JWB. JWB

Copies to the Chief Engr. Civil 2-15
Acctt General
with 4 Encls

Public Works 1857 Depth.
Do to Cons 19th May.

No 927.

Extract Mins of Cons:
Dd 14th May 57.

Item Accomts Genl 21st July
57 6 No 1493 to 611 Aug

Passing ordered on
certain forms of journals
submitted by the Chief
Engineer, and the Acc:
Comtant Genl.

No 12 + 13.

Ch. Mins 89.