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MADRAS RECORD OFFICE.

Government of Madras.

Public work DEPARTMENT.

G.O. No. 2493-94. Press / Mis.
514-516
Dated 29-9-1891.

Not to be folded or roughly handled

RP

Proceedings of the Madras Government, Public Works Department, 29th September 1871.

Read the following papers:—

No. 514. Memorandum from the Officiating Secretary to the Government of India, Military Department, (Account—General,) to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 12th June 1871, No. 02 A—G.

In compliance with the request made in Colonel Carpendale's letter, No. 26, dated 5th instant, the undersigned has the honour to forward copies of the papers, noted in the margin, on the subject of the assimilation of the Public Works system of Account throughout India.

ublic Works Department No. 426 A—G., dated 21st September 1870.
espatch to Secretary of State, No. 164, dated 13th December 1869, and enclosure.

(Signed) B. E. BACON, Colonel,
Offg. Secy. to the Govt. of India, Mily. Dept.,
In charge of the P. W. Dept., at the Presidency.

From the Secretary to the Government of India, Public Works Department, (Account—General,) to the Secretary to the Government of Madras Public Works Department, dated Simla, 21st September 1870, No. 426 A—G.

I am directed to forward herewith, in compliance with the request of the Government of Madras, conveyed in your letter No. 1,973, dated 18th August last, copy of despatch, No. 164, dated 13th December 1869, from the Government of India to the Secretary of State, on the subject of the assimilation of the Public Works system of Account throughout India.

2. At the same time I am to explain, with reference to your second paragraph, that the evils alluded to in connection with the old arrangement lay chiefly in laxity of financial knowledge and control as to expenditure in progress, and that now the requirements of the Financial Department render it more essential than ever that the strictest watch shall be maintained over the progress of the expenditure of the Department throughout the country. To this end it is necessary that the Accountant-General, in this Department, shall have the same control over the Public Works Accounts Establishment of Madras as he exercises in regard to all other similar establishments under the Government of India.

3. Under the above circumstances, I am particularly to request that no delay may be permitted to occur in carrying out the arrangements already ordered* under the authority of the Secretary of State for placing the officers of the Accounts Branches of the Public Works and Railway Departments of Madras under the direct orders of the Government of India. The necessity for this measure, I am to add, becomes daily more apparent.

* *Vide* Public Works Department Resolution, No. 305 A—G., dated 11th July 1870.

Despatch from the Government of India, Public Works Department, (Account—General,) to the Secretary of State for India, dated Fort William, 13th December 1869, No. 164, P. W.

The Government of Madras having forwarded to us a copy of their despatch No. 35, of the 8th October last, to your Grace, regarding certain measures proposed by the Government of India for

further improving the system of Public Works Account, we think it desirable to address Her Majesty's Government on the subject. In doing so, we would point out that this despatch was forwarded to your Grace without waiting for the reply of the Government of India to the letter of the Madras Government, dated the 20th September, and that we have consequently given no further orders on the subject at issue. It may be added that the Bombay Government has given no reply to our Resolution, but has not given effect to it.

2. The modifications of system which were contemplated by our Resolution of the 26th July last, against the adoption of which the Government of Madras has raised this protest, were of two kinds: 1st, a more complete assimilation of the system of account for disbursing officers throughout India; 2nd, the amalgamation of the Controllers of Public Works Accounts at Madras and Bombay into one body with the other officers of this class, directly responsible to the Government of India, so as to place this branch of the service on the same footing as the Civil Account Department.

3. As to the first point, the reasons which led us to desire to carry out this further reform are stated at length in the Resolution above-quoted which accompanies this despatch; we will therefore merely observe here, that there appears to be no sufficient reason why the benefits to be derived from the recommendations of the Commission which sat in 1864 should not be extended to the whole of India, more especially as the experience gained since that time, in the Provinces where they have been adopted, has eminently justified the changes then made.

4. The Government of India merely made the proposal to the Government of Madras, whether it would not be desirable now to carry out the further assimilation. The remarks of the Madras Government have not altered our opinions on the subject but, in the face of the strongly expressed disinclination of that Government to make the change, we do not desire to press the matter further.

5. The case of the Controlling Establishment is different. When the Commission, of which Messrs. Foster and Whiffen were Members, proposed the fusion of the superior Officers of Account into one body immediately under the orders of the Government of India, the majority of the Governor-General's Council were in favour of the proposal; it was not, however, acted on, as regards Madras and Bombay, in deference to the objections expressed by the Governments of those Presidencies, and the Secretary of State concurred* in the propriety of our decision. But the experience since obtained, especially that of the past year, when a considerable excess expenditure occurred both in Madras and Bombay, quite unchecked by the Audit Department, and which first came to notice when the accounts of the year were rendered, has satisfied us of the necessity, if the expenditure on public works is to be effectually controlled, for making the superior officers of it everywhere directly responsible to the Government of India, and placing that department on the same footing with the Civil Account Department.

6. Far from there being any reason for permitting greater financial latitude with public works expenditure than is allowed in civil expenditure, we are satisfied that experience has shown that the former especially requires to be placed under the complete control of the supreme financial authority, more particularly at a time when a great outlay is about to be incurred from loans on irrigation works and railways, which will require to be watched with extreme caution, if the facilities offered for employing borrowed money are not to be abused. And while the *quasi* independent position of the Audit Offices at Madras and Bombay appears to be quite indefensible on general principles, late events have brought very prominently to notice the practical defects of permitting its continuance. It will be extremely difficult, if not impossible, for the Government of India to secure that thorough command over the disbursing agency of the Public Works Department, which is essential for a proper administration of the finances, if the Controllers of Public Works Accounts at Madras and Bombay are not placed in the same position in relation to the Accountant-General of the department as is held by the like officers in other provinces, and the want of the needful control is likely to be especially felt in carrying out the plan, now determined upon, for reviewing the course of the public expenditure in all departments month by month. We trust, therefore, Her Majesty's Government will uphold the orders we have deemed it necessary to issue for remedying the evils that have arisen under the existing system.

* Despatch No. 57 of 1864.

Proceedings of the Government of India in the Public Works Department, (Account,) dated Simla, 26th July 1869, No. 599-601 A.

Further assimilation of system of Public Works Account throughout India.

Resolution of the Governor-General of India in Council.

Read again—

Report of Public Works Account Commissioners of 1864.

Public Works Department letter Nos. 155-56 A., dated 17th June 1865, to Governments of Madras and Bombay.

Public Works Department letter Nos. 306-7 of 10th April 1865, to the same.

Public Works Department letter Nos. 396-7 of 6th May 1865, to the same.

The Governor-General in Council observes that at the time when the present system of account was first established, in 1865, the provisions of the Public Works Code were made applicable in their entirety only to the Provinces under the immediate orders of the Government of India. As regards the Madras and Bombay Presidencies, only such changes were enforced as were absolutely necessary for embodying the most essential of the principles of account which had been recommended by the Account Commission of 1864, and to ensure that the primary accounts of disbursers should be kept in such a form as to admit of their being worked up in a uniform manner in the Central Office, so that the accounts of Public Works expenditure in Madras and Bombay might be included, without any subsequent manipulation in the general account of the empire.

2. The general effect indicated by these conditions was that, while considerable latitude was afforded as regards the accounts of disbursing officers in Madras and Bombay, the instructions given involved that the business of Controllers' Offices in those Presidencies should be conducted very closely after the manner obtaining elsewhere.

3. In permitting this deviation from the general system established in 1865, the Government of India were not insensible of the importance and value of uniformity in account, while it appeared manifestly desirable that the benefit to be derived from the investigations and labour of the Commissioners appointed by the Secretary of State, and the officers associated with them, should be extended to the whole country. But at the time of this enquiry the difference between the method pursued in the Public Works Accounts in the Madras and Bombay Presidencies, and that in force elsewhere was very considerable, and the complete adoption at once of the new system of account would have involved radical changes which might have been attended with difficulty. Further, the new system was to a certain extent tentative, and its general application could not be recommended with perfect confidence until it had borne the test of practice, and any deficiencies had been remedied by experience gained in working it.

4. The result, therefore, of the orders issued by the Government of India in 1865 has been that, while the Central Offices are generally working on the same plan throughout the country, there is still a considerable divergence from the new system in the original accounts of disbursing and executive officers at Madras and Bombay.

5. The matter having lately come again under the review of the Government of India, the Governor-General in Council considers it proper to record his opinion that there is no sufficient reason, under the present state of things, why the same uniformity should not be arrived at in the provincial accounts throughout India that is maintained in the civil and military accounts. On the contrary, the comparative difficulty and complexity of the former render it especially desirable that, so far as possible, absolute precision and uniformity should be adhered to in dealing with them. There is certainly nothing in the geographical divisions between different parts of the country which should render assimilation inappropriate, while a change which might have been difficult, if not impracticable, four years ago is not likely to be so at the present time, when the accounts have been simplified, arrears have been worked off, and punctuality attained. His Excellency in Council accordingly resolves that the question be now put to the Governments of Madras and Bombay whether there be any objection to the introduction of the complete uniformity of system desired, and which would be obtained simply by those Governments adopting Chapters

XIX. and XX. of the Government of India Code for use by their Public Works Officers. If this proposal be agreed to, it might come into effect from the year 1870-71.

6. As regards the Controllers' Offices, there is one modification of system which appears to be at once called for. Under the instructions of 1865 these officers were not required to report items of irregular expenditure, and the result has been that numerous cases have occurred of expenditure being incurred, either without sanction or in excess of sanction, which have not come under notice of the Government of India until the annual accounts have been rendered. Nor does it appear that the Governments of Madras and Bombay are themselves provided at present with a sufficient machinery for being made cognizant promptly of irregular or unauthorized outlay incurred by the officers under their orders. The Governor-General in Council considers that this point calls for immediate remedy. The great and increasing expenditure on public works, and especially the heavy obligation now commencing to be incurred by loans, demands the most careful and scrupulous supervision and control, and the rigorous application of the recognized financial checks. While a judicious application of the revenues and even of borrowed money may be productive of a great benefit to the country, it is certain that anything like a careless or irregular expenditure of public money on public works is to be guarded against as a public calamity; and so far as the establishment of rules for procedure may tend to prevent this evil, the provincial as well as the Supreme Government need to be assisted in their efforts to control the application of the finances to the fullest possible extent. As one means towards this end, the supply of prompt information regarding all cases of irregular expenditure should be required, and the Governor-General in Council accordingly resolves that the provisions of Chapter XX. of the Code, which contain a very definitive procedure on this head, shall now be applied in their entirety to the Controllers' Offices at Madras and Bombay. The Governments of Madras and Bombay are accordingly requested to give those officers respectively the needful instructions henceforward to make the reports to themselves and the Accountant-General regarding unauthorized expenditure enjoined in that chapter.

7. One other change appears necessary in connection with this matter. While the officers of the Public Works Account Department under the Government of India form one body for employment and promotion, the Controllers and their Deputies at Madras and Bombay are nominated by the Local Governments, and are available for employment only in the office to which they are first appointed. Thus while the services of officers regularly trained to accounts are available for the large Provinces, by the advancement of the junior Controllers from the smaller charges, at Madras and Bombay the important duties of Controller have to be undertaken on each occasion of a vacancy by an officer new to the work. This arrangement is peculiar to the Public Works Account Department has for many years been organized as one body for all India; the Civil [illegible] lately introduced into the Military Account Department. There is certainly nothing [illegible] of the Public Works Accounts to render a less highly trained agency appro- [illegible] the Governor-General in Council is satisfied, from the experience that [illegible] matters, that it is impossible to attach too much importance to the [illegible] of technical professional knowledge in all grades of all the Public [illegible] as the present arrangement continues, the Public Works Account [illegible] must necessarily be at some disadvantage, from the small field o [illegible] their being in some measure cut off from participation in [illegible] under the Government of India. It is true indeed that the [illegible] have been utilized in other posts in the Accounts Department, the [illegible] Accountant-General, while two officers belonging to that [illegible] Department elsewhere; but these are exceptions to the [illegible] in Council therefore, after a full consideration of the question, [illegible] that both for the purpose of securing more complete [illegible] of maintaining at the highest possible standard the qualifica- [illegible] Account Branch of this department should be assimilated in [illegible] Department, and His Excellency in Council accordingly hereby

8. The officers now serving as Controllers and Deputy Controllers at Madras and Bombay will now be brought on to the general list of the Public Works Account Department of the Government of India if they wish to join it; the Governments of Madras and Bombay should be requested to reply on this point. It should be added that the Government of India hopes that the department may continue to draw a full share of recruits from those Presidencies, and any arrangements thought conducive to this object, or otherwise to be desirable under the modified system which may be suggested by the Governments of Madras or Bombay, will receive the careful attention of the Government of India.

9. As a necessary sequel to the above orders, the Governor-General in Council further decides that the Examiners of Railway Accounts throughout India should now be brought on to the general list of the Government of India, Public Works Account Branch, and requests that an enquiry similar to that noted above may be made as regards the officers who are serving in this capacity at Madras and Bombay.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to the Governments of Madras and Bombay for information and guidance, and to the Financial Department for information.

(By Order of His Excellency the Governor-General of India in Council,)

——————— Colonel, R.E.,
Offg. Secy. to the Govt. of India.

No. 515. ORDER THEREON, 29th September 1871, No. 2,493.

ACCOUNT, No. 50.

ORDERED that the following letter be sent:—

(Here enter No. 2,494, dated 29th September 1871.)

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

Fxd. S. T. Augustin.

No. 599/69 A.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

SIMLA, 26TH JULY 1869.

Further assimilation of system of Public Works Account throughout India.

RESOLUTION OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

READ again—

Report of Public Works Account Commissioners of 1864.
Public Works Department letter Nos. 155-56 A., dated 17th June 1865, to Governments of Madras and Bombay.
Public Works Department letter Nos. 396-7 of 10th April 1865, to the same.
Public Works Department letter Nos. 396-7 of 6th May 1865, to the same.

THE Governor General in Council observes that at the time when the present system of account was first established, in 1865, the provisions of the Public Works Code were made applicable in their entirety only to the Provinces under the immediate orders of the Government of India. As regards the Madras and Bombay Presidencies, only such changes were enforced as were absolutely necessary for embodying the most essential of the principles of account which had been recommended by the Account Commission of 1864, and to ensure that the primary accounts of disbursers should be kept in such a form as to admit of their being worked up in a uniform manner in the Central Office, so that the accounts of Public Works expenditure in Madras and Bombay might be included, without any subsequent manipulation in the general account of the empire.

2. The general effect indicated by these conditions was that, while considerable latitude was afforded as regards the accounts of disbursing officers in Madras and Bombay, the instructions given involved that the business of Controllers' Offices in those Presidencies should be conducted very closely after the manner obtaining elsewhere.

3. In permitting this deviation from the general system established in 1865, the Government of India were not insensible of the importance and value of uniformity in account, while it appeared manifestly desirable that the benefit to be derived from the investigations and labor of the Commissioners appointed by the Secretary of State, and the officers associated with them, should be extended to the whole country. But at the time of this enquiry the difference between the method pursued in the Public Works accounts in the Madras and Bombay Presidencies, and that in force elsewhere was very considerable, and the complete adoption at once of the new system of account would have involved radical changes which might have been attended with difficulty. Further the new system was to a certain extent tentative, and its general application could not be recommended with perfect confidence

until it had borne the test of practice, and any deficiencies had been remedied by experience gained in working it.

4. The result therefore of the orders issued by the Government of India in 1865 has been that, while the Central Offices are generally working on the same plan throughout the country, there is still a considerable divergence from the new system in the original accounts of disbursing and executive officers at Madras and Bombay.

5. The matter having lately come again under the review of the Government of India, the Governor General in Council considers it proper to record his opinion that there is no sufficient reason, under the present state of things, why the same uniformity should not be arrived at in the provincial accounts throughout India that is maintained in the civil and military accounts. On the contrary, the comparative difficulty and complexity of the former render it especially desirable that, so far as possible, absolute precision and uniformity should be adhered to in dealing with them. There is certainly nothing in the geographical divisions between different parts of the country which should render assimilation inappropriate, while a change which might have been difficult if not impracticable four years ago is not likely to be so at the present time, when the accounts have been simplified, arrears have been worked off, and punctuality attained. His Excellency in Council accordingly resolves that the question be now put to the Governments of Madras and Bombay whether there be any objection to the introduction of the complete uniformity of system desired, and which would be obtained simply by those Governments adopting Chapters XIX and XX of the Government of India Code for use by their Public Works Officers. If this proposal be agreed to, it might come into effect from the year 1870-71.

6. As regards the Controllers' Offices, there is one modification of system which appears to be at once called for. Under the instructions of 1865 these officers were not required to report items of irregular expenditure, and the result has been that numerous cases have occurred of expenditure being incurred, either without sanction or in excess of sanction, which have not come under notice of the Government of India until the annual accounts have been rendered. Nor does it appear that the Governments of Madras and Bombay are themselves provided at present with a sufficient machinery for being made cognizant promptly of irregular or unauthorized outlay incurred by the officers under their orders. The Governor General in Council considers that this point calls for immediate remedy. The great and increasing expenditure on public works, and especially the heavy obligation now commencing to be incurred by loans, demands the most careful and scrupulous supervision and control, and the rigorous application of the recognized financial checks. While a judicious application of the revenues and even of borrowed money may be productive of a great benefit to the country, it is certain that anything like a careless or irregular expenditure of public money on public works is to be guarded against as a public calamity; and so far as the establishment of rules for procedure may tend to prevent this evil, the provincial as well as the Supreme Government need to be assisted in their efforts to control the application of the finances to the fullest possible extent. As one means towards this end, the supply of prompt information regarding all cases of irregular expenditure should be required, and the Governor General in Council accordingly resolves that the provisions of Chapter XX of the Code, which contain a very definitive procedure on this head, shall now be applied in their entirety to the Controllers' Offices at

No. 164 PUBLIC WORKS.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

His Grace the Right Hon'ble the Duke of Argyll, K. T.,
Secretary of State for India.

FORT WILLIAM, DECEMBER 13, 1869.

MY LORD DUKE,

The Government of Madras having forwarded to us a copy of their Despatch No. 35 of the 8th October last, to your Grace, regarding certain measures proposed by the Government of India for further improving the system of Public Works Account, we think it desirable to address Her Majesty's Government on the subject. In doing so, we would point out that this Despatch was forwarded to your Grace without waiting for the reply of the Government of India to the letter of the Madras Government, dated the 20th September, and that we have consequently given no further orders on the subject at issue. It may be added that the Bombay Government has given no reply to our Resolution, but has not given effect to it.

2. The modifications of system which were contemplated by our Resolution of the 26th July last, against the adoption of which the Government of Madras has raised this protest, were of two kinds,—1st, a more complete assimilation of the system of account for disbursing Officers throughout India; 2nd, the amalgamation of the Controllers of Public Works Accounts at Madras and Bombay into one body with the other Officers of this class, directly responsible to the Government of India, so as to place this branch of the service on the same footing as the Civil Account Department.

3. As to the first point, the reasons which led us to desire to carry out this further reform are stated at length in the Resolution above-quoted which accompanies this Despatch; we will therefore merely observe here, that there appears to be no sufficient reason why the benefits

to be derived from the recommendations of the Commission which sat in 1864 should not be extended to the whole of India, more especially as the experience gained since that time, in the Provinces where they have been adopted, has eminently justified the changes then made.

4. The Government of India merely made the proposal to the Government of Madras, whether it would not be desirable now to carry out the further assimilation. The remarks of the Madras Government have not altered our opinions on the subject but, in the face of the strongly expressed disinclination of that Government to make the change, we do not desire to press the matter further.

5. The case of the Controlling Establishment is different. When the Commission, of which Messrs. Foster and Whiffen were Members, proposed the fusion of the superior Officers of Account into one body immediately under the orders of the Government of India, the majority of the Governor General's Council were in favour of the proposal; it was not however acted on, as regards Madras and Bombay, in deference to the objections expressed by the Governments of those Presidencies, and the Secretary of State concurred* in the propriety of our decision. But the experience since obtained, especially that of the past year, when a considerable excess expenditure occurred both in Madras and Bombay, quite unchecked by the Audit Department, and which first came to notice when the accounts of the year were rendered, has satisfied us of the necessity, if the expenditure on public works is to be effectually controlled, for making the superior Officers of it everywhere directly responsible to the Government of India, and placing that Department on the same footing with the Civil Account Department.

* Despatch No. 57 of 1864.

6. Far from there being any reason for permitting greater financial latitude with public works expenditure than is allowed in civil expenditure, we are satisfied that experience has shown that the former especially requires to be placed under the complete control of the supreme financial authority, more particularly at a time when a great outlay is about to be incurred from loans on irrigation works and railways, which will require to be watched with extreme caution, if the facilities offered for employing borrowed money are not to be abused. And while the *quasi* independent position of the Audit Offices at Madras and Bombay appears to be quite indefensible on general principles, late events have brought very prominently to notice the practical defects of permitting its continuance. It will be extremely difficult, if not impossible, for the Government of India to secure that thorough command over the disbursing agency of the Public Works Department, which is essential for a proper administration of the finances, if the Controllers of Public Works Accounts at Madras and Bombay are not placed in the same position in relation to the Accountant General of the

Madras and Bombay. The Governments of Madras and Bombay are accordingly requested to give those officers respectively the needful instructions hence-forward to make the reports to themselves and the Accountant General regarding unauthorized expenditure enjoined in that chapter.

7. One other change appears necessary in connection with this matter. While the officers of the Public Works Account Department under the

Department as is held by the like Officers in other provinces, and the want of the needful control is likly to be especially felt in carrying out the plan, now determined upon, for reviewing the course of the public expenditure in all departments month by month. We trust, therefore, Her Majesty's Government will uphold the orders we have deemed it necessary to issue for remedying the evils that have arisen under the existing system.

We have the honour to be,

My Lord Duke,

Your Grace's most obedient and humble Servants,

MAYO.

W. R. MANSFIELD.

G. N. TAYLOR.

H. M. DURAND.

JOHN STRACHEY.

R. TEMPLE.

Document accompanying.

Public Works Department Resolution No. 599—601½ A—R of 26th July 1869.

Public Works [illegible] of Madras and Bombay should be requested wish to join it; the Governments of Madras and Bombay should be requested to reply on this point. It should be added that the Government of India hopes that the department may continue to draw a full share of recruits from those Presidencies, and any arrangements thought conducive to this object, or otherwise to be desirable under the modified system which may be suggested by the Governments of Madras or Bombay, will receive the careful attention of the Government of India.

9. As a necessary sequel to the above orders, the Governor General in Council further decides that the Examiners of Railway Accounts throughout India should now be brought on to the general list of the Government of

Madras and Bombay. The Governments of Madras and Bombay are accordingly requested to give those officers respectively the needful instructions henceforward to make the reports to themselves and the Accountant General regarding unauthorized expenditure enjoined in that chapter.

7. One other change appears necessary in connection with this matter. While the officers of the Public Works Account Department under the Government of India form one body for employment and promotion, the Controllers and their Deputies at Madras and Bombay are nominated by the Local Governments, and are available for employment only in the office to which they are first appointed. Thus while the services of officers regularly trained to accounts are available for the other large Provinces, by the advancement of the junior Controllers from the smaller charges, at Madras and Bombay the important duties of Controller have to be undertaken on each occasion of a vacancy by an officer new to the work. This arrangement is peculiar to the Public Works Accounts; the Civil Account Department has for many years been organized as one body for all India; the same plan has been more lately introduced into the Military Account Department. There is certainly nothing in the character of the Public Works Accounts to render a less highly trained agency appropriate in their case; and the Governor General in Council is satisfied, from the experience that has now been gained in these matters, that it is impossible to attach too much importance to the maintaining of a high degree of technical professional knowledge in all grades of all the Public Accounts Departments. So long as the present arrangement continues, the Public Works Account Officers at Madras and Bombay must necessarily be at some disadvantage, from the small field of employment open to them, and from their being in some measure cut off from participation in promotion in the general department under the Government of India. It is true indeed that the services of some of these officers have been utilized in other posts in the Accounts Department, the Madras Controller having lately acted as Accountant General, while two officers belonging to that Presidency are employed in the Account Department elsewhere; but these are exceptions to the common practice. His Excellency in Council therefore, after a full consideration of the question, has no difficulty in adopting the opinion, that both for the purpose of securing more complete regularity in the administration, and of maintaining at the highest possible standard the qualifications of the executive officers, the Account Branch of this Department should be assimilated in organization to the Civil Account Department, and His Excellency in Council accordingly hereby notifies that this will now be done.

8. The officers now serving as Controllers and Deputy Controllers at Madras and Bombay will now be brought on to the general list of the Public Works Account Department of the Government of India if they wish to join it; the Governments of Madras and Bombay should be requested to reply on this point. It should be added that the Government of India hopes that the department may continue to draw a full share of recruits from those Presidencies, and any arrangements thought conducive to this object, or otherwise to be desirable under the modified system which may be suggested by the Governments of Madras or Bombay, will receive the careful attention of the Government of India.

9. As a necessary sequel to the above orders, the Governor General in Council further decides that the Examiners of Railway Accounts throughout India should now be brought on to the general list of the Government of

India Public Works Account Branch, and requests that an enquiry similar to that noted above may be made as regards the officers who are serving in this capacity at Madras and Bombay.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to the Governments of Madras and Bombay for information and guidance, and to the Financial Department for information.

By Order of His Excellency the Governor General of India in Council,

Colonel, R.E.,
Offg. Secy. to the Govt. of India.

No 02 Ag

Government of India
Public Works Department
Account
General.

To

The Secretary to the Govt of Madras.
Public Works Department.

Fort William 12th June 1871.

Sir,

In compliance with the request made in Col Carpendale's letter No 26 dated 5th inst. the undersigned has the honour to forward copies of the papers, noted in the margin, on the subject of the assimilation of the Public Works system of account throughout India.

* Mily Dept. No 426 Ag of 21st Sept. 1870.—
Despatch to Secy of State No 184 of 13th Dec. 1869. & enclosures.

I. G. Maw Colonel.
Offg Secy to the Govt of India Mily Deptt.
In charge of the Public Works Deptt
at the Presidency.

Recd 6 Aug/71 ... R.W. Sec. Engl. ... dated 21 July 1871

1871 Sept.
Pro. (Acct.) No. 2843.

From
The Government of India

Dated 12 } June 1871 No. 20
Recd 19 }
Encl 3

Forwarding copies of the papers regarding the assimilation of the Public Works system of account throughout India.

dated 5th until the undersigned has the honour to forward copies of the papers noted on the margin on the subject of the assimilation of the Public Works system of accounts ... India.

No. 426 Ay.

Government of India
Public Works Department
Account

10

mo.

I think it would be desirable to address a letter to the Govt. of India & through him the Secretary of State, sending a copy of the memo. showing that the works attached to that service ... by the Govt. of India ... at the same time State ... their sentiments ... the measure ... of the expenditure ... the particulars of ... the Presidency expenditure. I don't see, however, the position ... of the Govt. of India to carry out orders of the Govt. of India.

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with reference to your 2nd para, that the evils alluded to in connection with the old arrangement lay chiefly in laxity ... knowledge and control

the amalgamation.

July 19

I do not see that there is any thing for us to do - towards obtaining the [illegible] on the [illegible] ...

We may [illegible] the sense of that in that delay ... the change must [illegible] ... the [illegible] ... Despite of Carbon disulphide ... the whole matter is the [illegible] ... result of that [illegible] ... I can [illegible] ... in all [illegible]

Ob 5th
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Telegram 2495-2494-29 Sept

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to him - It is merely Debarkation
which [illegible]

No 426 Ay

Government of India

Public Works Department

Account

General

From

The Govt of India, Public Works Department

To

Secretary to the Government of Madras.
in the Public Works Department

Simla 21st September 1870.

I am directed to forward herewith
in compliance with the request of the
Government of Madras, conveyed in your
letter No 1973 dated 18th August last, copy
of Despatch No 164 dated 13th December 1869
from the Government of India, to the
Secretary of State, on the subject of
the assimilation of the Public Works
system of account throughout India.

2 At the same time I am to explain
with reference to your 2nd para, that the
evils alluded to in connection with the
old arrangement lay chiefly in laxity
of financial knowledge and control

as to expenditure in progress, & that now the requirements of the Financial Department render it more essential than ever that the strictest watch shall be maintained over the progress of the expenditure of the Department throughout the country. To this end it is necessary that the Account-ant General, in this Department shall have the same control over the Public Works Accounts Establishment of Madras, as he exercises in regard to all other similar establishments under the Government of India.

3. Under the above circumstances, I am particularly to request that no delay may be permitted to occur in carrying out the arrangements already ordered under the authority of the Secretary of State for placing the Officers of the Accounts Branches of the Public Works & Railway Departments of Madras under the direct orders of the Government of India. The necessity for this measure, I am to add, becomes daily more apparent-

* Vide S/11 Depart. Resolution No. 305 Ag. dy 11th July 1870.

P.W. 2843/1

For consideration in lieu of the papers formerly circulated which have been lost in circulation

Memo

The accompanying papers having reference to the assimilation of the system of Public Works Accounts throughout India and the amalgamation of the Controllers of Public Works Accounts at Madras & Bombay, together with those of the rest of the country, into one body directly responsible to the Government of India, are circulated for the orders of Government, with the following remarks.

2. In July 1869, the Govt. of India enquired whether there was any objection to the introduction into the Bengal Offices of the System of Account obtaining in the Offices of disbursing Officers

as to expenditure in progress, & that now the requirements of the Financial Department render ~~it more essential than~~ ever that the strictest watch shall be maintained over the progress of the expenditure of the Department throughout the country. To this end it is necessary that the Account-ant General, in this Department shall have the same control over the Public Works Accounts Establishment of Madras, as he exercises in regard to all other similar establishments under the Government of India.

3. Under the above circumstances, I am particularly to request that no delay may be permitted to occur in carrying out the arrangements already ordered under the authority of the Secretary of State for placing the Officers of the Accounts Branches of the Public Works & Railway Departments of Madras under the direct orders of the Government of India. The necessity for this measure, I am to add, becomes daily more apparent-

* Vide P.W. Depart. Resolution No. 305 Ag. dt. 11th July 1870.

P.W. 2843/1

For consideration in lieu of the papers formerly circulated which have been lost in circulation

Memo

The accompanying letter having reference to the assimilation of the system of Public Works Accounts throughout India and the amalgamation of the Controller of Public Works Accounts at Madras & Bombay, together with those of the rest of the country, into one body directly responsible to the Government of India, are circulated for the orders of Government, with the following remarks.

2. In July 1869, the Govt. of India required whether there was any objection to the introduction into the Bengal Offices of this Presidency of the system of Account obtaining in the Offices of disbursing Officers

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Officers in the Provinces more im-
-mediately under them - In reply,
this Govt remonstrated against
the measure, stating, at the
same time, that the Madras
System, which combines sim-
-plicity with completeness, had
worked very satisfactorily; that it
met all essential requirements
and was thoroughly understood
by the class of men whose ser-
-vices were available in the Dis-
-tricts for employment as Ac-
countants on small salaries.
It was moreover pointed out
to the Govt of India that the
original Accounts of Disbursing
Officers in the Presidency
were complicated and needlessly
detailed, and that the addition
here, besides necessitating heavier

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Govt of India No 1889
of 2 9 June 1864
Com — do — No 9, of
8 Feb 1865 —

outlay in the employment of
trained Accountants on high
salaries, & often needlessly
compensating advantage, would
augment the office work of
Range Officers, and confine the
latter to their Head Quarters
to the detriment of their more
important duties of inspection
and supervision -

3 As regards the formation
of the Controllers into one body
the Govt, in calling attention
to the correspondence marginally
noted, expressed their opinion
that neither the public in-
terests nor those of the Officers
themselves would be served by
the proposed amalgamation,

which

articles would give the latter a divided allegiance, and subject them to two masters. It was further pointed out that the requisite training to Assistants could best be acquired in the Presidency in which an Officer may be required to serve and that it would be most undesirable to remove an Officer possessing local capabilities to deal with matters of local account to another Presidency, where his local knowledge would be of no avail.

In reference to the first of these modifications of system the Govt of India have resolved not to press it in the face of the strongly expressed disinclination of this Govt to make the change, but, as regards the second, they have on the authority of the Secretary of State's Despatch, dated the 31st March 1870, directed that the Officers of the Bombay Presidency including the Examiners of Railway Accounts, shall be brought under the same rules as the Officers serving in other parts of India. As it appears from the Secretary of State's Despatch just quoted that one, if not the only reason urged for the proposed amalgamation was

was the alleged existence of certain practical evils which it was considered were attached to the partial independence enjoyed by the Audit Offices of Madras and Bombay a copy of the Despatch was applied for and will be found with the collection. In that Despatch the Govt. of India refer to a considerable excess expenditure having occurred both in Madras and Bombay in 1868-69 unchecked by the Audit Offices, and which first came to notice when the Accounts of the Year were rendered. On an examination of those Accounts, it is observed that including a nominal charge by Purchase of Stores and Plant supplied to the Public Works Department by the Military Depts, and admitted to have been accepted with the Public Accounts the only way in which allowance is made so far as this Presidency is concerned, amounts in round numbers to Rs 297,300 under the following heads-

Military -	72,600
Agricultural -	58,000
Communications -	37,000
Establishment -	119,000
Tools & Plant -	10,700
	297,300

Of the first of these excesses, Rs 39845 represent the funds surrendered

surrendered by the Superintendent of the Jail Department from the Jail Garden for the Executive Engineer Buildings under the Presidency Division (Rs 24,000) for three works were available from Deposits and the balance is made up of the outlay incurred on the new Ordnance Lines at Madras and the Drainage of the new Lines at Royapooram. Both these were excepted works, for which, owing to other pressing demands, the Govt were unable to make the needful appropriation. The excess expenditure under Agricultural during 1877 occurred on Famine Relief works undertaken from Grants under the direction of Civil Officers. The Govt do not think it necessary to do with the disbursements and that it is distinctly required that it be paid out of the Govt of India Resolution recorded in Proceedings 1402, 22d May 1877. The sums of the items above enumerated represents the outlay

may on the Great Northern
road over and above the re-
duced Bank for the Engi-
neer's original assignment for
the work was 3 lacs,
involved the Cost of Bridges
without warning reduced
to 2 lacs, - thereby ren-
dering the Letter of Ins-
were found impossible to
Spend more, on the road
no Operations to Junction
of the Diamond with the Main
was therefore replaced at the
disposal of the Govt. the
Excess under Estabs &-
-mints may be easily
explained, but (Rs 67500) being
the share of Establishment
charges which should have
been debited to the Extra-
-ordinary Bank for Servi-
-tors who had that sanc-
been fully worked up to and
Bank (Rs 57,500) being charge
for Official postage which
were ordered to be included
in the Accounts and the
pay of certain Covenanted
Engineers who arrived here
from England after the
Budget for 1868-69 had been
despatched. The last item
constitutes a charge which
could not well be foreseen and
provided for against the
Bank

[illegible] accounts of [illegible]
[illegible] for which provi-
-sion has been made in
the Budget Estimates
[illegible] from the foregoing
[illegible] it will be seen
that the only excess for
which the Govt can
reasonably be held res-
-ponsible is that under
"Military" and even here
much responsibility climbs
properly to the Municipality, the
difference (Rs 18,600), between
the Private Contributions
(Rs 54000) for the Lawrence
Asylum works and
the

the total excess expenditure
(Rs 72,600) for, had those
contributions been credited
to "Deposits" on the Ac-
-counts of 1863-64, instead
of to "Rev. Suspl.", the full
sum of Rs 54000 would have
been available for Expendi-
-ture in 1868-69, and an
equivalent amount from
the Imperial Grant for
the Lawrence Asylum might then have
been diverted to other
Military Buildings
during the Accounts
of 1869-70, the excess outlay
whatever

Expenditure in the Presidency
it is necessary to explain that,
under existing orders, the examination
of the Accounts of each Paying
for a particular month is
completed, a special report
by letter, is made to Govt.
and to the Pr. Accountant
General of every item of
irregular outlay appearing
therein. Fourteen days after
the despatch of that monthly
General Account, these items
are again carefully scrutin-
-ized, and those to which
there is no longer any objec-
-tion being removed, a General
Statement

whatever appeared evident
any head and / but in the
exclusion under the special
orders from the Govt. of
India in the Accounts
of 1870-71 of the municipal
balances of the outlay in-
-curred in previous years
on Famine Works" in which
the Examiner of the Accts
disputed items, Rupees
were subsequently Rupees
the Accounts of that year,
which are now being closed
would disallow a charge on
Provincial funds under all heads
As regards the control
exercised over Public

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Statement for each Division
is compiled and submitted
to Govt for orders and also
Accts Genl of the Mld for
information. As a rule,
measures are taken on
the receipt of the orders
of Govt by the Local Offrs
to remove the objections
raised by the Audr, either
by the provision of sanc-
tions, retrenches, or by
the allotment of funds
to adjust expenditure.
It is absolutely impossible
to provide for a more effective
Check

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check, or for a more rigid
control over expenditure
than now exists, and it is
seen clear that while, as
far as Madras is concerned,
nothing whatever is to be
gained by the proposed
radically reorganisation of the Cir-
-cuit work by the
Auditor would be
rest of the Country, in some
body, there is much, in such
a measure, calculated to af-
-fect injuriously the interests
of the Press. In the first
place, that Office, as already
remarked, would owe a
divided allegiance, and, in
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no guarantee that, in future
appointments, the Officers se-
lected would have that
local knowledge, which
particularly in the Bdy,
is of great importance. The
system of Selection followed
in our Navy Offices being
very different from that
obtaining elsewhere, it is
for many reasons desirable
that an Officer, specially
trained in Madras, should
be at the head of its Re-
-cruit Depôt, and it is only
natural to suppose that,
in the event of an Offr
in the General list of the
Govt

Govt of India being appointed
to the post, he would seek
to supersede our present
simple system by the more
complicated one obtaining
elsewhere, and thus add
greatly to the cost of the
Service. Moreover, any important
change in the Imperial
policy of the Govt of India
has taken place since
the Selections were first
made, for while upto
the close of 1869-70, Local
Govt had no power to dis-
-tribute, or finally to dispose
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of any share of the Im-
perial revenues of that
country, it has recently
been determined to transfer
to them a portion of these
revenues, together with
the charge appertaining
to certain services which
are ordinarily classed as Pro-
vincial, and this affords
another reason why the
financial advices of
this Govt. on matters re-
lating to Revenue and
Expenditure &c. so far as
concerns Public Works,
should

should be an effective
selection, and possessed of
local experience. An
examination of the cur-
rent year's allotments
for Public Works that the to-
tal amount likely to be made
available is Rupees 76 lacs.
Of this amount little more
than 49 lacs will be
from Imperial funds, viz
Rs 29 lacs under Ordy
and Rs 18 lacs under Ex-
traordinary, and the
balance, viz, Rs 49 lacs,
from Prov. and Local funds
conjointly.

Conjointly. There is no doubt
that lowering the Vernacular
Entraordinary Agricultural
Funds books during the
last four years, and
the great difficulties which
have already
everywhere experienced
in advantageously em-
-ploying an unusually
large allotment on works
of that class, the accounts
of 1871-72, when closed
will show a larger ex-
-penditure from Local

1867-68	8,13,1
1868-69	10,68,1
1869-70	11,76,1
1870-71	6,26,1

(Cess Provincial, Dt. Road, etc)
funds than from the Im-
perial Grant. If that
the greatest share of future
Increases in the Prov
is due provided from
funds raised or controlled
by the Govt. it is only
reasonable that in the
administration of these
funds, as well as in
the exercise of checks
over irregular expendi-
-ture, it should be guided
by an Officer whose experience
has been acquired in this
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(Prey. Jl. and whatever else knowledge would add to his efficiency in dealing with matters of local Accounts.

Finally, it is necessary to state that the Buildings of the Bombay Controller's Office is confined entirely to matters obtaining there, and that the General Accounts of this Presy are submitted by that Office in the Bombay Form prescribed by the Govt of India. The books and Accounts of

the Controller are so kept that any requisition can be met which can be compiled with in other parts of India and looking to the street water which is kept over expenditure, Imperial & Local, and to the regularity with which works are undertaken, and outlay incurred, there seems no reason for introducing the change advocated by the Govt of India.

J. July 15th

which His Excellency the Governor in Council had been compelled to take exception against the introduction into this Presidency of certain changes which contemplated (1) an assimilation of the system of accounts for disbursing Officers throughout India, and (2) the amalgamation of the Controllers of Public Works Accounts into one body directly responsible to the Govt of India.

The grounds on which this Govt have urged the inexpediency of

adopting the first of these measures have so far reached with the Govt of India as to induce them not to press the matter further, but the objections to a change in the relations of the Controller to the local Government have not proved successful, His Excellency the Governor in Council feels compelled in the public interests to solicit a reconsideration of the question under the following explanations, and to request that in the event of the Govt of India still adhering to their views, the matter may be placed

before the Right Honble the Secretary of State for Indial orders —

In their despatch above referred to the Govt. of India base their opinion of the necessity for the modification proposed by them specially on the ground that a considerable excess of expenditure was allowed to be incurred in the Year 1868/69 unchecked by the Audit Department, and which first came to notice when the accounts were audited — It remains to be considered how far this opinion is warranted by the facts of the case.

On an examination of the accounts of the Year in question it is observed that, excluding a nominal charge of Rs: 93,755 on account of Tools and Plant supplied to the Rr. Dept. by the Military Dept. and admitted to have been erroneously accepted in the Rr. Accounts, the excess outlay to which allusion is made amounts in round numbers to Rs: 2,97,300 under the following heads

Military	72,600
Agricultural	58,000
Communications	37,000
Establishment	1,19,000
Tools and Plant	10,700
	2,97,300

before the Right Honble the Secretary of State for Judicial orders —

In their despatch above referred to the Govt. of India base their opinion of the necessity for the modification proposed by them specially on the ground that a considerable excess expenditure was allowed to be incurred in the Year 1868/69 unchecked by the Audit Department, and which first came to notice when the accounts were audited — It remains to be considered how far this opinion is warranted by the facts of the case.

On an examination of the accounts of the Year in question it is observed that excluding a nominal charge of Rs. 93,755 on account of Tools and Plant supplied to the P.W. Dept. by the Military Dept. and admitted to have been erroneously accepted in the P.W. Accounts, the excess outlay to which allusion is made amounts in round numbers to Rs. 2,97,300 under the following heads

Military	72,600
Agricultural	58,000
Communications	87,000
Establishment	1,19,000
Tools and Plant	10,700
	2,97,300

of the first of these Excesses Rs: 39,845 represent the funds surrendered by the Supt Engineer of the 3rd Division from the Grant for the Lawrence Asylum Buildings under the erroneous impression that the private contributions /Rs: 57,000/ for those works were available from Deposits, and the balance is made up of the outlay incurred on the new Ordnance Lines at Madras and the Drainage of the new Lines at Royapooram. Both these were emergent works, for which, owing to other pressing and heavy demands, this Govt were unable to make the needful appropriations.

The Excess expenditure under "Agricultural" denotes outlay incurred in famine Relief Works undertaken from Treasury funds under the direction of Civil Officers. The Public Works Department had therefore nothing whatever to do with the disbursements and this is distinctly admitted in para 1 of the Govt of India Financial Resolution dated 14th April 1871, No 1973. The third of the items above enumerated represents the outlay on the great Northern Road over and above

the reduced grant for the year: The original assignment for this work was 3 lacs, which the Govt of India, without warning, reduced to 2 lacs, promising to supplement the latter grant if it were found possible to spend more on the road in question. No portion of the amount withdrawn, was however, replaced at the disposal of this Govt. The excess under "Establishments" may be easily explained, part (Rs. 61,500) being the share of establishment charges which should have

+ 45,270

been debited to the Karavadiany Grant for Irrigation works had that grant been fully worked up to, and part (Rs. 57,50 being charges for official postage which were considered to be included in the P.W. Accounts, and the pay of certain Convicted Engineers who arrived here from England after the Budget for 1868/69 had been despatched. The last item constituted a charge (which could not well be foreseen and provided for) against the grant, on account of Workshops, for which no provision had been made in the Budget

estimate.

From the foregoing review it will be seen that the only excess for which this Govt. can with propriety be held responsible is that under "Military"; and even as regards this excess the responsibility should properly be limited to the difference (Rs: 18,600) between the private contributions (Rs: 54,000) for the Lawrence Asylum Works and the total excess expenditure (Rs: 72,600) for, had those contributions been credited to "Deposits" in the accounts of 1863/64 instead of to "Revenue Imperial", the full sum of Rs: 54,000 would have been available for expenditure in 1868/69, and an equivalent amount from the Imperial grant for the Lawrence Asylum Works might there have been diverted to other Military Buildings.

Turning to the Accounts of 1869/70, no excess outlay whatever appeared under any head, and, but for the inclusion, under special orders from the Govt. of India, in the Accounts of 1870/71, of the unadjusted balance of the outlay incurred in previous years on

× Rs 5,42,369

Famine Works "wholly the Knowledge of the P.W. Dept., and without funds having been previously provided" the Accounts of that year, show a saving on grant under all heads.

As regards the control exercised over Public Works expenditure in this Presidency it is necessary to explain that, immediately as the examination of the accounts of each Range for a particular month is completed, a special Report, by letter, is made to Govt. and to the Public Works Accountant General of every item

of irregular outlay appearing therein. Fourteen days after the despatch of that months General Accounts, these items are again carefully scrutinized, and those to which there is no longer any objection being removed, a General statement for each Division is compiled, and submitted to Government for orders, and to the Accountant General of the Public Works Dept for information. As a Rule, measures are taken, on the receipt of the orders of Govt. by the Local Officers, to remove the objections raised by the Auditor, either

by the provision of sanctioned estimates, or by the allotment of funds to adjust expenditure. It is absolutely impossible to provide for a more effective check, or for a more rigid central over expenditure than now exists; and it seems clear that while, so far as Madras is concerned, nothing whatever is to be gained by the proposed amalgamation of its Controller with those of the rest of the country, into one body; there is much, in such a measure, calculated to affect injuriously the interests

of this Presidency. In the first place, that Officer, as already remarked, would owe a divided allegiance; and, in the second, there would be no guarantee that, in future appointments, the Officers selected would have that local knowledge, which, particularly in the P.W. Dept is of great importance. The system of Account followed in Madras Range Offices being very different from that obtaining elsewhere, it is, for many reasons, desirable that an Officer, specially trained in Madras, should be at the head of its Account Department. Moreover

an important change in the financial policy of the Govt of India has taken place since this question was first mooted, for while up to the close of 1869/70, Local Governments had no power to distribute, or finally to dispose of, any share of the Imperial Revenues of the country, it has recently been determined to transfer to them a portion of those revenues, together with the charges appertaining to certain services which are now classed as Provincial. Looking also to the large increase of local funds in this Presidency this

Excellency the Governor in Council is convinced that the financial adviser of this Government in matters relating to revenue and expenditure, so far as concerns Public Works, should be an Officer of its own selection, and possessed of local experience. An examination of the current years allotments for Public Works shows that the total amount likely to be made available is Rs: 96,00,000. Of this amount little more than Rs 48,00,000 will be from Imperial funds, viz Rs. 30,00,000 under Ordinary and Rs: 18,00,000 under Extraordinary, and the balance, viz Rs. 48,00,000

from Provincial and Local funds conjointly. There is no doubt that looking to the actual expenditure on Extraordinary Agricultural Works during the past four years, and the great difficulties which are almost everywhere experienced in advantageously employing an exceptionally large allotment on works of that class, the accounts of 1871/72, when closed, will shew a larger expenditure from Local (i.e. Provincial, District Road, & / funds than from the Imperial Grant. If, then, the

	Rs
*1867-68 -	8,13,197
1868-69 -	10,68,688
1869-70 -	11,76,612
1870-71 -	6,26,183

greatest share of future Provincial charges in this Presidency is to be provided from funds raised or controlled by this Govt. it is only reasonable that, in the administration of these funds, as well as in the exercise of checks over irregular expenditure, it should be advised by an Officer whose experience has been acquired in this Presidency, and whose local knowledge would add to his efficiency in dealing with matters of local account.

Finally, it is necessary to state that the business of the Madras

Controller's Office is conducted in the manner obtaining elsewhere, and that the General Accounts of this Presidency are submitted by that Officer in the exact forms prescribed by the Govt. of India. The books and accounts of the Controller are so kept that any Inspection can be met which can be complied with in other parts of India, and looking to the strict watch which is kept over Expenditure, Imperial and Local, and to the regularity with which works are undertaken, and when

incurred, there seems to His Excellency the Governor in Council no necessity for introducing the change advocated by the Govt. of India, and which in point of fact would have the effect of subordinating the Controller of Pr. Accounts in this Presidency to the Accountant General of the Dept. instead of to the Govt. of Madras, without any real advantage to the State, but with positive inconvenience to the Madras Presidency Dept. that would necessarily result in the constant application of the Accountant General for information and returns of various kinds, except no doubt in connection with the Dept. in other portions of the country where the system of accounts is based on entirely

I should not think
A. L. S
A. J. A.

different principles but of no advantage whatever either as a means of comparison with them or for the purposes of check over the expenditure in Madras.

Govt. of {1871} Madras.

PUBLIC WORKS.

To The Secretary to the Govt of India

Dated

Rcvd. Encl. 3

G. O. 29 Sept. No 2493-24

Nos. 514-515 & 516

Copy forwarded for information to the Chief Engineer for Irrigation.