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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.
Con. Collected

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Dated	4-4-	18-60

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
for the month of April 1860.*

No. 67. Read the following letter from Colonel J. H. BELL, Chief Engineer, to J. D. BOURDILLON, Esq., Secretary to Government, dated Chepauk, 19th March 1860, No. 11,502 :—

With reference to paragraph 73 of my letter to Government, dated the 21st ultimo, No. 10,507, I have the honor to submit for the information of Government, copy of a Circular issued by me containing instructions for the ensuring of accuracy in the Annual Statements of Expenditure submitted by District Engineers, and for their exact correspondence with the monthly Accounts Current and Reports of Progress.

2. I have also taken the opportunity to point out certain irregularities in bringing recoveries of expenditure to account under proper heads, and to furnish District Engineers with instructions for the future correct entry of recoveries. These irregularities have, in some instances, caused the differences between the Annual Reports and the Accounts Current, noticed in my letter above referred to.

No. 68. ORDER THEREON, 4th April 1860, No. 703.

Ordered to be recorded.

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

No. CCXXIII.

C I R C U L A R.

The Chief Engineer having observed differences between the expenditure on Public Works as reported by District Engineers in their Annual Administration and General Report, their Annual Reports of Progress, and as recorded in the books of the Central Office from their monthly Accounts Current, deems it essential to require that every District Engineer should be careful in compiling his Annual Reports of Expenditure, to observe that no discrepancy between them and their monthly Accounts Current is left unnoticed.

2. It is probable that the discrepancies in most cases arise from the expenditure reported in the Annual Statements from District Engineers having been taken from that reported in their monthly Reports of Progress, instead of from that recorded in the monthly Accounts Current and its accompaniments Statement Form H, which shews the expenditure to be accounted for in each District.

3. In the monthly Reports of Progress, recoveries from expenditure are not generally credited to the works, nor are the corrections made in the Account Current on audit by the Central Office, attended to in the monthly Reports of Progress and Statements compiled from the latter will not correspond with the former.

4. In order to ensure accuracy in the Annual Reports and Statements of Expenditure submitted by District Engineers, the Chief Engineer will furnish each District Engineer monthly, immediately after audit of their monthly Accounts Current, with a memorandum in the accompanying form, shewing the sums passed to their debit and credit, and District Engineers are enjoined to adopt the sums reported in this memorandum in compiling their Statements.

5. Entries in the monthly Account Current on account of recoveries of expenditure previously charged not being generally correctly made, the Chief Engineer requests that District Engineers will be good enough to attend carefully to the following instructions respecting the exhibition of recoveries, &c.

6. Recoveries appertaining to the current year's expenditure should be entered distinctly in the Dr. side of the Account Current, and the amount to be credited to each separate head of charge on account of new works or repairs should be clearly shewn therein as in the form in the margin*.

* Recoveries of expenditure charged in the current year to be credited to	Irrigation works, new. Do. repairs. Roads and Bridges, new. Do. repairs. Building General. Repairs of Military Buildings.
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7. In the Statement Form H, such recoveries should be deducted from the expenditure charged therein, and in making deductions, care should be taken not to mix up as is done in some cases the amount of recoveries with the Bills submitted.

8. In this Statement the recoveries deducted were generally shewn in one item in the lump, but in future it is necessary that particulars of the recoveries, viz. the amount appertaining to each new work or repair should be given in the same way as is now done for expenditure.

9. Recoveries from the expenditure of previous years are not shewn clearly in the Account Current. It is necessary that the amount appertaining to each respective year's account should be distinctly exhibited as in the form in the margin, and that they should be deducted in the Statement Form H appertaining to expenditure

of previous years called for in Circular No. XCII of 1859-60, dated the 7th September 1859, in the same way as recoveries of the current year's expenditure are deducted in Statement Form H appended to the monthly Accounts Current. The District Engineers will be careful to observe this for the future.

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10. It is observed that in the Statement Form O, recoveries from the current year's expenditure are shewn in column No. 3 under extra receipts, as also in column Nos. 8 and 9 under recoveries. It is requested that entries for such recoveries be in future shewn only in columns 8 and 9, and column 3 be confined to the entry of extra receipts and recoveries from expenditure of previous years.

11. Separate account particulars being appended to each month's Account Current of the transaction under Building Materials and Stores, these need not be brought into the Form O as is now done in distinct lines, and District Engineers will omit such entries in future Return Form O. Advances on account of Salaries, Establishments, &c., under which head are entered in the Account Current transactions connected with advances for fitting up Machinery and other charges ultimately accounted for in contingent Bills, should also be shewn in account particulars like those furnished for Building Materials and Stores, and District Engineers are requested to furnish with their future Account Current account particulars or memorandum of advances for Salaries, &c., bringing forward therein the unadjusted balance under this head.

12. In the Returns Form H appended to monthly Account Current and those forwarded under instructions in Circular No. XCII of 1859-60, credit is at once taken by District Engineers for Bills submitted by them, but those returned for further information, or respecting which explanation may have been called for, and sums retrenched out of Bills passed, are not re-debited or added to the balances brought and carried over.

13. In order to make these Returns complete records of each District Engineer's accounts, it is requested that at the foot of each Statement Form H should be shewn distinctly the amount of each Bill remaining finally undisposed of out of those submitted and for which credit had been taken, with remarks explanatory of the reasons of their non-disposal. These entries it will be observed, will not effect the balances shewn in the Returns Forms H and O and should not be added to or deducted therefrom, but should be given in explanatory notes.

Sépakkám,
5th March 1860.

J. H. BELL, Colonel,
Chief Engineer.

To all District Engineers and Officers of the Department Public Works.

Exd. T. O'Connor.

Memorandum of sums passed to the Debit and Credit of the District Engineer of in the
Books of the Central Office for the month of November 1859.

Receipts.	Amount.			Expenditure.	Amount.		
	Rs.	A.	P.		Rs.	A.	P.
Receipts from the Treasury up to October 1859.....	0,000	0	0	Expenditure up to October 1859.	0,000	0	0
Do. in November 1859	000	0	0	Do. in November 1859.....	000	0	0
Total Receipts.....	0,000	0	0	Total Expenditure.....	0,000	0	0
Extra Receipts up to October 1859...	000	0	0	Deduct recoveries of current year's expenditure up to October 1859.....	00	0	0
Do. in November 1859	00	0	0	Do. in November 1859.....	00	0	0
Total Extra Receipts.....	000	0	0	Total Recoveries.....	000	0	0
Recoveries of previous year's expenditure up to October 1859	000	0	0	Net Expenditure.....	0,000	0	0
Do. in November 1859	00	0	0	Advances, &c., up to October 1859.....	00	0	0
Total Recoveries.....	000	0	0	Do. in November 1859.....	00	0	0
				Total Advances.....	000	0	0
Grand total of Debits to District Engineer for Receipts.....	0,000	0	0	Grand total of Credits to District Engineer for expenditure.	0,000	0	0

Central Office of P. W.,
Sépakkám,
5th March 1860.

J. H. BELL, Colonel,
Chief Engineer.

Exd. T. O'Connor.

Central Office of P.W.
Chepauk
19 March 1860.

No 11502

From
The Chief Engineer
To
The Secretary to Government
Public Works Department

Sir,

With reference to para 73
of my letter to Government dated the 21st
Ultimo No 10507, I have the honor to submit
for the information of Government, copy of
a Circular issued by me containing instructions
for the ensuring of accuracy in the annual
Statements of expenditure submitted by District
Engineers, and for their exact correspondence
with the monthly Accounts Currents and
Reports of Progress.

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Enclosed was letter from
the Chief Engineer to the
Secretary to Govt. P.W.D.
dated 19 March 1860 No 11502

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4 April 60

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No 64 88

* is with copy
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Circulars

No CCXXXIII dated
5th March 1860.

2.. I have also taken the opportunity
to point out certain irregularities in bringing
Recoveries of expenditure to account under proper
heads, and to furnish District Engineer's
with instructions for the future correct entry
of recoveries. These irregularities have, in
some instances, caused the differences between
the Annual Reports and the Accounts
Current, noticed in my letter above referred
to.

Chepauk
19 March 1860

I have the honor to be,
Sir,
Your most Obedt. Servant,

W. L. G.
Chief Engineer

To
The Secretary to Government
Public Works Department

1860 Statement
of your 1859-60

Wm. H. Smith
The Chief Engineer
The Secretary to Govt
J. M. D.

Sept 19
Recd 20 March 1860.
J. M. D.

Howard's copy of a
Circular in the subject of
the difference between the
annual Report and the
Bill of District Engineer
and about recovery of
separations
J. M. D.
Recd 1

Re 708.
John A. Smith

1860
1860
1860

1867-68

1867-68

18708
John A. Smith