

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2257	Press ~~Mis.~~
402/403	
Dated	19-7-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th September 1865.*

No. 402. Read the following Proceedings of the Madras Government in the
Public Works Department:—

Passing orders on certain correspon-
dence on the subject of introducing,
into this Presidency, of the complete
and thorough audit of the accounts
of Railway expenditure. } (Here enter 14th Sept. 1865, No. 2,709.)

No. 403. ORDER THEREON, 19th September 1865, No. 2,257.

Miscellaneous.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

Exd. S. T. Augustin.

ON

*Proceedings of the Madras Government, Public Works Department,
14th September 1865.*

Read the following papers :—

No. 331. From Lieutenant-Colonel J. C. ANDERSON, R. E., Consulting Engineer for Railways, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Bangalore, 17th July 1865, No. 336.

SIR,

1. Adverting to Order of the 11th instant, No. 392, referring for any remarks I may desire to offer thereon a copy of the Proceedings of the Government of India, regarding the authority of the Accountant General, and of the Consulting Engineer in the proposed system of the "Appropriation Audit," I have the honor to observe that I consider the views enunciated in paragraphs 4 to 5 of the Resolution to sufficiently define the relative authority of the Officers named, and that they may be adopted on the introduction of the proposed system of audit.

2. I have not yet been favored with replies from the Agents to my letters on G. O. of the 3rd instant, No. 382, but as soon as I am, I shall submit them with my remarks to Government.

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No. 332. From F. LUSHINGTON, Esq., Accountant General, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated 18th July 1865, No. 66.

SIR,

1. With reference to the Order of Government in the Financial Railway Department, No. 372, dated the 27th ultimo, and to paragraph 31 of the Note by Mr. Kellner, the Assistant Accountant General, Public Works Department, printed in the Proceedings of the Supreme Government No. 479 A, dated 30th May last, under which payments on account of lands taken up for Railways are required to be made on bills audited by the Controller of Public Works Accounts, I have the honor to enquire whether I may issue instructions to Collectors to abstain from making advances on the above account in future.

2. I have deemed a reference on the subject necessary, as the effect of my Circular would be to cancel the instruction issued by Government to Collectors under date the 21st September 1855, No. 236, and in their Orders Nos. 332 and 372 of 1st and 27th ultimo, passed on Proceedings of the Government of India, it does not appear to be definitely laid down whether the practice in this Presidency of Collectors making the advances is to be discontinued or not.

—

Referred to the Consulting Engineer for Railways for his remarks.

(Signed) A. J. ARBUTHNOT,

Chief Secretary.

1st August 1865.

A

*Proceedings of the Madras Government, Public Works Department,
14th September 1865.*

No. 333. From Lieutenant-Colonel J. C. ANDERSON, R. E., Consulting Engineer for Railways, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Salem, 4th August 1865, No. 379

Sir,

* Herewith returned.

1. Adverting to docket dated the 1st instant, on a letter* from the Accountant General, enquiring whether instructions may be issued to Collectors to abstain from making advances for land taken up for Railway purposes, I have the honor to remark that if the course laid down in paragraph 31 of Mr. Kellner's Note is to be followed, it will be necessary to issue the instructions which the Accountant General wishes. This, however, will involve a complete change in the system in force in this Presidency, and cancel orders issued by the Government of India.

2. The system in force in this Presidency at present, is as follows :—

The Collectors roughly estimate each year the probable amount required for the purchase of land. The amount is included in the Budget Estimate, submitted by the Consulting Engineer, is approved of by Government, and sanctioned by the Government of India. On plans for land being furnished by the Railway authorities, the Revenue Officers proceed to arrange for the transfer of the land, and as soon as the compensation payable is settled, the money is disbursed.

Monthly Statements, showing the aggregate of such disbursements, are sent by Collectors to the Controller of Public Works Accounts, and to the Consulting Engineer. Quarterly Statements, giving in detail the particulars of compensation paid, &c., &c., are sent to the Board of Revenue, who, after examination, submit them to Government for sanction. The sanctions are communicated to the Controller of Public Works Accounts, to enable him to audit the bills forwarded by the Collectors.

3. The system has its advantages, and, I think, it would be impolitic to dispense with them.

1st.—The inhabitants are paid the compensation due, invariably on a settlement being made with them for the land, &c., appropriated.

2ndly.—The Board of Revenue exercise a supervision, which they alone are competent to exercise efficiently, over the sums paid for different descriptions of land, and over all transfers of other land which it may be proposed to give in lieu of that taken up.

3rdly.—The Government sanction the Statements on the recommendation of the Board of Revenue.

4. If the course proposed by Mr. Kellner be followed, it will be essential to obviate the delay which must necessarily occur in the payment of compensation that Collectors should submit bills direct to the Controller of Public Works Accounts for audit, and that the sanctions of Government, which are now essential for the Controller to pass the bills, as well as the supervision of the Board of Revenue, be set aside.

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5. It appears to me, however, that until "Complete Estimates," as required by the Government of India in Circular, No. 73, dated 27th September 1864, can be prepared for land required for Railways, the amount entered in the Budget Estimate should be accepted, and the Collectors permitted to make disbursements within that amount, submitting the monthly Statement of disbursements made to the Controller of Public Works Accounts; and monthly, instead of quarterly, Statements of the details of compensation paid to the Board of Revenue, for the sanction of Government.

6. This arrangement will I conceive sufficiently enable the Controller to exercise a check over expenditure, as compared with the estimate, and admit of adjustments between his books, and those of the Accountant General, being more promptly carried out.

No. 334. From F. LUSHINGTON, Esq., Accountant General, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated 10th August 1865, No. 80.

Sir,

1. Referring to the Order of Government, dated 11th ultimo, in the Financial Railway Department, No. 392, I have the honor to observe, that I am not in a position to form an opinion, or to offer any suggestion on the system of Payment and Account sketched out by Mr. Kellner, in the Note drawn up by him, and recorded in the Proceedings of the Governor General in Council, Public Works Department, dated Simla, 30th May 1865, as this Office is not aware of the course of procedure observed in this Presidency, in the Audit, Payment, and Accounting of the Railway charges. The duty of this Office, in connection with the Railway Department, is simply to authorize advances on account of the Capital and Revenue Accounts, as sanctioned in the Orders of Government, No. 551, dated 4th October 1862, on the Agents submitting their applications, through the Consulting Engineer; to furnish the

* Agreeably to the forms furnished by the Secretary of State for India—vide Order of Government, No. 92, dated 21st February 1862.

Home Authorities, through the Local Government, with monthly Statements* of payments from, and receipts into, Government Treasuries, and

lastly, to make adjustments in the Books of this Office, on account of the value of Stores and General Superintendence, on the recommendation of the Consulting Engineer, and with the sanction of Government. The Consulting Engineer for Railways, who audits these charges, and exercises a general control over the Railway Department, and who, I find, is likewise called upon for his remarks, and the Controller of Public Works, in whose Books, the charges borne by Government, will be finally recorded under the new system, would seem to be the proper Officers to offer an opinion on the points adverted to in the Order of Government above quoted.

2. There are, however, two or three points in Mr. Kellner's Note, which appear to me to call for some observation.

3. Paragraphs 30 and 32. The reason for the difference observed in the audit and payments of the two classes of charges mentioned in these paragraphs, is not apparent. I would suggest that both should be paid by the nearest Executive Engineer, on the Audit of the Controller.

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4. Paragraph 31. In my letter to Government of the 18th ultimo, No. 66, I had the honor to enquire whether the system of making advances for compensation for lands taken up for Railways, was to be continued or not. If it is not to be continued, the audited bills might then be likewise paid by the Public Works Department. This course of procedure would enable the Controller to effect the necessary adjustments in his Books at once, and would obviate the necessity of his awaiting the receipt of information from this Office, of these debits in the Treasury Accounts, and it would also enable him more readily to collate the payments from Accounts received from Officers of his own Department.

5. Paragraph 53. In the absence of the Forms referred to in this clause, I am unable to report whether the information that may be required in them, can be supplied. I may here mention, that, in Circular No. 82, dated 12th April 1865, from the Auditor General of India, herewith enclosed, I was requested to furnish a monthly Return, in the form therein prescribed, to the Accountant General, Public Works Department, at Calcutta but, as explained in the accompanying copy of my letter to the Accountant General, Public Works Department, No. 1,322, dated 22nd July 1865, the requisition of that Officer can be only partially complied with in this Presidency. The monthly Return prescribed by the Accountant General, India Office, London, and alluded to in paragraph 1 of this letter, contains a complete record of receipts and payments in connection with the Railways of this Presidency which come under the cognizance of this Department.

6. I have already informed the Accountant General, Public Works Department, that no Annual Account Current has hitherto been rendered, but that should he require one to be submitted, it will be prepared. With reference to copies of Invoices of Railway Stores sent out from England, which are required to be furnished by me, I beg to observe, that these Invoices have never been received in this Office; nor are they required here, as the value of Stores received from England, is not adjusted in the Books of this Government, and I would therefore suggest, that, in the event of their being required, they may be obtained from the Consulting Engineer, without the intervention of this Office.

Circular from R. P. HARRISON, Esq., Auditor General of India, to all Deputy Auditors and Accountants General, dated Fort William, the 12th April 1855, No. 82.

Sir,

1. With reference to a requisition received from the Accountant General, Public Works Department, I have the honor to request that you will be good enough to furnish direct to that Officer, a Monthly Return in the form annexed of Receipts and Payments on account of all Railways within your province, commencing from 1st June 1864, as regards Revenue, and from 1st November 1864, as regards Construction. The Monthly Returns up to March 1865, should be forwarded without delay, and those for subsequent months as soon as possible after the close of the month to which they relate.

2. You are also requested to forward to the Accountant General, a copy of the last Annual Account Current of the Receipts and Payments for each Railway prepared in your Office, together with copies of Invoices of Railway Stores sent out from England in 1864-65.

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RETURN of Receipts and Payments in Civil Treasury at _____ and in the Bank of _____ on account of Railways during the

Month of _____ 186

RECEIPTS.			Lines.	PAYMENTS.		
Shares paid in India.	Refunds and Bills cancelled.	Sale proceeds of Stores.		Construction advances in Cash and Bills.	Customs Duty on Imported Stores.	Payments of guaranteed interest.
						Total.
			East Indian Railway, Lower Division.			
			" " " Upper Division.			
			" " " Jubbulpore Line.			
			(or other Railway as the case may be.)			
Gross earnings.			Lines.	Working expenses.		Net Revenue.
						Total.
			East Indian Railway, Lower Division			
			" " " Upper Division			
			(or other Railway as the case may be.)			

Deputy Auditor and Accountant General.

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From F. LUSHINGTON, Esq., Accountant General, Fort St. George, to the Accountant General,
Public Works Department, Calcutta, dated 22nd July 1865, No. 1,322.

1. With reference to Circular No. 82, dated 12th April 1865, from the Auditor General of India, I have the honor to forward thirteen Returns of receipts into, and payments from, the Government Treasuries of this Presidency, on account of the Revenue and Capital Accounts of the several Railways, viz., South-West Line, North-West Line, and Great Southern of India Railway. The Revenue Returns now sent, date from 1st June 1864, and the Returns on account of Capital, from 1st November 1864, in accordance with the instructions of the Auditor General.

2. The columns "Gross Earnings and Working Expenses," in the Revenue portion of the Returns now furnished, show the gross receipts into, and gross payments from, the Government Treasuries; and the column "Net Revenue," exhibits the difference between the above-mentioned two columns. But as I am not certain whether the Returns required by your Department are of the nature of those now sent, or those prepared by the Railway Company, I herein enclose copies

of the Revenue Accounts (exclusive of Home Payments) for the lines and periods noted in the margin, as furnished to this Office by the Consulting Engineer, and request that you will inform me which of the Returns, whether those of the Railway Company, are required by you. If those alone they are prepared.

3. The columns "Shares paid in India," "Refunds and Bills cancelled," and "Sale proceeds of Stores," in the Returns now sent, are left blank, as no transactions under these heads have taken place. The column "Construction advances in Cash and Bills," shows only the payments by Government on Capital Account. The Railway Company obtain Bills on the Provincial Treasuries, like private parties, by paying a fee of half per cent. premium. The column "Customs Duty on imported Stores," is left blank, as payments on this account are not made from Government Treasuries, but by the Railway Companies themselves, from advances taken up from the Government. I enclose, however, Statements of Customs Duty paid on imported Stores from November 1864. The column "Payment of Guaranteed Interest," is also left blank, as no such interest is paid at this Presidency.

4. Sums adjusted on account of the several Lines under the orders of the Local Government, and the receipt in the month of February 1865, of Interest on Capital Funds, for which no columns are opened in the form of Return, are shown at foot of the Returns now forwarded.

5. I forward, herewith, copies of Invoices of Stores received in this country by the Madras Railway, and Great Southern of India Railway. I here beg to be informed, whether the Invoices to be sent, are those for Stores sent out in any year, or those for Stores received; for, in some instances, Stores sent in one year, may not reach until the following year.

6. No Account Current is prepared in this Office annually, on account of Railway transactions, but I shall be prepared to furnish you with one for the year 1864-65, if you desire it.

7. In concluding this letter, I have the honor to inform you, that, as soon as possible after the close of every month, Returns, as per enclosed three sets of blank forms, are furnished to the Officers noted in the margin, which embody the transactions, in the Government Treasuries on account of Railways in this Presidency, and is a complete record of what comes under the cognizance of this Office. The form of these Returns was prescribed by the Accountant General of the India Office, London, and was received with the Despatch of the Secretary of State

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for India to the Local Government, dated London, 16th January 1862, No. 1, paragraph 8. I request that you will inform me, whether, with reference to the inability of this Office to fill up the various columns in the Return prescribed in the Circular above quoted, it will not be sufficient for this Office to furnish you with copies of the Returns sent to the Officers alluded to in paragraph 7.

(True Copy.)

(Signed) T. MACKEY,
Acting First Assistant Accountant General.

No. 335. From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department (Account), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 15th August 1865, No. 738 A.

Sir,
With reference to this Office letter No. 490A, dated 30th May 1865, proposing that the Madras Government should avail itself of the services of Mr. Kellner, Assistant Accountant General, Public Works Department, in the preparation of the Books, &c., of the new system of Account, during his proposed deputation to aid in carrying out the establishment of Railway appropriation audit in Madras, I am directed to say that the Governor General in Council has been for some time awaiting an expression of the views of the Government of Madras on this subject, and to request that they may be communicated with as little delay as possible.

No. 336. From Lieutenant-Colonel C. H. DICKENS, R. A., Secretary to the Government of India, Public Works Department (Account), to the Secretary to the Government of Madras, Railway Department, dated Simla, 15th August 1865, No. 739A.

Sir,
With reference to Resolution by the Government of India, Public Works Department, No. 482 A, dated 30th May 1865, regarding the introduction of an appropriation audit of expenditure on all Railways in India, I am directed to say that the Governor General in Council has been for some time awaiting an expression of the views of the Government of Madras on this subject, and to request that they may be communicated with as little delay as possible.

No. 337. From Lieutenant-Colonel J. C. ANDERSON, R. E., Consulting Engineer for Railways, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Bangalore, 5th September 1865, No. 443.

Sir,
1. Referring to Order of the 3rd July last, No. 382, in the Financial (Railway) Department, I have the honor to report that the system of audit in operation in the Railway Offices in this Presidency corresponds with that described by Mr. Kellner, as existing on the East Indian Railway, and which, I believe, was borrowed from this Presidency.

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2. The audit of the Madras Railway accounts is conducted by the Chief Accountant, Mr. Church. The Agent and Manager writes:—

"The plan suggested of having a Government Officer daily engaged at the Office of the Railway to follow the course of the accounts of expenditure through the books, and record the results day by day, is one which recommends itself to me, as the Agent, and will doubtless do so to the Board of Directors, as affording the most satisfactory audit, and acting as a wholesome check upon our accounts. So far, therefore, as the Officers of this Company are concerned, they will hail with approval any such step, and be prepared to render hearty co-operation in giving effect to the proposed new system of audit."

In a further letter he writes:—

"I have the honor to state that, in my opinion, the system of accounts in force in the several Departments of this Railway, sufficiently answers its purpose; but in replying thus I do not mean to say that our system is incapable of improvement, but that our accounts, as they now stand, represent very accurately our operations departmental and otherwise, and the financial relations of the Government and of the Railway Company in India."

"I would remark that the system of payment and account, which has been in force on this Railway for many years, is very similar to that now being introduced on the East Indian Railway; and that the Government control, as to authorization of expenditure, provision of funds, audit and account, differs in no essential from the practice in force in Bengal, as described in Mr. Kellner's Note."

3. On the Great Southern of India Railway, there is no distinct Auditor, nor Cashier, the Railway Company, from motives of economy, not considering either appointment necessary. The Account Department is under the Agent, and the payments for stores are made by him as well as the Chief Engineer. The payments for material and labor for repairs of Permanent Way, and for construction of works, are made through the Engineers and Cash-keepers in each District. The Agent writes as follows:—

"With regard to the system of accounting, I would not advocate any change being made in the plan, organized, I believe, by Colonel Pears, which has now, for some ten years or so, worked so well in this Presidency. I allude to the monthly registration of the expenditure under certain headings in Forms A, B, D, and Q."

"These forms not only supply the requirements of Government, but they also contain sufficient detail upon which to write up the Railway Company's Journals and Ledgers, thereby rendering unnecessary the preparation of duplicate accounts."

"I am happy to say that the state of things which appear to have existed in the Bengal Presidency, relative to unaudited or "inefficient" balances, has not obtained in this Presidency, at any rate, so far as the Great Southern of India Railway Line is concerned. A reference to our Forms P will show that the difference between the sums withdrawn from the Government Treasury, and the expenditure sanctioned by Government, is about Rupees 1,00,000 only, and the larger portion of this amount it is necessary to keep as cash in hand to meet current disbursements."

"As to the audit of this expenditure. So far as the Railway Company is concerned, a complete audit in accordance with the instructions of the Directors

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14th September 1865.*

has been in force since June 1864. The Government audit is conducted at Madras; if one of your Accountants could take up this work at Negapatam, and audit these forms with the vouchers relating to the expenditure therein accounted for, I think the audit would then be a complete one. Upon your Accountant's Certificate of the correctness of the Forms, I could submit them to you for the sanction of Government. This audit, on the part of your Accountant, besides being from an independent source, would render unnecessary the audit now performed by the Railway Company."

"Paragraph 13 of the Resolution of the Government of India refers to an "authorization of expenditure by the Consulting Engineer and the Agent at periodical Meetings." These Meetings would require to be called at least monthly, and if appointed to be held at any place out of this District, I should necessarily be away from my more important duties for nearly a week on each occasion. I am inclined to think, that the plan at present followed for the obtaining of Government sanction to expenditure is the best which can be followed, so long as this Railway remains in an isolated position."

4. I have reason to believe that all the account transactions of the Madras and Great Southern of India Railways are performed in a methodical and altogether trustworthy manner. If irregularities occur, as from time to time they do, they are of a slight character, attributable to oversight, and are rectified as soon as they are pointed out. Pay lists and various accounts of the expenditure on works under construction, and on those maintained at the expense of Revenue, are submitted to and checked in this office; but the audit thus exercised is confined to a comparison between the amounts sanctioned, and bills and vouchers submitted, and does not include an examination of the Account Books of the Railway.

5. The introduction of a complete Government audit, in the manner explained in the Resolution by the Government of India, would do away with numerous accounts that are now rendered to this office, and if the Government decide on appointing a separate Auditor for each of the Head Offices of the Madras and Great Southern of India Railways, a considerable reduction of the account Establishment might be effected; but it will be observed, that a system of audit based "on the authorization of expenditure by the Consulting Engineer and the Agent at periodical official Meetings," cannot take place in this Presidency, in regard to both of the Railways, as while one Office is at Madras, the other is at Negapatam.

Paragraph 13 of Resolution of the Governor General of India, No. A, dated 30th May 1865.

6. The most feasible course for giving effect to the wishes of the Government of India appears to me to be the appointment of Mr. G. Hamnett, the Uncovenanted Assistant to the Consulting Engineer, to the post of Auditor to the Madras Railway, without disconnecting him from his other duties.

7. I would propose that he should attend the Railway and Consulting Engineer's office on alternate days, believing that if the Chief Accountant of the Railway can now conduct the audit in addition to his other duties, Mr. Hamnett would be able to do the same, especially, after the reduction of account transactions in the Consulting Engineer's Office.

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8. As regards the Great Southern of India Railway Company, I would continue the system now in force, except that I would propose to depute Mr. Hamnett, to make a half-yearly inspection of the office books. This course would be economical, in that it would obviate the necessity of appointing, on behalf of Government, a separate Auditor, but it would involve the falling into arrears of the audit of the Madras Railway books for a time. I do not, however, anticipate that any serious inconvenience would arise in consequence, and at all events, the proposed arrangements might be given a fair trial.

9. The accounts of the Great Southern of India Railway would continue to be submitted to this Office as heretofore, and the Accountant Establishment can only be reduced by the proportion due to the Madras Railway.

10. As the responsibility, as well as the actual work of Mr. Hamnett would be considerably increased if the proposed change be carried out, I would recommend that his salary be increased by 250 Rupees per mensem, with the addition of batta when travelling. Mr. Hamnett's services have been represented in the highest terms to Government by my predecessors, and he has already been recommended for an increase of salary. He is in every respect qualified for the duties of Auditor, and I have every reason to believe that his appointment would be acceptable to the Railway authorities.

11. I would take the opportunity of recommending that Mr. Hamnett's powers as regards my own Office should also be increased. At present myself and my Deputy cannot be absent from Madras at the same time, unless we confine our movements to the open portions of the Railway Lines, as one of us must be near at hand to sign receipts authorizing the disbursements of money required by the Agents of the Railways, to pass receipt for pay bills, and to submit applications for land to Collectors. The Agent's requisitions come in at short intervals, and any delay may be productive of serious inconvenience.

12. It is very desirable, in my opinion, that myself or Deputy should make frequent inspections of the Lines in progress. I should wish that if possible the extension of the North-West Line from Cuddapah towards Ghooty, and of the Great Southern of India Railway from Trichinopoly to Erode, should be visited every three months, but while the Uncovenanted Assistant has not the power of signing receipts and other documents, which may require immediate despatch, our movements are very much hampered.

13. I need hardly add that Mr. Hamnett should also have the privilege of franking letters.

14. On the introduction of the system of authorization of expenditure by the Consulting Engineer and Agent, the applications hitherto submitted to Government for sanction will be discontinued.

Embodied in Proceedings of the Governor General of India in Council, No. 479 A, dated 30th May 1865.

15. It is desirable in the meantime that the detailed instructions referred to in paragraph 37 of Mr. Kellner's Note, and the forms of Statements to be rendered to the Accountant General should be communicated to this Office.

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16. The Accountant Establishment in this Office, is as follows, viz. :—

	Rupees	100
1 Accountant		60
1 Do.		50
1 Do.		50
1 Do.		40
1 Do.		30
1 Do.		25
1 Do.		50
1 Clerk		

17. The two Accountants on the receipt of Rupees 50 each are employed on work unconnected with the examination of the Railway accounts, and their appointments cannot be abolished, but the three Accountants on Rupees 40, 30, and 25, may be dispensed with, on Mr. Hamnett taking up the duties of Auditor, and the Clerk on Rupees 50 will be recommended for a pension, causing thereby a saving of Rupees 145.

ORDER THEREON, 14th September 1865, No. 2,709.

No. 338.

RAILWAY, No. 42.

No. 80, 10th August 1865.

" 379, 4th "

" 443, 5th September "

1. Resolved that the letters marginally noted, from the Accountant General and the Consulting Engineer for Railways, be forwarded to the Government of India, with an intimation that this Government approve of the introduction into the Madras Presidency of the complete and thorough audit of the accounts of Railway expenditure, described in the Proceedings of the Right Honorable the Governor General in Council Nos. 479A, and 490A, dated 30th May 1865, and that they will be glad to avail themselves of Mr. Kellner's services to aid in carrying out the establishment of this audit.

2. The Government of India will be requested to furnish this Government with copies of the Forms which are to be adopted in the preparation of the Returns required by the Accountant General, Public Works Department, from the Accountant General, Madras, and the Consulting Engineer, respectively. Under the circumstances explained in the concluding paragraph of Mr. Lushington's letter of the 10th ultimo, the duty of furnishing the Accountant General, Public Works Department, with copies of Invoices of Railway Stores sent out from England will devolve upon the Consulting Engineer.

3. The measures advocated in paragraphs 6 to 17 of Colonel Anderson's letter, dated 5th instant, will be taken into consideration on the arrival of Mr. Kellner at Madras.

4. Adverting to the letters from the Accountant General and the Consulting Engineer, dated 18th July and 7th August 1865, respectively, the attention of those Officers will be called to the Orders of Government marginally noted directing that, except in cases of emergency, when land may be made over to the Company in anticipation of sanction the circumstance being immediately reported to Government through the Consulting En-

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gineer, all charges for land shall be disbursed only on bills pre-audited by the Controller of Public Works Accounts. Under these orders, which should be strictly adhered to, no advances for land should be made except in cases of real emergency.

5. The suggestions in paragraphs 3 and 4 of Mr. Lushington's letter of the 10th August 1865 regarding the payment by the nearest Executive Officer of the Public Works Department of "charges for land," and "for pay of Deputy Collectors or other Civil Establishments employed in the settlement of claims for land on "account of the Railway," will be referred for the opinion of the Controller of Public Works Accounts.

Ordered that the following letter be sent:—

(Here enter No. 2,710, dated 14th September 1865.)

(True Extract.)


Major, R. E.,

Under Secretary to Government.

To the Consulting Engineer for Railways.

.. Accountant General, with P. W. Procs., Nos. 1,895 and 2,201 of 1865, and Financial
Railway Procs., Nos. 420 and 451 of 1865.

.. Controller of Public Works Accounts.

.. Board of Revenue.

.. Revenue Department.

RECORDED.

Received
10-9

Exd. S. T. Augustin.

Rev = 1865 Ophant.
Sec: of Govt. & Co.
Pg. 2603.

Proceedings of the
Indiana Govt. in the
S. 99. Ophant.

1/3/77
Dated 11th of 1865.
Received 16th of 1865.

8. 2709.

Reading 1865

element on certain persons
subject of introduction
and into this State
and the complete
of the records of Rail-
way construction.

RECORDED.

8. 2257.

No. of Govt. & Co.
Pg. 2603.

1865 - 1863

1865 - 1863