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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

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Dated 26-9- 1857

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Read the following papers.

No. 42. From Lieut-Colonel J. H. BELL, Chief Engineer; to J. D. BOURDILLON, Esq., Secretary to Government, dated 9th June 1859, No. 1423.

In continuation of my report of the 19th of May 1859, No. 635, I have the honor to offer the following observatsons upon the local and provincial accounts of the department.

1 Original letter dated 4th June 1859, No. 253
1 copy of memorandum.

2. The system of immediate or primary accounts now in force in the Department of Public Works was derived from the road department, in which it had for several years been worked with marked success. The forms of account are transcripts of those of the road department; and no alteration has been authoritatively made; except such as may have been required by special circumstances. It appears also from the reports of the District Engineers that there is no difficulty whatever in the observance of the forms; and that they completely answer their purpose in affording facilities for celerity and accuracy in the perparation of the bills.

3. In consequence of certain observations in the report of the Commissioners for the investigation of public establishments on the state of the accounts in the district of North Arcot, the Government suggested the introduction of a "certificate," which is only another name for a new form of bill. I have already submitted remarks upon this proposed change of form, and shall record my final opinion in the present report. It is sufficient here to say, that the present system of immediate accounts seems to require no alteration, except such a provision for valuation of the work at different stages of progress, as the certificate would supply.

Paragraph 17 E. M. C., No. 811, dated 5th April 1859.

4. The next point for consideration is the cash account of the Executive, Engineer, or other officer in charge of a range. In this a practical difficulty has long been felt; and after discussion of the matter with Captain Orr, I requested that officer to draw up a memorandum, descriptive of the difficulty and of the proper remedy. The annexed paper seems to me to meet satisfactorily the case in question; but I shall make further observations upon it in another part of my report.

5. The third and last topic of this subject is the system according to which the bills are prepared, and the changes that have been proposed in this respect. The present practice is that the Sub-Overseer or other executive agent furnishes all the materials and vouchers of the bills; so that the bills ought to be prepared from them in the same manner as a survey is plotted from a field book. The officer in charge of the range again prepares the bills; and finally, the bills and their constituent materials and vouchers are compared in the office of the District Engineer.

6. The Government has, in paragraph 11 of the order of the 6th November 1858, No. 2341, remarked favorably upon a suggestion that an "accountant should be appointed to each district, to whom all accounts, vouchers and other documents should be sent at once; that on him should devolve the duty of preparing bills, though under the superintendence of the District Engineer, &c." From what quarter this suggestion came does not appear, but I remark that the later suggestion for a "certificate," also adopted by the Government, entirely nullifies the first, for the "certificate" is itself a bill, and is so expressly and rightly called by the Commissioners in paragraphs 32 and 33 of their Proceedings of the 12th of March 1859. If the certificates were introduced and enforced in the department, the bills would be ready made to hand; and the new accountant would have no occupation of the nature described above, though he might still be employed, as the present accountant is, or ought to be, in verifying the bill from the vouchers.

7. I proceed to make such further observations on the topics above partially treated of as appear to me required, and to state the conclusions which I have formed, and which I would recommend to favorable consideration.

8. First, with regard to the proposed certificate, I find my new coadjutor, Major Horsely, whose constant and strict attention to the examination of works, I have mentioned in my former re-

port, strongly in favor of the old form of bill, which the Public Works Commissioners abolished. For many years practically connected with the preparation of the bills, he judged of the form as I did, looking at it from another point of view, namely, its convenience for examination and audit in my office. And he affirms that there was no difficulty in the Collectors' offices in adherance to the form in all cases.

9. There can be no question that the certificate would be a very useful document in the department. I have affirmed this in my first and partial report upon it, and I now add that the necessity of a form of this kind is as unquestionable as its utility in all considerable works. The further we descend in the scale of magnitude, the less is the necessity for the exact calculation which the certificate would require; and on this account, as well as of the difficulty of introducing new forms, I am unwilling that the form should be universally or even generally enforced. I think that at first it might be adopted for all works estimated at Rupees 2,000 and upwards, and that it should be left to the District Engineer to carry it lower down, according to his knowledge of the intelligence and aptitude of his subordinates, and to his view of the requirements of particular works. Wherever it is used it should be a strictly accurate document, and should be, when complete, the bill to be submitted without addition or alteration. Wherever it is not used, the present form of bill should continue. There is not the smallest reason as far as correctness is concerned, why there should not be two different contemporaneous forms of bill in use, and I hope that the nominal but not real inconsistency of such a plan will not prevent its being sanctioned; for I believe that the certificate, so far as it may be used, will provide the District Engineer and his executives with an effective instrument for watching and controlling the cost of considerable works relatively to estimates, while on the other hand the less intelligent Sub-Overseers will not be troubled to perform calculations comparatively of little practical value. We are at this moment made sensible of the want of a form like that of the certificate by the state of the accounts of the Vellore bridge, which is such, that the present District Engineer has as yet been unable to afford any satisfactory explanation of expenditure above the estimate incurred a long time ago. It is needless to add that in any case of the use of the certificate, should it fail through ignorance or inattention to represent truly the charges for the work, it will be easy to fall back upon the present form of bill, the elements of which will remain always available for the purpose.

10. I will add, with reference to the difficulty of preparing the certificate, that the form which the Commissioners have given, and which I had not seen when I wrote my report of the 6th of May 1859, No. 164, is filled up chiefly with Wodawar's work, which, as I have observed in that report, is the only work paid for by a rate. The form is thus made to present hardly any difficulty; but if it were filled up with the particulars of works of other descriptions, the difficulty would be quickly apparent.

11. Should the Government approve of the certificate in principle, its exact form and the periods of its preparation may be determined hereafter.

12. On the second point, namely, that of the difficulty of adjusting the Executive officer's cash account with that of the District Engineer, Captain Orr, in his memorandum on the subject, shews that this is caused by the system of monthly adjustment of the cash debits in the District Engineer's account current with the Collector's return of advances; and he recommends that an annual instead of a monthly adjustment, be made, the drafts being of course payable at any time. Approving of this suggestion, but judging that it would still be necessary to have a current check between the Collector and District Engineer, I proposed to the Accountant General that the drafts of the District Engineer should be numbered consecutively, that in his account current the amounts drawn should be entered with a specification of the numbers of the drafts, and that the Collector should on his part send a monthly return of the cheques paid, specifying their numbers in the same manner. In this way the Central office would be placed in possession of the means of constantly comparing the District Engineer's account with the Collector's return, without the present monthly adjustment.

13. The Accountant General, it will be seen from the accompanying letter, does not approve of my suggestion, and as I cannot deny that there is weight in his objections against what he calls untrue accounts, I will only say that the question lies between a temporary fiction not in itself of much importance, and the certain and unavoidable inconvenience of the present system. The Accountant General does not perceive this, because he supposes the cashing of drafts to be performed by the Executive officers; but when performed by the Sub-Overseers, as it is in very many cases, it is often quite impracticable for the Executive officer to know, when he sends in his accounts, if every draft has been cashed.

No. 253, dated 4th June 1859.

14. I believe that my proposition for numbering the drafts would effectually prevent all confusion from the absence of monthly adjustment; but if the objections to the new plan are insuperable, I can only suggest that something similar to that which is proposed in paragraph 44 of the Commissoners' North Arcot report be introduced. The Collectors, I believe, strongly object to any accounts between the Tahsildars and district or other Engineers; and as it is not my business to overcome their scruples, I can only request that the attention of Government may be directed to the subject; it being easy for the Accountant General and the Collectors to make a practicable arrangement without aid from the Department of Public Works.

15. From the form of account current used in Bengal, it appears that the monthly assignment, which is the same thing as our District Engineer's estimate of funds, is wholly debited in the account. Whence it follows that either there is occasionally such a fiction in the account as that which Captain Orr's and my first plan would involve, or that the Bengal Engineer has an account with the local treasury, or finally, that he draws all the assignment, and takes care of it by means of a shroff or banker or in some other way not explained, and not available in this Presidency.

16. On the third point, namely, the appointment of an accountant to prepare the bills, the District Engineer's have reported agreeably to the instructions of Government and their views are as follows:

	Officers.
Against the measure	6
In favor of the appointment of an accountant but not to make bills	2
In favor of the same appointment without mention of the bills	6
In favor of the appointment but expressing himself doubtfully on the subject of the bills	1
In favor of the appointment absolutely	5

17. The letters of these officers will be separately submitted, and I shall not here comment upon them further than to observe that I find in some of them, particularly in those of Captain Foord, District Engineer of South Arcot and of Captain Ryves, District Engineer of Madura, strong confirmation of the views which in my report of the 19th May 1859, I have expressed on the subject of the works being the true vouchers of the bills. This is a most important part of the question as to the proper office for the preparation of the bills; and my own opinion is decidedly against the proposed transfer of the business to a central district office, because, if there were no other reason against it, it would create an effecutal hinderance to the examination of the works which should be conducted with the closed accounts, that is, the bill, in the hand of the inspecting officer. It would also undoubtedly encourage negligence in the business of keeping the cash and station books; while if these are kept as they ought to be, it is certain, as Captain Foord observes, that the preparation of the bill from them is a task so easily and quickly performed, that there cannot be any necessity to remove it from the hands of those who have prepared the constituent parts of the bill.

No. 635, paragraph 18.

18. In addition to these objections, I have shown above, that the introduction of the certificate system would be tantamount to a negation, wherever the certificate was used, of the plan of preparing the bill in the Central office of account.

19. It remains to be considered whether or no an accountant is required for the more effective performance of the present security of the bills required of the District Engineer. I think that if it were resolved once more to enter upon a vigorous prosecution of public improvements, it would be most probably very necessary to strengthen the District Engineers' establishment as above, since any aid in his account department, which would save his own time, would be far more than compensated to the State, in the greater attention that he could then afford to his engineering duties. But under present circumstances, I am not disposed to recommend any encrease of the establishment; and I think that much more work might be obtained from the present accountants and clerks, if the District Engineers were to move them as little as possible, carrying with him in his tours only the servants required for indispensable current business, and leaving the others to prosecute the more regular and constant labors of the office. When I report on the subject of the executive ranges I may, however, find it necessary to make fresh propositions regarding the office establishments of the district Engineers.

20. I have now gone through all the main points of our system of account and audit, though I do not pretend to have exhibited all the details which might with advantage be reviewed and reformed. Much, I think, must be done from time to time in the way of correction and improvement while the substantial arrangements are left intact. To condemn an entire system on account of errors of detail is as wrong as to refuse to correct such errors, as if they were a necessary part of the system.

21. The store accounts will form the subject of a third report in connection, as directed by Government, with the proposition for the establishment of district timber stores.

Extract Minutes of Consultation, dated May 16th 1859, No. 1267.

No. 43. MEMORANDUM BY THE SECRETARY TO GOVERNMENT.

In this letter the Chief Engineer reports on the system of accounts in use in the districts. He divides the subject into three parts; 1st, the immediate or primary accounts; 2nd, the cash account of the Executive Engineer; 3rd, the system of preparing the bills.

2. Of the first he states (paragraph 2) that they completely answer their purpose, that there is no difficulty in observing the forms; and that they give facilities for celerity and accuracy in preparing the bills. This I believe to be quite true; the causes of all the confusion and the arrears that have occurred, have been ignorance or gross carelessness; neglect to keep the accounts correctly on the part of the immediate executives, and to oblige them to do so on that of their superiors.

3. With reference to the Executive Engineer's cash-book, the Chief Engineer notices the inconveniences resulting from the present plan of comparing the District Engineers' accounts with those of the Collectors every month. The drafts on the talook treasury are drawn by the District Engineer but are actually cashed by subordinate officers in charge of works. The former enters the drafts in his "register" as soon as drawn, but the amounts are entered by the latter in his cash-book, only on being cashed. To prevent the Executive officers from being in want of money, the District Engineer sends them a number of drafts in advance and only those cashed within the month are to be included in his account current; it is necessary therefore that he should know before dispatching his account current what drafts have been cashed within the month. The monthly balancing requires also that drafts should be cashed in the same month in which they are drawn; and this sometimes slightly hampers the Executive officers in getting money when required. To remedy this state of affairs, the Chief Engineer, adopting a proposal of Captain Orr's, suggests that the monthly comparison should be given up, and that the comparison should be made only at the end of the official year. In this case it would only be necessary to require that drafts drawn in one official year should be cashed within that year, and the inconvenience complained of would be reduced to one-twelth of what it now is. The Accountant General objects to this proposition, on the ground that under such a rule the District Engineer's accounts would be untrue i. e. they would contain entries of receipts not actually

Paragraphs 12 to 15.

received, because a draft cashed in the month following that in which it was drawn, would appear in the accounts of the District Engineer and of the Collector in different months.

4. This does not appear to me a very formidable objection; because in the case supposed a comparison would be made at the end of the year; but still I think it very desirable to retain the monthly comparison if possible. The whole of the arrangements for the drawing of funds by the Engineer department, and the providing them for his requirements in the talooks where wanted, are based on the monthly comparison and correspondence of the Engineer's and Collector's accounts, and they would be deranged by the Chief Engineer's plan. Seeing also the confusion that was brought into the late trunk road department by a similar rule, and considering the great necessity that there is for strictness in this matter of drawing funds, I should deprecate the proposed change.

5. I think however that the inconvenience of the present system have been magnified. The first mentioned of the two above stated, seems really of very little importance. It is in fact that occasionally a draft is returned to the District Engineer because not cashed within the month, and that the District Engineer's monthly accounts are sometimes delayed by non-receipt of the account of a district Executive officer. The second inconvenience, viz. occasional delaying in getting money, is more real, but I believe not very important in actual practice.

6. This inconvenience might be obviated by a not considerable change, viz. by making the District Engineer give credits to his subordinates instead of supplying them with drafts. Under the present system the District Engineer informs the Collector every month of the wants of his department in every talook during the following month; the Collector then arranges for disbursing the money at the places indicated, and the District Engineer draws cheques from time to time in favor of his various subordinates who get cash for them: the change above indicated is that instead of drawing cheques himself, the District Engineer should give his subordinates power to draw to a certain amount within the month.

7. I see no danger in such a practice, and it seems to me preferable to the existing system; but I am not prepared to advocate the change at present. I am fully persuaded that by far the greater part of the inconveniences felt now, are not the consequence of the rules, but of neglect by the officers to follow those rules strictly. There is hardly a District Engineer who has thoroughly mastered the system and has an intelligent knowledge of its several arrangements, and among the inferior officers the number who have such a knowledge is still smaller. I think then that the time for modifying the rules has not yet arrived. When they have been fully and exactly brought into operation, and every one concerned is quite familiar with them, defects clearly resulting from their provisions may properly be remedied; but to make any change now would puzzle and confound the half educated men who have to prepare the accounts in the first instance, and I believe would lead to worse inconveniences than it would correct. I think the proper course now is to enjoin Colonel Bell to insist on a literal and punctual adherence to the rules and forms in every particular and in every district. Being anxious to get the opinion of a really experienced man in such matters, I spoke to Mr. Peachy about it, and I circulate a memorandum which he drew up for me. I fully agree in what he says on the points above noticed. I may add that if the rules prescribed were strictly adhered to, the cash payments by the subordinate executives would be much smaller than they are, and also the balances in their hands; but there are very few districts in which the rules are duly followed.

8. With respect to the preparation of the bill, the Chief Engineer reverts to the "certificate" proposed by the establishment's Commissioners in their report on North Arcot. In his letter of May 6th 1859 No. 164, he expressed approval of that document in some respects, but forbore to advise its adoption, from unwillingness to introduce unnecessary change. He now proposes that it should be adopted in supersession of the present form of bill in the case of works of the estimated amount of 2,000 Rupees or more, leaving the old form for smaller works. His reason for this recommendation is to provide District Engineers with the means of watching and controlling the cost of considerable works relating to estimates.

Paragraphs 8 to 11.

Paragraph 6.

9. This is an intelligible and important object no doubt, and I believe the certificate if rightly prepared would secure it. But I have to observe that Colonel Bell is under a serious mistake as to the mode of preparing the certificates intended by the Commissioners; or rather I should say his intentions on the subject materially differ from theirs, as I have carefully explained to him what they intended. The Commissioners' intention, as I have ascertained from Mr. Peachy, was that each successive certificate should exhibit the actual quantity of work done, and the actual amount expended, within the time covered by the document. So prepared the certificate would cost little time or trouble; it would be little more than to take and enter the measurements, and then to transfer the expenditure from the cash book. The Chief Engineer on the other hand intends that each certificate should shew the quantity of work done, and the cost and rate of each portion, calculated from the amounts expended. This totally alters the character of the document. In the first place it vastly increases the labour of preparing it, and as a consequence will *prevent its being punctually rendered*, which is a matter of the first importance in periodical returns. Second, it will introduce all the fictitious calculations which the Public Works Commissioners pointed out in the old form of bill. Third, it does not appear to me that the document so prepared can have any value. The cost is to be averaged on the quantity of work done; but except in the simple and rare case of a contract by the rate, the outlay in any one period not including the whole work will not by any means necessarily be proportioned to the quantity of work done in that period. For example, the first step in the execution of a masonry work is to lay in materials; the first certificate, then, of such a work may shew an outlay of 10,000 Rupees for materials, and yet only a few cubic feet of work completed; and that disproportion will continue in a degree up to the last certificate, which will adjust it by shewing the *whole* cost and the *whole* work. Thus the elaborate calculations contemplated will not only take much time, but will be useless, as it seems to me.

10. Recognizing the importance of the object sought, I proposed to Colonel Bell to attain it by additional columns in the progress report to shew the quantities of work done, but he rejects that suggestion and adheres to his own proposition, and I therefore send it out for orders. I see no material objection to there being two forms of bill in use in the department at one time for different classes of works; and if Colonel Bell continues to desire the "certificate" I think he might be allowed to introduce it, in the mode designed by the establishment Commissioners. Yet considering how change puzzles inexpert persons, and that the existing forms simple as they are, are only now beginning to be really understood, and the accounts to be correctly kept and punctually rendered, I should much prefer as the minimum of change, that the progress report, a known document, should be modified so as to furnish the information rightly desired by Colonel Bell, for the District Engineer.

11. The Commissioners propose that four copies of the certificate shall be made in every case; viz. for the Executive Officer, the District Engineer, the Deputy Chief Engineer, and the Chief Engineer. I cannot but think that two of these copies would be utter waste. Neither the Chief Engineer nor the Deputy Chief Engineer could use such documents, numerous as they would be, nor would they need to do so. Whatever information they require (and they ought to receive none not really necessary and useful) should be in a compendious form from the District Engineer. One object of the Public Works Commissioners in this part of their work was to make the periodical returns as *few and simple as possible*, consistently with efficiency. The tendency, always existing in controlling offices, to call continually for new returns, will overload this department with useless papers, as it has others, unless steadily resisted.

12. In the closing paragraphs of his letter, the Chief Engineer remarks on a proposal re- Paragraphs 16 to 20. ferred for the consideration of the late Chief Engineer many months ago, whether it was desirable to appoint an accountant in each district to prepare the bills in the District Engineer's office. He states the opinions of the District Engineers, the great majority of whom are against the plan, and adds his own on the same side. I see no reason to doubt the justness of this conclusion.

13. On the subordinate question whether an accountant is required for the efficient scrutiny of the bills under the existing system of preparation, Colonel Bell states that he does not

consider such additional aid necessary at present, when so little work is in progress. He also remarks that more work might be got out of the existing esta- Paragraph 19. blishments if District Engineers left them more stationary, and took no servants with them on their tours, but those really required for the transaction of current business.

14. This remark is just and important, and I think Government may well adopt it and enjoin the practice which it proposes. The Chief Engineer has the means in his hands, in the monthly review of the travelling allowances, to ensure the order being duly attended to.

9th July 1859.

(Signed) J. D. BOURDILLON,
Secretary to Government.

No. 44. Minute by the Honorable the President, dated 15th September 1859.

I have attentively considered the Chief Engineer's report, of the 9th of June, on the accounts of the Public Works Department.

The primary accounts, which form the foundation of the system, are admitted not to require any amendment. "It appears," Colonel Bell states, "from the reports of the District "Engineers that there is no difficulty whatever in the observance of the forms; and that they "completely answer their purpose in affording facilities for celerity and accuracy in the pre- "paration of the bills."

With reference to the cash account of the Executive Engineer, certain inconveniences are said to arise from the present plan of comparing the District Engineer's accounts with those of the Collectors; and it is suggested that an annual, should be substituted for a monthly comparison. I entirely concur in the objections which are made by the Accountant General and others to this change. When power of drawing on third parties is delegated to subordinate officers, a frequent comparison of debits and credits is indispensable for the security of the public. Some improvement may hereafter be made in the existing rules; but I agree with Mr. Bourdillon and Mr. Peachey that the inconveniences which have been felt, have not been caused so much by any defects in those rules, as by the neglect of the District Engineers to make themselves acquainted with them and to adhere to them. Nothing but irregularity and confusion can ensue when each officer adopts devices of his own in a matter in which an exact conformity to established models and prescribed courses of procedure is essential to success. No plan of administration can be framed so complete as not to have some weak points; and if, instead of making the most of the existing system, and working it to the best of our ability for the public good, we are perpetually dwelling upon its faults and directing our attention to some new arrangement, we shall never arrive at any settled or consistent administration. In the case before us the existing rules ought not to be modified until they have been fully and exactly brought into operation, and every one concerned is quite familiar with them. It will then be seen how much of the inconveniences complained of is owing to faults in the system, and how much to the absence of all system caused by officers not taking the trouble to understand and obey the rules which have been laid down for their guidance; and if some alterations should be determined upon, they will be carried into effect without confusion, by a body of officers who understand each other and have been accustomed to act together.

I am disposed to concur in the objections stated in Mr. Bourdillon's memorandum to the proposed certificate, and to prefer a modification of the progress report so as to furnish the desired information; but if, after being made acquainted with those objections, Colonel Bell should adhere to his proposal, we shall, of course, be ready to consider any further observations he may have to offer. Whatever the forms may be, they ought to be as simple as possible, and the unnecessary multiplication of copies of them should be carefully avoided.

The Chief Engineer's remark that "more work might be got out of the existing establish- "ments, if District Engineers left them more stationary, and took no servants with them on

" their tours, but those really required for the transaction of current business," is important, and should be made the basis of a specific instruction to the District Engineers, the enforcement of which, as observed by Mr. Bourdillon, the Chief Engineer will have in his own hands.

I will observe, in conclusion, that advantage ought to be taken of the present lull in the work of the department to enforce a clear understanding and exact observance of the regulations, in order that, when an improved state of the finances allows of the resumption of several important undertakings, the exigency may be met by a body of officers conversant with every part of the system and trained to harmonious action in the administration of it.

C. E. TREVELYAN.

No. 45. Minute by the Honorable W. A. MOREHEAD, dated 15th September 1859.

I concur with the President in the view he has taken of this question. And I can testify from my own knowledge that the faults existing are to be attributed to the officers of the department and not to the existence or want of any particular set of rules and forms. There is one improvement needed, and that is, that means should be afforded to the District Executive Engineers of knowing with accuracy the state of all works in their ranges.

No. 46. ORDER THEREON, 26th September 1859, No. 2304.

1. In his letter above recorded the Chief Engineer reports on what he terms the local and provincial accounts of the Public Works Department, viz. those in use in the districts. The Honorable the Governor in Council has attentively considered the subject, and proceeds to record his opinion upon it.

2. The Chief Engineer divides the subject into three parts; 1st. The immediate or primary accounts; 2nd. The cash account of the Executive Engineer; 3rdly. The system of preparing the bills.

3. The primary accounts, which form the foundation of the system, are stated not to require any amendment. "It appears," Colonel Bell states, "from the reports of the District Engineers, that there is no difficulty whatever in the observance of the forms; and that they completely answer their purpose in affording facilities for celerity and accuracy in the preparation of the bills." Information obtained from other sources leads the Government to regard this statement as quite true.

4. With reference to the cash account of the Executive Engineer, certain inconveniences are said to arise from the present plan of comparing the District Engineer's accounts with those of the Collectors; and it is suggested that an annual, should be substituted for a monthly, comparison. The Government entirely concur in the objections which are made by the Accountant General and others to this change. When the power of drawing on third parties is delegated to subordinate officers, a frequent comparison of debits and credits is indispensable to the security of the public. Some improvement may hereafter be made in the existing rules; but, the Government are convinced that the inconveniences which have been felt have not been caused so much by any defects in those rules, as by the neglect of the District Engineers to make themselves acquainted with them and to adhere to them. Nothing but irregularity and confusion can ensue when each officer adopts devices of his own in a matter in which an exact conformity to established models and prescribed courses of procedure is essential to success. No plan of administration can be framed so complete as not to have some weak points; and if, instead of making the most of the existing system, and working it to the best of their ability for the public good, officers are perpetually dwelling upon its faults and directing attention to some new arrangement, no settled or consistent administration can ever be arrived at.

5. In the present case the existing rules should not be modified until they have been fully and exactly brought into operation, and until every one concerned is quite familiar with them. It will then be seen how much of the inconveniences complained of is owing to faults in the system, and how much to the absence of all system caused by officers not taking the trouble to understand and obey the rules which have been laid down for their guidance; and if some alterations shall then be determined upon, they will be carried into effect without confusion by a body of officers who understand each other and have been accustomed to act together.

6. The Government are disposed to concur in the objections stated in Mr. Bourdillon's memorandum to the proposed certificate, and to prefer a modification of the progress report so as to furnish the desired information. But if, after being made acquainted with those objections, for which purpose a copy of the memorandum will be furnished to him and having perused the foregoing remarks, the Chief Engineer should still desire to adhere to his proposal, the Government will be prepared to consider any further observations he may have to offer on the subject. Whatever the forms may be, the Government are of opinion that they ought to be as simple as possible, and that the unnecessary multiplication of copies of them should be carefully avoided.

7. The Chief Engineer remarks that "more work might be got out of the existing office "establishments, if District Engineers left them more stationary, and took no servants with them "on their tours, but those really required for the transaction of current business." This is very important, and the Government request that it may be made the basis of a specific instruction to the District Engineers, the enforcement of which will be in the Chief Engineer's own hands.

8. It is desirable that advantage should be taken of the present lull in the work of the department to enforce a clear understanding and exact observance of the regulations, in order that, when an improved state of the finances allows of the resumption of the various important undertakings now in abeyance, the exigency may be met by a body of officers conversant with every part of the system, and trained to harmonious action in the administration of it. The Government request that Colonel Bell will give his attention to this object and take the necessary measures for giving effect to it.

(Signed) J. D. BOURDILLON,
Secretary to Government.

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Colonial Office 1859

Saint Vincent George

June 1859

From

The Chief Engineer

To

The Secretary

to Government

Public

No 955.

In continuation of my report of the 19th ult. I have the honor to offer the following observations upon the Road and Provincial Accounts of this Department.

The System of immediate payments to accounts never found in the Departments of Public Works was derived from the Road Department in which it had for several years been worked with

entire success. The forms of Account are

the counterparts of those of the Road Department, and no alteration has been authoritatively made, except such as may have been required by special circumstances. It appears also from the reports of the District Engineers that there is no difficulty whatever in the observance of the forms, and that they completely answer their purpose in affording facilities for

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clearly and accurately in the preparation of the Bills.

4. In consequence of certain observations in the Report of the Commissioners for the investigation of Military Establishments in the State of the Accounts in the District of North West the Government suggested the introduction of a "Certificate" which is only another name for a new form of Bill. I have therefore submitted remarks upon the proposed change of form, and shall record my final opinion in the present Report. It is sufficient here to say that the present system of immediate vouchers seems to require no alteration except such a provision for valuation of the work at different stages of progress as the Certificate would supply.

Paras 17 & 18 of letter from the Govt of 4th August 1859.

5. The next point for consideration is the Cash Account of the Executive Engineer, or other Officer in charge of a Range. On this a practical difficulty has long been felt, and after discussion of the matter with Captain Orr, I requested that Officer to draw up a Memorandum describing the difficulty, and the proper remedy. The annexed Paper seems to me to meet satisfactorily the case in question; but I shall make further observations upon it in another part of my Report.

6. The third and last topic of this subject is the System according to which the Bills are prepared and the changes that have been proposed in this respect. The present practice is that the Sub Overseer or other Executive Agent furnishes all the Materials and Vouchers of the Bills, so that the Bills might to be prepared from them in the same manner as a Survey is plotted from a Field Book. The Officer in charge of the Range certain prepares the Bills, and finally the Bills and their constituent materials and Vouchers are compared in the Office of the District Engineer.

N. 2341

The Government has in para 11 of 21 Dec 1858
the Order of the 6th November 1858 remarked favorably upon a suggestion that an "Accountant should be appointed to each District, to whom all Accounts, Vouchers and other documents should be sent at once; that on him should devolve the duty of preparing Bills, though under the superintendence of the District Engineer &c". From what quarter this suggestion came does not appear, but I remark that

that the Calcutta suggestion for a "Certificate", also accepted by the Government, entirely modifies the first, for the "Certificate" is itself a Bill, and is so respectfully and rightly called by the Commissioners in paras 32 and 33 of their Proceedings of the 12th of January 1859. If the Certificates were introduced and enforced in the Department the Bills would be easily made to balance, and the new Accountant would have no occupation of the nature described above, though he might still be employed, as the present Accountant now ought to be, in verifying the Bills from the Districts.

I proceed to make such further observations on the Notices alone as shall briefly state those points which appear to me requisite, and to state the conclusions which I have formed, and which I would recommend to favorable consideration.

First with regard to the proposed Certificate. I find my new Coadjutor Major Hosley, whose constant and chief attention to the examination of works I have mentioned in my former Report, strongly in favor of the old form of Bill, which the Public Works Commissioners abolished. For many years

years practically connected with the preparation of the Bills, he judged of the form as I did, looking at it from another point of view, namely, its convenience for examination and audit in my Office. And he affirms that there was no difficulty in the Collectors' Offices in adhering to the form in all cases.

There can be no question that the Certificate would be a very useful document in the Department. I have affirmed this in my first and partial report upon it, and I now add that the necessity of a form of this kind is as unquestionable as its utility is considerable works. The further we descend in the scale of magnitude the less is the necessity for the exact calculation which the Certificate would require; and on this account, as well as of the difficulty of introducing new forms, I am unwilling that the form should be universally or even generally enforced. I think that at first it might be adopted for all works estimated at Rupees 2000 and upwards, and that it should be left to the District Engineer to carry it lower down according to his knowledge of the intelligence and aptitude of his subordinates.

and

and to his review of the requirements of particular works. Wherever it is used it should be a strictly accurate document, and should be, when completed, the Bill to be submitted without addition or alteration. Wherever it is not used the present form of Bill should continue. There is not the smallest reason as far as convenience is concerned, why there should not be two different contemporaneous forms of Bill in use, and I hope that the nominal but not real inconsistency of such a plan will not prevent its being sanctioned; for I believe that a Certificate, so far as it may be used, will provide the District Engineer and his Executive with an effective instrument for watching and controlling the cost of considerable works relating to Estimates, while on the other hand the less intelligent and Overseers will not be trusted to perform calculations comparatively of little practical value. We are at this moment much cramped for the want of a form for the cost of the Certificate by the state of the Accounts of the Vellore Bridge, which is such that the present District Engineer has as yet been unable to afford any satisfactory explanation of expenditure above the Estimate incurred a long time ago. If it was [illegible]

need hope to add that in any case of the use of the Certificate, should it fail through ignorance or inattention to represent truly the charges for the work, it will be easy to fall back upon the present form of Bill, the elements of which will remain always available for the purpose

10 I will add, with reference to the difficulty of preparing the Certificate, that the form which the Commissioners have given, and which I had not seen when I wrote my report of the 6th of May 1864 is filled up chiefly with Woodwards' work, which, as I have observed in that Report, is the only work paid for by a rate. The form is thus made to present hardly any difficulty; but if it were filled up with the particulars of works of other descriptions, the difficulty would be quickly apparent. –

11 Should the Government approve of the Certificate in principle its exact form and the periods of its preparation may be determined hereafter –

12. On the second point namely that of the difficulty of adjusting the Executive Officers' Cash Account with that of the District Engineer, Captain Orr in his Memorandums on the subject

shows

shews that this is caused by the system of monthly adjustment of the cash debits in the District Engineer's Account Current with the Collector's Return of advances; and he recommends that an annual instead of a monthly adjustment be made, the Drafts being of course payable at any time. Approving of this suggestion, but judging it desirable that there should still be necessary to have a current check between the Collector and District Engineer, I submitted to the Accountant General that the drafts of the District Engineer should be numbered consecutively, that in his Account Current the amounts drawn should be entered with a specification of the numbers of the drafts, and that the Collector should on his part send a monthly return of the cheques paid specifying their numbers in the same manner. In this way the Central Office would be placed in possession of the means of constantly comparing the District Engineer's account with the Collector's Return, without the present monthly adjustment.

13. The Accountant General, it will be seen from the accompanying letter, does not approve of my suggestion, and as I cannot deny that

Recd 8th July 1859

there is weight in his objections against what he calls untrue accounts I will only say that the question lies between a temporary fiction not in itself of much importance, and the certain and unavoidable inconvenience of the present system. The Accountant General does not perceive this, because he supposes the cashing of drafts to be performed by the Executive Officers, but when performed by the Sub Overseers, as it is in very many cases, it is often quite impracticable for the Executive Officer to know, when he comes in his Accounts, if every draft has been cashed.

14. I believe that my proposition for numbering the drafts would effectually prevent all confusion from the absence of monthly adjustment, but if the objections to the new plan are insuperable I can only suggest that something similar to that which is proposed in para 44 of the Commissioners' Nath. Stat. Report be introduced. The Collectors, I believe, clear their objections to any accounts between the Tahsildars and District or other Engineers, and as it is not my business to overcome their scruples I can only request that the attention of Government may be directed

to

to the subject, it being easy for the Accountant General and the Collectors to make a practicable arrangement without aid from the Department of Public Works.

5. From the form of Account Current used in Bengal it appears that the Monthly Assignment, which is the same thing as our District Engineers' Estimate of Funds, is wholly lost in the Account. Whence it follows that either there is occasionally such a fiction in the Account as that which Captain Ord's and my first plan would involve, or that the Bengal Engineer has an Account with the local Treasury, & finally that he draws all the Assignment, and takes care of it by means of a Shroff or Banker or in some other way not explained, and not available in this Presidency.

6. On the third point, namely the appointment of an Accountant to prepare the Bills the District Engineers have reported agreeably to the instructions of Government and their

views are as follows. —

	Officers
Against the measure	5
In favor of the appointment of an Accountant but not to make Bills	2
In favor of the same appointment without mention of the Bills	6
In favor of the appointment but expressing himself doubtfully on the subject of the Bills	1
In favor of the appointment absolutely	5

7. The letters of these Officers will be separately submitted, and I shall not here comment upon them further than to observe that I find in some of them, particularly in those of Captain Ford, District Engineer of South West and of Captain Rivers, District Engineer of Madura strong confirmation of the views which in my Report of the 19th. May 1859 I have expressed on the subject of the works being the true vouchers of the Bills. This is a most important part of the question as to the proper office for the preparation of the Bills; and my own opinion is decidedly against the proposed transfer of the business to a Central District Office, because, if there were no other reason against it, it would

No. 635 para 18.

would create an effectual hinderance to the examination of the works which should be consonate with the close Accounts, that is the Bill, in the hand of the Inspecting Officer. It would also undoubtedly encourage negligence in the business of Keeping the Cash and Station Books; while if these are kept as they ought to be it is certain, as Captain Fowle observes, that the preparation of the Bill from them is a task so easily and quickly performed, that there cannot be any necessity to remove it from the hands of those who have prepared the Constituent parts of the Bill —

18. In addition to these objections I have shown above that the introduction of the Certificate System would be tantamount to a regulation, wherever the Certificate was used of the Plan of preparing the Bill in the Central Office of Account. —

19. It remains to be considered whether or no an Accountant is required for the more effective performance of the present duties of the Bills required of the District Engineer. I think that if it were resolved once more to enter

enter upon a vigorous prosecution of public improvements, it would be most probably necessary to strengthen the District Engineers' Establishment as at one, since any aid in his Account Department, which would save his own time, would be far more than compensated to the State, in the greater attention that he could then afford to his engineering duties. But under present circumstances I am not disposed to recommend any increase of the Establishment, and I think that much more work might be obtained from the present Accountants and Clerks, if the District Engineers were to move from as little as possible, carrying with him in his tours only the Servants required for indispensable current business, and leaving the others to prosecute the more regular and constant duties of the Office. When I report on the subject of the Executive Rangers I may however find it necessary to make fresh propositions regarding the Office Establishments of the District Engineers. —

20. I have now gone through all the main points of our System of Account and Audit

Accounts, though I do not pretend to have exhibited all the details which might with advantage be reviewed and reformed. Much, I think, must be done from time to time in the way of correction and improvement, while the substantial arrangements are left intact. To condemn an entire system on account of errors of detail is as wrong as to refuse to correct such errors as if they were a necessary part of the system.

21. The Store Accounts will form the subject of a third report in connection, as directed by Government, with the proposition for the establishment of District Timber Stores.

Extract Minutes of Consultations dated May 26th 1859 No 1267.

Central Office 9th June 1859.
Fort Saint George

I have the honor to be,
Sir,
Your most obedient Servant
J. A. Bell Lieut Colonel
Chief Engineer

2 Enclosures

Memorandum

With reference to the remarks of the Commissioners in paras 12 and 13 of their report on North Arcot on the mode of drawing cash by drafts payable only within the month on which they are dated, I would observe that so far as this Department is concerned there is not only no necessity for such a rule but that it may cause inconvenience and delay in the preparation and submission of the monthly accounts, in as much as in those Districts, such as Bellary and Canara, that are of great extent and have very indifferently organized postal communications, it necessitates the keeping back of the accounts till certain information of the cashing of the drafts is received or the running the risk of sending them in with a chance of

of error from one or more of the drafts supposed to have been cashed having been presented too late for payment within the month.

2. When the Executive Engineer is far from the Head Quarters of the District and has Subordinates located in remote and inaccessible stations, it may be necessary in order to allow his accounts to reach the District Engineer in time, that he should close them before he has received returns of the final transaction of the previous month, and in such case it may happen that he must either take credit for the amount of a draft or drafts that have not been cashed, or he may omit their amounts although they may have been drawn. The District Engineers accounts may thereby be deranged and have to be corrected, perhaps, after submission to the Central Office. By making the

the drafts payable whenever presented these inconveniences might be remedied, but it would then be impossible to compare and check the District Engineers Account Current with the return of advances furnished monthly by the Collector. There is however no far as I can see, no necessity for this comparison which leads to numerous and useless references regarding discrepancies, which would correct themselves and disappear, if instead of monthly only annual comparisons were made, and I think it would facilitate business and save much unnecessary labor to both Revenue and Public Works Departments, if all moneys placed in the Taluka Treasuries to meet the District Engineers drafts were, continued there at his disposal, without reference to the amount he may draw in any one month. As more time is now allowed

for making up the accounts thereof formerly and as the actual cash balances with each Member of the Establishment has to be shown at the termination of the year it will be easy and quite sufficient for all purposes of check, then only to compare the District Engineers total receipts during the year with the total of the advances made to him on his draft according to the Returns of the Collectors.

3. There is another difficulty with regard to drafts, that is, are they to be considered as Cash, or only so, when paid? If the former, of course our Executive Officer would enter their amounts in his Cash book as disbursements the moment he had despatched them, and if the latter he would wait till he had instructions of their being actually paid — If he enter as

draft,

draft, when despatched, as a disbursement in his Cash Book, and it should turn out some days afterwards that it had not been presented for payment, he would have to make a correction in his Cash Book, even if he had able time to correct his accounts. But corrections or erasures are inadmissable in Cash Books, and the Officer therefore has no alternative but to wait till he hears of the payment of the draft, which may not be till after the close of the month, and after entries of disbursements subsequent to the payments of the draft have been entered. These are all difficulties to the working of the present system of monthly returns and check, but they may be removed by making drafts payable without reference to the month, but within the Official year in which they are dated,

and

and by deferring the remitting
of the District Engineers receipts,
in connection with the Collectors
return of advances till the ter-
mination of the Official years.

/ Signed / C. A. Du Vernet Captain
Asst. Engineer. Northern Circle

/ True Copy /

J. T. Hull Lieut. Colonel
Chief Engineer

Library

I have attentively examined the Chief Engineers Report, & the q.ries, on the Accounts of the Public Works Department.

The Summary Accounts, which form the foundation of the System, are admitted not to require any Amendment. Of the System, called Bell & Hall, for the Records of the Divisional Engineers that there is no difficulty, whatever in the Accounts.

It the Surveys; One Rule Simplification may however be introduced in affording facilities for relieving the Accounts in the preparation of the Bills.

With reference to the Cash Accounts of the Executive Engineers, certain alterations are said to be required from the present Form of Cash Book. The Divisional Engineers Accounts with Treasurer, the Collectors; and it is suggested that an Annual Abstract be substituted for a Monthly Comparative Statement. Strictly Cash in the objections which are made by the Accountant General, & the Accountant General others to this Change. A Rule forbidding all Public Officers to draw Bills in favour of themselves, a frequent cause of delay and Credits is indispensable for the Security of the Public. Some similar Rule may be made in the existing Rules

1859 Deptl
No.

Enclosure in a letter
From
The Chief Engineer
To
The Secretary to Govt
D.P.W.

Dated 9th
Received 3 June 1859.
No. 1125.

With reference to the remarks of the Commissioners on pages 42 & 43 of their Report on Roads (inter alia) the mode of drawing Cash by drafts payable only within the month on which they are dated, observed as far as this Deptt is concerned there is no necessity for such a rule

Rules; but I agree with Mr Bourdillon and Mr Peachey that the inconveniences which have been felt, have not been caused so much by any defects in those Rules, as by the neglect of the District Engineers to make themselves acquainted with them and to adhere to them. Nothing but irregularity and confusion can ensue when each Officer adopts devices of his own in a matter in which an exact conformity to established models and prescribed courses of proceedure is essential to success. No plan of administration can be framed so complete as not to have some weak points; and if, instead of making the most of the existing system, and working it to the best of our ability for the public good, we are perpetually dwelling upon its faults and directing our attention to some new arrangement, we shall never arrive at any settled or consistant administration. The existing rules in the case before us, clearly, ought not to be modified until they have been fully and exactly brought into operation, and every one concerned is quite familiar with them. It will then be seen how much of the inconveniences complained of is owing to faults in the

the existing system, and how much to the absence of all system caused by Officers not taking the trouble to understand and obey the Rules which have been laid down for their guidance; and if some alterations should be determined upon, they will be carried into effect without confusion by a Body of Officers who understand each other and have been accustomed to act together.-

I am disposed to concur in the objections stated in Mr Bourdillon's Memorandum to the proposed Certificate, and to prefer a modification of the Progress Report so as to furnish the desired information; but if, after being made acquainted with those objections, Colonel Bell should adhere to his proposal, we shall, of course, be ready to consider any further observations he may have to offer. Whatever the Forms may be, they ought to be as simple as possible, and the unnecessary multiplication of Copies of them should be carefully avoided.-

The Chief Engineer remark that "more work might be got out of the existing "establishments, if District Engineers left them more "stationary, and took no servants with them on their "tours, but those really required for the transaction "of current business", is important, and should be

Made

made the basis of a specific instruction to the District Engineers, the enforcement of which, as observed by Mr Barrillon, the Chief Engineer will have in his own hands.

I will observe, in conclusion, that advantage ought to be taken of the present lull in the work of the Department to enforce a clear understanding and exact observance of the Regulations, in order that, when an improved state of the finances allows of the resumption of several important undertakings, the exigency may be met by a Body of Officers conversant with every part of the System and trained to harmonious action in the administration of it.

Lt Mulligan

Madras 15 Sept 1859

I would refer to the Records in the Office for evidence of this Question - And I can testify from my own knowledge that the faculty of writing are to be attributed to the officers of the Department & not to the existence of such

of any Regulations. There is no evidence
of the Chief Engineer's Minute of 15 Sept 1859 &c &c.
of Mr Mulligan's Minute of 15 Sept 1859 &c &c.
of Mr Powell's Minute of 15 Sept 1859 &c &c.
of the Records in the Office of the Chief Engineer - Madras

MEMORANDUM BY THE SECRETARY TO GOVERNMENT.

In this letter the Chief Engineer reports on the system of accounts in use in the diistrcts. He divides the subject into three parts; 1st, the immediate or primary accounts; 2nd, the cash account of the Executive Engineer; 3rd, the system of preparing the bills.

2. Of the first he states (paragraph 2) that they completely answer their purpose, that there is no difficulty in observing the forms; and that they give facilities for celerity and accuracy in preparing the bills. This I believe to be quite true; the causes of all the confusion and the arrears that have occurred, have been ignorance or gross carelessness; neglect to keep the accounts correctly on the part of the immediate executives, and to oblige them to do so on that of their superiors.

3. With reference to the Executive Engineer's cash-book, the Chief Engineer notices the inconveniences resulting from the present plan of comparing the District Engineers' accounts with those of the Collectors every month. The drafts on the talook treasury are drawn by the District Engineer but are actually cashed by subordinate officers in charge of works. The former enters the drafts in his "register" as soon as drawn, but the amounts are entered by the latter in his cash-book, only on being cashed. To prevent the Executive officers from being in want of money, the District Engineer sends them a number of drafts in advance and only those cashed within the month are to be included in his account current; it is necessary therefore that he should know before dispatching his account current what drafts have been cashed within the month. The monthly balancing requires also that drafts should be cashed in the same month in which they are drawn; and this sometimes slightly hampers the Executive officers in getting money when required. To remedy this state of affairs, the Chief Engineer, adopting a proposal of Captain Orr's, suggests that the monthly comparison should be given up, and that the comparison should be made only at the end of the official year. In this case it would only be necessary to require that drafts drawn in one official year should be cashed within that year, and the inconvenience complained of would be reduced to one-twelth of what it now is. The Accountant General objects to this proposition, on the ground that under such a rule the District Engineer's accounts would be untrue i. e. they would contain entries of receipts not actually received, because a draft cashed in the month following that in which it was drawn, would appear in the accounts of the District Engineer and of the Collector in different months.

Paragraphs 12 to 15.

4. This does not appear to me a very formidable objection; because in the case supposed a comparison would be made at the end of the year; but still I think it very desirable to retain the monthly comparison if possible. The whole of the arrangements for the drawing of funds by the Engineer department, and the providing them for his requirements in the talooks where wanted, are based on the monthly comparison and correspondence of the Engineer's and Collector's accounts, and they would be deranged by the Chief Engineer's plan. Seeing also the confusion that was brought into the late trunk road department by a similar rule, and considering the great necessity that there is for strictness in this matter of drawing funds, I should deprecate the proposed change.

5. I think however that the inconvenience of the present system have been magnified. The first mentioned of the two above stated, seems really of very little importance. It is in fact that occasionally a draft is returned to the District Engineer because not cashed within the month, and that the District Engineer's monthly accounts are sometimes delayed by non-receipt of the account of a district Executive officer. The second inconvenience, viz. occasional delaying in getting money, is more real, but I believe not very important in actual practice.

6. This inconvenience might be obviated by a not considerable change, viz. by making the District Engineer give credits to his subordinates instead of supplying them with drafts. Under the present system the District Engineer informs the Collector every month of the wants of his department in every talook during the following month; the Collector then arranges for disbursing the money at the places indicated, and the District Engineer draws cheques from time to time in favor of his various subordinates who get cash for them: the change above indicated is that instead of drawing cheques himself, the District Engineer should give his subordinates power to draw to a certain amount within the month.

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7. I see no danger in such a practice, and it seems to me preferable to the existing system; but I am not prepared to advocate the change at present. I am fully persuaded that by far the greater part of the inconveniences felt now, are not the consequence of the rules, but of neglect by the officers to follow those rules strictly. There is hardly a District Engineer who has thoroughly mastered the system and has an intelligent knowledge of its several arrangements, and among the inferior officers the number who have such a knowledge is still smaller. I think then that the time for modifying the rules has not yet arrived. When they have been fully and exactly brought into operation, and every one concerned is quite familiar with them, defects clearly resulting from their provisions may properly be remedied; but to make any change now would puzzle and confound the half educated men who have to prepare the accounts in the first instance, and I believe would lead to worse inconveniences than it would correct. I think the proper course now is to enjoin Colonel Bell to insist on a literal and punctual adherence to the rules and forms in every particular and in every district. Being anxious to get the opinion of a really experienced man in such matters, I spoke to Mr. Peachy about it, and I circulate a memorandum which he drew up for me. I fully agree in what he says on the points above noticed. I may add that if the rules prescribed were strictly adhered to, the cash payments by the subordinate executives would be much smaller than they are, and also the balances in their hands; but there are very few districts in which the rules are duly followed.

8. With respect to the preparation of the bill, the Chief Engineer reverts to the "certificate" proposed by the establishment's Commissioners in their report on North Arcot. In his letter of May 6th 1859 No. 164, he expressed approval of that document in some respects, but forbore to advise its adoption, from unwillingness to introduce unnecessary change. He now proposes that it should be adopted in supersession of the present form of bill in the case of works of the estimated amount of 2,000 Rupees or more, leaving the old form for smaller works. His reason for this recommendation is to provide District Engineers with the means of watching and controlling the cost of considerable works relating to estimates.

Paragraphs 8 to 11.

Paragraph 6.

9. This is an intelligible and important object no doubt, and I believe the certificate if rightly prepared would secure it. But I have to observe that Colonel Bell is under a serious mistake as to the mode of preparing the certificates intended by the Commissioners; or rather I should say his intentions on the subject materially differ from theirs, as I have carefully explained to him what they intended. The Commissioners' intention, as I have ascertained from Mr. Peachy, was that each successive certificate should exhibit the actual quantity of work done, and the actual amount expended, within the time covered by the document. So prepared the certificate would cost little time or trouble; it would be little more than to take and enter the measurements, and then to transfer the expenditure from the cash book. The Chief Engineer on the other hand intends that each certificate should shew the quantity of work done, and the cost and rate of each portion, calculated from the amounts expended. This totally alters the character of the document. In the first place it vastly increases the labour of preparing it, and as a consequence will *prevent its being punctually rendered*, which is a matter of the first importance in periodical returns. Second, it will introduce all the fictitious calculations which the Public Works Commissioners pointed out in the old form of bill. Third, it does not appear to me that the document so prepared can have any value. The cost is to be averaged on the quantity of work done; but except in the simple and rare case of a contract by the rate, the outlay in any one period not including the whole work will not by any means necessarily be proportioned to the quantity of work done in that period. For example, the first step in the execution of a masonry work is to lay in materials; the first certificate, then, of such a work may shew an outlay of 10,000 Rupees for materials, and yet only a few cubic feet of work completed; and that disproportion will continue in a degree up to the last certificate, which will adjust it by shewing the *whole* cost and the *whole* work. Thus the elaborate calculations contemplated will not only take much time, but will be useless, as it seems to me.

10. Recognizing the importance of the object sought, I proposed to Colonel Bell to attain it by additional columns in the progress report to shew the quantities of work done, but he rejects that suggestion and adheres to his own proposition, and I therefore send it out for orders.

I see no material objection to there being two forms of bill in use in the department at one time for different classes of works; and if Colonel Bell continues to desire the "certificate" I think he might be allowed to introduce it, in the mode designed by the establishment Commissioners. Yet considering how change puzzles inexpert persons, and that the existing forms simple as they are, are only now beginning to be really understood, and the accounts to be correctly kept and punctually rendered, I should much prefer as the minimum of change, that the progress report, a known document, should be modified so as to furnish the information rightly desired by Colonel Bell, for the District Engineer.

11. The Commissioners propose that four copies of the certificate shall be made in every case; viz. for the Executive Officer, the District Engineer, the Deputy Chief Engineer, and the Chief Engineer. I cannot but think that two of these copies would be utter waste. Neither the Chief Engineer nor the Deputy Chief Engineer could use such documents, numerous as they would be, nor would they need to do so. Whatever information they require (and they ought to receive none not really necessary and useful) should be in a compendious form from the District Engineer. One object of the Public Works Commissioners in this part of their work was to make the periodical returns as *few and simple as possible*, consistently with efficiency. The tendency, always existing in controlling offices, to call continually for new returns, will overload this department with useless papers, as it has others, unless steadily resisted.

12. In the closing paragraphs of his letter, the Chief Engineer remarks on a proposal referred for the consideration of the late Chief Engineer many months ago, whether it was desirable to appoint an accountant in each district to prepare the bills in the District Engineer's office. He states the opinions of the District Engineers, the great majority of whom are against the plan, and adds his own on the same side. I see no reason to doubt the justness of this conclusion.

Paragraphs 16 to 20.

13. On the subordinate question whether an accountant is required for the efficient scrutiny of the bills under the existing system of preparation, Colonel Bell states that he does not consider such additional aid necessary at present, when so little work is in progress. He also remarks that more work might be got out of the existing establishments if District Engineers left them more stationary, and took no servants with them on their tours, but those really required for the transaction of current business.

Paragraph 19.

14. This remark is just and important, and I think Government may well adopt it and enjoin the practice which it proposes. The Chief Engineer has the means in his hands, in the monthly review of the travelling allowances, to ensure the order being duly attended to.

9th July 1859.

Secretary to Government.

Exd. Wm. Thomas.

P.W. 1500.

Memorandum

In this letter the Chief Engineer reports on the system of accounts in use in the Districts. He divides the subject into three parts: — 1st. The immediate or primary accounts. 2d. The Cash account of the executive Engineer. 3d. The system of preparing the bills. 2 Of the first he states (Para 2) that they completely answer their purpose, that there is no difficulty in observing the forms; and that they give facilities for celerity and accuracy in preparing the bills. This I believe to be quite true; the causes of all the confusion and the arrears that have occurred, have been ignorance or gross carelessness

carelessness; neglect to keep the accounts correctly on the part of the immediate executives, and to oblige them to do so on that of their superiors.

3 With reference to the Executive Engineer's Cashbook, the Chief Engineer notices the inconveniences resulting from the present plan of comparing the District Engineers' accounts with those of the Collectors every month. The drafts on the Calcutta treasury are drawn by the District Engineer but are actually cashed by subordinate officers in charge of works. The former enters the drafts in his "register" as soon as drawn, but the amounts are entered by the latter in his Cash book, only on being cashed. To prevent the Executive officers from being in want of money, the District Engineer sends them a number of drafts in advance and only those

paras 12 to 15

those cashed within the month are to be included in his account current; it is necessary therefore that he should know before dispatching his account current what drafts have been cashed within the month. The monthly balancing requires also that drafts should be cashed in the same month in which they are drawn; and this sometimes slightly hampers the Executive officers in getting money when required. To remedy this state of affairs, the Chief Engineer, adopting a proposal of Capt. Orr's, suggests that the monthly comparison should be given up, and that the comparison should be made only at the end of the official year. In this case it would only be necessary to require that drafts drawn in one official year should be cashed

cashed within that year, and the inconvenience complained of would be reduced to one-twelfth of what it now is. The Accountant General objects to this proposition, on the ground that under such a rule the District Engineer's accounts would be untrue I.E. they would contain entries of receipts not actually received, because a draft cashed in the month following that in which it was drawn, would appear in the accounts of the District Engineer and of the Collector in different months. This does not appear to me a very formidable objection; because in the case supposed a comparison would be made at the end of the year; but still I think it very desirable to retain the monthly comparisons if possible. The whole of the arrangements for the drawing

drawing of funds by the Engineer Department, and the providing them for disbursements in the talooks where wanted, are based on the monthly comparison and correspondence of the Engineer's and Collectors accounts, and they would be deranged by the Chief Engineer's plan. Seeing also the confusion that was brought into the late Trunk road Department by a similar rule, and considering the great necessity that there is for strictness in this matter

of

of drawing funds I should deprecate the proposed change

5 I think however that the inconveniences of the present system have been magnified. The first mentioned of the two above stated, seems really of very little importance. It is in fact that occasionally a draft is returned to the District Engineer because not cashed within the month, & that the District Engineer's monthly accounts are sometimes delayed by non receipt of the account of a district Executive officer. The second inconvenience, viz occasional delay in getting money, is more real, but I believe not very important in actual practice.

This

6. This inconvenience might be obviated by a not considerable change, viz, by making the District Engineer give credits to his subordinates instead of supplying them with drafts. Under the present system the District Engineer informs the Collector every month of the amounts of his deposits in every Taluk during the following month & the Collector then arranges for payment of the money ~~at the place indicated~~ at the disbursing ~~spot~~, and the District Engineer draws cheques payable to bearer in favor of his various subordinates who get cash for them. The change above indicated is that instead of drawing cheques himself, the Distt. Engineer should give his subordinates power to draw to a certain amount within the month.

7. I see no danger in such a practice, and it seems to me preferable to the existing system but I am not prepared to advocate the change at present. I am fully persuaded that by pai

the greater part of the inconvenience
-ences felt now, are not the conse-
-quence of the rules, but of
neglect by the officers to follow
those rules strictly. There is,
I hardly a Distt Engr who has
thoroughly mastered the system
and has an intelligent knowledge
of its general arrangements, and
among the inferior officers
the number who have such
a knowledge is still smaller.
I think then that the time
for modifying the rules has
not yet arrived. When they
have been fully and exactly
brought into operation, and
every one concerned is quite
familiar with them, defects
clearly resulting from their
provisions may properly be re-
-medied; but to make any
change now would puzzle
and confound the half edu-
-cated men who have to prepare
the accounts in the first
instance, and I believe would
lead to worse inconveniences
than it would correct. I think
the proper course now is to en-
-join Colo Bell to insist on a
liberal and punctual adher-
-ence to the rules and forms
in every particular and in
every Distt. Being anxious to
get the opinion of a really ex-
-perienced man in such mat-
-ters, I spoke to Mr Peachey
about it, and I circulate a
memo which he drew up for
me. I fully agree in what
he says on the points above
noticed. I may add that if
the rules prescribed were strict-
-ly adhered to the cash pay-
-ments by the subordinate executive
would be much smaller than
they are, and also the balances
in their hands; but there
are very few Districts in
which the rules are duly
followed.

Paras 8 to 11.

8. With respect to the
preparation of the Bill the
Chief Engineer reverts to the

"certificate" proposed by the Establishments Commissioners in their Report on Northwestern. In his letter of May 6th 1859 (p. 164) he expressed approval of that document in some respects, but forbore to advise its adoption, from unwillingness to introduce unnecessary change. He now proposes that it should be doubled in superseding of the present form of bill in the case of works of the estimated amount of £2,000 or more, leaving the old form for smaller works. His reason for this recommendation is to provide District Engineers with the means of watching and controlling the cost of considerable works relating to Estimates.

Para 6

9. This is an intelligible and important object no doubt, and I believe the Certificate if rightly prepared would secure it. But I have to observe that Colonel Dell is under a serious mistake as to the mode of preparing the Certificates intended by the Commissioners, or rather I should say his intentions as the subject materially differ from theirs, as I have carefully explained to him what they intended. The Commissioners intention as I have ascertained from Mr Tarbet was that each successive Certificate should exhibit the actual quantity of work done, and the actual amount expended, within the time covered by the document. So prepared the Certificate would cost little time or trouble; it would be little more than to take and enter the measurements, and then to transfer the expenditure from the Cashbook. The Chief Engineer on the other hand intends that each Certificate should shew the quantities

quantity of work done, and the estimate of such portion, calculated from the amounts expended. This totally alters the character of the document. At the first place it vastly increases the labour of preparing it, and as a consequence will prevent its being punctually rendered; which is a matter of the first importance in periodical returns. Second, it will introduce all the fictitious calculations which the Public Works Commissioners pointed out in the old form of bills, and think; it does not appear to me that the documents so prepared can have any value. The cost is to be averaged on the quantity of work done; but except in the simple and rare case of a contract by the rate, the outlay in any

any one period not including the whole work will not by any means necessarily be proportioned to the quantity of work done in that period. For example, the first step in the execution of a masonry work is to lay in materials; the first Certificate, then, of such a work may show an outlay of 10,000 Rupees for materials, and yet only a few cubic feet of work completed; and that disproportion will continue in a degree up to the last certificate, which will adjust it by showing the whole cost and the whole work. Then the elaborate calculations contemplated will not only take

much time, but will be useless as it seems to me.

11 Recognizing the importance of the object sought, I proposed to Colonel Bell to collation it by additional columns in the Progress Report to show the quantities of work done, but he rejects that suggestion and adheres to his own proposition, and I therefore send it back for orders. The Government is perfectly desirous of acceding to Colonel Bell's proposition respecting the Department under his charge, but I presume that they will exercise a judgement; and I think that before Colonel Bell's plan

is sanctioned explanations should be sought from him on the points noticed in the preceding paragraph. I see no material objection to there being two forms of bill in use in the Department at one time for different classes of works; and if Colonel Bell continues to desire the "certificate" I think he might be allowed to introduce it, in the mode designed by the Commissioners. Yet considering how change puzzles inexpert persons, and that the existing forms simple as they are, are only now beginning to be really understood and the accounts to be correctly kept and punctually rendered, I should much prefer as the minimum of change, that the progress report a known document should be modified so as to furnish the information right ly desired by Colonel Bell for the District Engineer.

J.L.C.

Ch. Engrs. If every subordinate were allowed to carry out his own ideas down to the very fundamental rules of the Dept, it is obvious that there would be no stability in the arrangements. No system can be considered perfect: but it certainly was not settled without very much care & thought.

11 The Commissioners propose that four copies of the Certificate shall be made in every case; viz for the Executive officer, the District Engineer, the Deputy Chief Engineer and the Chief Engineer. I cannot but think that two of these copies would be utter waste. Neither the Chief Engineer nor the Deputy Chief Engineer could use such documents, numerous as they would be, nor would they need to do so. Whatever information they require (and they ought to receive none not really necessary and useful) should be in a compendious form from the District Engineer. One object of the Public Works Commissioners in this part of their work was to make the periodical returns as few and simple as possible, consistently with efficiency. The tendency, always existing in controlling offices, to call continually

for new returns, will overload this Department with useless papers, as it has others, unless steadily resisted.

Paras 16 & 20

12 In the closing paragraphs of his letter, the Chief Engineer remarks on a proposal referred for the consideration of the late Chief Engineer many months ago, whether it was desirable to appoint an accountant in each District to prepare the bills in the District Engineers office. He states the opinions of the District Engineers, the great majority of whom are against the plan, and adds his own on the same side. I see no reason to doubt the justness of this conclusion.

13 E. On the subordinate question whether an accountant is required for the efficient

sufficient scrutiny of the bills under the existing system of preparation, Colonel Bell states that he does not consider such additional aid necessary at present when so little work is in progress. He also justly remarks that more work might be got out of the existing establishments if the District Engineers kept them more stationary, and took more servants with them on their tours, but those really required for the transaction of current business. This remark is just and important, and I think Government may well adopt it and ensure the practice which it proposes. The Chief Engineer has the means in his hands, in the monthly review of the travelling allowance

Para 17

65

Observations on the mode of drawing on the local treasuries by the officers of the Public Works Department.

I am not of opinion that any good would result from the mere substitution of one system or set of regulations in this behalf for another, & on the contrary am quite convinced that if the Executive Engineers and their subordinates would but follow faithfully the rules laid down in the Circular and Standing Orders the change from neglect to observance would, by its own natural and inevitable work, go very far towards remedying the ills complained upon by the Government for

Public Establishments in their Proceedings dated 12th March 1857 Paras 41 @ 44 inclusive.-

From my own observation in North Arcot I am convinced that the great majority of those for whom these rules were intended have either perused them without catching the authors meaning, or have treated them with the most entire neglect. Others again not realising that the rules for drawing funds have been framed so as to dovetail with the entire system of account and check, of which they refer to only a part, have, by the adversary

and I have reason to believe in some cases the institution, of alterations of their own, entirely defeated the object of the framers of the system.-

This alteration I know has been made in Malabar but I have not heard that any ill consequences arose from it - but probably Malabar is an exceptional case From all I have heard, and from what I have incidentally seen, Salem is the best managed District as regards the local accounts. I have never been in Salem and therefore speak only at second hand - In that District

I am told the Circular and Standing orders are still in force.

That an Engineer Officer, formerly a Assistant-Engineer, but who has since attained the second grade in the Public Works Department, and who I have heard described as the most competent accountant and the "great arithmetician" of the Corps, did not at all understand the rules for drawing funds is quite clear, from the circumstances mentioned in the Appendix to the Proceedings of the Commission in the matter

of the Bawarapully Bungalow Bank in the Sattivaedoo Taluk of North Arcot; and there are plenty of instances to prove that his successors, their executives and subordinates were equally at fault. - The North Arcot accounts present ~~instances~~ proofs of this vague and inaccurate.

That amendment is indispensable is beyond a doubt, and the question arises: shall it be effected by one or the other of the two following courses. - viz.

That observance of the rules?

or-

Non-observance of the Regulations?

In the rare case the value of the experience obtained by the entire Department is made available, confusion of mind as to the system avoided, and the evils attendant upon enforcing a change into effect escaped — In the other. the experience gained already is more likely to prove a stumbling block than an assistance / some confusion must occur with uneducated men; / it would perhaps be better for them to unlearn what they know — and the evils of change are retained.

The present system / carried out in all its integrity will in all human probability answer its end, An improved system will perhaps do better after a time —

There is something to be said on both sides both for and against. my own impression is that the surest course would be to compel strict observance of the present regulations and graft on them by degrees such modifications as the altered circumstances of the time will warrant /

The opportunities for error in the present system are pointed out in the 5th Para of the Proceedings already quoted.- and a remedy is suggested (at Para 46) the merits of which given - viz increased security of the evin- greater knowledge realised by the Subdt Engineer - less money drawn from the Treasury- more certainty as to the bonafide nature of the payment. the procurement of a better and more reliable voucher, simplicity of accts, absence of temptation, and saving of time

If the suggestion is to be adopted it will be necessary to institute the following necessary rules. viz.

No money to be applied for that is not absolutely required.- Credits to be opened filled and renewed every month upon the Treasuries of the Collector. Sub Collector. Head Assistant. and Tahsildars, to be sparingly upon absolutely within the month and the payment noticed at once by the Tahsildar to the Subdt Engineer.-

All sums to Contractors for materials, (if in large quantities) to be paid by lodging the sum to the credit of the payee at the Collectors. Sub Collectors, or Head Assistant Collectors treasuries or with the

Tahsildar - the money when drawn to be at once credited to the Darkast Engineer and not appear in his progress report until the draft has been made and advised.

Now that the Deputy Collectors are appointed in so many districts, there is no reason why they should not extend the advantages of Banker drawing accounts to the whole Public Works Department - such an arrangement is likely to form advantageous to the

State in any respect.

But it would be quite useless to attempt this or any other change if every Darkast Engineer continues to follow his own plans in direct opposition to the orders given him -

Malabar may understand his own plan
North Arcot may understand his
Canara. his
But do not impress either for the Central Office or any other office to exercise a proper control over the finances of the Department

if each man acts with
an utter disregard of
his appointed duty and
obstinately persevers in
doing as he himself likes
best - in many cases
causing mischief et
results to the state w ch
disappointment & delay

allowances to ensure the
order being duly attended to

F. A. Hely

P. W. 1859 Depart.
Pres: of Govt 4th October
No 2515

Memo: by the Secty to Govt
of P. W. Depart.

Dated 9th July 1859.

No 2304 - 26 Sept. 1859.

Stating his views
respecting the existing
System of Accounts of
P. W. Dept.

No 43.

No 2304 771 P.W.D.

Proceedings of the Madras Government.
Under date the 26th September 1859

Read the following Papers

From Chief Engineer -
Re continuation of his
representing many defects observ-
-ations upon the local and pro-
-vincial accounts of the Department
Under the explanations he has framed
and which he would recommend
to favorable consideration.

Memo by the Secy to Govt P.W.D.

(Here enter 9th July 1859)

Minute by the Hon: the President

(Here enter 15th September ")

Minute by the Hon: Mr Morehead

(Here enter 15 September)

In his letter above recorded the
Chief Engineer reports on what he term
the local and provincial accounts of the P.W.D.
by those in use in the districts. The
Honorable the Governor in Council has
attentively considered the subject
and proceeds to record his opinions
upon it.

2. The Chief Engineer
divides the subject into three
parts, 1st The immediate or
primary accounts, 2nd The Abstract
Account of the Executive Engi-
-neer; 3rd The system of pro-
-viding detailed bills.

3. The primary accounts

which form the foundation
of the system, are stated
not to require any amend-
ment. The "Appendix" to the
Report, being the Report of the
District Engineer, that there
is no difficulty whatever in
the observance of the Forms
and that they completely an-
swer their purpose in affording
the information called for and neces-
sary in the preparation of the
Public Information obtained from other sources leads the
4. Audit Officer to the Court to regard this state-
Each account of the Executive ment as quite true.
Engineer is thoroughly exam-
ined before being passed for
payment, a practice which ren-
ders it unnecessary for the Audit
Officer to visit the Districts
and it is suggested that an
annual, should be substituted
for a monthly examination.
The Government entirely con-
curs in the objections which
are made by the Accountant
General

Government concur in the
opinion. That the
ing on their parties is objected
to unnecessary & embarrassing
and credits is indispensable
to the security of the Public
Revenue, but
the Government
are convinced that the circumstances
which have been fatal have
not been caused so much by
any defect in the Rules
as by the neglect of the Dis-
trict Engineers to make
themselves acquainted with
them and to attend to them.
Nothing but irregularity
and confusion can ensue
when each officer adopts
devices of his own in a Pub-
lic in which an exact con-
formity to established forms
and prescribed courses of
proceeding

procedure is essential to success; to place the administration can be planned so complete as not to leave room for doubt, and instead of making the most of the existing system, and working it to the best of their ability for the public good, officers are perpetually dwelling upon its faults and directing attention to some new arrangement, no settled or consistent administration can ever be arrived at.

5. In the present case the framework of the existing rules should not be modified until they have been fully and exactly brought into operation, and until every one concerned is quite familiar with them. It will then be seen how much of the inconvenience complained of is owing to faults in the system, and how much to the absence of all system on the part of officers not taking the trouble to understand and obey the Rules which have been laid down for their guidance; and if some alterations shall then be determined upon, they will be carried into effect without confusion by a body of officers who understand each other and have been accustomed to act together.

6. The Government are disposed to concur in the objections stated in Mr. Bourdillon's Memorandum to the proposed certificate, and to prefer a modification of the Progress Report so as to furnish the desired information. But if, after being made acquainted with those objections, Dr. Sutherland, for which purpose a copy of the Memo will be furnished to him, & having perused the foregoing remarks the Chief Engineer should still desire to adhere to his proposal, the

the Government will be prepared to consider any further observations that he may have to offer on the subject. Whatever the Forms may be, the Government are of opinion, that they ought to be as simple as possible, and that the unnecessary multiplication of Copies of them should be carefully avoided.

6. The Chief Engineer remarks that "more work might be got out of the existing establishments, if District Engineers left them more stationary, and took no servants with them on their tours, but those really required for the transaction of current business". This is a very important point, and the Government request that it may be made the basis of

of a specific instruction to the District Engineers, the enforcement of which will be in the Chief Engineers own hands.

7. It is desirable that advantage should be taken of the present lull in the work of the Department to enforce a clear understanding and exact observance of the Regulations, in order that, when an improved state of the finances allows of the resumption of the various important undertakings now in abeyance, the exigency may be met by a body of Officers conversant with every part of the system, and trained to harmonious action in the administration of it. The Government request that Colonel Bell will give his attention to

to this object and take the necessary measures for giving effect to it.

[illegible]

To Copies to the Chief Secy with Papers.
Dec 26.

Public Works 1858 Desp.to
Pro: of Govt 4th Oct.r

№ 2304

Pro: of the Madras Govt.
Dy 28th Sept.r 59.

Rec.d from Chas Lenox 15th Oct.r 59
Encls 8 - in Pro. 20th Nov.r 59 №s 3-4

On the system of
Public Works recommd.
in Desp.h of the Dutch.

№s 42 at 46.