I. Num 150
Date 7-10-37

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

Cens Sl 27-4-1858

G.O. No.	772	Press Mis.
60-61 Dated	26-4-	1858

Not to be folded or roughly handled

Fort Saint George, Public Works Consultation of 27th April 1858.

Read the following papers.

No. 56. From Colonel C. E. FABER, Chief Engineer; to H. FORBES, Esq., Acting Secretary to Government, dated 4th March 1858, No. 10665.

SIR,

1 Copy of Rules.
1 Do. Mily. Boards Cir.

Having arranged in communication with the Military Board "General Rules" for the receipt and issue of plant of every description required to be kept in deposit in the several Arsenals for the use of the Public Works Department, I have now the honor* to submit for the consideration and orders of Government, a set of Rules proposed for Departmental circulation.

* Extr. Mins. Cons. No. 1675, dated 17th Sept. 1856.

2. I take this opportunity of noticing that all indents which have been received from District Engineers for Machinery and other stores required from the Arsenal at Fort Saint George, already both numerous and important, are necessarily kept in abeyance, until I am honored with the orders of Government on the subject of my letter No. 9583, dated 20th January 1857, to which I beg to solicit your early attention.

No. 57. Extract from the Minutes of Consultation, in the Military Department, dated 2nd May 1857.

Read the following letter from the Military Board; to the Secretary to Government, Military Department, dated 30th April 1857, No. 388.

SIR,

We have the honor to acknowledge the receipt of Minutes of Consultation as per margin,* forwarding a letter from the Chief Engineer on the subject of our proposal to use a portion of the rails deposited in the Arsenal; but intended for Public Works, for connecting Vellore with the main line of Railway.

Minutes of Consultation Public Works Department No. 15 of 5th January 1857.

2. As respects this proposed application of the Public Works rails, we may explain that the idea prominent in our minds, being the speedy formation of a short line of connecting rail the means most readily available to attain that object were naturally laid before Government, without really intending to appropriate the stores intended for the Public Works, without consulting the Chief Engineer; and the principle which we have hitherto followed, as regards stores known to be specially sent out from England for the Public Works will fully bear out this assurance.

3. We have on all other occasions, applied for the sanction of the Chief Engineer before appropriating such stores to any purpose, and as an instance we may quote our (successful) application to the Chief Engineer to grant the Principal Commissary of Ordnance, a few yards of the rails for the purpose of forming a way on which to run up the heavy stores on landing (mainly Engineers) from the boats; also referring to our application to the Chief Engineer to allow crabs and boring apparatus to be made available for the Bass Engineer and coal viewer.

4. These instances show that we have, in actual transactions, fully recognized and acted upon the principle of asking for the sanction of the Chief Engineer before issuing Public Works stores and that Officer has also personally received the verbal assurance that it was an unintentional mistake, recommending the appropriation of the rails in question for the Vellore line, besides which if the Consulting Engineer advised Government to sanction the branch line from the rail to Vellore, he did not intend recommending the rails in question being employed.

5. We may however mention that long before these rails arrived from England for the special use of the Public Works, we had issued to the Public Works Department a considerable quantity of rails (available in the Arsenal) nearly sufficient to have laid down half the distance of our proposed Vellore line; and we hope that Government, seeing that we have endeavoured to assist the Public Works Department in many ways, will accept our apologies for a proposal to appropriate Public Works rails without previously communicating with the Chief Engineer; a

measure we do not now regret, as it has already proved useful in giving us an opportunity to submit for the consideration of Government, the principle on which we propose to act in future cases.

6. Amongst the stores in charge of Ordnance Officers there are many articles common equally to the Ordnance and Public Works Department for instance, tools of all kinds, for earth and stone work, and for artizans; also, materials such as Iron, Brass, Copper, &c. forming part of the allotments requisite for the Military service as well as for Public Works, supplies of which must therefore be maintained in the Arsenals not only for Public Works but also Military and other Public and special services in the field, the whole of these supplies being we think necessarily deposited in the same Store rooms, without distinction under charge of the same Officers and establishment, unless indeed Government create separate establishments and build new store rooms for the special reception of Public Works stores.

7. There are however a few articles intended for the Public Works which are well known and easily distinguished as specially or peculiarly applicable for these works; such as rails, boring apparatus, Machinery &c. which cannot often be required for Military works and there would therefore be no difficulty in preserving these for the special service for which intended issuing them as called for, to the Public Works Department alone.

8. Again the quantities of articles required for the Public Works and for General service are very unequal, for instance, the pick axes and mamoties required for the Public Works are far more numerous than for the Military service, whilst other articles such as tools, are far more numerous for the Military service, and thus the demands for one branch cannot, we think, materially interfere with those of the other branch, and the whole of the supplies may be blended in the same Store rooms under the same establishments.

9. The Chief Engineer has prepared an allotment of Machinery, tools, and stores of every description necessary for the whole of the Public Works, and we have resolved also to fix for the Military branch an allotment of such stores as are common to the two branches of the service Military and Public Works, and both branches having thus, after some experience sufficient quantities of each articles laid down to meet all the wants of the respective services, and if these quantities be duly kept up by supplies from home, it is clear that no difficulty can arise to either branch from this proposed amalgamation of the stores.

10. Again each Arsenal having a distinct allotment of quantities of stores fixed for the Public Works of the District as also for the Military service within the Division and both quantities being added together, will form the full Arsenal allotment and as the supplies for the out station Arsenal are sent from Madras or obtained from local manufacture there will be no difficulty in the local Ordnance Officer ascertaining, when the stock common to the two services is falling below the fixed allotment and then having additional supplies sent to the Arsenal. If the quantities for the two services dependent on the local Arsenal are pretty correctly calculated, it is clear that the issues to one cannot interfere with those for the other branch, and if such an accident as deficiencies should arise it will be from other causes which require special attention.

11. Bearing in mind however the principle on which the Government have always acted, we propose as a wise precaution to direct that demands for stores for all other services give way to Military necessities, when such really arise, that is the allotment fixed for the Military branch, of such tools and stores as are common to both the Military and Public Work branches not being allowed to be diminished without special sanction by issues to the Public Works or for other services.

12. But this reservation in favor of the Military wants need not occasion any real anxiety about supplies to Public Works, for we again repeat that if the allotments for the Public works and Military service have been fixed on sound data and supplies of tools are obtained from England or by local manufacture to meet such requirements, then the wants of the two branches can never interfere with each other, moreover the quantities of the different. Tools required for the two branches being, as already mentioned very unequal any encroachment by either branch on any one article of either allotment will be trifling not materially affecting the supplies to that branch of the Public service or else the encroachment on the stock will be of such great importance as to ensure prompt notice to the diminution in the allotment; if however the demands on England be so insufficiently complied with as to leave even the Military allotment

incomplete, then we admit that great difficulties will unavoidably arise in making issues to both departments, and we therefore strongly place before Government our earnest hope that our demands be not unnecessarily curtailed at Home.

13. The general reservation above alluded to in favor of Military requirements may practically be easily qualified so as to prevent difficulties of any importance. When demands are made for stores for the Public works and by accidental circumstances in excess of the stock appropriated to that Department in any one Arsenal we may in most instances permit the Military stock to be drawn on a transfer supplies intended for Public works from other Arsenals and thus meet the excess of demands which may arise in one or more localities. And here the communication between the Chief Engineer and the Board will come into useful operation. There can be no difficulty in these two authorities agreeing on questions of this nature, but even if they were to differ in opinion, the Chief Engineer having a knowledge of the allotment maintained for Military service as well as for the Public works, and being competent to judge of the probable Military wants, may then appeal to Government to appropriate the Military Stores for Public Works, and we think these arrangements quite sufficient for ensuring Stores common to both branches being made available for the use of whichever branch most needs the supplies.

14. As regards these few Articles of Machinery &c. exclusively intended for the Public Works Department, and not common to the Military branch the Chief Engineer on receiving a copy of the English Invoices will obtain a knowledge of Stores intended or useful for the Public Works, and another arrival from England, an Officer of Engineers will be appointed a member of the Examining Committee which by orders from England must report in all Stores supplied by the Honorable Court of Directors and if possible the Stores intended for the Public Works will be printed out and a list taken for the Chief Engineer's information.

15. With reference to para. 3 of the Chief Engineer's letter about the mode of storing the Tools and Machinery intended for the Department of Public Works, we have the honor to express our conviction that it is not advisable to hold the Chief Engineer accountable either as respects quantities or values of Stores, his province being merely to exercise a vigilant control over the Officers of his Department, seeing that they accurately account to him for the Stores delivered to them both as regards quantity and value.

16. We hold it to be in every way inexpedient to form a separate Depôt under the Chief Engineer for the custody of Public Work Stores, and it will be seen from our letter of 20th October 1856, that we have, from the first, expressed this opinion, that it is most advisable, for accuracy to class the Public Works Stores, whilst in our Arsenals, under the General name of Ordnance or Military Stores to ensure one account of all, but when once issued to the Public Works, then to be accounted for to the Chief Engineer by the Officers of the Public Works as explained in the following Extract from a letter addressed to the Chief Engineer.

From Military Board to Chief Engineer No. 5719 of 20th October 1856.

" It should be remembered that all stores paid for and issued when once out of charge of
" the Ordnance Department fall under the sole custody of your
" Officers and as the Board address you in the full understanding
" that you are not an Accountant either for Stores or money;
" but hold others responsible to you and to Government, the Board would suggest for your
" consideration the great necessity of due provision being timely made for accountability being
" enforced on all Officers under you in rendering accounts of stores in charge showing their disposal."

* * * *

" The Board however make this remark and condition that the stores be classed (whilst
" under the charge of Ordnance Officers) as Ordnance stores are not separated in any way so as
" to occasion extra labor to the Board."

17. We would here wish to mention that in assenting to take the Public Works stores under our direction, we do solely with a view to the good of the Public service since the custody of these stores far from being any advantage to us, must entail on us and our Arsenal Establishment (as shewn by the reports quoted in the margin) a vast deal of trouble and occupy much valuable time and space in our Arsenals without any corresponding benefit direct or indirect as regards the Ordnance service. If

From Principal Commissary Ordnance Nos. { 2047 / 2095 } of { 9 and / 10 } Sept 1856.
From Chief Engineer to Government No. 2723 of 25th April 1856 Para. 2.

therefore we consulted only our own convenience and that of our Ordnance Establishments, we should at once avail ourselves of the opening afforded by the Chief Engineer's remarks, and request that all stores intended for Public Works may be withdrawn from under our control; But considering the Arsenals to be the most suitable places for storing the Public Works supplies, from thence distributing the articles to districts as needed, we are willing to accept the charge of stores on the understanding (as set forth in the letters in the margin) that these stores be classed as Ordnance or Military stores; their receipt and issue appearing in our Ordnance General Books in the same way as for all other stores. But if this condition be not approved, and a separation be insisted upon, then it would be far preferable and indeed essential to have for these Public Works stores separate Depôts and establishments entirely subordinate to the Chief Engineer, since the measure of requiring the Public Works store whilst in our Arsenals and in our very Store rooms to be stored and accounted for separately from those kept up for the Military service must give rise to complication, confusion, and errors of the most serious description likely to affect the efficiency of the Military Branch in an important manner, and moreover necessitating a great increase to our Establishments and additions to our store Rooms the formation of new books and the rendering of additional accounts and new entries in the Books of each of the Arsenals.

From Military Board to Government. Nos. { of 21st May / 183 of 2nd October } 1856.
From Military Board to Chief Engineer No. 3719 of 20th October 1856.

18. If however our plan be adopted of classing all stores under one head the arrangements needed to attain all the useful objects Government have in view, as respects accounts are few and simple viz correct allotments of stores for both services sufficient supplies to maintain these allotments, and simple statements (not accounts) of receipts, issues and remains of stores common to both branches, all which objects may easily be attained with the present Ordnance system without making any great changes entailing great outlay or creating complications.

19. Again it must be mentioned that the separation of the stores received from England, so as to distinguish those intended for the Public Works and the Military service is somewhat difficult, as Government, will see by the following reports from the Accountant General, and Chief Engineer where these Officers refer to the impossibility of indicating the stores intended for Public Works, because the Honorable Court rarely in their Invoices specify the stores specially provided for the Public Works, as stated by the Accountant General.

From Accountant General to Military Board No. 1193. of 23rd September 1856.

"I have the honor to acquaint you that the Invoices of stores received from England during the above period do not distinctly shew "under the head of Civil Stores intended for the Department of Public "Works which appears to have been included with Military Stores, consequently it is not "practicable to furnish you with the lists required. It occurs to me however that the infor- "mation may be obtained by checking the Stores entered in Extracts from Invoices furnished "to you with those entered in the Indents forwarded to England by your Board on account of "Stores required for the Department of Public Works."

From Chief Engineer to Military Board No. 7419 of 22nd October 56.

20. The Chief Engineer on being referred to, stated that "an "Indent prepared by this Department for tools and Machinery was despatched to the Military Board on the 20th November 1855 No. 2845, "and another Indent was forwarded on the 1st February 1856. to be included in the Arsenal "Indent then under despatch to the Honorable Court. The latter was however subsequently "ordered by Government (in Extract Minutes of Consultation No. 213 of 13th idem) to be "despatched to that authority; but it does not appear to the Chief Engineer possible by an "examination or comparison of the Account London" with store Indents to prepare a list of "Articles which may be considered to belong to this Department."

21. On the above being made known to the Accountant General that Officer replied

Memo, from Accountant General to Military Board No. 760 of 12th November 1856, Financial Department.

"The Invoices of Stores received from England do not distinctly shew "under the head Civil Stores, the stores intended for the Department "of Public Works and that the information should be obtained by "checking the stores, entered in Extracts from Invoices furnished to "the Board by this office with those entered in the Indents forwarded to England by, or "through them, on account of stores required for the Department of Public Works."

22. If therefore the invoices from Home do not supply the separate details connected with quantities and values of stores intended for Public Works stores, we must conclude that the Honorable Court do not attach any great importance to such a separation and therefore on the arrival of supplies not so distinguished we must, to carry out this separation, make an Arbitrary Division of the quantities and values of stores for the two branches; But such a Division could not safely be relied on in the after operation of ascertaining the exact quantity and value of stores for the Public Works being moreover a departure from the first principles of correct "accounting" We think that a separation entailing such great complication for an object apparently not regarded by the Honorable Court, may well be dispensed with, unless it could be made on much more correct "data" than that now open to us as the reports of the Accountant General show.

23. The bona fide expenditure or issues of stores both in quantities and values for the Public Works being the best information the Government can desire and the accounts of stores issued for various services being regularly and duly furnished to the Accountant General quarterly and annually by the Board (from which that Officer has hitherto, without difficulty prepared his accounts) we do not see any necessity for changing a system which has hitherto been found to work so well for all branches of the Public Service for one peculiar to the Public Works the more unnecessary as all supplies must be cash transactions.

24. We may repeat that if we studied our convenience, we should either have availed of the present opening to free ourselves from duties which have already caused us so much trouble and difficulty or without question have accepted the proposition made by the Accountant General to account separately for Public Work Stores forthwith applying for the Office and Arsenal Establishments to enable us to carry out the additional arrangements connected with accounts and store rooms which the Accountant General's requisition requires, but deeming both these courses oppose to the true interests of Government (as already represented to Government in letter as per margin) we prefer laying before Government the objections we entertain to the system proposed and to recommend a re-consideration of the measure.

From Military Board to Government No. 160 of 6th September 1856.

25. We have deferred sending in this report pending the receipt of the orders about the abolition of this Board and we may now state that as it is most unadvisable to complicate the new arrangements in their transition state, by new modes of keeping accounts of Public Works Stores we therefore strongly recommend that pending the report on the accounts authorized to be made in communication with the Accountant General and Military Auditor General no changes be made in the system.

Vide G. O. O. 7th April 1857.

26. We beg to enclose the rules agreed upon by the Chief Engineer for the receipt and issue of Stores for Public Works, and we are confident that these rules will, with slight changes (made in communication with the Chief Engineer) as experience may shew to be advisable, answer well for the object Government have in view.

27. We have placed the draft of this despatch in the hands of the Central Office, and it was returned with the full collective consent of the Officers. It is true that there has been an apprehension expressed by the Chief Engineer that no small practical delay will be occasioned by the action of that part of the prompt payment system which renders necessary the submission to Government of all Indents which the Indenting Officer cannot clear by a cash transaction and it is also true that the same Officer expresses his great disappointment at the Indents for plans and valuable machinery received by him so long ago as December last having remained undisposed of pending the final settlement which it is the object of the present address to complete. But we have already fully stated to your Lordship in Council the reasons which have unavoidably made more than usual deliberation indispensible, and being thus able to report that

the Chief Engineer fully concurs with this Board, we trust that our proposition will not fail to receive the full and early approval of your Lordship in Council.

Military Board Office,
Fort Saint George,
30th April 1857.

(Signed) Æ. SHERRIFF, Brigadier,
Commandant of Artillery.
(„) G. BALFOUR, Lieut.-Colonel,
Stipendiary Member.

Referred to Department Public Works.

By order,

(Signed) H. MARSHALL, Lieut. Colonel,
Deputy Secretary to Government.

No. 58. From Lieutenant-Colonel G. BALFOUR, Inspector General of Ordnance and Magazines; to H. FORBES, Esq., Acting Secretary to Government, Public Works Department, dated 3rd October 1857, No. 377.

SIR,

Having on application, been kindly furnished by you with a copy of Minutes of Consultation No. 1837, of date 26th September 1857, I beg to recommend that in future all orders affecting the stores deposited in the Arsenal for the Public Works Department be communicated direct to me from your office, as I find it necessary to be careful about the interpretation placed on the orders issued by Government.

2. The orders now referred to modify the past practice, but not the principle hitherto acted up to, and to prevent erroneous ideas being formed, I beg to know whether I am correct.

3. The principle laid down by Government is, that stores may be purchased to any extent out of estimates sanctioned by Government if the funds will allow of such purchase.

4. If there are no estimates and no funds and Machinery or plant is required from Districts, the Chief Engineer is required to send in special estimates for the sanction of the Government.

5. This new order provides for an additional expense, that is, for the packing up and conveyance of the Machinery and tools.

6. If funds do not exist available out of sanctioned estimates, then the Chief Engineer is required to submit a special estimate of the cost of packing up and conveying the Machines.

7. The previous orders directed the grant of transfer receipts for the value of all tools and Machines purchased; but the new order directs the Chief Engineer to pass the bills of the Principal Commissary of Ordnance.

8. I recommend that the practice of transfer receipts be adhered to, and on the memorandum of the Principal Commissary of Ordnance being sent to the Chief Engineer of the cost of packing up the stores, that a transfer receipt be given for the amount; in like manner the Commissariat Department on providing carriage will receive a transfer receipt for the amount of conveyance charges.

No. 59. Extract from the Minutes of Consultation in the Military Department, dated the 27th October 1857.

Read the following letter from Lieutenant-Colonel G. BALFOUR, Inspector General of Ordnance and Magazines; to Colonel C. A. BROWNE, Secretary to Government Military Department, dated 26th October 1857, No. 427.

SIR,

I have the honor to submit to Government the enclosed report from the Commissary of Ordnance Trichinopoly in original, as I am reluctant to deal with the question involved, without ascertaining tnat the principle of requiring money payments for stores supplied to the Public Works Department is fully recognized by Government as intended to be carried out strictly, and consequently that the measures I may see fit to adopt cannot in any way be deemed discourteous to an Officer of Major General Budd's standing who has set aside a rule, on, as I think, insufficient reasons.

No. 120 dated 5th October 1857.

2. I have had reasons specially to enjoin on all Ordnance Officers a strict adherence to the prescribed rules of only issuing Government Stores for the Public Works Department on the production of evidence of payment of their value, and as such a course was but recently enjoined by circulars from the Accountant General's and this Department and repeatedly by Government, I submit that such prescribed line should not unnecessarily be broken through, without full and sufficient reasons being submitted, and I therefore solicit the expression of the opinion of Government in this case, as well as their assurance of support in enforcing regulations essential, as I think for the protection of public interests, for Government will see in the long outstanding debt against Captain Campbell (there are other instances in other parts of the country) how much business may be increased by Departure from rules.

3. I am persuaded that, if Government relax the rule they have enjoined of paying for stores required for Public Works, the Government interests will suffer.

4. I must not conceal from Government that the facilities afforded within the past few years for maintaining fixed allotments by indents being at once passed (for compliance) by the local Commanding Officers, have in a degree, diminished the line of separation as to the description of stores which may be issued from Arsenals on the authority of local Commanding Officers and yet I consider the line to be clear and distinct that all stores required for the Public Works be paid for before being issued, that all stores required to maintain equipments may be supplied on the authority of local Commanding Officers, but all stores not fixed by regulation, shall be indented for in the regular manner.

5. I do not mean that these rules shall be absolutely adhered to without modification, but if departed from a full report of the circumstances should be made by the Officer who sets aside the established course.

MEMORANDUM No. 141.

The accompanying emergent indent in triplicate is herewith returned with the necessary insertion as requested in letter No. 341, dated 25th instant from the Commissary of Ordnance Trichinopoly.

D. A. A. Genls. office, Sn. Dn. Trichinopoly 26th September 1857.

(Signed) E. F. BURTON, Captain
Ag. D. A. A. General Southern Dn.

From Lieutenant Colonel W. M. GABBETT, Commissary of Ordnance Trichinopoly; to the Deputy Assistant Adjutant General, Southern Division Trichinopoly, dated Trichinopoly, 30th September 1857.

SIR,

I have the honor to return examined and checked the Indent in Triplicate from Executive Engineer Neilgherries received with your memo No. 141 of the 26th Instant, and to inform that it must be forwarded to the Inspector General of Ordnance and Magazines, to have the articles entered therein priced, on the Indent being received back, the indenting Officer will have to pay into the hands of the Paymaster Southern Division the cost of the different supplies required by him forwarding to me. with the passed Indent, a transfer receipt for the sum paid in when I will issue the articles applied for.

From Captain E. F. BURTON, Acting Deputy Assistant Adjutant General Southern Division; to the Commissary of Ordnance Trichinopoly, dated Trichinopoly, 1st October 1857, No. 401.

SIR,

I have the honor, by order of the Officer Commanding the Division, to forward to you the original Indent for supply of Gunpowder to the Executive Engineer at Jackatalla, passed for supply on emergency, and with reference to your letter No. 349, dated 30th Ultimo, to request that you will forward the Gunpowder to Mattoopolliem without delay, reporting its despatch to this office.

When the Duplicate and Triplicate Indents shall have been filled up by the Inspector General of Ordnance and Magazines, and the latter returned, as it will be, to this office, then Captain Campbell will be desired to pay the amount in the manner indicated by you, by transfer receipt &c.

A copy of Captain Campbell's letter, which accompanied the Indent, is herewith forwarded.

From Captain J. CAMPBELL, Executive Engineer Jackatalla; to the Officer Commanding Southern Division, dated Jackatalla, 17th September 1857, No. 119.

SIR,

I have the honor herewith to submit for sanction Indent (in Triplicate) for 10 Barrels of Gunpowder urgently required for the use of these works, and to request you will oblige me by sanctioning the immediate despatch of the Gunpowder, well secured, on *one* hired cart to Mattoopolliem.

From Lieutenant Colonel W. M. GABBETT, Commisary of Ordnance; to the Deputy Assistant Adjutant General Southern Division Trichinopoly, dated Trichinopoly, 2nd October 1857, No. 355.

SIR,

I have the honor to acknowledge the receipt of your letter No. 401 of the 1st instant, and in reply to inform you that I am precluded by Circular order* from Inspector General of ordnance and Magazines No. XIV of date 14th July 1857, from issuing any articles on payment Indents until I have first received a transfer receipt for the cost of the articles applied for.

* Sanctioned by Government in Minutes of Consultation dated 25th April 1857, No. 781.

(5)

II. I beg however to state that as directed in your letter under reply, I am now getting the Gun Powder packed and should the Major General Commanding the Division still desire it, it will be forwarded without delay to Moottapolliem.

III. I beg further to state for the information of the Major General Commanding that much inconvenience has been felt owing to the great delay on the part of Officers in paying for articles received by them on payment Indents, and I may mention as an instance of the tardiness of some Officers to settle their accounts that Captain Campbell the Executive Engineer Jackatalla now owes for upwards of one year Rupees 692-13-6 for articles received by him on an Indent of this kind.

IV I enclose for your information a copy of the Circular order referred to in para 1 of this letter.

From Captain E. F. BURTON, Acting Deputy Assistant Adjutant General Southern Division; to the Commissary of Ordnance Trichinopoly, dated Trichinopoly, 2nd October 1857, No. 404.

SIR,

I have the honor by order to request with reference to your letter No. 355 of this day's date, that you will despatch the Gun Powder without delay as already directed.

The requisition is urgent, and, as the works at Jackatalla are of great importance, Major General Budd considers it necessary to waive routine rules on such an occasion for the good of the public service. The Major General will address the Executive Engineer on the subject of immediate adjustment of the sum mentioned by you, and also of the price of the powder as soon as it is known.

From the Commissary of Ordnance Trichinopoly; to the Inspector General of Ordnance and Magazines, Fort Saint George, dated Trichinopoly, 5th October 1857, No. 120.

SIR,

I have the honor to inform you that in accordance with the instructions contained in your Circular letter No. XIV of the 14th July 1857, I have refused to issue any articles, from this Arsenal on payment Indent until I had first received a transfer receipt for the cost of the articles applied for, and as the Major General Commanding the Southern Division has ordered me to issue 10 Barrells of Gun Powder C. P. on a payment Indent without receiving a transfer receipt, I think it my duty to bring the matter to your notice.

II. I enclose for your information copies of correspondence on this head.

Referred to Department Public Works.

(Signed) C. A. BROWNE, Colonel,

Secretary to Government.

No. 60. From G. L. PRENDERGAST, Esq., Accountant General; to H. FORBES, Esq., Acting Secretary to Government, dated 25th February 1858, No. 363.

SIR,

Extract Minutes of Consultation, dated 25th November 1856, No. 2207
Public Works Department Public.
* Approving of the proposition of this office to debit at once to the head "Stores of the Public Works Department" all supplies received from England on account of that Department.

† From the Inspector General of Ordnance and Magazines, dated 7th December 1857, No. 7133.
To do. do. 29th December do. 700
From do. do. 30th January 1858 do. 9002

1. Adverting to para.* 2 of the orders of Government noted in the margin, passed on my letter of the 31st October 1856 No. 261, I have the honor to lay before Government for orders, copy of a further correspondence† as per margin which has since taken place on the subject between this office and the Inspector General of Ordnance and Magazines.

2. The Government will observe that in para. 3 of his letter, dated the 30th Ultimo, the Inspector General promises to furnish me Annually with a Statement of the actual amount value of the Stores received from England, distinguishing therein (as required by the Form which accompanied my letter to his address, dated the 29th December last) the Stores of the Public Works Department from the Military Stores. He further engages to furnish me with the necessary Annual estimates of the probable value of both Descriptions of Stores expected from England.

3. In the previous correspondence on the subject between this office and the late Military Board, copy of which was submitted to Government with my Report, dated the 31st October 1856 No. 261, it was not mentioned that to make the distinction between the Military and Public Works Stores advocated by me, would be to throw extra expense on the State, neither did the Board offer to supply the information in any other way as now proposed by the Inspector General in his letter, dated the 7th December last, to enable me to carry out the instructions of the Honorable Court of Directors and the Government of India, now however, as it appears from the representation of the Inspector General that the information sought for in the Ordnance Books can be furnished to me in the shape of a separate‡ annual Statement, relieving thereby the Government of Extra expense and the office establishment of the Inspector General, of inconvenience alleged by him, both of which, according to his statement have been caused by the observance, in the Ordnance Books, of the distinction sanctioned in Extract Minutes of Consultation, dated 25th November 1856, above refered to, I would recommend the proposal for adoption (but with an alteration in the head of account, in order that the head may point out what the transactions exhibited under it consist of) viz. of debiting the value of both Military and Public Works Stores received from England to the head "Military Ordnance and Public Works Stores," and crediting the same to "Supplies between India and London."

Para. 4.

‡ He will of course have to keep in view the distinction in his account to enable him to do so.

Para. 2.

4. In para. 8 of my report* to Government addressed to the Military Secretary under date the 2nd December last No. 253, I promised to address Government on the subject of modifying the system of adjustment directed to be observed in Extract Minutes of Consultation Public Works Department, dated the 12th March 1857 No. 460, as regards Stores required from the Arsenal for the Public Works Department. This subject is intimately connected with the question treated of in the foregoing paras, I therefore proceed to adduce, in this communication, my reasons against the course of adjustment laid down in the above order of Government.

* On the subject of paying for Stationery required for use in the different Public offices.

Para. 1.

5. In the above Extract Minutes of Consultation it is stated that "the object of the order enforcing the payment of money can be fully attained by having recourse to the expedient of drawing bills which are equivalent to cash." In the

3rd para. it is remarked that, "in cases involving large sums there is no need at all to deal with actual cash," and in the 2nd para. the course of adjustment is laid down, which for ready reference is transcribed in the margin: * thus it appears that in cases involving small sums, actual cash must be paid for stores lodged in the Arsenal, and required by the Engineers.

* The Government will illustrate this by an example. The District Engineer of North Arcot wanting a Machine valued at 10,000 Rupees would send an application in the first instance to the Chief Engineer, who would obtain and communicate the sanction of Government, to the indenting Officer. On the issue of the order of Government the required sum would be placed at the disposal of the District Engineer, who, instead of actually drawing the money, would simply send his receipt for it to the Collector, and apply for a bill on the Accountant General in favor of the Military Board. The Collector would first debit the amount in his Account to the District Engineer, and then crediting it with reference to the receipt to the head "Bills payable Revenue," would grant the bill applied for. The District Engineer would show the amount in his Account Current on the credit side, as received from the Collector, and on the debit side as remitted to the Collector for a bill, and would then send the bill to the Chief Engineer, who in his turn would hand it over to the Military Board with a request for the despatch of the Machine to the indenting Officer. The Military Board would credit the amount in their books as received from the District Engineer and debit it as remitted to the Sub Treasurer, transmitting him the bill at the same time. The Sub Treasurer on his part would discharge the bill by debiting it to "Bills Payable Revenue," and crediting it as the amount received from the Military Board and this would complete the transaction.

6. I here venture to remark that the course of adjustment alluded to entails no less than four entries in the Journals of four different Officers, viz., the Collector, the District Engineer; the Inspector General of Ordnance and Magazines, and the Sub Treasurer. This circuitous mode of adjusting a simple transaction, does not as far as I can see, possess any real advantage. On the contrary it is calculated to encumber, unnecessarily, the Public accounts. It tends moreover to vitiate the Financial Returns, prepared in this office for the use of the Honorable Court of Directors and the Government of India, inasmuch as double charges on account of Stores will appear, against the Public Works Department and territorial† charges, in those returns, once when the Stores are received in this country from England in accordance with the instructions of the Honorable Court, noted in the margin‡ (who purchase and pay for it on account of this Government) and again when the same Stores are ultimately issued on payment under the operation of the order of Government dated the 12th March 1857, above alluded to; because the latter transaction will necessarily be mixed up with other cash transactions in the Chief Engineer's accounts, especially when cash is actually paid for Stores not very costly, instead of obtaining a bill for nominal cash paid on account of Stores of a costly description, as directed in para. 2 of the Extract Minutes of Consultation dated 12th March 1857.

† The total of Territorial charges will also be increased if in case Military stores already charged to the Military Department be issued on payment to the P. W. Department.

‡ Despatch dated 25th May 1841, para. 104. Order of Government dated 26th October 1841, No. 390. Directs that the value of stores received "be apportioned and specially entered as charges against the Departments of the service they are intended for."

7. I beg to point out that, in para. 3, of the orders of the Government of India dated the 14th August 1857, No. 3911; it is directed that no actual money payments be made by Executive Engineers on account of the charge for convict labor supplied to the Public Works Department, but a simple adjustment effected upon a Memorandum in duplicate countersigned both by the Engineer and the Officer in charge of convicts. On the receipt of this order, Government were pleased to cancel their previous instructions,¶ which directed cash payment being made by Engineers for convict labor rendered to them.

Extract Minutes of Consultation dated 29th September 1857, No. 1848.

¶ Vide Extract Minutes of Consultation dated the 30th January 1856, No. 145.

8. The same system of adjustment as that directed by the Government of India just alluded to, has been, and is still observed at this Presidency as regards supplies of Stores, &c., by one Department‖ of Government to another, and Government have lately recognized the same course of adjustment in their Notification§ of the 27th January 1858, by directing that bills for work done at the Fort Saint George Gazette Press be in future presented Quarterly,* to all Departments under Government for which work may have been done, and on the bills being countersigned by the Head of the Department, this office has been directed to debit each Department with the charge for such work.

‖ Coal supplied by the Marine Department to the Mint.
Articles supplied by the Commissariat, to the different Departments of Government.
Stationary supplied by the Principal Commissary of Ordnance and Superintendent of Stationary, to different Departments of Government.

§ Vide Fort Saint George Gazette, dated 5th February 1858, Page 175.

* Hitherto Annually.

9. It is also necessary to state that under the Bengal system of accounts to be introduced in the Subordinate accounts of this Presidency from the beginning of next Official year, the adjustment directed to be made, in the order of Government of the 12th March 1857, will I presume be out of place in those accounts, because the Officers in charge of them will, from and after May next, have to render simple Cash accounts, and not Journals, Ledgers and closing entries as at present.

10. For reasons assigned in the preceding paras,* and with the view of conforming to the orders of the Government of India quoted in para. 7 of this Report, also of establishing uniformity and simplicity of system in all the Accounts, I would beg to suggest as follows.

* See also letter from this office to the Secretary to Government in the Military Department dated the 2nd December 1857 No. 253.

Firstly. That the executive Officers, Department Public Works be directed, in preparing their estimates, to enter therein, separately and apart from Cash transactions, the amount value of Stores* which may be required from the Arsenal. This will render their *estimates complete* if that be the object of Government in having introduced the system of purchasing stores from the Stock of Government for Government work. The Chief Engineer should also be instructed to follow the same course in his accounts, to enable this Department to omit in the Financial Returns, value of Stores to be received from Government Stock.

* Provided they are in a position to know at or before the time of preparing the estimates whether or not they require any Stores, and their value.

Secondly. That Public Works, or any other Stores, required from any Government Stock should be supplied on Indents approved of, under orders of Government, by the Chief Engineer without the intervention of any Bill, or Transfer Receipt, transaction.

Thirdly. That the Inspector General of Ordnance and magazines be instructed to issue Stores on Indent prssed as above stated, and debit the value to the head "Remittances of the Public Works Department," (crediting Stock*) without the production of any Bill or Transfer Receipt but a simple receipt for the Stores supplied, either on the back of the Indent or otherwise.

* The head to which the Stores will have been debited, when received from England.

Fourthly. That the Chief Engineer be instructed to exhibit the transaction in his monthly accounts rendered to this Office by crediting in seperate and distinct entries, apart from Cash, the same head, viz "Remittances of the Public Works Department," (to meet the debit in the Ordnance accounts) and debiting the head "Stores with Engineers,*" but if the stores be of a perishable nature, by debiting the particular work in which it may have been consumed, the Chief Engineer should also exhibit at the foot of the Memorandum appended to his monthly accounts, the particulars of the Stores debited to the head "Stores with Engineers," with their value, in the same manner as is done in the Store Journals of the Mint Master.

* This head will exhibit the Stores in the hands of different Executive Officers for which they are accountable.

The order of Government dated 12th March 1857, does not clearly provide a head to exhibit the stores in the possession of Engineers nor any head of charge in the Engineer's accounts.

11. From the above simple course of adjustment the Government will see that only two Officers who are actually concerned in the transaction, will exhibit it in their accounts. The Collectors and Sub Treasurer, who have no concern in the matter, will thus be relieved from making entries which can be avoided.

12. If Government approve of my suggestions, I would recommend that they be carried into effect from the beginning of the next official year. Viz. 1st May 1858.

No. 61. ORDER THEREON, No. 772; dated 26th April 1858.

Of the papers above recorded, the first is a letter from the Chief Engineer, submitting a set of rules proposed for Departmental circulation providing for the receipt and issue of Plant of every description which may be kept in deposit in the several Arsenals for the use of the Public Works Department. The rules have received the consideration of Government and such alterations and additions as seemed to them to be necessary, have been inserted in red ink, and the rules thus revised and approved will now be circulated among the District Engineers. The chief alteration to be noticed occurs in the first rule, which provides that machinery of great value is to be issued on Indents passed by the Chief Engineer. In Extract Minutes of Consultation dated 12th March 1857, No. 460, it has been already decided that all Stores lodged in the Arsenals, can only be obtained on payment of their stock value; and a course was pointed out how this was to be effected without dealing with actual cash. It would be irregular, to adopt the principle of adjustment proposed by the Chief Engineer, in the case of Machines of great value, and to adhere to the system of cash payments, in respect to ordinary Tools obtained by the Engineer Officers.

2. The second of the papers recorded above is an Extract from the Minutes of Consultation in the Military Department, referring a letter from the late Military Board. In this letter, the late Board reply to Extract from the Minutes of Consultation of 5th January 1857, No. 15, in which an explanation was called for in the matter of a complaint of the Chief Engineer, regarding the suggestion made by the Board to Government, for the appropriation of certain Iron Rails, forming portion of the plant of the Department Public Works, to the connection of Vellore with the main line of Railway. The Board state that, with the prominent idea, of the speedy formation of a short line of connecting rail, they suggested the readiest means of effecting the object, without any intention of appropriating the stores of the Public Works Department, and that this was the only instance in which they made a proposal of this nature without first consulting the Chief Engineer. The act complained of was done with the good of the public service in view, and with no intention of interfering with the Public Works Department, and as it appears from para. 7 that there will be no difficulty in preserving the Stores intended specially for the Public Works Department, no orders seem now to be required.

3. The Board then proceed to point out the principle on which stores should be kept, both for Military and Public Works, and advocate the system of classing, as heretofore, all Stores under the general head of Ordnance, "without opening distinct accounts for those intended for the Public Works Department, as suggested by the Chief Engineer. They say that the latter plan would involve an increase to their Office Establishment and additional buildings as Store rooms, and would further give rise to confusion and errors of a serious description. They also allege that the separation of the Stores received from England so as to distinguish those intended for the Public Works from those intended for the Military service, is in fact impracticable as the Honorable Court rarely specify in their invoices the stores specially provided for the Public Works Department. Under these circumstances the Government will not disturb the practice stated to be at present observed by the Ordnance Department in regard to bringing to account the Stores received from England.

4. Lastly, the Military Board submit a printed copy of rules for observance in regard to Stores for various services. That portion of the rules which relates to the Department Public Works, is stated to have been agreed to by the Chief Engineer, and to have also met with the concurrence of the Superintending Engineers. As these rules are based upon the orders of Government issued from time to time they are now approved, and may be at once put into circulation by the Inspector General of Ordnance among the Officers concerned.

5. The third paper recorded is a letter from the Inspector General of Ordnance and Magazines, urging the propriety of immediately communicating to him all orders respecting Stores and the retention of the practice of transfer receipts. Agreeably to his request therefore all orders that may be passed by Government affecting the Stores deposited in the Arsenal for the Public Works Department, will be communicated direct to the Inspector General from this Office. In respect to the additional expense required by the Engineer Department for the packing and conveyance of Machinery and tools, alluded to by Colonel Balfour in para. 5 of his

letter, the Government observe that provision has been made in the rules submitted by the Chief Engineer for such charges being included in the Indent for Machines, and for the money being remitted by the District Engineer's to the Principal Commissary of Ordnance in the shape of a bill or transfer receipt, so that no special orders from Government are required on this point.

6. The fourth paper is an Extract from the Minutes of Consultation in the Military Department, referring a letter from the Inspector General of Ordnance and Magazines, relating to the system of money payments for Stores issued to the Public Works Department. The report from the Commissary of Ordnance at Trichinopoly submitted by Colonel Balfour has reference to a requisition made by the Major General Commanding the Southern Division for the supply to the Executive Engineer of the Neilgherry Barracks of a certain quantity of gunpowder on payment Indent, without the previous submission of a transfer receipt for the cost of the article applied for. As the orders of Government are quite distinct in requiring that all articles issued from the Arsenals should be paid for before delivery, Colonel Balfour is bound to carry them out strictly ; and the rule is not to be departed from except on very special occasions.

7. The last paper is a letter from the Accountant General. He submits certain correspondence between himself and the Inspector General of Ordnance and Magazines, relating to the mode of exhibiting Stores in the accounts, and proposing a system of adjustment in lieu of money payments. In the first place the Accountant General recommends that the requisition made in an Extract from the Minutes of Consultation dated 25th November 1856, for shewing the Stores intended for the Public Works Department, under a distinct head, may be recalled, and that Colonel Balfour's proposal to enter all the Stores under one head may be adopted, with an alteration however in the heading of the account. On various grounds assigned by Colonel Balfour the Government have decided in para. 3 of this Extract, that no distinction need be shewn in Account in regard to the Public Works Stores, and that the present practice of entering them under one head shall remain undisturbed, and this view is now supported by the Accountant General. As regards the head of Account suggested by the Accountant General viz., "Military, Ordnance, and Public Works Stores," the Government think it will be better to debit Stores &c. to the head "General Stores and Machines," as these supplies are not confined to the use of the Public Works and Military Departments only, but are issued to any Department of the service which may stand in need of them.

8. The Accountant General objects to the system of actual cash payments for the supply of stores to the Public Works Department. The reasons assigned by him for his objection are four. In the first place Mr. Prendergast says that the adoption of the course prescribed in the order of Government dated 12th March 1857, No. 460, for the purchase of Stores of great value by means of Bills, would entail no less than four entries in the Journals of four different Officers. The object however of the system of cash payments was to simplify the transactions between the Engineer and Ordnance Officers, and not to complicate them as the Accountant General implies would be the case. Thus in the case of Tools and other minor Stores to be obtained for works out of sanctioned Estimates, all that the Engineer has to do is to remit money to the Arsenal and at once obtain what he wants, a previous allotment of Stores having been made by the Public Works Department. In respect to Machinery, Plant, and Stores of great value, the cost of which cannot be covered by the Estimate of any one work, the Engineer has merely to obtain the sanction of Government for the money value, and then procure the articles required by means of a Bill on the Accountant General. As the object in view can thus be readily attained without involving any complicated entries in the Books, the mere circumstance of certain entries being necessary in the accounts of the local Officers to represent these purchases, can be no ground for setting aside the system. The transaction might be made even more simple by making use of a transfer receipt instead of a Bill on the Accountant General. The value of the Stores purchased under the sanction of Government, which are not debitable to any particular work, need not however be shewn in the accounts of the District Engineers, which are required to contain the actual charges incurred on account of the execution of each particular work. As the salaries of Engineer Officers and their establishments, as well as contingent charges, are shewn in the Collectors' accounts, under appropriate heads, so will the value of Stores appear in those accounts under the proper head of "Stores of the Public Works Department."

Fort Saint George, Public Works Consultation of 27th April 1858.

9. The second reason assigned by the Accountant General is, that the payment system further tends to vitiate the Financial returns prepared in his Office, inasmuch as double charges on account of Stores will appear against "the Public Works Department and Territorial charges," because the Stores ultimately issued on payment, will necessarily be mixed up with other cash transactions in the Chief Engineer's accounts. The Government are of opinion that the exhibition of a double charge can be avoided in the Financial returns, by deducting from the charges of the different Departments the value of all Stores supplied to them from the Arsenals, and information on the point will be easily obtained from the books of the Inspector General of Ordnance. The books of this Officer ought of course to contain entries of the supplies made to the several Departments.

10. Thirdly, the Accountant General adverts to the orders of the Government of India dated 14th August 1857, No. 3911, having reference to the mode of adjusting the charges for convict labor supplied to the Public Works Department; but the Government believe that the principle of this adjustment cannot be made applicable to the supply of Stores, as the orders referred to have special reference to Convict labor, and are restricted to that, as a different course is prescribed in regard to materials prepared by convicts, and supplied to the Public Works Department, which are to be paid for in cash, and dealt with in the account as though they had been purchased from any other source of supply.

11. Lastly, Mr. Prendergast states that, under the Bengal system of accounts, to be introduced from the beginning of the next official year, the adjustment ordered by Government will be out of place. The Government believe that no system of account can prevent the exhibition of actual transactions as they occur. There can be no difficulty in shewing in the Accounts Current of the Collectors the payments that may be made on account of the value of Stores, and the receipt of the money afterwards on a Bill or transfer receipt. As these representations of money transactions are to be treated as bonâ fide Cash, no difficulty can be experienced in bringing them to account.

12. The Government have on a careful consideration of the several points connected with the subject, decided on more than one occasion, that the system of Cash payments is simpler than any other, and have accordingly issued orders that it be carried into effect. That system is now in force, and is reported by the Inspector General of Ordnance to work well and satisfactorily ; It is not therefore desirable to disturb it, unless further trial shall shew that that it is productive of real inconvenience.

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

No 10665

Central Office of P.W.
Fort Saint George
4th March 1853

No 5-5

From

The Chief Engineer.

To

The Secretary to Government A&D

Sir,

Encls. 2
1 Copy of Rules
1 do Engr Instrs.

Having arranged in communication with the Military Board "General Rules" for the receipt and issue of Plant of every description required to be kept in deposit in the several Arsenals for the use of the Public Works Department, I have now the honor x to submit for the consideration and orders of Govt, a set of Rules proposed for Departmental circulation.

x Encl in Con: No 1675 dated 17 Sept 53.

2 I take this opportunity of noticing that all Indents which have been received from District Engineers for machinery and other stores required from the Arsenal at Fort Saint George, already both numerous and important, are necessarily kept in abeyance, until I am honored with the orders of Govt on the subject of my letter No 9583 dated 20th January 1853, to which

I beg to solicit your early attention.—

Central Office of P.W.
Fort Saint Leger
4th March/57

I have the honor to be
Sir
Your most Obed't Serv't
Alex Taylor Colonel.
Chief Engineer.

Encl'd Plan

(11)

Military Department

No 5. Extract from the Minutes of Consultations
Under date the 2d May 1857

Read the following letter

No 388

From

The Military Board

To

The Secretary to Government
Military Department

Sir, &c.

We have the honor to acknowledge the receipt of Minutes of Consultations as per margin, forwarding a letter from the Chief Engineer on the subject of our proposal to use a portion of the rails deposited in the Arsenal, but intended for Public Works, for connecting Welland with the main line of Railway.

* Minutes of Consultations Pub Works Dept No 15 of 5th January 1857.

As

Recd 1st May 1857
Ans 6th May 1857

From
The Chief Engineer
To
The Secy to Govt
Dated
Rec'd
Ans'd
2 Enclos, (Copies)

No 388 of 1857. 30th April 1857.

Sir,

Government order of the 15th Instant, directing me to submit my opinion as to the expediency of using the rails at present in the Arsenal, for the purpose of connecting the Welland with the Great Western Railway, I have the honor to report that I am not aware of any objection to the proposed measure, provided the rails can be spared from the Provincial Steamers, and that the Government will undertake to replace them.

I have &c.
(Signed) W. Hopkins
Chief Engineer

The Secretary
Board of Works

No 58

1 April 58 Reply

2

As respects this proposed application of the Public Works rails, we may explain that the idea prominent in our minds, being the speedy formation of a short line of connecting rail the means most readily available to attain that object were naturally laid before Government, without really intending to appropriate the stores intended for the Public Works, without consulting the Chief Engineer, and the principle which we have hitherto followed, as regards stores known to be specially sent out from England for the Public works will fully bear out this appearance.

3 We have on all other occasions, applied for the sanction of the Chief Engineer before appropriating such stores to any purpose, and as an instance we may quote our (successful) application to the Chief Engineer

Engineer to grant the Principal Commissary of Ordnance a few yards of the rails for the purpose of forming a way on which to run up the heavy stores on landing (mainly Engineers) from the Boats; also referring to our application to the Chief Engineer to allow cranes and boring apparatus to be made available for the Bap Engineer and Coal viewer.

4 These instances show that we have, in actual transactions, fully recognized and acted upon the principle of asking for the sanction of the Chief Engineer before issuing Public Works stores and that Officer has also personally received the verbal appearance that it was our unintentional mistake, recommending the appropriation of the rails in question for the Vellore line, besides which if the Consulting Engineer advised Government to sanction the branch line from the rail to Vellore,

he

he did not intend recommending the Rails inquestion being employed.

6 We may however mention that long before these rails arrived from England for the special use of the Public works, we had issued to the Public Works Department a considerable quantity of rails/ available in the Arsenal/ nearly sufficient to have laid down half the distance of our proposed Vellore line; and we hope that Government, seeing that we have endeavoured to assist the Public works Department in many ways; will accept our apologies for a proposal to appropriate Public Works/ rails without previously communicating with the Chief Engineer; a measure we do not now regret, as it has already proved useful/ in giving us an opportunity to

submit

submit for the consideration of Government, the principle on which we propose to act in future cases.

6 Amongst the stores in charge of Ordnance Officers, there are many articles common equally to the Ordnance and Public Works Department. For instance, Tools of all Kinds, for earth and stone work, and for artizans; also, Materials such as iron, brass, Copper &c forming part of the allotments requisite for the Military Service as well as for Public works, Supplies of which must therefore be maintained in the Arsenals not only for Public works but also Military and other Public and Special Services in the Field, the whole of these Supplies being we think necessarily deposited in the same

store

store rooms, without distinction under charge of the same Officers and Establishment, unless indeed Government create separate Establishments and build new store rooms for the special reception of Public Works stores.

7 There are however a few articles intended for the Public Works which are well known and easily distinguished as specially or peculiarly applicable for these works; such as Rails, Boring apparatus, Machinery &c. which cannot often be required for Military Works and there would therefore be no difficulty in preserving these for the special service for which intended, issuing them as called for, to the Public Works Department alone.

8 Again the quantities of articles required for the Public Works and for general service are very unequal, for instance, the Pick axes and Mamotties required

required for the Public Works are far more numerous than for the Military service, whilst other articles, such as tools, are far more numerous for the Military service, and thus the demands for one branch cannot, we think, materially interfere with those of the other branch, and the whole of the supplies may be blended in the same store rooms under the same Establishments.

9 The Chief Engineer has prepared an allotment of Machinery, Tools, and stores of every description necessary for the whole of the Public Works, and we have resolved also to fix for the Military branch an allotment of such stores as are common to the two branches of the service Military and Public works, and both branches having thus, after some experience

sufficient-

sufficient quantities of each articles laid down to meet all the wants of the respective services, and if these quantities be duly kept up by supplies from Home, it is clear that no difficulty can arise to either branch from this proposed amalgation of the stores.

10 Again each arsenal having a distinct allotment of quantities of stores fixed for the Public Works of the District as also for the Military service within the Division and both quantities being added together, will form the full arsenal allotment and as the supplies for the out station arsenals are sent from Madras or obtained from local manufacture there will be no difficulty in the local Ordnance Officer ascertaining, when the stock common to the two services is

is falling below the fixed allotment and then having additional supplies sent to the Arsenal. If the quantities for the two services co dependent on the local Arsenal are pretty correctly calculated, it is clear that the issues to one cannot interfere with those for the other branch, and if such an accident as deficiencies should arise it will be from other causes which require special attention.

11 Bearing in mind however the principle on which Governments have always acted, we propose as a wise precaution to direct that demands for Stores for all other services give way to Military necessities, when such really arise, that is the allotment fixed for the Military branch, of such tools and Stores as are common to both

both the Military and Public Work Branches not being allowed to be diminished without special sanction by issues to the Public works or for other services.

12 But this reservation in favor of the Military wants need not occasion any real anxiety about supplies to Public Works, for we again repeat that if the allotments for the Public works and Military service have been fixed on sound data and supplies of Tools are obtained from England or by local manufacture to meet such requirements, then the wants of the two branches can never interfere with to each other, moreover the quantities of the different Tools required for the two Branches being, as already mentioned very unequal any encroachment by either branch on any one article of either allotment will be trifling not materially affecting the

the supplies to that branch of the Public service or else the encroachment on the stock will be of such great importance as to ensure prompt notice to the diminution in the allotment; If however the demands on England be so insufficiently complied with as to leave even the Military allotment incomplete, then we admit that great difficulties will inevitably arise in making issues to both departments, and we therefore strongly place before Government our earnest hope that our demands be not unnecessarily curtailed at Home.

13 The general reservation above alluded to in favor of Military requirements may practically be easily qualified so as to prevent difficulties of any importance. When demands are made for stores for the

the Public Works and by accidental circum-
stances in excess of the stock appropriated
to that Department in any one arsenal
we may in most instances permit
the Military stock to be drawn on
a transfer supplies intended for Public
works from other Arsenals and thus
meet the excess of demands which
may arise in one or more localities.
And here the communication between
the Chief Engineer and the Board
will come into useful operation.
There can be no difficulty in these
two authorities agreeing on questions
of this nature, but even if they were
to differ in opinion, the Chief Engi-
neer having a Knowledge of the
allotment maintained for Military
Service as well as for the Public
works, and being competent to
judge of the probable Military ex-

Ord. 15/9

wants,

wants may then appeal to Government
to appropriate the Military stores for
Public works, and we think these
arrangements quite sufficient for
ensuring stores common to both
branches being made available
for the use of which ever Branch
most needs the supplies.

14 As regards these few arti-
cles of Machinery &c exclusively
intended for the Public works De-
partment, and not common to the
Military Branch the Chief Engineer
on receiving a copy of the English
Invoices will obtain a Knowledge
of stores intended or useful for the
Public works, and on their arrival
from England, an Officer of Engineers
will be appointed a Member of the
Examining Committee which
by orders from England must

report-

report on all stores supplied by the Honorable Court of Directors, and if possible the stores intended for the Public Works will be printed out and a list taken for the Chief Engineers information.

15. With reference to para 3 of the Chief Engineers letter about the mode of storing the Tools and Machinery intended for the Department of Public Works, we have the honor to express our conviction that it is not advisable to hold the Chief Engineer accountable either as respects quantities or values of stores, his province being merely to exercise a vigilant control over the Officers of his Department, seeing that they accurately account to him for the stores delivered to them both as regards quantity and value.

We

16 We hold it to be in every way inexpedient to form a separate Depôt under the Chief Engineer for the custody of Public works stores, and it will be seen from our letter of 20th October 1856, that we have, from the first, expressed this opinion, that it is most advisable, for accuracy to class the Public works stores, so held in our arsenals, under the General name of Ordnance or Military stores to ensure one account of all, but when once issued to the Public Works, them to be accounted for to the Chief Engineer by the Officers of the Public works as explained in the following Extract from a letter addressed to the Chief Engineer.

From Military Board to Chief Engineer No 5719 of 20th October 1856.

"It should be remembered"
"that all stores paid for and issued when"
"once out of charge of the Ordnance De"
"partment fall under the sole custody"
"of"

ive do solely with a view to the good of the Public service since the custody of these stores far from being any advantage to us must entail on us "and our Arsenal Establishment / as shown by the reports quoted in the Margin / a vast deal of trouble and occupy much valuable time and space in our arsenals without any corresponding benefit direct or indirect as regards the Ordnance Service If therefore we consulted only our own convenience and that of our Ordnance Establishments we should at once avail ourselves of the opening afforded by the Chief Engineers Remarks, and request / as that all stores intended for Public Works may be withdrawn from under our control; But considering the

From Principal Commissary Ordnance
No. {2047 / 2095} of {9th / 10th} September 1856
From Chief Engineer
To Government
No. 2723 of 25th April 1856 Para 2

"of your Officers and as the Board address"
"you in the full understanding that you"
"are not an accountant either for stores"
"or money, but hold others responsible"
"to you and to Government, the Board"
"would suggest for your consideration"
"the great necessity of due provision"
"being timely made for accountability"
"being enforced on all Officers under you"
"in rendering Accounts of stores in"
"charge showing their disposal."

"The Board however"
"make this Remark and condition"
"that the stores be elapsed / whilst"
"under the charge of Ordnance Officers"
"as Ordnance stores and not Separated"
"in any way so as to occasion extra"
"labor to the Board."

We would here wish to mention that in assenting to take the Public works Stores under our direction,

2 L S
"

we

the Arsenals to be the most suitable
places for storing the Public work supplies, from thence distributing the Articles
to Districts as needed, we are willing to
accept the charge of stores on the understanding
(as set forth in the letters in the margin) that
these stores be clapped as Ordnance or Military stores; their
receipt and issue appearing in our
Ordnance General Books in the same way
as for all other stores, But if this condition be not approved, and a separation
be insisted upon, then it would be far
preferable and indeed essential to
have for these Public work stores
separate depots and establishments entirely
subordinate to the Chief Engineer, since
the measure of requiring the Public work
stores whilst in our Arsenals and in our

From Military Board
To Government
No { of 21st May / 183 of 2d October } 1856.
From Military Board
To Chief Engineer
No 3719 of 20 October 1856.

very

very store rooms to be stored and accounted for separately from those kept up for the Military service must give rise to complication, confusion, and errors of the most serious description likely to affect the efficiency of the Military Branch in an important manner, and moreover necessitating a great increase to our Establishments and additions to our store Rooms the formation of new books and the rendering of additional Accounts and new entries in the Books of each of the Arsenals.

18. If however our plan be adopted of clapping all stores under one head the arrangements needed to attain all the useful objects Government have in view, as respects accounts are few and simple Viz correct allotments of stores for both services sufficient supplies to maintain these allotments, and simple statements (not accounts) of receipts

issues

issues and remains of stores common to both branches, all which objects may easily be attained with the present Ordnance system without making any great changes entailing great outlay or creating complication.

19. Again it must be mentioned that the separation of the stores received from England, so as to distinguish those intended for the Public Works and the Military Service is somewhat difficult, as Government will see by the following reports from the Accountant General, and Chief Engineer where these Officers refer to the impossibility of indicating the stores intended for Public Works because the Honorable Court rarely in their Invoices specify the stores specially provided for the Public Works, as stated by the Accountant General.

I

2 L.S

From Accountt Genl
To Military Board
No 1193 of 23d July 1856

(21)

I have the honor to acquaint you that the Invoices of stores received from England during the above period do not distinctly show under the head of Civil stores intended for the Department of Public Works which appears to have been included with Military stores, consequently it is not practicable to furnish you with the lists required. It occurs to me however that the information may be obtained by checking the stores entered in Extracts from Invoices furnished to you with those entered in the Indents forwarded to England by your Board on account of stores required for the Department of Public Works.

From Chief Engineer 21
To Military Board
No 7119 of 22d Augt 56

The Chief Engineer on being referred to, stated that "an Indent "prepared by this Department "for tools and Machinery was

despatched

despatched to the Military Board on the
6th November 1855 No 2818 and another
Indent was forwarded on the 1st
February 1856 to be included in the
Annual Indent then under des-
patch to the Honorable Court. The
latter was however subsequently
ordered by Government (in Extract
Minutes of Consultation No 213 of
13th idem) to be despatched to that
authority; but it does not appear to
the Chief Engineer possible by an
examination or comparison of
the Account London with the
Indents to prepare a list of Articles
which may be considered to belong
to this Department."

21. On the above being made
known to the Accountant General
that Office replied "The Invoices of
Stores received from England
do not distinctly shew under
"the

Memo from Accountt Genl
to Military Board
No 760 of 12th Nov 1856
Financial Department

"the head Civil Stores, the stores intended
"for the Department of Public Works
"and that the information should be
"obtained by checking the stores, en-
"tered in Extracts from Invoices fur-
"nished to the Board by this Office
"with those entered in the Indents for-
"warded to England by, or through them,
"on account of stores required for the
"Department of Public Works."

22 If therefore the invoices from
Home do not supply the separate de-
tails connected with quantities and
values of stores intended for Public
works stores, we must conclude that
the Honorable Court do not attach any
great importance to such a separation
and therefore on the arrival of supplies
not so distinguished we must, to carry out
this separation, make an arbitrary
division of the quantities and values
of stores for the two branches. But such
a

a division could not safely be relied on in the after operation of ascertaining the exact quantity and value of stones for the Public Works being moreover a departure from the first principles of correct "accounting" We think that a separation embarking such great complication for an object apparently not regarded by the Honorable Board, may well be dispensed with, unless it could be made on much more correct "data" than that now open to us at the records of the Accountant General show.

23 The bona fide expenditure or issues of stones both in quantities and values for the Public Works being the best information the Government can desire and the Accounts of stones issued for various services being regularly and duly

duly furnished to the Accountant General Quarterly and Annually by the Board (from which that Officer has hitherto without difficulty prepared his accounts) we do not see any necessity for changing a system which has hitherto been found to work so well for all branches of the Public service for one peculiar to the Public Works the more unnecessary as all supplies must be Cash transactions.

24 We may repeat that if we studied our convenience, we should either have availed of the present opening to free ourselves from duties which have already caused us so much trouble and difficulty or without question have accepted the proposition made by the Accountant General to account separately for Public Works stores for which we applying for the Office and Arsenal Establishments to enable us to carry out the additional arrangements connected with accounts

and

2 stone Rooms which the Accountant General's position requires, but deeming both these urged opposed to the true interests of Government (as already represented to Government's letter as per margin) we prefer laying upon Government the objections we entertain to the system proposed and to recommend a reconsideration of the measure.

From Military Board
To Government
No 160 of 6th April 1856

25 We have deferred sending in this report pending the receipt of the orders about the abolition of this Board and we may now state that as it is most undesirable to complicate the new arrangements in their transition state, by new modes of Keeping accounts of Public Works stores we therefore strongly recommend that pending the report on the accounts authorized to be made in communication with the Accountant General and Military Auditor General no changes be made in the system.

Vide G.O.C. 7th April 1857

We

26 We beg to enclose the rules agreed upon by the Chief Engineer for the receipt and issue of stores for Public Works, and we are confident that these rules will, with the slight changes (made in communication with the Chief Engineer) as experience may shew to be advisable answer well for the object Government have in view.

27 We have placed the draft of these despatch in the hands of the central Office, and it was returned with the full collective consent of the Officers. It is true that there has been an apprehension expressed by the Chief Engineer that no small practical delay will be occasioned by the action of that part of the prompt payment system which renders necessary the submission to Government of all Indents which the Indenting Officer cannot clear by a cash transaction and it is also true that

that the same Officer expresses his great disappointment at the Students for Plans and valuable machinery received by him so long ago as December last having remained undisposed of pending the final settlement which it is the object of the present address to complete. But we have already fully stated to your Lordships in Council the reasons which have unavoidably made more than usual deliberation indispensible, and being thus able to report that the Chief Engineer fully concurs with this Board, we trust that our proposition will not fail to receive the full and early approval of your Lordships in Council.

Military Board Office
Fort Monroe
30th April 1857

/Sgd A Sherriff Brigadier
Commdt of Artillery

/Sgd G Balfour Lt Col
Stipendiary Member

Referred

To
The Department Public Works

By Order
/Signed H. Marshall Lt Col
Dy Secy to Govt

Referred to Department
Public Works.

By Order
/Signed H. Marshall Lt Col
Dy Secy to Govt

To -
The Department Public Works

Encl.
2 Dep.

28

MILITARY BOARD'S CIRCULAR ORDER.

No. LXVII of 1856.

ORDNANCE DEPARTMENT.

In obedience to the orders of Government contained in Minutes of Consultation Military Department, No. 2,399 dated 18th September 1856, and No. 2,858 dated 4th November 1856, the Military Board in communication with the Chief Engineer, and with his concurrence, publish for information and guidance, the following extracts from the Orders of Government and from the Board's letters to Government, and correspondence with the Chief Engineer; connected with the supply, receipt, storing, issue on payment, and accounting for Stores supplied to the Public Works Department.

I. Government passed the following Resolution.

"The Board express their full concurrence (para. 5) in the suggestion of Government that tools
"should henceforward be issued for cash only; and the Governor in Coun-
M. C. P. W. Dept. No. 458 of 24th August 1855, para. 3. "cil resolves to direct accordingly that this plan be adopted henceforward
"for the use of Convicts, as well as for other purposes. In all cases wherein
"the tools are provided out of sanctioned estimates, as usual in the Public Works Department, the trans-
"action will be simply between the Executive Officer and the local Depôt where tools are specially pro-
"vided at the cost of Government. The Board will consider, in communication with the heads of the
"Departments concerned, the best mode of providing the supply, without useless references to Government,
"and will report the arrangement on which they may finally decide.

"As it is likely that the Board's operations in the fabrication and distribution of tools, will
"hereafter be on a large scale, the Government are of opinion that they should make an Annual
"Report on their duties, shewing the expenditure, receipt, the stock in hand, and the prices charged, as
"compared with those of similar English made tools; noticing any thing worthy of remark in the opera-
"tions of the year, and stating in what estimation the tools of the several Arsenals are held, by the Offi-
"cers using them."

II. The Chief Engineer having applied to the Principal Commissary of Ordnance, to assist in landing and storing some heavy machinery, that Officer complied, and stated as follows—

"Agreeably to your request the machinery for pile driving lately received from England, has been
From P. C. O. to Chief Engineer, No. 790 of 10th April 1856. "lodged in the Arsenal; but I request you will be good enough to obtain
"the sanction of the Military Board for my taking charge of it, as without
"their permission I am not at liberty to receive any stores with exception
"of those consigned to my own Department."

III. In respect to the principle of immediate payment for Stores issued for Public Works not having been carried out, the following resolution was issued.

"Government resolve to call the attention of the Military Board to the Order of Government of
M. C. Rev. Dept. No. 444 of 3d May 1856, para. 2. "24th August 1855, No. 458, authorizing them to supply tools on pay-
"ment, to Officers needing them, and to request that they will make the
"purport of that Order known, by Circular, to all Collectors and Engineers
"in the Provinces, as well as to the Chief Engineer."

IV. On the subject of storing supplies, the Chief Engineer addressed Government as follows—

"I would however take the present occasion to suggest to the Government, whether, as a general
From Chief Engineer to Govt. No. 2,723 of 6th May 1856, para. 3. "rule for future observance, it would not be well to have all consign-
"ments made to the Military Board, and the debarkation and storage,
"effected under their orders. The Chief Engineer has no Store-Rooms
"nor establishments for landing Stores, and is not likely to have any: whilst the Military Board receiv
"the shipments for the whole of the Madras Army, and have corresponding appliances."

V. In reference to which, Government passed the following resolution.

"The Governor in Council is of opinion, that the Public Service would be facilitated, were all sup-
M. C. No. 1,057 of 6th May 1856. "plies of Stores for the Engineer Department from Europe, to be con-
"signed to the Military Board; to be delivered over when required, on
"the application of the Chief Engineer. The Military Board are requested to state whether any objec-
"tion exists to the arrangement now proposed."

VI. And the Military Board made the following reply.

"All Stores of all Departments which do not render accounts of Stock to the Accountant General,
From Military Board to Govt. 21st May 1856. "should be sent in to the Arsenal, where their receipt and issue will clearly
"appear in our Ordnance General Books; and allow of the Stores being
"traced out, and accounted for. All Officers receiving public Stores, should
"also be made public accountants to some one authority, to the extent, at least, of rendering one ac-
"count yearly.

"The duty of receiving all Government property into the Grand Arsenal, afterwards issuing the
"same, will entail considerable extra labor both on Lascars and others of the Arsenal, and in writing."

VII. Previous to the above being considered, Government had passed a resolution as below.

"It appears to Government that it will much promote the advantage of the Public service, that on
M. C. P. W. Dept. No. 784 of 26th May 1856. "the one hand the Military Board should be periodically informed of
"the probable demand for tools of the various description and sizes, at
"the several Arsenals; and on the other, that all Officers charged with
"the execution of Public Works, should be made fully aware of the stations where tools may be procured
"from the Ordnance Department, and the prices of each kind and each size. The Right Honorable the
"Governor in Council looks to the Military Board and the Chief Engineer, acting in concert, to endeavour
"by the above and other means, to render the tools made under the Board's orders, easily accessible to all
"Officers and others needing them. It is the desire of Government, that Officers should be quite free to
"purchase these tools or to obtain supplies by other means, as they may find best; but every species of
"useful information respecting these tools should be circulated throughout the Department."

VIII. The Chief Engineer reported as follows about taking charge of Stores.

"On general principles, any divided control is to be avoided at all times; and I think particu-
From Chief Engineer to Govt. D. P. W. No. 105 of 4th June 1856. "larly so with a Board that guards with such care the line of demar-
"cation between its own privileges, duties and functions, and the claims
"of other Departments.

In M. C. P. W. Dept. No. 934 of 12th June 1856. "I have alluded to the informality of these stores not having been
Recorded in M. C. No. 1,489 of 17th June 1856 in My. Dept. "consigned to the Board or to the Principal Commissary of Ordnance;
"but no other Public Department under Government, has an Establish-
"ment at command for the supervision of Stores during debarkation.

"Much time, and an outlay of probably not less than (600) six hundred Rupees would have been
"saved, if the Principal Commissary of Ordnance had been directed to land the pugmills and brick making
"machines. I do not presume to state that it formed any portion of the duty of the Military Board to under-
"take the office; yet it cannot I think but occur, that where the exact limits of responsibility are so
"carefully attended to, it is not prudent to sanction a double claim of the Ordnance and Department of
"Public Works, upon one and the same party."

IX. And consequent on a further supply of Stores having arrived, the Chief Engineer addressed Government as follows.

"I do myself the honor to request, that you will move the Right Honorable the Governor in
From Chief Engineer to Govt. P. W. D. No. 4,142 of 18th June 1856. In M. C. No. 1000 of 18th June 1856. P. W. D. "Council to authorize the Military Board, to adopt such immediate
"measures as would be pursued, if the consignment had been made under
"the head of 'Military Stores,' direct to themselves.

"I am desirous of this step being the first, of a systematic consignment of all machinery and
"plant intended for the D. P. W., to the Board of Ordnance, howsoever the ostensible consignment may
"have been omitted by the Home authorities; and I should wish, after the Stores have been duly brought
"on the Books of the Military Board for corresponding entry in the General Books, with the Accountant
"General, to receive them by indents passed by myself.

"The subject will be discussed in greater detail, whilst replying to your late reference in
"Extract Minutes of Consultation No. 1,057 of 6th May 1856 Military Department."

"Communicated to the Military Board, with instructions to give effect at once to the arrangement
M. C. in My. Dept. No. 1,497 of 18th June 1856. "proposed in para. 1 of the Chief Engineer's letter."

X. In reply to the Board's suggestion of 21st May as above, the Chief Engineer reports—

"It is eminently desirable that there should be such uniformity of consignment, as will ensure
From Chief Engineer to Govt. No. 4,184 of 19th June 1856. "uniformity of care and responsibility in the debarkation of Stores, and
"the system suggested by the Military Board is the only practicable one
"that occurs to me."

XI. On the proposal contained in the Chief Engineer's letter to Government of 18th June 1856, the Board made the following suggestion.

"As it is likely that the Government will authorize your further proposal of having all Engineer Stores
From Military Board to Chief Engineer No. 1,125 of 20th June 1856. "taken charge of by the Ordnance Department, as if they were Stores
"intended for the Ordnance Department, I am desired to draw your parti-
"cular attention to the great necessity of seeing to a due adjustment of the
"past receipts."

XII. On the question of separation of duties, referred to in the Chief Engineer's letter of 4th June 1856, the Board remarked.

"*With respect to the strict separation of functions enforced by the Military Board, to which the*
From Military Board to Gov. No. 122 of 13th August 1856. "*Chief Engineer refers, we think that with such vast Stores and valuable*
"*interests intrusted to the Board, it would be a gross blunder to allow any*
"*interference with internal details, which would occasion any confusion.*"

XIII. *And the Chief Engineer thus expressed his views.*

"*I have the honor to acknowledge the receipt of Extract from the Minutes of Consultation, No.*
From Chief Engineer to Govt No. 6,491 of 12th Sept 1856. In M. C. No. 1,702 of 20th Sept 1856, P. W. D. Recorded in Order of Govt 23d Sep. 1856. "*1,578 of 4th September 1856, and to state with reference to the second*
"*para., that the only orders which appear to be required, are that all*
"*machinery for the Public Works Department sent out from England to*
"*Madras, should be received in the Arsenal, in order that they may be there*
"*repaired and cleaned, and sent out in serviceable order to the Public*
"*Works for which they are required.*

"Should the remarks of the Military Board in the first para. of their letter No. 123 of 13th
"August, induce Government to think that an additional number of Conductors and Lascars are required
"for the performance of duties which cannot otherwise be performed without delaying others which have
"long been considered of vital importance, I have no doubt that Government will afford the Principal
"Commissary of Ordnance such aid as the advantage of the Public service shall require."

"I am not able to state at present, to what extent the Department of Public Works is likely to
From Chief Engineer to Govt. No. 6,491 of 12th Sept 1856. In M. C. No. 1,702 of 20th Sept. 1856 P. W. D. Recorded in Order of Government 23d September 1856. "cause addition to the labors of the Arsenal; but I would strongly re-
"commend to the favourable consideration of Government, any recommen-
"dation for any temporary increase of hands, which the Military Board
"may after careful examination, have reason to request."

XIV. With reference to this aid, the Board stated.

"We are very unwilling to add to the Arsenal Establishment by any permanent increase, as we
From Military Board's to Govt. No. 183 of 2d October 1856. "are partly in hopes that the unusually heavy calls will in future be
"lessened.

Cons. 6th January/57 No 29430
Rec'd 6th June/58 — 164105
Rec'd 28th Oct — 104111
Mily 1st July — 71273
" 23 Sept — 172.

Public Works 18 8
Dft to Cons. 2nd April/58

No 938

Extract from the Minutes of Consolidated Executive Council

Military Department.

Dated 2nd } May 1857
Received 8th }

1 Encl. wanted

No

No 772. 26th April 1858.

Referring a letter from the Mily Bd. acknowledging the receipt of Mins. Cons. P.W. No 15 of 5th ~~May~~ January last. for warding a letter from the Ch. Engr. on the subject of their proposal to sell a portion of the rails discarded in the arsenal, Cons. intended for P.W. for connecting Vellore with the main line of Railway.

No 57

Capsul/58 R19
C12

"We are also anxious to have no distinction between Civil and Military Stores, as we consider "all Stores the property of Government equally entitled to be properly looked after.

"We however feel that occasionally some assistance may be requisite, and there are two modes "of giving that assistance, either by allowing the P. C. O. to hire Coolies whenever the demands for the "Lascars' services are very heavy, or to allow extra Lascars, in lieu of the lance Tindal, and 23 Lascars "at present told off for the fire engine, whose services are entirely lost to the Arsenal.

"If we find further aid requisite, we shall duly report to Government."

XV. On a reference made to Government, as to the proper mode of issuing Stores, the following resolution was passed.

"The Governor in Council deems it fit to repeat here what has already been ordered, viz. that "all Stores procured by the Engineer Department from the Arsenals "should be on 'payment.' This rule will be attended to both by "Engineers and Ordnance Officers.

M. C. in P. W. D. No. 1,675 of 17th Sept. 1856, para. 3, also in Mily. Dept. No. 2,399 of 18th Sept. 1856,

"The Government resolve to call the attention of the Chief Engineer to paras. 7 to 9 of the "Military Board's letter, as well as to Extract Minutes of Consultation May 26th 1856, No. 784, "and to the Board's letter, of which copy was therewith transmitted to him, on the same subject of infor- "mation to be furnished to the Board, as to the probable requirements of the Engineer Department for "tools and other Stores. It is evident that without such previous intimation of wants, it must be impos- "sible for the Ordnance Department to meet such calls promptly; and it does not appear that there need "be any difficulty in supplying the information wanted. The lists furnished may of course be corrected "from time to time; but they should be completed and sent in from each District without delay, with as "much fulness as present knowledge and foresight of want, render practicable."

XVI. The Military Board then addressed Government, recommending that all tools and Stores required from Arsenals for Public Works, both Civil and Military, be paid for; the rule reiterated by Government in Order as per margin, being applied in its strictest sense, and all articles of every kind required by the Engineer Department, being paid for. And Government, by a resolution in the Military Department No. 2,858 of 4th November 1856, approved thereof, and ordered as follows.

P. W. D. No. 1,675 of 17th Sept. 1856. My. Dt. No. 2,399 of 18th Sept. 1856.

"The Governor in Council sanctions the application of the rule, communicated to the Military "Board in Minutes of Consultation* Military Department No. 2,399 "dated 18th September 1856, in the manner proposed in para. 4 of the "foregoing letter."

M. C. No. 2,858 of 4th No. 1855 in My. Dept.

XVII. The Military Board having applied to be favoured with lists and values of Stores sent from England for the Public Works, received the following reply.

"I have the honor to acquaint you that the Invoices of Stores received from England, during the "above period do not distinctly shew under the head of Civil Stores, the "Stores intended for the Department of Public Works which appear to "have been included with Military Stores, consequently it is not practi- "cable to furnish you with the lists required. It occurs to me however that the information may be "obtained by checking the Stores entered in extracts from Invoices furnished to you, with those enter- "ed in the Indents forwarded to England by your Board on account of Stores required for the Depart- "ment of Public Works."

From Accountant General to Military Board, No. 1,193 of 23d September 1856.

XVIII. And the Chief Engineer being applied to on this subject, replied.

"An Indent prepared by this Department for tools and machinery was despatched to the Military "Board on the 20th November 1855, No. 2845, and another Indent was "forwarded on the 1st February 1856 to be included in the Arsenal Indent "them under despatch to the Honorable Court. The latter was however "subsequently ordered by Government in Extract Minutes of Consultation No. 213 of 13th idem to be "despatched to that authority, but it does not appear to the Chief Engineer possible by an examination "or comparison of the 'Account London' with Store Indents, to prepare a list of articles which may be "considered to belong to this Department."

From Chief Engineer to Military Board, No. 7,419 of 21st October 1856.

XIX. The Military Board having again addressed the Accountant General, received the following reply, similar in substance to the former one.

"The Invoices of Stores received from England do not distinctly shew under the head Civil Stores, "the Stores intended for the Department Public Works, and that the "information should be obtained by checking the Stores entered in ex- "tracts from Invoices furnished to the Board by this office, with those "entered in the Indents forwarded to England by, or through them, on "account of Stores required for the Department of Public Works."

from Accountant General to Military Board, No. 760 of 12th Nov. 1856, Financial Department.

XX. With reference to the additional aid required, as mentioned in the Board's report of 2nd October 1856, Government passed the following resolution.

"The Governor in Council authorizes the occasional employment of Coolies, when required for "extra work in the Arsenal in connection with Civil Stores; to be paid "by contingent bills, to be passed by the Military Board."

M. C. No. 2,616 of 10th Oct. 1856, My. Dept.

XXI. In order to give effect to the above arrangements, the Board addressed the Chief Engineer as follows.

"The following remarks concern your departmental Officers, and a few simple rules may pro- "bably be requisite for their transactions connected with "Stores".

From Military Board to Chief Engineer No. 3,719 of 20th Oct. 1856.

"The list of Stores marked A. contains the names and prices of Stores available in the Arsenals for "issue to the Department of Public Works, and comprize such articles as are usually called for, besides, "machinery lately received; and additions can be made from time to time, as well as other tools, with the "rates of charge and the list of Stores revised as requisite.

"The substance of the following may, with your concurrence, be issued by the Board in their "Circular Orders.

"The Military Board publishes for information, that the Stores enumerated in table A. may be "obtained by the Department of Public Works from the Arsenals, on payment, at the rates inserted therein, "on the following simple voucher.

C.

"Received from Captain A. B. ..... in charge of the ..... Arsenal, the following articles "for which I have this day paid him Rupees ..... Annas ..... and Pice. .....

Names of Articles.	Weight.	No.	Rate.	Value.

Station and Date.

Captain,
Civil Engineer Department.

"Articles not enumerated in List A., can only be drawn from Arsenals, when the Ordnance Offi- "cer can supply them without inconvenience to other services; moreover, as regards the Stores "enumerated in list A., only such quantities can be drawn, as are within the allotment fixed by the Chief "Engineer (in communication with the Board) as the annual allowance.

"It is the wish and order of the Board, that aid be given by Ordnance Officers to the "Department of Public Works, and if at any time reports of unwillingness are received and proved to be "well grounded by reports sent through the Chief Engineer, the Board will express their displeasure to "the Officers concerned; but the Board do not anticipate difficulties being raised by Ordnance Officers.

"Such Stores as cannot be supplied by the Ordnance Department of a station, will if possible "be sent from Madras, either on application through the Ordnance Officer, or the Chief Engineer; but "the Board expect, that when Stores are liable to be called for from the Ordnance Department, the list of "probable demands for articles will be revised in good time by the Department Public Works, and new "allotments fixed for the several Arsenals.

"The Board think that some few rules, such as the above, will be sufficient for the purpose; "but after you have examined them, the Stipendiary Member will finally arrange the whole in commu- "nication with you. The Board however make this remark and condition, that the Stores be classed as "Ordnance Stores, and not separated in any way so as to occasion extra labor to the Board.

"It should be remembered that all Stores paid for and issued, when once out of charge of "the Ordnance Department, fall under the sole custody of your Officers, and as the Board address you in "the full understanding that you are not an accountant either for Stores or Money, but hold others "responsible to you and to Government, the Board would suggest for your consideration the great neces- "sity of due provision being timely made, for accountability being enforced on all Officers under you, in "rendering accounts of Stores in charge, showing their disposal.

"With respect to the distribution of Stores to your Officers in the Provinces, some trifling "details must be entered into for carrying out the arrangements; and the Board suggest that you keep your "Department fully acquainted as to the Stores available, and the Officers will then make known their wants "to you. If necessary, you can instruct them to indent on the Arsenal at Madras for such supplies "as they need; the simple form of receipt (as above) will suffice for such quantities of Stores as you may "fix, and list A. being revised from time to time, and spare copies supplied to you for distribution "to your Officers, will afford information as to the amount to be paid to the Ordnance Officer for the "articles required.

"When Stores are indented for by any Department, the usual course is for the Indenting "*Department to provide carriage, but Ordnance Officers have always been ready to assist Indent- "ing Officers in making arrangements; and with that good understanding which ought to exist be- "tween Ordnance and Engineer Officers, there can be no difficulty in providing for the despatch of Stores "from any Arsenal. The Stipendiary Member will however settle the further question, as to payment "for the carriage, and packing charges.*"

A.

List of prices according to which Ordnance Officers are authorized to issue the undermentioned articles to the Department Public Works on receiving their value in Cash.

Names of Articles.	Weight.	Rate.			Names of Articles.	Weight.	Rate.		
	lbs.	Rs.	A.	P.		lbs.	Rs.	A.	P.
Axes Pick without helves	5	1	2	0	Hammers for breaking Stone small	3	0	15	0
" " " "	7	1	4	0	Hooks Bill with helves	0	1	0	0
" " " "	9	1	10	0	Jumpers Steel pointed	30	4	0	0
" " " "	10	1	12	0	" " "	28	3	14	0
Bars Tamping Brass	5	3	6	0	" " "	26	3	10	0
" " "	11	7	6	0	" " "	24	3	7	0
Crows Iron	20	2	10	0	" " "	20	3	2	0
" "	18	2	6	0	" " "	18	2	13	0
" "	16	2	2	0	" " "	16	2	8	0
" "	14	1	13	0	" " "	14	2	0	0
" "	12	1	8	0	Mamoties	5	1	3	0
" "	10	1	4	0	"	7	1	5	0
Hatchets for cutting Stone	10	1	6	0	"	8	1	8	0
" " smoothing "	10	1	9	0	"	9	1	10	0
" " " "	12	1	11	0	"	10	1	15	0
Hammers Sledge without helves	8	1	14	0	Wedges Iron	2	0	10	0
" " " "	10	2	0	0	" "	3	0	11	0
" " " "	12	2	2	0	" "	4	0	12	0
" " " "	14	2	4	0	" "	5	0	13	0
" Hand	4	1	0	0	" "	6	0	15	0
" "	3	0	14	0	" "	7	1	0	0
" for breaking Stone large	12	2	2	0	" "	8	1	2	0

XXII. In reply to the above, the Chief Engineer stated as follows:—

"The arrangements proposed for enabling Officers of the P. W. Department to obtain Stores from "the several Arsenals on payment, meet with the Chief Engineer's fullest concurrence; and with the view "of giving in part, immediate effect to the same, a Statement accompanies this letter shewing the quanti- "ties of Stores as enumerated in list A. likely to be required annually in each District.

"That no extra labor may be entailed on the Board, the Chief Engineer is quite of opinion, that "the Stores should, as remarked, be classed as Ordnance Stores. He will also be prepared, when the "detailed routine in regulation of their issue has been finally agreed upon, to circulate generally the set of "rules now sketched out, for the guidance of Officers of the P. W. Department.

"On receiving information from the Board, of the quantities of Stores in the several Arsenals "available for the P. W. Department, the same will be communicated to the District Officers, and rules "for their guidance, to ensure the proper preservation of such Stores, will be duly issued.

"When Executive Officers are at a distance from the Arsenals, some difficulty may attend the "arrangements necessary for the packing and conveyance of Stores, and the Chief Engineer would there- "fore suggest for the consideration of the Stipendiary Member, the very great advantage and conveni- "ence that would accrue from such arrangements being left entirely with the Officers in charge of the "Arsenals. It being understood, that on all occasions, prompt payment as well for the purchase of "stores as for the packing and carriage, will be strictly enforced."

B.

Statement of Tools allotted for Public Works in the several Districts during one year, showing the Arsenals from which the supplies are to be obtained.

Names of Articles.	Weight.	Rate.		Grand Arsenal. Fort Saint George.								Arsenal Trichinopoly.				Arsenal Bellary.		Arsenal Masulipatam.			Arsenal Vizagapatam.		Arsenal Cannanore.		Total.
				Nellore.	Cuddapah.	North Arcot.	South Arcot.	Chingleput.	Salem.	Coimbatore.		Madura.	Tinnevelly.	Trichinopoly.	Tanjore.	Bellary.	Kurnool.	Rajahmundry.	Masulipatam.	Guntoor.	Ganjam.	Vizagapatam.	Canara.	Malabar.	
	lbs.	Rs.	A.	Number.								Number.				Number.		Number.							No.
Axes Pick	5	1	2	100	400	200	100	100	1,400	400		200	200	200	200	1,000	100	200	100	200	200	200	200	100	5,800
" "	7	1	4	200	600	300	200	200	1,600	600		300	300	300	300	2,000	200	300	200	300	300	300	300	200	9,000
" "	9	1	10	14	18	14	14	14	14	18		14	14	14	14	18	94	14	14	14	14	14	14	14	292
" "	10	1	12	100	300	300	100	100	160	300		300	300	300	300	1,000	100	300	300	300	300	300	300	100	5,360
Bars Tamping Brass	5	3	6	200	500	400	200	200	200	500		400	400	400	400	2,000	200	400	200	400	400	400	400	200	8,400
" "	11	7	6	60	200	100	60	60	100	200		100	100	100	100	1,000	60	100	60	100	100	100	100	60	2,860
Crows Iron	20	2	10	200	400	400	200	200	900	400		400	400	400	400	1,000	200	400	200	400	400	400	400	200	7,300
" "	18	2	6	100	300	300	100	100	300	100		100	100	100	100	600	100	100	100	100	100	100	100	100	2,400
" "	16	2	2	100	200	200	100	100	100	200		100	100	100	100	300	100	100	100	100	100	100	100	100	2,400
" "	14	1	13	20	20	20	20	20	20	30		20	20	20	20	30	20	20	20	20	20	20	20	20	410
" "	12	1	8	20	30	20	20	20	30	30		20	20	20	20	40	20	30	20	30	30	30	30	20	550
" "	10	1	4	10	20	10	10	10	20	30		10	10	10	10	20	10	10	10	10	10	10	10	10	210
Hatchets for cutting Stone	10	1	6	400	400	400	400	400	400	400		400	400	400	400	400	300	400	400	400	400	400	400	300	7,400
" " smoothing "	10	1	9	100	200	100	100	100	1,000	800		800	800	800	800	1,000	600	800	800	800	800	800	800	600	15,200
" " " "	12	1	11	200	400	200	200	200	1,000	800		800	800	800	800	1,000	600	800	800	800	800	800	800	600	15,200
Hammers Sledge	8	1	14	100	200	100	100	100	100	100		100	100	100	100	100	100	100	100	100	100	100	100	80	1,880
" "	10	2	0	20	30	20	20	20	20	30		20	20	20	20	20	20	20	20	20	20	20	20	10	220
" "	12	2	2	20	30	20	20	20	30	30		20	20	20	20	30	20	30	20	30	30	30	30	20	540
" "	14	2	4	10	20	10	10	10	20	30		10	10	10	10	20	10	10	10	10	10	10	10	10	340
" Hand	4	1	0	300	400	300	300	300	400	400		400	400	400	400	400	300	400	400	400	400	400	400	300	13,000
" "	3	0	14	600	800	600	600	600	1,000	800		800	800	800	800	1,000	600	800	800	800	800	800	800	600	13,000
" for breaking Stone large	12	2	2	80	100	80	80	80	100	100		100	100	100	100	90	80	100	80	100	100	100	100	80	2,400
Small for Stones	0	1	0	10	10	10	10	10	20	10		10	10	10	10	10	10	10	10	10	10	10	10	10	2,800
Hooks Bill with helves	3	0	15	20	30	20	20	20	30	30		20	20	20	20	20	20	20	20	20	20	20	20	20	2,200
Jumpers Steel pointed	24	3	7	10	20	10	10	10	20	10		10	10	10	10	10	10	10	10	10	10	10	10	10	1,100
" "	23	3	2	20	30	20	20	20	30	30		20	20	20	20	30	20	30	20	30	30	30	30	20	1,540
" "	18	2	13	20	30	20	20	20	30	30		20	20	20	20	30	20	30	20	30	30	30	30	20	1,540
" "	16	2	8	10	20	10	10	10	20	20		20	20	20	20	20	10	20	10	20	20	20	20	10	1,100
" "	14	2	0	300	600	300	300	300	2,000	600		600	600	600	600	2,000	300	600	300	600	600	600	600	300	13,000
Mamoties	5	1	3	300	600	300	300	300	2,000	600		600	600	600	600	2,000	300	600	300	600	600	600	600	300	13,000
"	7	1	5	300	600	300	300	300	2,000	600		600	600	600	600	2,000	300	600	300	600	600	600	600	300	13,000
"	8	1	8	120	120	120	120	120	120	120		120	120	120	120	120	120	120	120	120	120	120	120	120	2,400
"	9	1	10	140	140	140	140	140	140	140		140	140	140	140	140	140	140	140	140	140	140	140	140	2,800
"	10	1	15	110	110	110	110	110	110	110		110	110	110	110	110	110	110	110	110	110	110	110	110	2,200
Wedges Iron	2	0	10	100	400	200	100	100	1,400	400		200	200	200	200	1,000	100	200	100	200	200	200	200	100	5,800
" "	3	0	11	200	600	300	200	200	1,600	600		300	300	300	300	2,000	200	300	200	300	300	300	300	200	9,000
" "	4	0	12	14	18	14	14	14	14	18		14	14	14	14	18	94	14	14	14	14	14	14	14	292
" "	5	0	13	100	300	300	100	100	160	300		300	300	300	300	1,000	100	300	300	300	300	300	300	100	5,360
" "	6	0	15	200	500	400	200	200	200	500		400	400	400	400	2,000	200	400	200	400	400	400	400	200	8,400
" "	7	1	0	60	200	100	60	60	100	200		100	100	100	100	1,000	60	100	60	100	100	100	100	60	2,860
" "	8	1	2	200	400	200	200	200	900	400		400	400	400	400	1,000	200	400	200	400	400	400	400	200	7,300

N. B.—Axes Pick and Mamoties, and Hammers Sledge and Hatchets to be issued without helves. When helves are required from Arsenals, timely information to be given.

Rules respecting Stores for various services and settled by the Military Board, in communication with the Chief Engineer as regards the Department of Public Works.

1. The Military Board are charged with the duty of considering, in communication with the heads of Departments concerned, the best mode of providing supplies of tools and Stores; and in order to avoid useless references hereafter, the Board will report to Government the arrangements on which they may finally decide.

2. The arrangements for receiving, keeping, and issuing tools and Stores, Europe and Country, for Public Works and other purposes, are the same as those regulating the receipt, issue, and storing of Ordnance Stores. Ordnance Officers in charge of Arsenals are custodians of the former equally with the latter, and accountable for both; being charged with the duty of sending in to the Board, the established reports of the manufacture, receipt, issue, and cash transactions of all tools and Stores of every description, whether intended for the Ordnance or General Service, or Public Works.

3. In order to facilitate the Public Service, all supplies of Stores sent from Europe, for the Engineer Department, will be consigned to the Military Board, and the debarkation and storage effected under their orders; and Government have authorized the occasional employment of Coolies, when required for extra work in the Arsenal in connection with Civil Stores; to be paid by contingent bills, to be passed by the Military Board.

M. C. No. 2,616 of 10th Oct. 1856, My. Dept.

4. The Board fully concur in the suggestion of Government, that tools should henceforward be issued for cash only; and the Governor in Council has accordingly directed, that this plan be adopted henceforward for the use of Convicts, as well as for other purposes.

M. C. P. W. Dept. No. 458 of 24th August 1855, para. 3.

5. *Government have called the attention of the Military Board to the Order of Government of 24th August 1855, No. 458, authorizing them to supply tools on payment, to Officers needing them; and request the Board to make the purport of that Order known, by Circular, to all Collectors* and Engineers in the Provinces, as well as to the Chief Engineer.

M. C. Rev. Dept. No. 444 of 3d May 1856, para. 2.

6. Officers of the Public Works Department are allowed to obtain tools and Stores through other sources, if they can thus procure them more economically, and of equally good quality. But from whatever source these tools and Stores are obtained, it must be understood that they are exclusively for the Government Public Works, and are not to be used, sold, or appropriated for any other works.

7. Government have reiterated what has already been ordered, viz. that all Stores procured by the Engineer Department from the Arsenals should be "on payment." This rule will be attended to both by Engineers and Ordnance Officers. In all cases wherein the tools are provided out of sanctioned estimates, as usual in the Public Works Department, the transaction will be simply between the Executive Officer and the local Depôt, where tools are specially provided at the cost of Government; and the cost will be paid out of the sanctioned estimates of the works, for which the articles are needed.* But when articles are required for other purposes than that of Public Works for which specially intended, the head of the Department concerned will make an application to Government specifying what he requires, and for what reasons, and noting that he has obtained the permission of the Chief Engineer, for receiving the article. And the issue will then be made in the usual manner, on Indent; on payment of the cost, as stated by the Military Board.

M. C. in P. W. D. No. 1,675 of 17th Sept. 1856, para. 3, also in Mily. Dept. No. 2,399 of 18th Sept. 1856.

* M. C. No. 145 of 21st Jany. 1857 P. W. Dept.

8. The Military Board having addressed Government, recommending that all tools and Stores required from Arsenals for Public Works, both Civil and Military, be paid for, and that the rule reiterated in Order as per margin, be applied in its strictest sense, all articles of every kind required by the Engineer Department, being paid for, Government, by a resolution in the Military Department, approved thereof, and sanctioned the application of the rule in the manner proposed. Hereafter therefore, all Stores for Military as well as for Civil Public Works, will be paid for in cash at the time of delivery, at such rates as may be fixed upon by the Military Board. Issues of Stores connected with Engineering operations of a purely Military character, will be regulated by Officers Commanding, according to the rules of the Service already in force respecting supplies of Stores issued to the different branches of the Army.

P. W. D. No. 1,675 of 17th Sept. 1856.
My. Dept. No. 2,399 of 18th Sept. 1856.

M. C. No. 2,858 of 4th Nov. 1856, My. D.

9. Stores for the Public Works Department, which may from time to time be declared by the Chief Engineer, with the sanction of Government, to be exempted from being paid for in cash, such as machinery of great value, and scientific apparatus or instruments, likely to last many years, the cost of which cannot be defrayed from funds in the hands of Officers of Public Works, will be applied for by Indent, countersigned by the Chief Engineer; which will be sent to the Military Board to be passed before the issue is made. The value of these Stores will appear in the Ordnance General Books, as a debit against the Department of Public Works; and monthly or quarterly statements of quantities and values, (in the form now in use) will, as for Stores issued to other Departments, be forwarded to the Accountant General, to enable that Officer to communicate to the Chief Engineer the details of the transactions, in order that in the Public Works General Books, due credit may be given to the Ordnance branch, and the receiving Officer or District of Public Works Department be debited with the cost. But these articles having once been entered in the journalised transactions or in the Military Board Books, will at the closing of the entry cease to be borne on the Ordnance Returns.

10. All Stores issued from Arsenals, for Public Works, excepting those (with the sanction of Government) specially named by the Chief Engineer, are to be paid for immediately on issue, in cash, or by transfer receipts as may be hereafter determined; and the entries of such issues in the General Ordnance Books, will, for the sake of saving labor, appear amongst the Store cash transactions of the Ordnance Department, and be adjusted in the same manner as all other cash transactions.

11. The Military Board will, after ascertaining the description of Stores required for the various Public purposes, notify by Circular the rates at which these are to be issued from the different Arsenals; but the rates thus fixed are to be considered temporary, and may at any time be altered by the Board, on ascertaining that loss is likely to be incurred, by issuing them at the rates first laid down. Such alterations of prices, will however be duly communicated to the various Departments, for information and guidance.

12. Stores issued from Arsenals for the use of the Department of Public Works, whether paid for or otherwise, cease to be borne on the Books of the Ordnance Department, falling exclusively under the charge and responsibility of Officers of the Public Works Department, who, under the orders of the Chief Engineer, become accountants for this description of Government property, on the same principle as for cash; furnishing to the Chief Engineer such returns and accounts of Stores under their charge, as will enable that Officer to show in his annual books, the value of Stores received, expended, and remaining in stock.

13. Whenever it may be necessary to hand over to Arsenals, Stores in use with or belonging to the Public Works Department, the same will be received by Ordnance Officers after proper examination and investigation of the state in which they may be. As however it is not intended to impose on the Ordnance Department, the extensive details connected with frequently receiving either serviceable, repairable, or unserviceable articles from the Public Works Department, the Board intimate, that arrangements connected with such articles as may be allowed to be returned for repairs or otherwise, will previously be settled by the Military Board in communication with the Chief Engineer.

14. The values of all Stores received back from the Public Works Department, will appear in the Ordnance General Books, in the same manner and at the same rates, as for Stores received from other Departments of Government; due credit being given in the Ordnance General Books to the Public Works Department for all Stores so received, and accounts current furnished to the Accountant General, in the same way as for Stores issued to the Public Works or other Department without cash payment.

15. Government consider that it will much promote the advantage of the Public Service, that on the one hand the Military Board should be periodically informed of the probable demand for tools of the various descriptions and sizes, at the several Arsenals; and on the other hand, that all Officers charged with the execution of Public Works, should be made fully aware of the stations where tools may be procured from the Ordnance Department, the different kinds available, sizes, and prices; and every kind of useful information regarding these tools will therefore be circulated throughout the Department. Government look to the Military Board and the Chief Engineer, acting in concert, to endeavour by the above and other means, to render the tools made under the Board's orders, easily accessible to all Officers and others needing them. As it is evident that without timely intimation of the probable wants of the Public Works Department, it must be impossible for the Ordnance Department to meet such calls promptly, lists of the probable demands for the ensuing year should be furnished annually from each District, with as much fulness as present knowledge and foresight of want may allow of. These lists may be corrected or revised in the course of the year if necessary, and the Military Board will as far as possible comply with any additional demands. The Board will consider, in communication with the heads of the Departments concerned, the best mode of providing the supply, without useless references to Government, and will report the arrangement on which they may finally decide.

16. The Military Board, in communication with the Chief Engineer and all other Departments authorized to obtain Stores from the Arsenals, will annually ascertain the quantities of Stores of different kinds likely to be required by each Department in the course of the ensuing 2½ years; after which, the Board will either indent on England, or lay in by local manufacture and supply, the stock requisite for the periodical demand. The Military Board will also, in communication with the heads of the Departments concerned, fix an allotment of Stores available for issue, publishing the same in two separate Statements A. and B.; the latter designating the Arsenals on which the several Districts are dependant for supplies, as well as the names and quantities of Stores, and the former shewing the different descriptions available, with prices. In the event of extensive works being sanctioned or of works being suspended whereby demands for Tools are increased or diminished, the Chief Engineer will communicate with the Military Board, to allow of proper arrangements being made to meet the altered circumstances.

17. The supplies, as entered in the Statement for each District, are merely for one year, and the quantities therein fixed, are not to be exceeded in that year without the sanction of the Board; but no such sanction is required for issues to the extent named in the Statement, in the issue of which the simple voucher marked C. (appended herewith) accompanied by the value of the Stores, will be sufficient authority for the Ordnance Officer to make the supply. Issues can however only be made to the extent that the supplies in the Arsenal, whether received from England or by local manufacture, will at the time allow.

18. All such Stores as are included in Statements A. and B. (which may from time to time be revised by the Military Board and Chief Engineer in communication) will be available for issue from the Arsenals named in Statement B., on the application of the Officers of Public Works in each District, and on payment of the values fixed opposite the several articles; the application being made in the subjoined form C.

19. In order to guard against the erroneous issue of Stores, machinery, or other articles received into Arsenals specially for the use of the Public Works or any particular Department, it is the duty of the Military Board to abstain from issuing, and to enjoin Ordnance Officers not to issue such Stores except for the purpose for which specially intended; unless with the special permission of the head of the Department concerned, which, as ruled by Government, vide M. C. No. 145 of 21st January 1857, in P. W. D., can only be given by heads of Departments under the special sanction of Government. As regards Stores common to the Ordnance and other Departments, the Military Board will fix an allotment to be reserved for the former; the demands of Officers of the Public Works and other Departments being, as a general rule, supplied only as far as the excess beyond the Ordnance allotment will admit of; but deviations from this rule may be allowed when Ordnance Officers are aware of such further supplies being on the road, as may admit of their touching the Ordnance allotment to supply the Public Works or other Department, without risk to the efficiency of the Ordnance branch. The Board may also, on occasion, order supplies to be sent from one Arsenal to another, as the convenience of the General Service may require; or may in communication with the Chief Engineer, transfer the Stores allotted for one District, to others that need additional quantities.

20. But in order that the Ordnance Department may be prepared to meet as far as possible, all demands in excess of the fixed allotment, especially from the Public Works Department which by reason of its importance requires primary consideration, the Chief Engineer will give the Military Board timely information, from statements furnished by District Officers, of the probable insufficiency in any description of Stores as laid down in the allotment, noting the time at which the extra supply is likely to be required; and the Board will then inform the Chief Engineer how far they can arrange to meet such demands. Officers of other Departments authorized to draw Stores and tools from the Arsenals on payment, will in like manner communicate with the Military Board as to their probable wants, and receive from them a statement of the supplies available, and the dates on which they can be supplied.

21. The Board now enjoin Ordnance Officers, forthwith to lay in, by indents on the Grand Arsenal, or by local supply or manufacture, the stock of tools and Stores in the allotments fixed by the Chief Engineer, and heads of other Departments; and to report monthly the progress they have made in carrying out arrangements for completing this stock.

22. It is the wish of the Board that Ordnance Officers should assist in providing carriage, packing &c. for Stores thus supplied, acting however only in aid of indenting Officers of the Public Works and other Departments, whose duty it is to arrange the details, and to bear all charges connected therewith. But on all occasions where such assistance is required from Ordnance Officers, the place of destination, and all details connected with their despatch, must be clearly stated by letter.

23. In order to guard against errors in the despatch of Stores from Arsenals, it is advisable that when the articles are ready for despatch, Ordnance Officers should apply for a competent person belonging to the Public Works or other receiving Department to inspect the articles before they are packed; such inspecting Officer being named by the Chief Engineer at the Presidency, and by District Engineer Officers at out-stations. Under any circumstances, however, it is the duty of indenting Officers to make their own arrangements for the due transmission of Stores from Arsenals, as by the rules of the Service, the responsibility of delivering Officers ceases when the articles are out of the Arsenals; a precaution which is necessary in order to define clearly where the responsibility of each Department begins and ends, whilst in no way preventing investigation when it becomes requisite; should any difference of opinion arise between the delivering and receiving Officers, as to the condition of such Stores, they will be retained by the delivering Officers, until such time as the decision under the Orders of June 1835 can be passed.

24. In order to assist in the preparation by the Military Board of the Annual Indent on England, despatched in the month of January of each year, it will be a standing rule that annual returns of machinery, scientific instruments and apparatus, and of all other articles belonging to the Public Works Department, both in use and in store, (shewing the number of each article likely to become unserviceable in the course of 2½ years, and the number likely to be rquired at the end of that time, as well to replace those that have become unserviceable, as to provide for further demands,) shall be furnished by each District Officer to the Chief Engineer, who will, on or before the 10th of January of each year, forward to the Military Board a list of such Stores as may be required for allotments, reserves, and additional supplies for the Public Works Department [illegible] according to arrangements entered into with the Court, in order to enable them to distinguish in their Invoices, Stores specially intended for Public Works. And a similar course will be followed in respect to other Departments.

(32)

25. On the arrival of Stores from Europe, an Officer of the Department will be selected by the Chief Engineer, at the request of the Principal Commissary of Ordnance, to join the Committees appointed to examine the supplies received from England, restricting his examination to those Stores specially intended for Public Works; and should the Invoices not distinctly shew under the head of Civil Stores, those intended for the Public Works Department, then, only such Stores as the Principal Commissary of Ordnance may point out as not in use with the Ordnance branch, or as are known by a comparison of the Annual Indents to be intended for the former Department, are to come under the examination of the Engineer Officer. And in like manner with other Departments.

(32)

26. As it is likely that the manufacture and distribution of tools, will hereafter be on a large scale, Government are of opinion that the Military Board should make an annual report thereon, shewing the receipt, stock in hand, and issue of tools, as well as the expenditure for manufacture, and prices charged, as compared with those of similar English made tools; noticing any thing worthy of remark in the operations of the year, and stating in what estimation the tools of the several Arsenals are held, by the Officers using them.

27. In order to enable the Military Board to make their annual report to Government on tools and Stores supplied for Public Works, each Officer of that Department will report to the Chief Engineer (for communication to the Board) the quantity of tools and Stores, machinery &c. drawn from Arsenals during each year: stating cost, whether Europe or Country, the comparative merits of tools procured from the various Arsenals, as well as from other sources, and all other useful particulars, making also suggestions calculated to guide the Board in respect to improving the tools, as regards pattern, weight, steeling, price, and quality of work.

Account Department.

No 7133.

From The Inspector General
of Ordnance and Magazines

To The Accountant General

Sir

In your letter No 1223 dated 24th November 1857, I perceive that the grounds of your objection to adopt the mode of adjustment proposed by this Department for Civil Stores are.

1st. That it will unnecessarily increase the debits to Military and Ordnance Stores.

2nd That the proper Department for whose use these Stores are sent out, will not be debited in your Annual Financial Statement furnished to the Honorable Court, and Government of India.-

2. I hope to induce you to reconsider the objections. the fact is, that the Ordnance Department has for years been the Channel for the importation of Stores for other Departments, and I am informed to the opinion that the Court of Directors do not watch so closely these primary debits to the Separate Departments in

in detail as they do the actual expenditure in the Several Departments in great detail, and which though credits to Military and Ordnance Stores, are the bonafide debits against the finances of the State.

3. As to the 2d objection, I trust it will be considered removable when I engage to furnish a Statement annually exhibiting Separately and distinctly as far as I can collect the details from the incomplete invoices sent from England, what of the Supplies from London are for General or Military purposes, and what Specially for the Public Works Department, thus enabling you to compile your Financial Statement without inconvenience.

4. I may add that the institution of the distinction between Military and Public Works Stores, the Continuation of which you advocate, has involved the maintenance of an Establishment or Extra expense to the State as shewn in the margin, and that your Concurrence with my views will enable me in time to get rid of the expense, and will greatly facilitate the preparation of the accounts of this Department.

1. 1st Tindal
1 2d do
19 Store Lascars.

I have the honor to be
Sir
Your Obedient Servt
(Signed) G. Balfour Lieut Coll
Inspector Genl of Ords & Mags

Inspector Genls Office
Fort Saint George
7th December 1857

Financial Department.

(34)

No 7100.

Fort Saint George
Accountt Genls Office
29th December 1857.

From The Accountant General

To The Inspector General of
Ordnance and Magazines.

Sir.

I have the honor to acknowledge the receipt of your letter dated the 7th Instant No 7033 and to state in reply that as you engage in the 3d para thereof to furnish me with a Statement Annually Shewing the amount of Stores of the Public Works Department which may be included in the bulk of Military and Ordnance Stores with the necessary particulars, I desist from urging upon you to include the Stores of the Public Works Department with the Military Ordnance Stores, especially as you say in para 4 of your Communication under reply, that the distinction which I stated to be requisite in the Ordnance Books between the two description of Stores involves extra expense to the State, and is moreover attended with trouble in the preparation of your accounts. As however the orders of Government were obtained for exhibiting the Stores of the Public Works Department distinctly from those belonging to

to the Military and Ordnance Departments in the Ordnance Books, it will be necessary to refer to Government on the subject, with advertence to the Enclosed Minutes of Consultation dated the 25th November 1856 No 2207. I request before I proceed to make this reference, that you will be good enough to inform me whether you will be able to furnish me by the 1st October in each year with a Statement in the accompanying Form, Shewing the amount value of Public Works Stores distinctly from the Military and Ordnance Stores received from England, to enable me to prepare the Annual Statements of Actual Receipts and Disbursements in the manner required by the Honorable Court of Directors.-

2. As it is necessary that I should be furnished Annually with Estimates of the value of Public Works Stores expected from England,- I beg of you to acquaint me whether you will be prepared to furnish me with the required Estimate at the same time that you forward your Estimates on account of the Military and Ordnance Stores expected from England.-

* Prospective and Regular.

I have the honor to be
Sir
Your most obedient servt
(Signed) G. L. Prendergast
Accountant General

Statement Shewing the value of Military and Public Works Stores received from England and Credited in the Ordnance Books for 1856/57 to London including 1/3 Freight. (35)

Names of Vessels	Date of Invoices	Ordnance & Military Stores	Public Works Stores	Total
	1855	£ s d	£ s d	£ s d
Euphrates	29th Sept	36130 1 5	" "	36130 1 5
Mary Harrison	14th Dec	10244 10 8	" "	10244 10 8
Northumberland	24th Do	88814 10 13384 3	1	102231 7 11
Nerbudda	10th 1856 Jany	" "	64923 11 9	64923 11 9
Columba	14th Feby	113121 4 7	23063 2 9	136184 7 4
Black Prince	1st April	133495 " 7	20709 "	154204 1 5
Castle Eden	15th May	69364 2 10	" "	69364 2 10
Minerva	31st Do	105581 12 8	" "	105581 12 8
Sea Park	12th July	45457 12 5	" "	45457 12 5
Gloriana	12th Augt	37678 5 2	" "	37678 5 2
Salamanca	16th Septr	44067 1 1	" "	44067 1 1
Cornwallis	10th November	12259 15 3	" "	12259 15 3
Columba (amended Invoice)	21 1857 March	5691 12 5	" "	5691 12 5
Do Do	9th April	1991 11 9	" "	1991 11 9
	Total	703924 15 8	122080 2 5	826005 2 1

(Signed) G. L. Prendergast
Accountant Genl

Accounts Department.

No 9002.

To The Accountant General

Sir

I have the honor to acknowledge the receipt of your letter No 700 dated 29th December 1857 and am happy to learn you so far acquiesced in my views as to desist from any further urging the presumed necessity for the separation in the accounts of the Military and Public Works Stores.-

2. The reference you propose making to Government, I do not conceive to be essential for carrying out the Measure, but of course you are the best judge in the matter. I think the Government object will be fully as well attained by the method proposed, and that being the case, it is undesirable to engage them with details, it is scarcely to be supposed they can fully enter into but I trust I may be permitted to request that a Copy of my letter No 7133 of 7th December 1857 may accompany your representation in favor of the measure.-

3. The annual Statement called for in the Conclusion of para 1 of your letter will be duly furnished by this Department at the

the time specified, as also the Annual Estimate referred to in para 2.-

I have the honor to be
Sir
Your Obedient Servant
(Signed) E F Haskew Captain
for Insp Genl of Ordnance Mags

Insp Genl Office
Fort Saint George
30th January 1858

True Copies

A. J. Asst Accountant Genl

(Signed) D. Baird

No. 363

Fort Saint George,
Accountant General's Office,
25th February 1858.

From,
The Accountant General,
To,
The Secretary to Government,
in the Public Works Depart.

Sir,

1. Adverting to para 2 of the orders of Government noted in the margin, passed on my letter of the 31st October 1856 No 201, I have the honor to lay before Government for orders, Copy of a further correspondence as per margin* which has since taken place on the subject between this Office and the Inspector General of Ordnance and Magazines.-

Extract Mins: of Cons: dated 25th Nov: 1856 N°2207. P. W. D. Public.-
a. Approving of the proposition of this office to debit at once to the head "Stores of the Public Works Department" all supplies received from England on account of that Deptt.-

*From the Inspector General of Ordnance and Magazines.. Dated 7th Dec: 1857 N: 7133.
To. d° " 29th D° " 700
From d° " 30th Janry 1858 " 9002

2. The Government will observe that in para 3 of his letter dated the 30th Ultimo the Inspector General promises to furnish me

1858
Dpty
Rt a Ltr from
the Accountant Genl
dated 25th Feby 1858
No 363

From
The Accountant General
To
The Chief Secretary to
Govt
P. W. Department

No 401/58.

Copy of the Corrspdce
relative to Accountant
Genl's Inspection
Report & Inspection
Fees & Pensions
Public Magazines -

me Annually with a Statement of the Actual amount value of the Stores received from England, distinguishing therein (as required by the Form which accompanied my letter to his address dated the 29th December last) the Stores of the Public Works Department from the Military Stores.- He further engages to furnish me with the necessary Annual Estimates of the probable value of both Descriptions of Stores expected from England.-

3. In the previous correspondence on the subject between this Office and the late Military Board, copy of which was submitted to Government with my Report dated the 31st October 1856. No 261, it was not mentioned that to make the distinction between the Military and Public Works Stores advocated by me, would be to throw extra expense on the State, neither did the Board offer to supply the information in any other way, as now proposed by the Inspector General in his letter dated the 7th December last, to enable me to carry out the instructions of the Honorable Court of Directors and the Government of India

Para 4.

India,- now however, as it appears from the representation of the Inspector General that the information sought for in the Ordnance Books can be furnished to me in the shape of a separate annual Statement, relieving thereby the Government of Extra expense and the Office Establishment of the Inspector General, of inconvenience alleged by him, both of which according to his statement have been caused by the observance, in the Ordnance Books, of the distinction sanctioned in Extract Minutes of Consultation dated 25th November 1856, above referred to, I would recommend the proposal for adoption (but with an alteration in the head of Account, in order that the head may point out what the transactions exhibited under it consist of), viz: of debiting the value of both Military and Public Works Stores received from England to the head "Military Ordnance and Public Works Stores", and crediting the same to "Supplies between India and London".-

* he will of Course have to keep in view the distinction in his accounts to enable him to do so.

Para 2.

4. In para 8th of my report to Govt, addressed to the Military Secretary under date the 2d December last, No 253, I promised

* On the subject of paying for Stationery required for use in the different Public Offices.-

to

to address Government on the subject of modifying the system of adjustment directed to be observed in Extract Minutes of Consultation Public Works Department dated the 12th March 1857. No. 460. as regards Stores required from the Arsenal for the Public Works Department. This subject is intimately connected with the question treated of in the foregoing paras. I therefore proceed to adduce, in this communication, my reasons against the course of adjustment laid down in the above order of Government.

5.— In the above Extract Minutes of Consultation it is stated that "the object of "the order enforcing the payment of money can "be fully attained by having recourse to the "expedient of drawing bills which are equi. "valent to Cash". In the 3d para it is remarked that, "in cases involving large sums "there is no need at all to deal with actual cash". and in the 2d para the course of adjustment is laid down, which for ready reference is transcribed in the margin: thus it appears that in cases involving small sums, actual Cash must be paid for Stores lodged in the Arsenal, and required by the Engineers. Para 1.

+ The Government will illustrate this by an example. The District Engineer of North Arcot wanting a Machine valued at 10000 Rs would send an application in the first instance to the Chief Engineer, who would obtain and communicate the sanction of Govt to the indenting Officer. On the issue of the order of Govt the required sum would be placed at the disposal of the District Engineer, who, instead of actually drawing the money, would simply send his receipt for it to the Collector, and apply for a Bill on the Accountant General in favor of the Military Board. The Collector would first debit the amount in his Account to the District Engineer, and then Crediting it with reference to the receipt to the head "Bills payable Revenue", would grant the Bill applied for. The District Engineer would shew the amount in his Account Current on the Credit side, as received from the Collector, and on the debit side as remitted to the Collector for a Bill, and would then send the Bill to the Chief Engineer, who in his turn would hand it over to the Military Board with a request for the despatch of the Machine to the indenting Officer. The Milty Board would credit the amount in their Books as received from the District Engineer and debit it as remitted to the Sub Treasurer, transmitting him the Bill at the same time. The Sub Treasurer on his part would discharge the Bill by debiting it to "Bills Payable Revenue", and Crediting it as the amount received from the Military Board and this would complete the transaction.—

6. I here venture to remark that the course of adjustment alluded to entails no less than four entries in the Journals of four different Officers viz: the Collector, the District Engineer, the Inspector General of Ordnance and Magazines, and the Sub Treasurer. This circuitous mode of adjusting a simple transaction, does not, as far

far as I can see, professes any real advantage. on the contrary it is calculated to encumber, unnecessarily, the Public accounts. It tends moreover to vitiate the Financial Returns prepared in this Office for the use of the Honorable Court of Directors and the Government of India, in as much as double charges on account of Stores will appear, against the Public Works Department and Territorial* Charges in those Returns, once when the Stores are received in this Country from England in accordance with the instructions of the Honorable Court, noted in the margin (who purchase and pay for it on account of this Govt.) and again when the same Stores are ultimately issued on payment under the operation of the Order of Government dated the 12th March 1857. above alluded to, because the latter transaction will necessarily be mixed up with other Cash transactions in the Chief Engineers Accounts, especially when Cash is actually paid for Stores not very costly, instead of

* The total of Territorial charges will also be increased if, in case Military stores already charged to the Milty. Dept. be issued on payment to the P.W. Dept.

* Despatch dated 25th May 1841 para 104- Order of Govt. dated 26th Oct. 1841. No 390. Directs that the value of Stores received "be apportioned and specially entered as charges against the Dep.ts of the Services they are intended for".

obtaining a bill for nominal Cash paid on account of Stores of a Costly description, as directed in para 2 of the Extract Minutes of Consultation dated 12th March 1857.-

7. I beg to point out that, in para 3. of the orders of the Government of India — dated the 11th August 1857. No 3911, it is directed that no actual money payments be made by Executive Engineers on account of the charge for Convict labor supplied to the Public Works Department, but a simple adjustment effected upon a Memorandum in duplicate countersigned both by the Engineer and the Officer in charge of Convicts. On the receipt of this order, Government were pleased to cancel their previous instructions, which directed Cash payment being made by Engineers for Convict labor rendered to them.

Govt. Minute of Cons. dated 29th Sept. 1857 No. 1848-

* Vide Extract Minutes of Cons. dated the 30th Jany 1856 No. 145-

8. The same system of adjustment as that directed by the Government of India just alluded to, has been, and is still observed at this Presidency, as regards supplies

supplies of Stores, &c. by one # Dept. of Government to another, and Government have lately recognized the same course of adjustment in their Notification of the * 27th January 1858, by directing that Bills for work done at the Fort Saint George Gazette Press be in future presented ®Quarterly to all Departments under Government for which work may have been done, and on the Bills being countersigned by the Head of the Department, this office has been directed to debit each Department with the charge for such work.

Coal supplied by the Marine Dept. to the Mint.-
Articles supplied by the Commissariat, to the different Depts. of Govt.--
Stationery supplied by the Pt. Commissr. of Ordnance and Supt. of Stationery, to different Departments of Government-

* Vide Fort Saint George Gazette dated 5th Feby. 1858 Page 175.--

® Hitherto Annually

9. It is also necessary to state that under the Bengal system of Accounts to be introduced in the Subordinate accounts of this Presidency from the beginning of next official year the adjustment directed to be made in the Order of Government of the 12th March 1857, will I presume be out of

of place in those accounts, because the Officers in charge of them will, from and after May next, have to render simple Cash accounts, and not Journals, Ledgers and closing Entries as at present.--

10. For reasons assigned in the preceding paras, and with the view of conforming to the orders of the Government of India quoted in para 7 of this Report, also of establishing uniformity and simplicity of system in all the Accounts, I would beg to suggest as follows—

See also Letter from this Office to the Secretary to Govt. in the Milty. Dept. dated the 2d. Dec. 1857 No 253.--

Firstly. That the Executive Officers D.P.W. be directed, in preparing their Estimates, to enter therein, separately and apart from Cash transactions, the amount value of Stores which may be required from the Arsenal. This will render their Estimates Complete if that be the object of Government in having introduced the system of purchasing Stores from the Stock of Government for

* Provided they are in a position to know at or before the time of preparing the Estimates, whether or not they require any Stores, & their value.

Government

Government work. The Chief Engineer should also be instructed to follow the same course in his accounts, to enable this Department to omit in the Financial Returns, the value of Stores to be received from Government Stock.—

Secondly. That Public Works, or any other Stores, required from any Government stock should be supplied on Indents — approved of, under orders of Government, by the Chief Engineer without the intervention of any Bill, or Transfer Receipt, transaction —

Thirdly. That the Inspector General of Ordnance and Magazines be instructed to issue Stores on Indents passed as above stated, and debit the value to the head — "Remittances of the P. W. Dept." (Crediting Stock) without the production of any Bill or Transfer Receipt, but a simple receipt for the Stores supplied, either on the back of the Indent or otherwise.—

Fourthly. That the Chief Engineer be instructed to exhibit the transaction in his monthly accounts rendered

* The head to which the Stores will have been debited, when received from England

rendered to this Office by crediting in separate and distinct Entries, apart from Cash, the same head, viz.: "Remittances of the P.W.D." (to meet the debit in the Ordnance accounts) and debiting the head "Stores with Engineers"* but if the stores be of a perishable nature by debiting the particular work in which it may have been consumed. The Chief Engineer should also exhibit at the foot of the Memo. appended to his monthly accounts, the particulars of the Stores debited to the head "Stores with Engineers," with their value, in the same manner as is done in the Store Journals of the Mint Master.—

This head will exhibit the Stores in the hands of different Executive Officers for which they are accountable.—
The orders of Govt. dated 12th March 1857. does not clearly provide a head to exhibit the stores in the possession of Engineers nor any head of charge in the Engineers Accounts.—

11. From the above simple course of adjustment the Government will see that only two Officers, who are actually concerned in the transaction, will exhibit it in their accounts.— The Collectors and Sub Treasurer, who

who have no concern in the matter, will
thus be relieved from making entries which
can be avoided.

12. If Government approve of my
suggestions, I would recommend that they
be carried into effect from the beginning of
the next Official Year. Viz^t 1st May 1858.

I have the honor to be
Sir
Your most Obed^t Serv^t
E Armitage
Accountant General.

General Department.

CIRCULAR.

Fort Saint George,
Accountant General's Office,
14 *October*, 1857.

No. 963

From

G. L. PRENDERGAST, Esq.

Accountant General.

To

All Collectors (except those of Chingleput and Sea Customs) &c.

Sir,

1. In consequence of an application* from the Inspector General of Ordnance and Magazines, I have the honor to request that, in future, all sums which may be paid into your Treasury by parties purchasing Stores, &c. from Ordnance Officers, may be credited in your Accounts to "Military Books," and receipts granted by you to the said parties,† in the form hereto annexed, in favor of the Ordnance Auditor, who is in charge of the Accounts of the Ordnance Department.

* Dated 29th September 1857, No. 389.

† Whose duty it will be to hand over the Receipts to the Ordnance Officers.

2. No Bills are hereafter to be granted by you on this Office, for such sums, in favor of the Inspector General of Ordnance and Magazines.

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

G. L. Prendergast
Accountant General.

To
The Secretary to Govt
Revenue Dept (Military)
Chepauk
14 Oct

(FORM of RECEIPT.)

Company's Rupees...000 0 0

(Name of the place.)

date ———

No. 00

*Received in Cash from*___ _____ _____ *the sum of Company's Rupees* 000 0 0 *to be placed to the credit of the Ordnance Auditor, on account of Military Stores sold by the Commissary of Ordnance at*_____ *on Indent dated*_____ *passed by the Inspector General of Ordnance on the*_____

Revenue Department.

No. 965

Fort Saint George,
Accountant General's Office,
14 *October*, 1857.

From

G. L. PRENDERGAST, Esq.
Accountant General.

To

Captain G. W. RUSSELL,
Paymaster, Southern Division,
Trichinopoly.

Sir,

It appears from a communication addressed to you by the Civil Auditor under date the 24th July last,* that the Duplicate of the Monthly Accounts Current, for Advances made to you by Collectors, are continued to be furnished by you to the Civil Auditor. I have the honor to request that you will have the goodness to discontinue sending similar returns to the Civil Auditor in future—as he does not require them.

* A copy of which was furnished to this Office.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) G. L. PRENDERGAST,

Accountant General.

(True Copy.)

Accountant General.

To The Secretary to Govt Revenue Department.

Dated 5th Octr. 1857.

To Government the enclosed report from the Commissary of Ordnance Trichinopoly in original, as I am reluctant to deal with the question involved, without ascertaining that the principles of —

requiring

(16)
No 16. D.

No

No 554 Extract from the Minutes of Consultation
Under date the 29th October 1857.

Read the following letter

No 427.

Ordnance Departt

From Lt-Col, [illegible]
The Inspector General of Ordnance
and Magazines,

To [illegible]
The Secretary to Government
Military Department

Sir, &c. 26th Oct. 1857. No. 427.

I have the honor to submit
to Government the enclosed report from
the Commissary of Ordnance Trichi-
nopoly in original, as I am reluctant
to deal with the question involved, without
ascertaining that the principle of
requiring

No 120.
dated 5th Octr.
1857.

requiring money payments for stores supplied to the Public Works Department is fully recognized by Government as intended to be carried out strictly, and consequently that the measures I may see fit to adopt cannot in any way be deemed discourteous to an Officer of Major General Budd's standing who has set aside a rule, on, as I think, insufficient reasons.

2. I have had reasons specially to enjoin on all Ordnance Officers a strict adherence to the prescribed rules of only issuing Government stores for the public Works Department on the production of evidence of payment of their value, and as such a course was lately recently enjoined by Circulars from the Accountant General's and this Department and repeatedly by Government,

I

I submit that such prescribed line should not unnecessarily be broken through, without full and sufficient reasons being submitted, and I therefore solicit the expression of the opinion of Government in this case, as well as their assurance of support in enforcing regulations essential, as I think for the protection of public interests, for Government will see in the long outstanding debt against Captain Campbell (there are other instances in other parts of the Country) how much business may be increased by departure from rules.

3. I am persuaded that if Government relax the rule they have enjoined of paying for stores required for public works, the Government interests will suffer.

4. I must not conceal from Government that the facilities afforded within

re
within the past few years for maintaining
su fixed allotments by Indents being abrogated
-m passed (for compliance) by the Local
au Commanding Officer, have in a degree,
an diminished the line of separation as
m to the description of stores which may
we be issued from Arsenals on the authority
of of Local Commanding Officers, and
w yet I consider the line to be clear and distinct
an that all stores required for the
Public Works be paid for before being
2. issued, that all stores required to
to maintain equipments may be supplied
M on the authority of Local Commanding
Officers, but all Stores not issued by
p regulation, shall be indented for in the
d regular manner.

5. I do not mean that these
rules shall be absolutely adhered to

Lf

3

without

without modification, but if departed from, a full report of the Circumstances should be made by the Officer who sets aside the established course.

Inspector General's Office
Fort St George
26th October 1857

I have &c
Signed J. Balfour Lt Col
Inspector Genl
of Ordnance and
Magazines.

Memorandum No. 141.

The accompanying Emergent Indent in Triplicate is herewith returned with the necessary insertion as requested in letter No. 341 dated 25th instant from the Commissary of Ordnance Trichinopoly.

D. a. a. Genls Office Trichinopoly 26th Sept. 1857

Signed, C. F. Burton Capt
A.g. D. a. a. Genls

Do

Ordnance Office Woolwich Arsenal

The Commissary of Ordnance
Dockenfield

Sir

The Deputy Assistant
General

Royal Engineers
Aldershot

Sir,

I have the honor to return
Examined and checked the Indent &
Duplicate from Executive Engineer
Verify Service received with your Memo.
of 28th of the 26th Instant, and to
inform that it must be forwarded to
the Inspector General of Ordnance
Land Engineers, to have the Articles
entered thereon issued, on the Indent
being received back, the Undertaking
Officer will have to pay into the hands
of the Paymaster of Dr the cost of
the different Stores required by
said

(49)

said forwarding to me, with the passed
Indent, a Transfer Receipt for the
same paid in which I will pass the
Articles applied for

I have &c

Signed W. M. Gabbett Lieut.
Dockenfield Commissary of Ordnance
30 Sept. 1859.

Ordnance Office
Royal Arsenal
Woolwich 30th Sept. 1859

The Commissary of Ordnance
Dockenfield

Sir, dated Dockenfield 28th October 1859

I have the honor, by order of the
Officer Commanding the Garrison,
to forward to you the original Indent
for sundries of Ordnance to the
Executive Engineer at Dockenfield
passed for service on Emergency, and
with reference to your letter No. 316 dated
30th Ultimo, to request that you will
forward

forward the Gunpowder to Mattoo-
-pollicun without delay, reporting its
despatch to this Office.

When the Duplicate and
Triplicate Indents shall have been
filled up by the Inspector General
of Ordnance and Magazines, and
the latter returned, as it will be, to this
Office, then Captain Campbell will
be desired to pay the Amount in the
manner indicated by you, by transfer,
receipt &c.

A Copy of Captain
Campbell's letter, which accompanied
the Indent, is herewith forwarded.

I have &c.

(Signed) E. D. Burton Capt.
D. A. A. Genl. &c.
Offices &c. &c.
Fredericopoly
1st October 1857

A. G. D. A. G. Genl. &c. &c.

Do

No. 119.

Executive Engrs Office
Nellgherry Barracks
Jackatalla
Do 17th September 1857.

The Officer Commanding
Do Division &c. &c.

Sir, I have the honor herewith
to submit for sanction Indent —
(in triplicate) for 10 Barrels of Gun
-powder urgently required for the use
of these works, and to request you will
oblige me by sanctioning the imme-
-diate despatch of the Gunpowder, well
secured, on one hired Cart to Mattoo
-pollicun.

I have &c.

Jackatalla
17th Septr
1857.

(Signed) J. Campbell
Executive Engr Jackatalla

(True Copy)
(Signed) E. D. Burton Capt.
A. G. D. A. G. Genl. &c. &c.

No.

From Lt. Col. A. Fyfe, Commg. Gun Carriage Agency

To

The Dy. Asst. Adjt. Genl.

Ordnance,

Sir, Dated Trichinopoly,

I have the honor to acknowledge the receipt of your letter No. 101 of the 1st. instant, and in reply to inform you that I am precluded by Circular order from Inspector General of Ordnance and Magazines No. XIV. of date 11th July 1857 from issuing any articles on payment Indents until I have first received a transfer receipt for the cost of the articles applied for.

II. I beg however to state that as directed in your letter under reply, I am now getting the Gun powder packed and should the Major Genl. Commanding the Division still desire it, it will be forwarded without delay to Masulipatam.

III. I beg further to state for the information of the Major General Commanding that much inconvenience has been felt during to the great delay on the part of Officers in paying for articles received by them on payment Indents, and I may mention as an instance of the tardiness of some Officers to settle their accounts that Captain Campbell the Executive Engineer Jaulnah has now owes for upwards of one year Rupees 692-10-6. for articles received by him on an Indent of this kind.

IV I enclose for your information a copy of the Circular order referred to in para 1 of this letter.

I have &c.

Trichinopoly 2nd Octr. 1857 (Signed) W. Fw. Gabbett Lt. Col.
Comy. of Ordnance.

* Same date by Genl. Abstract of Communications
No. 157.

No 124.

To

The Commissary of Ordnance
Trichinopaly

Sir,

I have the honor by order to request with reference to your letter No. 355 of this day's date, that you will despatch the Gunpowder without delay as already directed.

The requisition is urgent, and, as the works at Jackatalla are of great importance, Major Genl. Budd considers it necessary to waive routine rules on such an occasion for the good of the public service. The Major General will address the Executive Engineer on the subject of immediate adjustment of the sum mentioned by you, and also

a/co. of the price of the powder as soon as it is known.

I have &c.

D. A. G. Office
Trichinopaly
2nd October 1857

(Signed) C. F. Burton Capt.
Dy. D. A. G. Genl. Sn. Dn.

(True Copies)

(Signed) W. W. Gabbett Lt. & Adjt.
Commissary of Ordnance.

No 120.

From

The Commissary of Ordnance
Trichinopaly

To

The Inspector General of
Ordnance & Magazines
Fort Saint George

Sir,

I have the honor to inform you that in accordance with the instructions contained in your Circular Letter No. XIV of the 14th July 1857,

I

I have refused to issue any articles from this Arsenal on payment Indent until I had first received a transfer receipt for the Cost of the Articles applied for, and as the Major General Commanding the Southern Division has ordered me to issue 10 Barrells of Gunpowder C. S. on payment Indent without receiving a transfer receipt. I think it my duty to bring the matter to your notice.

II I enclose for your information Copies of Correspondence on this head.

I have the honor to be
Sir
Your most obdt Servt
Signed, W. Gabbatt Lieut Col
Commissary of Ordnance

5th October 1857

Referred

53

Referred to Department Public Works.

(Signed) C. A. Brown Col.
Secretary to Govert

To
The Department
Public Works.

E. Smith

(64)

General Rules for the Custody, and issue of Machinery, Instruments, and Stores, required for the Public Works Department.

Machinery and scientific apparatus including Instruments

1 Machinery of great value likely to last for many years, and the cost of which cannot be defrayed from the Estimate of any one work, or from the Estimates of all the works of any one year, will be examined on Indents of Divisional Engineers, and other Public Officers, duly passed by the Chief Engineer, and will be debited in the Books of the Ordnance Department to the Public Works Department

2 The foregoing Rule will

P. Works 1857 Ch. 4 No. 2
Dy. to Cau. 4th Sept. 58
No. 2111 D.

Extract from the Minutes of Council in the Military Dept.

Dated 27th Nov. 1857
Received 31st

No. 2172. 26th Nov. 1858

Requesting certain correspondence from the Inspector Genl. of Ordnance relating to the regulation for issuing Tools required for Convicts employed on Public Works &c. &c.

No. 69

Encl. Copy of No. 2111 D. 4th Sept. 58

will in like manner apply to the issue of scientific instruments

3 The cost of carriage of Machinery, and Instruments from the District Engineers stores to any particular works will be charged to that works, as well as all subsequent expenses connected with them.

4. Immediately any machine gets out of order, a report will be made by the District Engineer to the Central Office, explaining clearly the damage done, and whether the same can be repaired on the spot, or whether he would recommend the Machine being sent to the nearest

nearest suitable for repair. The Reports are in all practicable cases, to be accompanied by Estimates, to be disposed of by the Chief Engineer in communication with the Secretary of Ordnance & the Ordnance Board.

5 When the repairs required to a Machine are such as can be executed on the spot, and when prejudice is likely to arise to any public works by the delay which a reference to the Central Office would involve, the District Engineers will cause the repairs to be executed on emergency, and submit a Bill of the actual cost

a cost.

b The cost of repairs to Machinery, and of cleaning, oiling, and keeping it in working order, will be ~~incurred by the District Engineer~~ as a contingent charge, and ~~subjected~~ by bills submitted quarterly.

7 Machinery and Scientific Instruments, when no longer serviceable, will either be sold, or disposed of as the Chief Engineer may order, and be struck off the Books of the P.W.D.

8 A quarterly Return of the employment of the Machinery on Public Works will also be furnished by District Engineers

to the Central Office, showing on what particular work it has been used, the cost of working each Machine, the quantity of work performed by it, and what the cost of such work would have been if performed by manual labour, ~~a comparison~~ of these ~~cost~~ will be known ~~by the accounts~~ ~~of~~ by the ~~use~~ of machinery.

9 An annual Return of all Machinery and Scientific Instruments in the District, in use, and in store, will be forwarded to the Central Office by District Engineers on the 31st October of each year.

Tools, and other Stores.

10 District Engineers will forward

[illegible] the 31st October
[illegible] General Returns of all
[illegible] and other Stores
[illegible] which are to be made
[illegible] in Stores shewing their
[illegible] and distinguishing
[illegible] which are subject to annual
[illegible] and which will
[illegible] be required for the following Year
[illegible] Ordnance shall
[illegible] be regulated in such manner as shall
[illegible] by Act of Parliament for
[illegible] and Regulating the Land Forces
[illegible] and for the Quartering of Soldiers
[illegible] Victuallers Licensing Laws
[illegible] Barracks and other Military
[illegible] Buildings

[illegible] Commissioners of Ordnance
[illegible] Treasurer of the Ordnance
[illegible] Surveyor General of the Ordnance
[illegible] Clerk of the Ordnance
[illegible] Storekeeper General of the Ordnance
[illegible] Clerk of the Deliveries of Stores
[illegible] Clerk of the Survey
[illegible] Clerk of the Roll
[illegible] Clerk of the Treasurer's Accounts
[illegible] Clerk of the Storekeeper's Accounts
[illegible] Clerk of the Works
[illegible] Clerk of the Ordnance Medical Department
[illegible] Clerk of the Ordnance Chaplains
[illegible] Clerk of the Ordnance Solicitor
[illegible] Clerk of the Ordnance Architect
[illegible] Clerk of the Ordnance Engineers
[illegible] Clerk of the Ordnance Surveyors
[illegible] Clerk of the Ordnance Draftsmen
[illegible] Clerk of the Ordnance Messengers
[illegible] Clerk of the Ordnance Porters
[illegible] Clerk of the Ordnance Watchmen
[illegible] Clerk of the Ordnance Labourers
[illegible] Clerk of the Ordnance Artificers
[illegible] Clerk of the Ordnance Smiths
[illegible] Clerk of the Ordnance Carpenters
[illegible] Clerk of the Ordnance Bricklayers
[illegible] Clerk of the Ordnance Plumbers
[illegible] Clerk of the Ordnance Painters
[illegible] Clerk of the Ordnance Glaziers
[illegible] Clerk of the Ordnance Plasterers
[illegible] Clerk of the Ordnance Slaters
[illegible] Clerk of the Ordnance Tilers
[illegible] Clerk of the Ordnance Thatchers
[illegible] Clerk of the Ordnance Gardeners
[illegible] Clerk of the Ordnance Labourers
[illegible] Clerk of the Ordnance Artificers
[illegible] Clerk of the Ordnance Smiths
[illegible] Clerk of the Ordnance Carpenters
[illegible] Clerk of the Ordnance Bricklayers
[illegible] Clerk of the Ordnance Plumbers
[illegible] Clerk of the Ordnance Painters
[illegible] Clerk of the Ordnance Glaziers
[illegible] Clerk of the Ordnance Plasterers
[illegible] Clerk of the Ordnance Slaters
[illegible] Clerk of the Ordnance Tilers
[illegible] Clerk of the Ordnance Thatchers
[illegible] Clerk of the Ordnance Gardeners

In addition the Annual Returns to the Land Revenue Districts, so as to avoid delay from deficiency on the one hand, and waste from inability to take care of surplus stores both on the other.

regiment, noting the time at which the same should be held at their disposal. On the application being received by the Chief Engineer, it will be communicated to the Military Board, and the requisite order for the additional supply, if available, will be given by the latter authority.

11. The cost of tools issued for the present to be defrayed from the General funds for Public Works placed at the disposal of District Engineers until Government shall have provided a separate Tool account Fund for that purpose.

15. The tools, and other stores thus purchased from Arsenals or from those, or made use of at the public expense, will be brought to a Stock account, and the

Duplicate

16 Duplicate copies of receipts granted by District Engineers to Ordnance Officers for Stores received on payment, will be immediately forwarded to the Central Office for entry in the Genl Books.

17 All Tools purchased in the Markets, or made up on the Spot, will be brought to Stock accounts, and a List of the same, with the prices annexed, will be forwarded to the Central Office immediately on the purchase being made, or completion of the manufacture, for Registry in the General Books.

18 Separate Entries will be made in the Books of Tools, and other Stores procured on payments from

from the Arsenals, and of others purchased at the Shops or made up on the Spot.

19 The cost of carriage of Tools from the Arsenals to the District Stores will be defrayed by the receiving officers, and adjusted by Contingent Bills, but the expenses of their subsequent transport to the localities of particular works will be charged to those works.

20 When tools become unserviceable they will, with the sanction of the Chief Engineer, be struck off the Stock Books and sold by auction, or otherwise, and the proceeds of such sale will be credited to the head, "Sale of ~~to which they were originally debited~~ Tools".

21 District Engineers will

will place their General
District Stores in charge
of the Storekeepers authoriz-
-ed for each District, who
will be responsible, and
will keep a regular account
of them.

22 Stores will be on
issued from the District
Stores to Executive officers,
and others on receipt, and
the officers receiving them
will be held responsible
for their numbers and con-
-dition. Transfers of
Stores from one officer to
another, will also be made
on their own responsibility.

23 All Executive officers
and their Subordinates in
Special charge of works, or
will be required to furnish
monthly returns to the Dis-
-trict Engineer of their
issue

(E D)

issue and receipt of Stores,
in order that the quantity
and value of the Government
property on each work may
at any time be ascertained.

24 In the event of any
tools or other Stores being lost,
damaged, or destroyed, thro'
want of care on the part of
those who had them in use,
they will be immediately re-
-placed, and the cost recovered
by deductions from the pay
of such persons.

Stock accounts.

25 The Chief Engineer
will keep Stock accounts
of all Stores of the Public
Works Department in behalf
of Government, under the
following heads Viz.t
Machinery & Scientific Instruments.
Machinery & Tools &c.

26 District Engineers will
be

be debited in the Books of the Central Office with the value of all Stores received by them from the Arsenals for general purposes without payment, and they will keep a corresponding account showing the articles they are debited with.

27 The cost of all repairs, and other charges on account of Machinery, and Scientific Instruments, will be carried to the head of Contingencies of the Public Works Department under their respective headings.

28 Unserviceable Machinery, and Scientific Instruments, when condemned and sold, will be struck off the Books, by giving the District Engineers credit for their value minus the Sale proceeds of them, which will likewise be duly credited in the Stock Books.

29 District Engineers will forward to the Central Office A/C. of all stores under the head of Machinery and Scientific Instruments, closed up to the 30th of April of each year, with separate returns shewing their number, description, and value, the date on which they were received, the time they were in use, as well as their condition whether serviceable, repairable, or unserviceable.

30 On the receipt of these returns the Chief Engr will issue orders with regard to the disposal of such articles as are unserviceable, the sale proceeds being

being brought to account,
as directed in Rule 25.

31 As the cost of Tools purchased out of estimates and other Stores will be charged to the work for which they were obtained and another Stock Book will be kept to show their number, and description, to be accounted for by District Engineers.

32 District Engineers will also forward to the Central Office at the close of each official year, an account of the Stock in hand, or a Return of all Tools &c. in Store, and in use, showing their number and description, and their condition, as Serviceable, — repairable, or unserviceable, on the receipt of which the Chief Engineer will issue the

the necessary orders with regard to them.

33 Unserviceable Tools, and other Stores when condemned, and sold will be struck off the Stock Books and their Sale proceeds will be credited as an Extraordinary receipt.

34 District Engineers will be careful in registering the quantity of work done by each machine, in order to show the net value of its outturn.

35 Bills for Public Works will show the bona fide outlay on each work, but in submitting them District Engineers should show what portion of the savings, if any, have been effected from the Estimates of each work, is

is due to the improved ~~co~~
Mechanical appliances used.

36 District Engineers will forward to the Central Office a/c to closed to the 30th April showing the ~~co~~ value of each Machine, and the work rendered by its agency during the last Official year, less all current expenses. It will also be the duty of the District Engineers to clearly point out any reduction which the Permanent Data for any particular description of work may safely undergo through the more economical processes gained by the introduction of machinery, or plant generally -

J. S.

Encls in C. in C.
No. 772 of 1858
26 April

W.D.

No. 772

Extract from the Minutes of Consultation
Under date the 26th March 1858.

Read the following
papers.

From the Chief Engineer. (Here enter 4th March/57 No. 1065.)
Ex: Mins: Cons: Military Departt (— " — 2nd May — " — 388.)
From the Inspector Genl of Ordnance & Magazines (— " — 3rd Octr — " — 377.)
Ex: Mins: Cons: Milty Departt (— " — 29th — " — " — 427.)
From the Accountt Genl (— " — 25th Febry/58 — 363.)

Of the papers above recorded, the first is a letter from the Chief Engineer, submitting a set of rules proposed for Departmental circulation

c 12 April 1858

providing for the receipt and issue of Plant of every description which may be kept in deposit in the several Arsenals for the use of the Public Works Department. The rules have received the consideration of Government and such alterations and additions as seemed to them to be necessary, have been inserted in red ink, & the rules thus revised and approved will now be circulated among the District Engineers. The Chief alteration to be noticed occurs in the first rule, which provides that machinery of great value is to be issued on Indents passed by the Chief Engineer. In Cy: Mins: of Cons dated 12th March 1857 No 460, it has been already decided that all stores lodged in the arsenals, can only be obtained on payment of their stock value; and a course was pointed out how this was to be effected without dealing with actual cash. It would be irregular, to adopt the principle of adjustment proposed by the Chief Engineer, in the case of Machines of great value, and to adhere to the system of cash payments, in

respect to ordinary Tools obtained by the Engineer officers.

2 The second of the papers recorded above is an Ext: from the Minute of Council the Mily: Departt: referring a letter from the Lake Mily: Board. In this letter, the Lake Board from the reply to Ext: Minute of Coun. of 5th January 1857, ch: 15, in which an explanation was called for in the matter of a complaint of the Chief Engr, regarding the suggestion made by the Board to Govt: for the appropriation of certain Crown Rails, forming portion of the plant of the Dept: P.W.D.

to the connection of Vellore with the main line of Railway. The Board state that, with the prominent idea of the speedy formation of a short line of connecting rails, they suggested the readiest means of effecting the object, without any intention of appropriating the stores of the P.W.D., and that this was the only instance in which they made a proposal of this nature without first consulting the Chief Engineer. The

act

act complained of was done with the good of the public service in view, and with no intention of interfering with the Public Works Department, and as it appears from parag that there will be no difficulty in preserving the stores intended specially for the P. W. D. no orders seem now to be required.

3. The Board then proceed to point out the principle on which Stores should be kept, both for military and Public Works, and advocate the system of classing, as heretofore, all stores under the general head of ordnance, "without specifying

opening distinct accounts for those intended for the P. W. D, as suggested by the Chief Engr. They say that the latter plan would involve an increase to their office establishment and additional buildings as store rooms, and would further give rise to confusion and errors of description. They also allege that the separation of the stores received from England so as to distinguish those intended for the Public Works from those intended for the Military service is impracticable as the Honorable Court rarely specify in their invoices the stores specially

provided for the P.W.D.
Under these circum-
stances the Govt will
not disturb the practice
stated to be at present
observed by the ordnance
department in regard
to bringing to account
the stores received from
England.

4 Lastly the Mily.
Board submit a print-
ed copy of rules for ob-
servance in regard to
stores for various ser-
vices. That portion of
the rules which relates
to the D.P.W, is stated to
have been agreed to
by the Ch: Engr, and to
have also met with
the concurrence of the
superintending Engrs.

As these rules are
based upon
the orders of Govt issued
from time to time
they are now approved,
and may be at once
put into circulation
by the Inspector Genl
of ordnance among the
officers concerned.

5 The third paper
recorded is a letter
from the Inspector
Genl of ordnance and
Magazines, urging the
propriety of immedi-
ately communicating
to him all orders res-
pecting stores and the
retention of the prac-
tice of transfer re-
ceipts. Agreeably to his
request therefore all

orders that may be issued
passed by Govt. affecting
the stores deposited in
the Arsenal for the
O.V.D. will be com-
municated direct
to the Inspector General
from this office.
In respect to the addition-
al expence required
by the Engr. Departt. for
the packing ~~—~~ and con-
veyance of ~~—~~ Machinery
and tools, alluded to by
Coll. Balfour in para
5 of his letter, the Govt.
observe that provision
has been made in the
rules submitted by the
Chi. Engr. for such ~~packing~~
~~and conveyance~~ charges
being included in the
Indent for machines
and for the money being
remitted by the Distt.
Engr.

Engr. to the Principal
Commissary of ordnance
in the shape of a bill
or transfer receipt,
so that no special or-
ders from Govt. are
required on this point.

6 The fourth paragraph
is an Extract from the
Mins. of Coms.
in the Mily. departt.
referring a letter from
the Inspector Genl. of
ordnance and Magazines
relating to the system
of money payments for
stores issued to the Pys.
The report from the
Commissary of ordnance
at Trichinopoly submitted
by Colo. Balfour has
reference to a requi-
sition made by the
Majr. Genl. Commanding

the Southern Division
for the supply to the
Executive Engineer
Sherry Barracks of a
certain quantity of Gun-
powder on payment
of the
Indent, without the
previous submission
of a transfer receipt
for the cost of the ar-
ticle applied for. As
the orders of Govt. are
quite distinct in re-
quiring that all ar-
ticles issued from the
arsenals should be
paid for before deliver
Coll. Balfour is ~~fully~~
~~justified and is~~
bound to carry them
out strictly, and in
the rule is not to be
departed

from
departed ~~except~~ on
very
~~any~~ special occasions

7. The last
paper is a letter
from the Accountant
General. He submits
certain correspondence
between himself and
the Inspector General
of Ordnance and
Magazines, relating
to the mode of exhi-
biting stores in the
accounts, and pro-
posing a system of
adjustment in lieu
of money payments.
In the first place
the Accountant
General recommends
that

that the requisition made in an Extract from the Minutes of Consultation dated 25th November 1856, for shewing the stores intended for the P.W.D. under a distinct head, may be recalled, and that Colonel Balfour's proposal to enter all the stores under one head may be adopted, with an alteration however in the heading of the account. On various grounds assigned by Colonel Balfour

(71)

Balfour the Government have decided in favor of this Extract, that no distinction need be shewn in Account in regard to the P.W. stores, and that the present practice of entering them under one heads shall remain undisturbed, and this view is now supported by the Accountant General. As regards the head of Account suggested by the Accountant General viz

viz. "Military, Ordnance, and P. W. Stores", the Government think it will be better to debit Stores &c to the head "General Stores and Machines", as these supplies are not confined to the use of the P. W. and Military Departments only, but are issued to any Department of the Service which may stand in need of them.

8. The Accountant General objects to the system of actual cash payments for the supply of Stores to the P. W. D. The reasons assigned by him for his objection are

(2)

are four.

1st In the first place Mr. Brendergast says that the adoption of the course prescribed in the order of Govt. dated 12th March 1857 No. 460, for the purchase of Stores of great value by means of Bills or Drafts for receipts would entail no less than four entries in the journals of four different officers. The chief object however of the system of cash payments was to simplify the transactions between the Engr & Ordnance officers and not to complicate them or the Accountt. Genl

implies would be the
case. Thus in the case
of tools and other minor
stores to be obtained
for works out of
sanctioned Estimate,
all that the Engr.
has to do is to remit
money to the arsenal &
at once obtain what
he wants, a previous
allotment of stores
having been made
by the B. of D. In res-
=pect to machinery, plant
& stores of great value,
the cost of which can-
=not be covered by the
Estimate of any one work,
the Engr has
merely to obtain the
sanction of Govt for the
money value, and then
procure the articles

required by means of
a Bill on the Accountt
Genl. As the object
in view can thus be
readily attained with-
=out involving any
complicated entries
in the ~~Genl~~ Books, the
mere circumstance
of certain entries being
necessary in the accounts
of the local officers
to represent these pur-
=chases, can be no
ground for setting aside
the system. The trans-
=action might be made
~~simple~~ even more simple by making
use of a transfer receipt
instead of a Bill
on the Accountt Genl.
The value of the stores

purchased under the sanction of Govt. which are not debitable to any particular work, need not however be shewn in the accounts of the District Engrs. which are required to contain the actual charges incurred on account of the execution of each particular work. As the salaries of Engr. Officers & their Establishts. as well as contingent charges, are shewn in the Collectors accounts under appropriate heads, so will the value of stores appear in those accounts under the proper head "Stores of the P.W.D."

The

9. The second reason assigned by the Accountant General is, that the payment system further tends to vitiate the financial returns prepared in this Office, inasmuch as double charges on account of stores will appear against "the P.W.D. and Territorial charges", because the stores ultimately issued on payments will be

will necessarily be mixed up with other cash transac-tions in the Chief Engineers accounts. The Government are of opinion that the exhibition of a double charge can be avoided in the financial returns, by de-ducting from the charges of the different Departments the value of all stores supplied to them ~~indirectly~~ from the

the Arsenals, under the information will be easily obtained from the books of the Inspec-tor Genl. of Ordnance. The books of this office ought of course to con-tain the entries of the supplies made to the several departts.

10. Thirdly, the Ac-countt Genl. adverts to the orders of the Govt. of India dated 14th Augt. /57 No. 3911, having reference to the mode of adjusting the charges for con--tract labor supplied to the P.W.D; but the Govt. believe that the principle of this

adjustment cannot
be made applicable
to the supply of stores,
as the orders referred
to have special re-
=ference to convict
labor, and are restricted
to that, ~~as soon as~~
~~immediately after~~
~~they prescribe~~ as & if
is prescribed
=ferent course in
regard to materials
prepared by convicts,
and supplied to the
D.W.D. which are
~~required~~ to be paid
for in cash, and es-
dealt with in the
account ~~of that Dept~~
as though they had
been purchased from
any other source

of supply.

11. Lastly, Mr. Brem-
=ner-jee states that,
under the Bengal
system of accounts,
to be introduced from
the beginning of next
official year, the ad-
=justment ordered by
Govt will be out of
place ~~in these cases~~
~~counts~~. The Govt. be-
=lieve that no system
of account can pre-
=vent the exhibition
of actual transac-
=tions as they occur.
There can be no dif-
=ficulty in shewing in
the accounts current
of the Collectors the
payments that may

be made on account of the value of stores, and the receipt of the money afterwards on a Bill or transfer receipt. As these ~~entries~~ represent transactions ~~ations~~ of money are to be treated as bona fide Cash, no difficulty can ~~be~~ be experienced in bringing them to account.

12. The Govt have, on a careful consideration of the several points connected with the subject, decided on more than one occasion, that the system of Cash payments is simpler than

than any other, and have accordingly issued orders that it be carried into effect. That system is now in force, and is reported by the Inspector Genl of Ordnance to work well and satisfactorily; therefore

It is not desirable to disturb it, unless further trial shall shew that that it is productive of real inconvenience.

[illegible]

9 Copies to the Chief Engr with Subd. Disps
4 — Ordy Depts
5 — Inspr. Genl of Barrack Magazines
1 — Accts. Genl

Cons 28th Sept/58 N. 30 & 32.

Public Works 1858 Dept.
Dy to Cons: 27th April

No. 772

Extract Mins: of Cons:
Dy 26th April/58.

From the Inspector Genl. of ord: & Magazines &c. August/58 N. 1/33
enclosing
From Do 30 Oct/58 N. 2505
In Cons: 25 Nov/58
N. 283-284

From Chief Engr 3/12 Jany/59 Cts 80
From the Adjutant Genl
Genl 9/17 May 1858 Cts 1120

Reviewing and passing Orders on the Set of Rules proposed for Departmental circulation, providing for the receipt & issue of Plants of every description which may be kept in deposit in the several Arsenals, for the use of the B. W. Dept.

pp. 56 & 61