M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 405 10407	1910	Press / Mis.
Dated	14.5	1872

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
14th May 1872.

Read the following letters :—

No. 405. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th March 1872, No. 3,190.

I HAVE the honour to enclose, for the consideration and *early* orders of Government, a Circular from the Accountant General of the Public Works Department, under date the 13th March 1872, forwarding; with reference to "paragraph 2 of Public Works Department Circular No. 80 of 1871," samples of certain forms for Range Officers' Accounts, showing the manner in which expenditure on Irrigation Works should be recorded from and after the 1*st proximo*.

1 Copy of Circular.
1 Set of Forms.

2. The new forms comprize a Cash Account Current, a Stock Account Current, and Schedules of receipts and expenditure.

3. The forms would seem to indicate that they are intended for use by officers exclusively in charge of Irrigation Divisions, and hence provision is made in the Account Current for the entry of credit orders, cash balances, etc., appertaining entirely to such charges.

4. In this Presidency we have only one range (Chembrumbaukam) which is exclusively irrigation, and even, as regards this charge, it is clear from G. O., No. 819, dated 23rd March 1872, that it is in contemplation to treat the Supervisor, whom it is proposed to place in executive charge of the Chembrumbaukam works, not as an officer directly in account with this office, but as a disburser in connection with the officer in charge of the Mount Range of the Chingleput District. In all our ranges, then, works of every description (building, roads, irrigation, etc.,) will be under the supervision of our Range Officers, and these have, at their disposal, monies allotted from—

1. Imperial Fund Extraordinary.
2. Do. do. Ordinary.
3. Provincial do.
4. District Road do.
5. Other Local do.

5. It follows, then, that in these cases the credits are granted against the aggregate assignment from all sources, and as only one cash account and one cash chest are maintained, the cash balances are general, and cannot be said to appertain to any particular fund.

6. With the charges under the Government of India the case is different, as, I believe, Irrigation Divisions are special, and it is an easy matter in such ranges to maintain the forms now circulated for general adoption.

7. Moreover, we have no separate Irrigation Department, the establishments, other than that of the Chief Engineer for Irrigation, being employed on general duties. It is thus impossible, under the existing organization, to show the salaries of any specified number of Superintending Engineers, Executive Engineers, Assistant Engineers, Upper Subordinates, and others, as charges against Irrigation, as seems to be required by the form of schedule of *expenditure* now submitted.

That form, moreover, requires a monthly comparison of expenditure with estimate under properly classified heads, and this, as Government are aware, is not now required to be done, the original form of the Madras Progress Report having been modified under the orders of Government No. 216, dated 22nd January 1867.

8. The new form of Account Current provides for the exhibition, monthly, of receipts from water rates, and the revenue generally from Works of Irrigation. Upon this subject, orders are requested for the guidance of this office and that of Range Officers. At present certain figures are furnished annually by Collectors to Superintending Engineers in connection with the statements of remunerative and reproductive works, and these are, I believe, in most cases unconditionally accepted, but find no place in the Public Works Accounts. It has now to be determined in what manner the figures which are to be recorded in the Public Works books should be obtained, and whether those figures are, in any way, to be checked by the Public Works Department.

9. Another very important question requiring consideration is, What are the works for which separate Capital and Revenue Accounts are to be kept? The forms require that the transactions in connection with works of this class should be recorded distinctly from those relating to other works of irrigation.

10. I have not received Public Works Department Circular No. 80 of 1871, quoted in the first paragraph of this letter, but it is possible that that document is one emanating from the *Government of India*, and now under the consideration of this Government.

11. The new forms are in great detail, and will require much care and labour in their preparation. It has on several occasions been represented to Government that my own office and the office establishments of Range Officers are already overtaxed, the work in the Accounts branch having considerably increased in recent years, and it is very doubtful whether the requirements of the two Circulars under reference and those which may follow, can possibly be met without a sensible augmentation of the strength of our various office establishments, or a radical change in the organization of the Madras Public Works Department.

No. 406. From the same Officer, dated Fort St. George, 5th April 1872, No. 45.

ADVERTING to my letter No. 3,190 dated 27th ultimo, I have honour to forward herewith copies of further communications* from the Accountant General of the Public Works Department, giving detailed instructions as to the manner in which the Public Works Accounts should be closed for the current year, and the forms in which they are to be rendered for the ensuing year 1872-73.

* Circular No. 8, dated 20th March 1872.
Letter ,, 384 G, ,, 22nd ,, ,,

2. It will be seen from the papers now submitted that the Accountant General has defined the principles on which the divisions or ranges are to be classed as Irrigation Imperial, or Provincial, so that the points of difficulty, mooted in my letter under reference, in the way of maintaining exclusively Irrigation Divisions and Accounts are now cleared up, and it is only left for the

Government to decide on the works for which Capital and Revenue Accounts are to be opened out.

3. I also request to be favoured with the early orders of Government on this letter, for permission to circulate the papers from the Accountant General, Public Works Department, for the information and guidance of all officers in account with this office, with instructions on such points as seem to call for explanation.

No. 407. ORDER THEREON, 14th May 1872, No. 1,310.

ESTABLISHMENT, No. 44.

WITH the first of the letters recorded at the head of these Proceedings the Controller of Public Works Accounts requests the orders of Government on a Circular from the Accountant General of the Public Works Department relative to the forms of Accounts to be adopted from the 1st April, and to the manner in which expenditure on Irrigation Works should be recorded. In the second letter he states that further instructions received from the Accountant General have cleared up many of the points on which he solicited instructions, and requests the Government to decide on the works for which Capital and Revenue Accounts are to be opened.

2. The last point is disposed of in G. O., No. 1,102, dated 30th April 1872, to which the attention of the Controller is called.

3. Until the Districts have been divided into Circles, and the information required to admit of the Capital and Revenue Accounts being opened has been obtained, the forms proposed for adoption from the 1st April cannot be opened in their integrity. The Government observe that the form of Progress Report (No. 26) to be adopted appears to be applicable to large projects for Irrigation, relative to which it is desirable to record expenditure separately under each distinct head, but all the information which will be required to admit of Capital and Revenue Accounts being kept for Circles, the works in which consist of numerous petty tanks and channels, will be afforded if the accounts are recorded as in the present form of Progress Report, the adoption of which was approved on the recommendation of the Controller in Order No. 216, dated 22nd January 1867.

4. The adoption of the new forms will undoubtedly increase the work of the offices of Executive Engineers, who already complain of the inadequacy of their establishments to meet the numerous demands made upon them. The Government observe that in paragraph 12 of the Accountant General's letter he solicits suggestions relative to improvements or modifications in the forms of Accounts proposed; the Controller should therefore carefully consider the matter, and should suggest such modifications as may tend to augment work in the Executive Offices in the least possible degree and to throw the work of compilation as much as possible on his own office, as it will be far more economical to concentrate the work and to increase the establishment of the Controller's Office than to augment the establishments of some eighty Executive Officers.

5. It appears to the Government that even for large projects the present form of Progress Report might be retained with but slight modifications, as the

information required relative to expenditure and included in the new forms is actually now recorded in the Form B. B. I.

6. Pending the division of the Districts into Circles the Government are of opinion that it will be sufficient to adopt the new form of Progress Report for the works noted in the margin, and the Controller will issue instructions accordingly; as the Circles into which the Districts are to be divided are determined upon the adoption of the new form of Progress Report may be extended to them unless the modifications which the Controller may suggest in order to economize labour are approved by the Accountant General, Public Works Department. Forms 22 and 24 should be adopted at once.

Godavery Delta.
Kistna.
Pennair.
Palar Anicut.
Streevigoontum and Upper Coleroon.
Chembrumbaukum Tank Project.
Madras Water Supply Project.

7. As the revenue is not collected by the members of the Public Works Department the receipts from Irrigation, whether in the form of water rates or in the form of a consolidated tax on irrigated land, can be entered in the account current only at the end of the year from information furnished by the Revenue Department; but all proceeds from miscellaneous sources, such as from nanal, etc., plantations, from navigation on irrigation channels, etc., etc., should find a place in the accounts current of the months in which such sums are realized.

(True Extract.)

(Signed) R. F. OAKES, Captain, R.E.,
Acting Joint Secretary to Government.

To the Controller of Public Works Accounts.
To Superintending Engineers.
To the Chief Engineer for Irrigation.
,, Revenue Department,
To Major R. B. Kennedy.

Exd. S. T. Augustin.

No. 329. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 3rd June 1872, No. 553:—

WITH reference to paragraph 6 of the Proceedings of Government, No. 1,310, dated 14th May 1872, I have the honour to state that as Forms 22 and 24* are intended for purely Irrigation Divisions, and there are no ranges so constituted for the present, they are not adapted for this Presidency. I beg to forward copy of my Circular to all Range Officers, No. 179, dated 19th April 1872, in paragraph 2 of which allusion is made to this point.

*Received with Circular No. 6 of 13th March 1872, from the Accountant-General, Public Works Department.

No. 330. ORDER THEREON, 21st June 1872, No. 1,521.

ACCOUNT, No. *33*.

As under instructions from the Accountant-General of the Public Works Department Forms 22 and 24 are declared to be inapplicable to the ranges in this Presidency as now constituted, the portion of paragraph 6 of G. O., No. 1,310, of 14th May 1872, relative to the adoption of Forms 22 and 24 is hereby cancelled.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Governmet.

To Superintending Engineers.
To the Controller of Public Works Accounts.
,, Acting Chief Engineer.
,, Revenue Department.
,, Major R. B. Kennedy.

Exd.S. T. Augustin.

Circular No. 8 of 1872.

[*For Controllers only.*]

FROM

THE ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT,

To

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

FORT WILLIAM, MARCH 20, 1872.

SIR,

I have the honour to inform you that, when submitting the usual monthly accounts for the ensuing financial year 1872-73 (*i. e.*, commencing with the accounts for April), it will not be necessary to send up, as has hitherto been the practice, the Cash and Stock Abstracts, Statement of corrections, &c.

2. All that will be required will be a complete statement in the form of the present Provincial Account Current, supported by the necessary schedules of transfers and other transactions, details of which are required for record in this Office, and for comparison with the corresponding entries in the returns of other Provinces and Departments.

3. The form of account current and detailed instructions for its preparation and submission will be furnished hereafter.

4. The order contained in this Circular will be applicable to accounts of State Railways, Irrigation Works, Military Works, and accounts of Provincial and other Imperial services.

I have the honour to be,
SIR,
Your most obedient Servant,

J. HOPKINS,
for Accountant General.

No 3841 J.

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From

The Accountant General
Public Works Department.

To

The Controller of Public Works Accounts,
Madras.

Fort William, 22nd March 1872.

Sir,

With reference to my Circular No. 5, of the 13th instant, forwarding, for introduction from the commencement of the ensuing year, new forms of Accounts for Irrigation works, and to certain alterations which have lately been ordered by the Government of India, in connection with expenditure on Military works, and on account of "Provincial Services" (vide

correspondence quoted in the margin), I have the honor to invite your attention to the following instructions relative to closing the Accounts of the current year, and for the preparation and submission of those for the ensuing year 1872-73.

No 1465/93 B.M. dated 15th November 1871.
No 53/61 A.G. dated 12th January 1872.

2. The expenditure to be incurred in the Presidency will be of four kinds, namely

Irrigation
Imperial Military
——do—— other services.
Provincial including Local.

For the first of these, 'Irrigation', a distinct and separate set of Accounts for the whole Province, based on the forms of Accounts furnished with my Circular mentioned above, will have to be submitted monthly to this Office. The modified forms for the Controller's Office, and forms of Abstract and Account Current that will have to be furnished to this Office will be issued for information and guidance as early as possible. For the remaining heads of Service, viz.

Imperial Military.
——do—— Other services.
Provincial including Local.

an Account Current in the form annexed to this letter will have to be furnished monthly. It would be convenient if arrangements for the Accounts of Provincial expenditure could be kept

quite distinct from those appertaining to Imperial funds, but there must still be some divisions in which the expenditure will necessarily be of a mixed character, and therefore the complete separation of these Accounts cannot for the present be carried out.

3. In mixed divisions accounting for Imperial and Provincial outlay only, no difficulty, it is apprehended, will be experienced in auditing and booking the Accounts, so as to admit of the accompanying form of Account Current being prepared without any difficulty. In cases where the bulk of the expenditure in a

Division

Division is Imperial, the Division will be classed as Imperial, the cash stock and the suspense balances in such Division being held to be Imperial also. The same arrangement will be observed when the bulk of the expenditure is provincial. In that case the stock, suspense balances, &c., will be held to be provincial and will be treated in the Accounts accordingly.

4. For purely Irrigation Divisions separate Accounts will, of course, be rendered as explained above; but no divisions in which Irrigation expenditure is being incurred as well as Imperial

and Provincial Expenditure, it will probably be desirable to follow the same rule as that prescribed above for classifying Imperial or Provincial Divisions. If the bulk of the expenditure in Irrigation the Division should be classed as Irrigation, or if the outlay is greater under either of the other heads it should be classified accordingly.

5. The Accounts of the Divisions constituted as explained in the preceding paras, might conveniently be prepared as follows:-

Irrigation Expenditure incurred in Imperial or Provincial Divisions should be treated as a transfer to the Irrigation

Department, full details of such expenditure being entered under the heads "Transfers" and classified under the recognized heads and sub-heads of account in the Divisional Schedule of Expenditure, on which the audit of the Controller would be passed in the ordinary course. Such transactions would be brought into the Irrigation Accounts in the Controller's Office.

6. The same procedure would be observed in dealing with Imperial and Provincial Expenditure incurred in Divisions classified as Irrigation Divisions.

7. In the closing Accounts

of the current year, the closing balances will be distributed over the heads of Account to which they respectively appertain in the manner shewn in the margin. The balances belonging to the Irrigation Divisions will be transferred to the new Irrigation Accounts. Those of Imperial and Provincial services with the exception of the two heads "Stock Imperial" and "Stock Provincial" will

Arrangement of the closing balances as they will appear in the annual provincial Account Current of 1871.72.

Heads of Account.	As per Divisional details on reverse.			Total.
	Irrigation.	Provincial.	Imperial	
Disbursing Department. Cash. Drawing Account. Stock. Stock P. & sales. Deposits. &ca.	[and so on]			

not be worked up to separately during the year, but will be detailed in the manner specified above in closing the Accounts of 1872.73 and subsequent years.

8. The monthly Abstracts of Cash Receipts and Disbursements, and Stock Receipts and issues, and other detailed Statements which have hitherto accompanied your monthly Account Current need not be submitted from the commencement of the ensuing year. All that I shall require in regard to the Accounts of Imperial and Provincial funds will in conformity with the

rules prescribed in my Circular No 8, dated 20th instant, the an Account Current in the annexed form, duly supported by the necessary Abstracts of transfers and other transactions the details of which are required for record in this Office and for comparison with the corresponding entries in the returns of other Provinces and Departments.

This account Current which will be a complete Abstract of the monthly transactions of the Presidency for those Branches of the Department to which it relates, calls for no special explanation, but it appears desirable to invite your attention to the following

points in connection with the "Provincial Services."

9. The value of London stores for these services which will be treated by the Secretary of State as a remittance to India and credited to the head "London Account" in the Imperial Public Works Accounts, may conveniently be accounted for and adjusted while the transactions are in suspense under a sub-head of the account Stock Provincial. It would appear unnecessary to open special suspense accounts under "Civil Department" for these transactions.

10. In regard to Provincial stock it will be desirable to enter in the Exchange account furnished to the Civil Department the total monthly debit and credit entries against this head of account. The monthly charges against Provincial services as affected by the stock transactions can under this arrangement be easily determined. The annual increase or decrease to the Provincial stock balance will be adjusted and accounted for in the ordinary manner by being added to or deducted from the years outlay against Provincial Services.

This

arrangement will of course have to be observed in closing the accounts of the current year. It should be clearly understood that the head "Barrack Department" with the sub-heads "Supply", Repair and Establishment, &c., on the expenditure side of the account, is a head of charge, and serves a different purpose to the French corresponding head "Barrack Department". The former is provided to meet the charges of the Barrack Department in the Bengal Presidency which, from the commencement of 1872-73 will be

accounted for in this Department.

11. The division of the transactions under "Expenditure against Budget grant" into the two heads "Military" and "Other services" is intended as regards the former, to afford provision for the expenditure on Military works in the Bengal Presidency being separately accounted for; but as this division will not be possible in the items of Establishment "Tools and Plant" and "Roads and Bds" in the Accounts of the Madras Presidency the wants of the case will be sufficiently met if the charges under these heads are shewn in lump sum amounts in the column headed "Total."

12. If the instructions given in this letter should not be sufficiently clear or if the accounting arrangements herein described should not be considered susceptible of improvement or modification in any way I shall be glad to receive any suggestions which you may desire to offer on the subject. Such suggestions to be really useful should be communicated to this Office as soon as possible to admit of the necessary action

being taken before the accounts of the new year are commenced, and I shall therefore feel obliged by your giving this matter the earliest possible attention.

I have, &ca.
(Sd) J. Hopkins.
for Accountant General
P.W.D.

(True Copy)
S. Wood

Controller of Public Works Accounts.

Enclosure in a letter from the Controller of P.W. Accounts, Madras, to the Secretary to Government, P.W.D., Madras, dated 5 April 1872, No 45

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should

P.W. 1689/72
1/257/72
Pres. 16th May/72 Sec. L. 1.06.

Office of the Controller of
Public Works Accounts
Fort Saint George, 5 April 1872.

No. 45

From,
The Controller of P. W. Accounts,
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Sir,

Adverting to my letter No. 3190, dated 27th Ultimo, I have the honor to forward herewith copies of further communications[x] from the Accountant General of the Public Works Department, giving detailed instructions as to the manner in which the Public Works Accounts should

[x] Circular No. 8 dated 20th March 1872. letter No. 384 G. dated 22d March 1872.

should be closed for the current year, and the forms in which they are to be rendered for the ensuing year 1872-73.—

2. It will be seen from the papers now submitted that the Accountant General has defined the principles on which the Divisions or Ranges are to be classed as Irrigation Imperial, or Provincial. So that the points of difficulty, mooted in my letter under reference, in the way of maintaining exclusively Irrigation Divisions and Accounts are now cleared up, and it is only left for the Government to decide on the works for which Capital and Revenue Accounts are to be opened out.—

3. I also request to be favored with the early orders of Government on this letter, for permission to circulate the papers from the Account= and General Public Works Department for the informa=tion and guidance of all officers in account with this office, with instructions on such points as seem to call for explanation.—

I have the honor to be,
Sir,
Your most Obedient Servant,

S. Thodl.

Controller of P.W. accounts.

No. 3190 Office of the Controller of Public Works Accounts.
Madras, 27th March 1872.

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From
The Controller of Public Works Accts,
Madras.

To
The Secretary to Government,
Public Works Department,
Madras.

Sir,

I have the honor to enclose, for the consideration and early orders of Government, a Circular from the Accountant General of the Public Works Department under date the 13th March 1872, forwarding, with reference to "para 2 of Public Works Department Circular No. 80 of 1871," samples of certain forms for Range

Public Works 1872 Depart.
No. of Pkt for May
From Cont. No. 1689
The Controller of U.N. Accounts.
To
The Secretary to Government,
Public Works Department,
Fort Saint George.
Dated 5 } 2 V
Recd 8 } April 1872.
17 . — . —

No. 45.

Forwarding copies of letters from the Accountant General, Public Works Department, giving instructions as to the manner in which the Public Works Accounts should be closed for the current year, and requesting permission for their circulation to all officers in account with this office.
No. 1311-14 Reg/72

Ob 406
Cb. Mar/72 No. 10.

Officers' Accounts, shewing the manner in which Expenditure on Irrigation works should be recorded from and after the 1st proximo.

2. The new forms comprize a Local Account Current, a Stock Account Current, and Schedules of receipts and expenditure.

3. The Govt would desire to communicate that they are entrusted for use by Officers exclusively in charge of Irrigation Divisions, and that provision is made in the Account Current for the entry of Credit Orders, Cash balances, &c., appertaining entirely to such charges.

4. In this Presidency we have only one Range (Chambrumbakkam) which is exclusively Irrigation, and even, as regards this charge, it is clear from G.O. No. 819, dated 23rd March 1872, that it is in contemplation to detach the Superintendent from it to place in executive charge of the Chambrumbakkam works, not as an Officer directly in account with this Office, but as an Disbursing in connection with the Officer in charge of the Ground Range of the Chingleput District. In all our Ranges there works of every description (Building, Roads, Irrigation, &c.) will be under the supervision of our Range

Officers, and these have, at their disposal, monies allotted from.

1. Imperial Fund - Extraordinary.
2. _____ Do _____ Ordinary.
3. Provincial - do _____
4. District Road - do _____
5. Other Local - do _____

5. It follows, then, that, in these cases, the credits are granted against the aggregate assignment from all sources, and as only one Cash Account and one Cash Chest are maintained, the Cash Balances are general, and cannot be said to appertain to any particular Fund.

6. With the charges under the Government

of India, the case is different, as, I believe, Irrigation Divisions are special, and it is an easy matter in such Ranges to maintain the forms now circulated for general adoption.

7. Moreover, we have no separate Irrigation Department, the Establishments, other than that of the Chief Engineer for Irrigation, being employed on general duties. It is thus impossible, under the existing organization, to shew the salaries of any specified number of Superintending Engineers, Executive Engineers, Assistant Engineers, Upper Subordinates,

and others as charges against Irrigation, as seems to be required by the Form of Schedule of Expenditure now submitted. That Form, moreover, requires a monthly comparison of expenditure with Estimate under properly classified heads, and this, as Government are aware, is not now required to be done, the original Form of the Madras Progress Report having been modified under the orders of Government No. 216, dated 22d January 1867.

8. The new Form of Account Current provides

for the exhibition, monthly, of receipts from Water Rates, and the revenue generally from Works of Irrigation. Upon this subject, orders are requested for the guidance of this Office and that of Range Officers. At present, certain figures are furnished annually by Collectors to Superintending Engineers in connection with the Statements of remunerative and reproductive works, and these are, I believe, in most cases, unconditionally accepted, but find no place in the Public Works Accounts. It has now to be determined

in what manner the figures which are to be recorded in the Public Works Books should be obtained, and whether these figures are, in any way, to be checked by the Public Works Department.

9. Another very important question requiring consideration is — What are the works for which separate Capital and Revenue Accounts are to be kept? — The forms require that the transactions in connection with works of this class should be recorded distinctly from those relating to other

works

works of irrigation.

10. I have not received Public Works Department Circular No. 80 of 1871, quoted in the 1st para of this letter, but it is possible that that document is one emanating from the Government of India, and now under the consideration of this Government.

11. The new Forms are in great detail, and will require much care and labor in their preparation. It has, on several occasions, been represented to Government that my own Office and the Office Establishments of Range Officers are already over-taxed, the work

in the Accounts Branch having considerably increased in recent years, and it is very doubtful whether the requirements of the two Circulars under reference and those which may follow can possibly be met without a sensible augmentation of the strength of our various Office Establishments, or a radical change in the organization of the Madras Public Works Department.

I have the honor to be
Sir,
Your most obedt servant.

S. Thoell

Controller of Public Works Accounts.

P. W. 1872 Deptt
Pro. of Govt for May
Ex. No 1592
256

From
The Controller of
P.W. Accounts,
Madras.
To
The Secretary
to Government P.W.D.
Madras.

Dated 27th March 1872
Recd 30 Bapul/72.

No. 3190

Requesting the orders of Government on the enclosed Circular of the P.W.D. Accountant General forwarding for adoption from 1st April next a set of Forms for Executive Engineers' Accounts shewing the manner in which expenditure on Irrigation Works should be recorded, and representing the increasing work of his Establishment.

No. 1310 - 14 May/72

No.

MEMORANDUM.

Requested for reference the undermentioned papers :—

Accountant General's Circular No 607.
13th March 173. sent with letter No 31907
27th Do Do. will be returned when
done with.

OFFICE OF THE CONTR. OF PUBLIC WORKS ACCOUNTS,
Madras, 18 June 1873.

Manager,

To

The Registrar of the Public Works Secretariat

Cir/

No. 1318. Public Works Deptt.

Proceedings of the Madras Government.

Read the following:

From

The Controller of P.W. Accounts } (H.E. No. 3190 of 27 March 1872)

" Do Do - (H.E. No. 45 of 5 April 1872)

With the first of the letters recorded at the head of these proceedings the Controller of P.W. Accounts requests the orders of Government on a Circular from the Accountant General of the Public Works Department relative to the forms of accounts

A.V.

I. D. S.

Controller of Public Wor

No. 415

C. Bimaster Bid

accounts to be adopted from the 1st April and to the manner in which expenditure on Irrigation Works should be recorded. In the 2nd Letter he states that further instructions received from the Accountant General have cleared up many of the points on which he solicited instructions and requests the Government to decide on the Works for which Capitab and Revenue Accounts are to be opened.

2 The last point is disposed of in G.O No. 1102 dated 30th Apl/72 to

to which the attention of the Controller is called.

3 Until the Districts have been divided into Circles and the information required to admit of the Capital and Revenue Accounts being opened has been obtained the forms proposed for adoption from the 1st April cannot be opened in their entirety. The Government observe that the Form of Progress Report (A.26) to be adopted appears to be applicable to large Projects for Irrigation relative

relative to which it is desirable to record expenditure separately under each district head but all the information which will be required to admit of Capital and Revenue accounts being kept for Circles, the works in which consist of numerous petty units and channels, will be afforded if the accounts are recorded as in the present form of Progress Report the adoption of which was approved on the recommendation of the Controller in his order No 216 dated 22nd January 1867.

The

The adoption of the new Forms will undoubtedly increase the work of the Offices of Executive Engineers who already complain of the inadequacy of their Establishments to meet the numerous demands made upon them. The Government observe that in para 12 of the Accountant Generals Letter he solicits suggestions relative to improvements or modifications in the Forms of accounts proposed. The Controller should

should therefore carefully consider the matter and should suggest such modifications as may tend to augment work in the Executive Offices in the least possible degree and to throw the work of compilation as much as possible on his own office, as it will be far more economical to concentrate the work and to increase the Establishment of the Controllers Office than to augment the Establishments of some 80 Executive Officers.

5 It appears to the Government that even

2611

even for large Projects the present form of Progress Report might be retained with but slight modifications as the information required relative to expenditure and included in the new forms is actually now recorded in the Form D. D. L.

6 Pending the division of the Districts into Circles the Government are of opinion that it will be sufficient to adopt the new form of Progress Report for the works noted in

in the margin, and the Controller will issue instructions accordingly: as the Circles into which the Districts are to be divided are determined upon the adoption of the new Form of Progress Report may be extended to them unless the modi-fications which the Controller may sug-gest in order to econo-mize labor are approved by the Accountant General P.W.D. Forms 22 and 24 should be adopted at once.

As the Revenue is not collected by the Members

Godavery Delta
Kistna
Pennair
Palar Anicut
Streevegoontum
& Upper Coleroon.
Chembrumbankum tank Project
Madras Water Supply Project

Members of the P.W. Dept. the receipts from Irrigation whether in the form of water rates or in the form of a Consolidated tax on irrigated land can be entered in the account Current only at the end of the year from information fur-nished by the Revenue Department, but all proceeds from miscel-laneous sources such as from Naval &c. plantations from Navi-gation on irrigation Channels &c. &c. should find a place in

in the Accounts Current of the months in which such sums are realized.

N.F.D.

[illegible]

To

The Controller
Supd. Engineer
Chf. Engr. for Irrgn.
Revd. Deptt.
Major R. B. Kennedy

Despd. 27/5/72

6850 1892 & 1859

Govt of {1871} Madras.

PUBLIC WORKS.

To The Controller of Public Works Accounts

Dated

Recd. Encl. 4

G. O. 14th May 1871 No. 1310.

405 @ 407

[illegible]count Establishment

[illegible]pering orders on letters [illegible]om the Controller of [illegible]W. Accounts relative [illegible] the Forms of account to be adopted from the 1st April next, and the additional establishment required to perform the increased work—

6 [illegible]