

(1) Number of pages 44(2) Date of repair 17-5-38(3) Initials of the Referencer R**MADRAS RECORD OFFICE.****Government of Madras.***Public Works* **DEPARTMENT.***Can - 10/6/38*G.O. No. 1559Press
Mis.Dated 1-6-3818 59**Not to be folded or roughly handled***17/5/38*

Read the following Papers.

No. 61. From Lieutenant-Colonel J. H. BELL, Chief Engineer; to J. D. BOURDIL-
LON, Esq., Secretary to Government, dated 28th April 1859, No. 9881.

With reference to Extract Minutes of Consultation of the 14th Instant No. 886, I have the honor to acquaint you that the preparation of the statement called for by the Accountant General was commenced soon after the receipt of his requisition for it, and will probably occupy two months more to complete. The reason of this is, that all Bills passed in the Central Office from the period of its organization have been entered in one General Register, in the order of dates on which they were passed and without reference to the years expenditure to which they relate.

2. In consequence of the delay in the receipt of statements of unpassed expenditure up to 30th April 1856, the Registers of them directed in Extract Minutes of Consultation of 14th June 1856, to be kept, could not be completed. The statements received so late had to be sent to the Accountant General for verification with his Books, and in the margin are given the dates of the notification by the Accountant General of the result of this examination.

3. Bills received in the Central Office, prior to the receipt of the statements in question, were not however detained, but were disposed of at once under the general rules of the Department, and intimation of every Bill so passed which appertained to expenditure prior to 30th April 1856, was given to the Civil Auditor and Military Auditor General respectively, who had thus been furnished with information of the sums adjusted from time to time by passed Bills out of the unadjusted balances written off on the 30th April 1856.

4. Separate Registers* have been kept for every District of each Bill passed in the Central Office, appertaining to the expenditure in 1856-57, 1857-58, and 1858-59, and intimation has been given to the Accountant General from time to time of every Bill so passed. The Accountant General has called on the Central Office for an examination of these Registers, and forwarded those kept in his own Office, which not being in the form given by Government, entails the labor of collecting all the notifications made of Bills passed, and comparing them with the Registers as respects every entry of Bills disposed of.

5. I beg to state that three of the Auditors of the Office, are specially set apart for the examination of the Registers above referred to, for the completion of the statements required by the Accountant General, and that every exertion will be made to do this as speedily as possible.

No. 62. From G. L. PRENDERGAST, Esq., Accountant General; to J. D. BOURDILLON, Esq., Secretary to Government, dated 28th May 1859, No. 42.

In a letter to your address dated the 28th Ultimo, (copy of which was furnished to me) the Chief Engineer states by way of complaint that the Registers kept in this office, of Bills passed by him appertaining to the expenditure on Public Works in the years 1856-57, 1857-58 and 1858-59, are not in the form given by Government in the Rules sanctioned in Extract Minutes of Consultation dated the 14th June 1856 No. 964, and that it entails the labour of collecting all notifications made by him of Bills passed, &c. In reference to this observation of the Chief Engineer, I deem it my duty to endeavour to remove the implication by submitting the following explanation for the information of Government.

2. In the 11th para. of the Rules above referred to, the Government provided a form B of a Register to be kept in the Chief Engineer's office, for recording the transaction of each Ex

Collector of Nellore, 9th July 1857.
" South Arcot, 17th do "
" Coimbatore, 27th do "
" Tinnevely, 23rd September 1857.
" Canara, 13th October "
" Vizagapatam, do "
" Guntur, 18th November "
" Cuddapah, 15th December "
" Tanjore, 15th January 1858.
" Bellary, 27th March "
" Chingleput, 12th April "
" Salem, 30th "
" Kurnool, 26th July "
" Trichnopoly, 4th August "
" Malabar, 24th "
" Madura, 27th "
" Masulipatam } 27th "
" North Arcot, 29th April 1858.

Form given in Extract Minutes Consultation of the 14th June 1856.

No. 9881.
Para. 4.

*Proceedings of the Madras Government, Public Works Department,
from 1st to 10th June 1859.*

Executive Officer having accounts with him, and directed that a Register *similar* to it, be kept in this office, to see that the whole expenditure shewn in the Chief Engineer's Journals is properly accounted for.

3. As the form given by Government did not in all respects suit the requirements to this office, as explained below, and as the order of Government was not that I should adopt the very form, but keep a Register *similar* to that form. I have divided the Register into two parts* for convenience sake, omitting and adding certain columns. In all other respects the form is similar to the one given by Government.

4. In the form there were no columns opened for exhibiting the Nos. of the Chief Engineer's notifications of passed Bills or the Nos. assigned to them in this office, and in the absence of such columns great difficulty would have been experienced in tracing references. Besides which, the notifications of the Chief Engineer to this office, do not exhibit the month and date of Bills as well as their original amounts, as submitted by Local Officers, consequently, the columns Nos. 6 and 8 in the form have been omitted as not required for use in this office, and in their stead two other columns were added for exhibiting the Nos. of the Chief Engineer as well as those of this office.

5. There was an additional reason for deviating a little from the form in question. It was found necessary to open in the commencement of this Register, two more columns; one for shewing the sums actually advanced by Collectors, &c., and the other the sums credited in the Chief Engineer's Journals on account of these advances, in order to see that the credits thus given, correspond with the debits of advances in the Collector's Accounts.

6. The primary object of keeping these Registers in this office is to enable it to watch that the amount of advances made by Collector's, &c., for Public Works are properly accounted for in the Journals of the Chief Engineer; secondly, that the amount of expenditure as exhibited in the Journals of that Officer, is properly supported by passed Bills, both these objects are now attained, by the form of Register kept in this office, whereas the same method of complete check could not have been attained had the form given for the Chief Engineer been adopted wholly and entirely without the requisite modifications above alluded to. The original form may probably serve all the purposes of the Chief Engineer, but not those of this office, for reasons already stated.

7. I do not myself see how it is that such difficulty should have arisen in the examination of these Registers with those kept in the Central office of Public Works, if the latter be kept *distinct* for each official year, as stated by the Chief Engineer, because as the Nos., dates, amounts and names of Districts, as shewn in the Chief Engineer's notifications are given in the Registers kept in this office; there are thus afforded means of reference and comparison with the entries in the Chief Engineer's Registers. If the two forms be compared it will be found, I think, that the modifications made in this office, did not go so far as to retrench any material information contained in the original form.

8. It seems strange that the fact of certain modifications having been made in the Registers kept in this office for 1856-57 and 1857-58, as remarked by the Chief Engineer, should have entailed difficulty on him in furnishing me with information called for regarding the unpassed expenditure up to 30th April 1856.

No. 63.

ORDER THEREON, 4th June 1859, No. 1359.

In an order of the 18th April 1856, Government prescribed the course to be followed for the adjustment of the accounts of work executed prior to April 30th 1856, so as to enable the Chief Engineer to open entirely fresh books on the 1st May 1856. It was expected that all that expenditure would be adjusted in the first half of 1856-57; but at the present time large sums still remain unadjusted. The cause of this long delay appears to be the neglect by all

*Proceedings of the Madras Government, Public Works Department,
from 1st to 10th June 1859.*

officers concerned, of the course prescribed by Government. The Collectors did not send up the Statements of expenditure to the Chief Engineer and the Chief Engineer did not take means to enforce the performance of that duty.

2. In July 1858 the Government became aware that very little progress had been made in the Audit, and Reports were called for from the Military Auditor General and Civil Auditor; the Accountant General was also directed to submit a report quarterly on the progress of the adjustment until it should be completed. This Report has never been submitted. On its being again called for on the 21st March, Mr. Prendergast stated that he was unable to submit it for want of information from the Chief Engineer's office; and the Chief Engineer now explains that the Statement has been several months in preparation, and that its completion will require two months more, in consequence of the un-businesslike way in which the passed bills have been entered in the Registers kept in his office, viz. without any distinction of the years to which they belonged. Thus great labour is entailed on the office now. The Chief Engineer will exact extra work from the Accountants concerned, so as to complete the Statement as soon as possible.

3. In para. 4 of his letter Colonel Bell mentions that from 1856-57, separate Registers have been kept for every District for the bills of each year; that the Accountant General has required him to examine these Registers with those kept in his own office, and that these latter not being in the Form prescribed by Government, the comparison and verification involve enormous labour.

4. A copy of the Chief Engineer's letter having been furnished by him to the Accountant General Mr. Prendergast has addressed Government in explanation on this point. He states that he was ordered by Government to keep a Register "similar" to that of the Chief Engineer, and that he thought himself justified therefore in somewhat altering the form. The Governor in Council must observe that in such matters similarity implies and involves identity of form. But independently of the order, it is strange that it did not occur to the Accountant General that inconvenience must result, if he inserted new particulars in the prescribed form, without concert with the Chief Engineer, and afterwards called on that Officer to verify all those particulars from his Register. With reference to para. 8 of the Accountant General's letter the Governor in Council observes that the Chief Engineer states that he has been called on for an examination of his Register for the year subsequent to April 30th 1856, those of the Accountant General being sent to him for the purpose.

(Signed) J. D. BOURDILLON,

Secretary to Government.

Central Office of the
Port of Saint George
28th April 1839

N^o 9881

From

The Chief Engineer.

To J. S. Esq.
Secy. Secretary to Government
8th St.

Sir

With reference to Extract Minutes
of Consultation of the 14th Instant 1836 I have
the honor to acquaint you that the preparation
of the statement called for by the Accountant
General was commenced soon after the receipt
of his requisition for it; and will probably occupy
two months more to complete. The reason of
this is that all Bills passed in the Central
Office from the period of its organization have
been entered in one General Register, in the
order of dates in which they were passed and
without reference to the years of expenditure to
which they relate.

2. In consequence of the delay
in the receipt of statements of expenditure up to 30th April 1836, the Register of
them directed in Extract Minutes of Consultation

Public Works Department

Paters Gardens
Accountants Office
28th May 1859

No. 42

From
The Accountant General
To The Secretary to Government
Public Works Department

No. 9881
para 4.

In a letter to your address dated the 28. Ultimo (copy of which was furnished to me) the Chief Engineer states by way of complaint that the Registers kept in this Office of Bills passed by him and appertaining to the expenditure on Public Works in the years 1856/57, 1857/58 and 1858/59, are not in the Form given by Government in the Rules sanctioned in Extract Minutes of Consultation dated the 14. June 1856 No. 964, and that it entails the labour of collecting all notifications made by him of Bills passed. &c. In reference to this observation of the Chief Engineer, I deem it my duty to endeavour to remove the implication by submitting the following

Bill No. 172 of 1858
17. June 1858 No. 988

25. March 1859
28. May 1859

From J. H. Clerk

J. H. Clerk

1859

No. 28
No. 283

1859

Regarding that the Accountant General is under no obligation to supply any other than the original copy of the Bill as passed by the Accountant General

No. 1859. 4. 1859

following explanation for the information
of Government.

2. In the 11th para of the Rules
above referred to the Government provided
a Form B of a Register to be kept in the
Chief Engineer's Office, for recording the
transaction of each Executive Officer having
Accounts with him, and directed that
a Register similar to it, be kept in this
Office, to see that the whole expenditure
shown in the Chief Engineer's Journals
is properly accounted for.

3. As the Form given by
Government did not in all respects suit
the requirements to this Office, as explained
below, and as the order of Government
was not that I should adopt the very Form,
but keep a Register similar to that Form, I have divided
the Register into two parts for convenience
of use, omitting and adding certain columns.
In all other respects the form is similar
to the one given by Government.

** Copies of the Forms
kept in this Office
are herewith for-
warded.*

4. In the Form there were
no columns opened for exhibiting the N^o of
the

the Chief Engineer's Notifications of passed
Bills, or the N^o assigned to them in this
Office, and in the absence of such columns
great difficulty would have been experienced
in tracing references. Besides which, the
Notifications of the Chief Engineer to this
Office, do not exhibit the month and date
of Bills as well as their original amount,
as submitted by Local Officers, consequently
the columns N^{os} 6 & 8 in the Form have
been omitted as not required for use in this
Office, and in their stead two other columns
were added for exhibiting the N^o of the
Chief Engineer as well as those of this
Office.

5. There was an additional
reason for deviating a little from the
Form in question. It was found necessary
to open in the Commencement of this Register,
two more columns, one for shewing the
sums actually advanced by Collectors, &c.,
and the other the sums credited in the
Chief Engineer's Journals on account of these
advances

advances, in order to see that the credits
of this given, correspond with the debits
of advances in the Collector's Accounts.
2. The primary object of
keeping these Registers in this Office is
to enable it to watch that the amount
of advances made by Collectors &c. for
Public Works are properly accounted for in
the Journals of the Chief Engineer, & secondly
that the amount of expenditure as exhibited
in the Journals of that Officer, is properly
supported by paid Bills, both these
objects are now attained, by the form of
Register kept in this Office, whereas the
same method of complete check could
not have been attained had the Form
given for the Chief Engineer been adopted
wholly and entirely without the requisite
modifications above alluded to. The Original
Form may probably, serve all the purposes
of the Chief Engineer, but not those of
this Office, for reasons already stated.

7. I do not myself see how
it is that such difficulty should have arisen
in

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in the examination of these Registers with
those kept in the Central Office of Public
Works, if the latter be kept distinct for
each Official year, as stated by the Chief
Engineer, because as the Nos, dates, amounts
and names of Districts, as shewn in
the Chief Engineer's Notifications are
given in the Registers kept in this Office,
there are thus afforded means of reference
and comparison with the entries in the
Chief Engineer's Registers. If the two
Forms be compared it will be found
I think, that the modifications made in
this Office, did not go so far as to retrench
any material information contained in
the Original form.

8. It seems strange that the
fact of certain modifications having been
made in the Registers kept in this Office
for 1856/57 and 1857/58, as remarked by
the Chief Engineer, should have entailed
difficulty on him in furnishing me with
information.

I have the honor to be

Dear Sir,

Yours obedient servant

Grinding
Account General

Account General

E. O. Plumb

Capt. Alfred Barrand

27th May 1859, Department
 of the Secretary to
 the Government
 Public Works Department
 No. 28
 30 May 1859

No. 1859, 11th June 1859.

With reference to the Chief
 Engineer's letter to you of the 28th
 relating to the proposed
 system of the Office of the
 Civil Works, it is not in the
 power of the Government, under
 the circumstances under which
 it was found necessary to make
 certain modifications thereto
 and the requirements of the
 Office, to approve that, with the
 exception of the modifications
 attached to the letter, the same
 is similar to the one given by
 the Government.

1859, 11th June 1859.

Account of Advances made by the Collector of Rayachinundry to the District Engineer in account of Public Works, during the Official year 1837/38, shewing also the corresponding credits in the Journals of the Chief Engineer.

Date of Payment	Particulars	Amount advanced by the Collector		Amount advanced by the District Engineer		Remarks		
		1837	1838	1837	1838			
March 12	2405 For works included in Budget	5616.37		April 11	May 9	79700	May 2	80326.40
				June 23	June 23	70854	June 23	70965.53
				July 4	July 4	70281.81	July 4	71258.107
				August 5	August 5	21300	August 7	21322.97
				Sept 7	Sept 7	7500	Sept 7	7500
				Oct 8	Oct 8	12000	Oct 8	11712000

for

Ex. 100

Account of Advances made by the Collector of Manipalnam to the District Engineer Rishra and Godavery
 Division in account of Public Works, during the official year 1837/38, showing also the corresponding credit in the Journal of the
 Chief Engineer

Date of Office
 Government
 Station: P.

Particulars

Amount of Advances made by the District Engineer Rishra and Godavery
 to the Collector of Manipalnam

Instructions issued to the Collector of Manipalnam

Amount of Advances made by the District Engineer Rishra and Godavery
 to the Collector of Manipalnam

1837

March 12 2163. For works included in Budget 705373 .. April 16 Gray 18. 14903 .. May 2 14908 ..
 2.249.

June 12 4500 .. July 2 14908 ..
 15000 .. 15000 ..

July 18 14908 .. Aug. 23 14908 ..
 15000 .. 15000 ..

Aug. 21 2940 .. Sept. 12 12500 ..
 12500 .. 12500 ..

Sept. 11 3440 .. Sept. 27 3440 ..
 6000 .. 6000 ..

73

215

No. 2.

Register of Bills sanctioned by the Chief Engineer for 1853/54

Date of Sanction.	Month and Date.	Particulars of the Bills.	Amount.	Remarks.
Octbr. 7. 1853.	7101.	For trifling repairs to the Hospital at Ruspelmarah.	8.22.0	
Octbr. 1. 1853.	7007.	For supplying miscellaneous Articles for works at Berhampore.	23.00.0	
April. 15. 1853.	7107.	For trifling repairs Military Buildings at Chitrad.	52.00.0	
27. 2182.	12039.	For repairing the place of Arms. Gt.	189.82.0	
January 30. 1853.	7052.	For the Ordinary Repairs of Irrigation works.	157.00.0	
1853.				

Approved by the Commission of Engrs. 1853/54

1853

Register of Bills sanctioned by the Chief Engineer for 1836/57

Date of sanction and No.		Particulars of the Bills	Amount. Remarks.
1836	120	For making 2 glazed windows to the Office of the Ordnance Officer	15.00
1837	100	For the construction of the Northern Trunk Road between Chittaurgarh and Chittaurgarh for May 1836	2048.48
1837	100	For repairing the Military Buildings	17.52

for

1856/57

March 67

113592

62 63

B

Form of the Individual Register of 1856/57
for the amount expended on Public Works
and Bills submitted by the Executive
Officers.

large

District Engineer of North Arcot

B.

31x

District Engineer of North Arcot												3
Amount placed at his disposal	Amount actually expended.		Journals		Bills submitted or recovered and credited to the proper head of charge.		Bills passed by the Chief Engineer or Government					
Date of Govt. Sanction	Amount	Month	Page	Amount	Month	Particulars of the Bills or recovery of cash	Amount	By what Authority	Date	Amount	Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	

[Faint handwritten notes, possibly crossed out, in the left margin.]

Note - Any recoveries appearing under the head of Refund of Public Works ought not to be credited here, but such as those which appertain to works in progress in the current Official Year -

large

4 June 57
V. 62 60

[Faint handwritten notes at the top of the right page]

[Faint handwritten notes in the middle of the right page]

[Faint handwritten notes at the bottom of the right page]

Report of Bills received from the Local Officers and of the progress of audit (as regards the unpassed expenditure on Public Works up to 30th April 1856)

C
and of the progress of audit (as regards the unpassed for the Month of May 1856-

37
35-11-58

30 April 1856) for the Month of May 1856-													
Names of Districts or Divisions	Amount of expenditure remaining unaccounted for up to 30 April 1856	Recovered in Cash and credited in Public Accounts In this month	Net Amount to be accounted for	Bills received on this accounts		Passed or submitted to Government		Remarks					
				Up to the end of this month	In this month	Up to end of this month	In this month	Up to end of this month	In this month	Up to end of this month	In this month		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note - The Bills which remained in the hands of the Chief Engineer unpassed on 1st May 1856 should be considered as having been received in that month and they should accordingly be entered in columns 6 & 7 including those that may have been received from the Districts in the course of May 1856.

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N^o 1359

Proceedings of the Madras Government.
Under date the 4th June 1859.

Read the following paper
from the Chief Engineer.

(Here enter 28th April 59 11.988)

From the Asst. General.

(Here enter 28th May 1856)
In an order of the

18th April 1856, Government
prevented the course to
be followed for the ad-
justment of the accounts
of work executed prior
to April 30th 1856, so as to
enable the Chief Engineer
to open entirely fresh
books on the 1st May
1856. It was expected
that all that expenditure
would be adjusted in
the first half of 1856, but at the present time
large

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larger sum still remains
unadjusted. The cause of
this long delay appears
to be the neglect by all
officers concerned, of the
course prescribed by Govt.
The collectors did not
send up the statements
of expenditure to the Chief
Engineer and the Chief
Engineer did not take
means to enforce the per-
formance of that duty.

2. In July 1858
the Government became
aware that very little
progress had been made
in the audit, and
Reports were called for
from the Military Au-
ditor General and Civil
Auditor, the Accountant
General was also directed
to submit a report quar-
terly on the progress of
the work.

the adjustment, until
it should be completed.
This Report has never
been submitted. On its
being again called for on
the 21st March, 1862, Tren-
chard stated that he
was unable to submit
it for want of informa-
tion from the Chief
Engineer's office, and the
Chief Engineer now explains
that the statements have
been several months in
preparation, and that
its completion will re-
quire two months more,
in consequence of the
un-businesslike way
in which the passed
bills have been entered
in the Registers kept in
his office, viz. without
any distinction of ^{the} years
to which they belonged.
Thus

Thus great labour is im-
posed on the officers now.
The Chief Engineer will
exact extra work from
the accounts concerned,
so as to complete the
statements as soon as
possible.

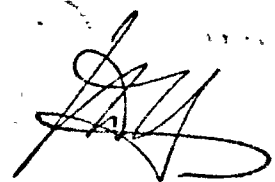
3. In Para 15 of
his letter Colonel Bell
mentions that from 1858
separate Registers have
been kept for every dis-
trict for the bills of each
year; that the Account-
ant General has required
him to examine these
Registers with those kept
in his own office, and
that these latter not
being in the form pre-
scribed by Government,
the comparison and
verification involve
enormous labour.

The

Letter May 28/59.

41x
A copy of the Chief
Engineer's letter, having been
furnished by him to the
Accountant General Mr.
Pendergast has addressed
Govt in explanation on
this point. He states, that
he was ordered by Govt.
to keep a Register similar
to that of the Chief En-
gineer, and that he thought
himself justified, therefore,
in somewhat altering
the form. The Governor
in Council must observe
that in such matters
similarity ^{implies and} involves identity
of form. But independ-
ently of the order, it is
strange, that it did not
occur to the Accountant
General that discrepan-
ces must result, if he
inserted new particulars
in

in the ~~form~~ prescribed form,
 without concert with
 the Chief Engineer, and
 afterwards, called on that
 officer to verify all those
 particulars from his Re-
 gister - with reference
 to Para 8 of the Account-
 -ant General's letter the
 Governor in Council ob-
 serves that the Chief
 Engineer states that he
 has ~~been~~ ^{has} been called on for
 an examination of his
 Register for the year
 subsequent to April
 30/56, those of the Ac-
 -countant General being
 sent to him for the
 purpose -



10 Copies to the
 Chief Engineer Dip^o 6
 Account General

Public Works 1859 Dept.
Cons. 10th June.

c. 1359.

To: of the Madras Govt
D^y 11th June 1859.

From the Chief Engr^r D^y 8th
June 1859 C^y 1512 in C^y 17 June 1859

N^o 1149.
From D^y 24 September 1859 C^y 2326
in C^y.

(P)
The following observations
on the adjustment of the
accounts of works executed
prior to April 30th 1856.

1061 at 63.