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MADRAS RECORD OFFICE

Government of Madras

Public DEPARTMENT

G.O. No. 1431-1435		Press
B.P. No. 366-371		Mis.
Dated 27-5-	18	.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 27th May 1873.

Read the following letters :—

No. 388. From S. BROCK, Esq., Controller of Public Works Accounts, to Colonel G. W. WALKER, R. E., Secretary to Government, Public Works Department, dated Fort St. George, 29th January 1873, No. 2,525.

I HAVE the honour to acknowledge the receipt of the Proceedings of Government, No. 173, dated 20th January 1873, and in reply to offer the following observations.

1 Memorandum, No. 179, dated 19th April 1872.
1 ,, ,, 562, ,, 4th June ,,
1 Letter to the Accountant General, Public Works Department, No. 2,518, dated 29th January 1872, with three enclosures.
1 Tabular Statement.

2. On the receipt of the Circular of the Accountant General of the Public Works Department, No. 6, of the 18th March 1872, I issued to Range Officers the instructions conveyed in the accompanying Memorandum, No. 179, dated 19th April 1872. Adopting the principle defined in paragraph 3 of the Accountant General's letter, No. 91 I, of the 4th July 1872, viz., that all ranges in which the bulk of the expenditure is on Agricultural Works should be classed as "Irrigation," the following Range Officers would, under that memorandum, have been required to furnish the Agricultural portions of their Schedules or Progress Reports in the new form :—

Golcondah.	East Coast Canal.
Eastern Delta, Godavery.	Chembrambaukam.
Western do. do.	Poloor.
Eastern do., Kistna.	Virdachellum.
Western do., do.	Tanjore.
Nellore	Vuppoor.
Pullampett	Southern Tinnevelly.

3. Subsequently, however, the Government (Proceedings, No. 1,310, dated 14th May 1872,) directed that the use of the new form should be confined to the works as per margin, and this continues to be done under this office memorandum No. 562, dated 4th June 1872, copy of which accompanies.

1. Godavery Delta.
2. Kistna do.
3. Pennair do.
4. Palar Anicut.
5. Streevygoontum Anicut.
6. Upper Coleroon.
7. Chembrambaukum Tank Project.
8. Madras Water Supply do.

4. The new forms of Cash and Stock Accounts Current (Forms Nos. 22 and 24,) have not heretofore been used by Range Officers, but this office renders to the Accountant General the monthly accounts of Irrigation Receipts and Expenditure in the form prescribed by that officer. This is done with the aid of the information afforded in the accounts (Cash and Stock) rendered in the old form by Range Officers, but we have not yet been able to separate the balances under "Stock" and "Miscellaneous Advances," in order to their being recorded against each of the works for which separate Capital and Revenue Accounts are kept. I am however in communication with Range Officers upon this subject, and hope that, ere long, the required separation will be made.

5. The new form of Cash Account Current provides the following heads which do not appear in the form in use in this Presidency :—

Cash Receipts.	*Cash Disbursements.*
Public Works Department.	Public Works Department.
Receipts on Capital Account.	Receipts on Capital Account refunded.
Tuccavee Works.	Expenditure on Capital and Revenue Accounts.
	Tuccavee Works.
	London Stores.

6. The head "Tuccavee Works" is not applicable to Madras, while that of "London Stores" is only applicable to the Presidency Store Department. The head "Public Works Department" is provided for by two other heads.* Thus there are only three heads which we have to introduce, and all these have special reference to ranges in which Capital and Revenue Accounts are maintained.

*"Transfers Provincial" or "Transfers Imperial," as the case may be.

7. Turning now to the new form of Stock Account Current, the heads noted below are extra :—

Stock Receipts.	*Stock Issues.*
Public Works Department.	Public Works Department.
Receipts on Capital Account for value of materials from old buildings.	Expenditure on Capital and Revenue Accounts.
London Stores	Tuccavee Works.

8. For the first of these on both sides this office uses "Transfers Imperial" or "Provincial" as the case may require. The last head* on the Receipt side is applicable only to the Presidency Store Department, while that† on the Issue side is not required here. The remaining head on each side of the account applies exclusively to ranges in which Capital and Revenue Accounts are kept.

* London Stores.

† Tuccavee Works.

9. Forms Nos. 22 and 24, prepared essentially to suit purely Irrigation Divisions, are not well adapted to our Irrigation Ranges, the accounts of which, compiled according to those forms, must, at all events for some time to come, show a blank against those heads, in respect of which they differ most from the forms now in use. There is, however, no real difficulty in introducing the new forms, and in using them, so far as is practicable, in the ranges which are classed as Irrigation, and, with the approval of Government, I will have them circulated for adoption. With respect to the form of Progress Report, however, there is a difficulty attending its use in its entirety in such of the ranges in question as maintain no Capital or Revenue Accounts, but as the Deputy Accountant General, when lately in Madras, considered that it would be advisable to use *at once* that portion of the new form provided for "Ordinary Agricultural works for which no Capital or Revenue Account is kept," leaving the introduction of the remaining portions to be arranged when the grouping of works in the several districts, ordered in G. O., No. 1,102, dated 30th April 1872, has been carried out, I will, if Government approve, circulate this form also for use in Irrigation Ranges. There are one or two points, however, on which the orders of Government are requested: 1*st*, as to the information which should be afforded in the columns provided for the exhibition of work "executed to end of month mentioned in heading as per Register of Works," and, 2*nd*, as to the comparison to be made in the Progress Report of the *year's* expenditure with the *year's* allotment.

10. With regard to the first of these points, I beg to invite attention to paragraphs 1 to 3 of my letter of the 5th October 1872, and to the Proceedings of Government of the 22nd instant, No. 213, and to request instructions as to whether, in supersession of existing practice, under which the Progress Reports show details of the *month's* expenditure only, particulars of work executed *up to date* on Agricultural Works are hereafter to be recorded. If this be the intention, the work of

Range Establishments will, of course, be added to, although perhaps, in most cases, to an inappreciable degree.

11. As regards the second point, the Madras form of Progress Report contains special columns, wherein Range Officers record the year's allotment, as modified up to date, and the year's outlay. It is thus easy, when these returns are examined, at once to compare the grant and expenditure of the year; but as such a comparison is not provided for by the new form, I think it would be well, in giving effect to the orders which may be passed on the preceding paragraph, to supply these omissions. Range Officers have now constantly before them, in one view, two very important items of information, and cannot plead a satisfactory excuse, under ordinary circumstances, for not working up to the full extent of the available funds for each work, or for exceeding the sanctioned allotments.

12. In their Proceedings of the 14th May 1872, already quoted, the Government require the submission of Irrigation Progress Reports in the new form for the eight works noted in the margin of paragraph 3 above. The Accountant General of the Public Works Department, however, in his letters placed before Government with mine of the 11th and 28th December 1872, Nos. 2,130 and 2,275, respectively, requires the Capital and Revenue Accounts of all the projects appearing in the last Remunerative Statement, and of such others as have had Loan Funds expended upon them, to be worked up. If this is to be done, and accuracy in details looked for, the ranges in which the works in question are situated should, at once, be classed as Irrigation, and commence rendering their cash and stock accounts and Progress Reports in the new forms. The arrangement will increase the number of Irrigation Ranges from fourteen to twenty-four, of which latter twenty-one will have to render schedules showing details of outlay under "Capital" and "Revenue." Orders are respectfully requested for the guidance of this office.

13. As regards the modifications necessary in Range Office Establishments, I have to observe that it is *just now* impossible satisfactorily to reply to the inquiry made by Government. The re-distribution of the ranges of this Presidency has only recently been carried out, and, in some cases, increased establishments have been sanctioned with reference to the heavier duties devolving upon them. The change has not been in operation sufficiently long to enable me to form an idea of the sufficiency or otherwise of the authorized office establishments, and, on other grounds, I think that the consideration, at the present time, of the subject of modifying those establishments would be premature. The new forms of Irrigation Accounts have yet to be introduced in their entirety, and it remains to be seen how, and to what extent, in each range and district the grouping of Irrigation Works will be carried out, and for what specific works Capital and Revenue Accounts will be ordered to be rendered. It is possible, as already observed in my letter of the 5th October last, No. 1,508, that the use of the new forms will be greatly extended, embracing, if not all, a very large portion of the Irrigation Works of this Presidency. When this is finally decided, and the amount of extra work devolving upon Range Establishments is exactly known, it will be for this office, closely watching the effect on those establishments of the changes which are, from time to time, introduced, to submit for sanction such a scale of establishments

as will at once be moderate, but sufficient to meet the requirements of the new system.

14. With respect to the required modifications in my own office establishment, I beg to submit the accompanying tabular statement, showing the increases which I consider absolutely necessary. My own and Captain Trail's letters quoted in the margin sufficiently indicate the heavier duties devolving upon this establishment as compared with the work in former years, and I cannot do better now than invite attention to these papers and to the letter to the Accountant General, with enclosures, under date the 29th instant, copies of which are herewith sent. These latter will show to how great an extent the work of the Book and Statistical Departments has been added to. Apart from this, the latter branch is required to furnish the returns as per margin (all requiring care in preparation) which were formerly not rendered. Further, with the more rigid restrictions imposed in later years upon Public Works Expenditure, has arisen the necessity for furnishing District Engineers with monthly Audit Notes on the Accounts of Range Officers, and these, when returned to the Controller, have carefully to be scrutinized, and separate statements prepared for Government and the Board of Revenue of all such items of irregular outlay as cannot be satisfactorily disposed of between this office and the Local authorities. Following the returns to Government, special reports (with statements) have to be compiled for the Public Works Accountant General, and this office has to keep steadily in view those items which have once been objected to, and to take all possible means for their proper adjustment under competent authority. During the past two or three years the audit of all bills for house-rent and compensation to Military and Medical Subordinates not provided with public quarters, or with quarters inferior to those to which, under the rules, they are entitled, has been thrown upon this office, but no addition on that account has been made to the establishment. More important than all this, however, is the overwhelming nature of the duties of Divisional Auditors. Each of these has from five to thirteen ranges, with an annual expenditure of from 7½ to 14 lacs of rupees scattered over thousands of works of all descriptions. Notwithstanding that the number of working hours per diem has frequently been increased, it is found that, unless Divisional Auditors devote a very large

No. 3,190, dated 27th March 1872.
" 1,116, " 22nd August "
" 1,390, " 24th Sept. "
" 1,508, " 5th October "
" 2,130, " 11th Dec. "
" 2,275, " 28th " "

Return of approximate expenditure against Public Works Grant, monthly, to the Accountant General, Public Works Department.
Do. of Grants, Expenditure and Balance Form D. with two accompaniments, one showing the distribution of modified grants and the other of cash expenditure distributed according to districts, the latter being compiled from the Fortnightly Range Abstracts Forms C. and B. to the Accountant General, Madras.
Abstract of do. do. to the Accountant General, Public Works Department.
Statement of Provincial Service Expenditure do. do., Madras.
Do. of receipts do. do.
Statements of expenditure as compared with grants for Provincial and Local Funds, monthly, to Government.
Statement of outlay from Port Funds to Master Attendant, Madras.
Do. of Establishment, Petty Establishment, and Tolls and Ferries, Local, to the Accountant General, Madras.

NOTE.—Up to 31st October last allotments had been made for 7,984 works. The Mysore Accounts for 1871-72 show 528 works as having been in progress in that year.

share of their private time to their official duties, the audit of the accounts and the compilation of the monthly returns cannot be got through. Even now we have not succeeded in regaining the position formerly* held by this Presidency amongst other Controllers for punctuality in the submission of its accounts, and the cause is fully explained in my letter to the Accountant General which accompanies this communication. I am convinced, after practical experience of the working of this office during the past four and a half years, that with the growing work of the department it is an unwise policy to burden Auditors with charges so extensive as those which the Accountants on this establishment are required to look after. They are not, in the first place, able to devote that time and attention which are essential to the proper audit of each account, and, in the second, are, as a consequence, not sufficiently familiar with the details of their work to render their knowledge as valuable, and as capable of being readily turned to account as, with lighter charges, would undoubtedly be found to be the case. Individually the Accountants on this establishment are well up in the Madras system, and are most deserving men. As a class they are notably amongst the most hard-worked of Government officials, and seeing that ungrudgingly they devote their time and talents to the public calls made upon them with an energy which is highly commendable, I feel sure that any relief which Government, upon this representation, may be pleased to afford them, will not fail to be attended with the best results.

* See G. O., No. 2,684, dated 16th Aug. 1869.

So long ago as October* 1867, Colonel O'Connell, when filling the appointment of Controller of Public Works Accounts in this Presidency, gave it as his opinion that "the work" of this office "is already too heavy for the strength of the establishment," and that "any extra work thrown on it cannot but impair its efficiency still more." Frequently have I felt the force of Colonel O'Connell's remarks, and have witnessed, with no small amount of anxiety, that special and unexpected demands upon Divisional Auditors or upon the Book branch have invariably resulted in delays in the disposal of the monthly accounts and of the ordinary current work of the office. The Government are aware of the heavy additional duties which, since the date of Colonel O'Connell's letter, have been thrown upon this department, and will, I trust, be prepared to receive and support the proposals now made for an adequate augmentation of the strength of my establishment. The actual additions recommended are as follows:—

* See letter recorded in G. O., No. 3,306, dated 24th October 1867.

		Rs.
Book, etc., Departments.		
1 Assistant Accountant 2 Do. do. 1 Do. do.	Total increase per mensem	250
Post Audit Department.		
10 Accountants NOTE.—A reduction of two has been made in the list of Assistant Accountants	Total increase per mensem	1,034
Salary branch		25
Four Office Servants		43
	Grand Total...	1,352*

* The total cost of my establishment, according to the proposed scale, will be Rupees 5,192, against Rupees 3,840, the present scale, and Rupees 6,319, the cost of the Bombay Controller's Office, as per "annual list of the establishments in the Public Works Department of the Bombay Presidency, corrected up to 1st January 1872."

15. Of the additions proposed in the Book Department, one hand will be required for the examination of the fortnightly Cash Abstracts received from Range Officers, and the preparation of the statements (based thereon) required by the Accountant General of Madras and the Public Works Accountant General. The remaining three will be employed—

(1.) In abstracting the Divisional Books and writing up the Provincial Journal and Ledger of the Irrigation Branch.

(2.) In compiling the statements of Cash Balances, writing up the lists of ledger balances of the Cash Drawing Account, Stock and Miscellaneous Advances, and in keeping up the registers of differences between the Civil and Public Works Exchange Accounts.

(3.) In totalling the abstracts of the Buildings and Roads and Irrigation Accounts, checking the totals of all the fair accounts, and assisting in the compilation of periodical statements.

16. As regards the Audit Branch, the increases proposed are to enable me to give effect to the arrangement of reducing the charges of Divisional Auditors, and of fixing upon them more complete responsibility than is at present possible in connection with the Audit of Public Works Accounts. The charge of each Auditor will, under the new arrangement, be as follows:—

Districts.	Auditors.	Sub-Auditors.
Ganjam ... ... }	1	1
Vizagapatam ... ... }		
Godavery ... ... }	1	1
Kistna	1	1
Nellore	1	1
South Arcot	1	1
Salem	1	1
Bangalore ... ... }	1	1
Presidency ... ... }		
Nellgherries ... ... }	1	1
Chingleput ... ... }		
North Arcot	1 }	1
Cuddapah	1 }	
Bellary	1 }	1
Kurnool	1 }	
Canara ... ... }	1	1
Tanjore ... ... }		
Trichinopoly	1	1
Madura	1 }	1
Coimbatore	1 }	
Malabar and Wynaad	1 }	1
Tinnevelly	1 }	
	1	1
	13	11

17. Experience may suggest the advisability of a slight modification in the distribution of the Sub-Auditors,* but this may be arranged without any difficulty or inconvenience. The Auditor in charge of the Presidency Range Accounts will be one of the highest paid Accountants, and will, *in addition to* his regular duties, have the audit of all house-rent bills.

* Looking to the very large *number* of works which are undertaken in this Presidency, principally irrigation, the booking work in this office is heavy.

Proceedings of the Madras Government, Public Works Department, 27th May 1873.

18. The salaries of the various Accountants, while lower in some cases than the Bengal rates, have been so arranged as to provide for a graduated scale, and will offer a fair inducement to deserving men.

19. In respect to the increases proposed to the two senior members of my office (Messrs. A. H. Hart and R. J. Newbigging) it is necessary that I should offer some explanation. Mr. Hart, who is at the head of the Book, Appropriation, and other departments, has been attached to this office since the 25th January 1856, and has literally grown up with the department. He is thus thoroughly conversant with the details of the whole Public Works system of account as obtaining in this office, and in those of Public Works Disbursers. I, as well as my predecessors, have always had cause to be thoroughly satisfied with Mr. Hart, whose management of the Book Department deserves the expression of my unqualified commendation. Several intricate questions in connection with old accounts have turned up since I joined this office, and Mr. Hart has invariably proved himself equal to the emergency.

20. Mr. Newbigging, who is at the head of the Audit Branch, has received a liberal education, and grasping with ease the points of a case, writes with great facility on the various questions which are referred to him for disposal. Mr. Newbigging thoroughly understands his work, and I am greatly indebted to him for the very valuable assistance which he has afforded me on several occasions. His management of the department under his control is beyond all praise, while his general abilities and high character are such as fit him for a more important position than he fills in this office. On one occasion I was requested to offer Mr. Newbigging an appointment in the public service having a very much better salary attached to it than he now draws, but, preferring to take his chances in this office, the work of which he had mastered, he declined the offer. Both Mr. Hart and Mr. Newbigging have done excellent service, and are highly deserving of the increases proposed, which, with an annual increment of Rupees 20, will only place them in positions equal to that of the Head Accountant in the small province of Mysore. There is, I believe, no such Central Office of Account as this in India, which has not attached to it two or more Accountants of the 1st grade, and, under these circumstances, I trust that the recommendation which I now earnestly make on behalf of Messrs. Hart and Newbigging will receive the strong support of this Government.

21. I have only to add, in conclusion, with reference to the "Office Servants," that it is found most difficult to get an efficient moochee and stamper on salaries less than those now proposed, and which are given elsewhere. The appointment of an additional officer to this department renders an increase to the establishment of peons absolutely necessary. To meet this want, and, at the same time, to provide for the receipt, careful packing, and despatch of the large quantities of forms which are constantly supplied by this office to all officers of the department, I have added four peons to my establishment, making in all twelve, classified as follows, on the plan recently adopted in the Secretariat, and which I am informed works well,

	Rs.
1 Duffadar	10
1 Head Peon	8
10 Peons, at 7	70

22. In consequence of the great rise which has taken place in the prices of the common necessaries of life, the salaries of the peons in almost all departments

are now fixed at Rupees 7, which is the scale provided for in my statement. The distribution of the peons will be as under—

Controller	2
Deputy Controller	1
Do. do.	1
Book, etc., Branches	1
Audit, etc., do	1
Record Department, for receiving, packing, and despatching forms	1
Watching office at night...	2
Post and other out-door duties during the day, and delivering of packets addressed to Presidency Officers in the evening.	3
	12

No. 179.

CIRCULAR.

INSTRUCTIONS having been received from the Accountant General of the Public Works Department for the introduction of modified forms of accounts for expenditure on Irrigation Works, as well as for the classification of divisions or ranges under "Irrigation," "Imperial," and "Provincial," the undersigned has the honour to communicate the Circulars, Forms, etc., received by this Office, as noted in the margin.

Circular No. 6, dated 13th March 1872, with Form of Cash Account Current.
" " Stock " "
" " Schedule of Receipts.
" " " Expenditure.

2. As in this Presidency there is no range which is exclusively Irrigational, separate Cash and Stock Accounts Current of Irrigation Works cannot be submitted by Public Works Disbursers.

3. If the bulk of the expenditure is on Irrigation Works, the range should be classed as Irrigation. The expenditure incurred in such a range on Imperial and Provincial, including Local Fund Works, should be charged to the head "Transfers Imperial" in the case of the former, and to "Transfers Provincial" in the case of the latter. Where the bulk of the expenditure is on Provincial and Local Fund Works, the division should be classed as Provincial, while the expenditure in such a division on Irrigation Works and other Imperial Works should be debited to the heads "Transfers Irrigation Department," and "Transfers Imperial," respectively. In the same way, if the largest share of the expenditure be on Imperial Works, the expenditure on Irrigation and Provincial Works should be debited to "Transfers Irrigation Department," and "Transfers Provincial," respectively. These heads of Transfers should be opened out in the Accounts in addition to the present heads "Transfers Provincial," and "Transfers Divisional."

4. The expenditure thus charged to the new heads of Transfers in the Cash and Stock Accounts* Current, which should be submitted as usual in the present form, should be fully detailed in the Schedules of Expenditure, or Progress Reports, under the recognized heads and sub-heads of Account; the expenditure on *Irrigation Works* being detailed in a *separate Progress Report* which should be prepared *in the form*† *circulated with this Memorandum*;—While that on other Imperial Works and on works classed as Provincial and Local should be exhibited in the Progress Report‡ now in use.

* To be headed "Irrigation," "Imperial," or "Provincial," according to the principle defined in paragraph 3.

† Under the heads and in the detail prescribed therein.

‡ Under the heads now observed therein.

Statement showing the Present Scale and that Proposed for the Office of the Controller of Public Works Accounts, Madras.

Present Scale.		Proposed Scale.		Permanent Increase per Month.	Permanent Decrease per Month.
	Rs.		Rs.	Rs.	Rs.
Book and Appropriation Branches.					
1 Head Accountant	300	1 Head Accountant (1st Grade) ...	350		
3 Accountants, at 150	450	1 Accountant	175		
1 Do.	110	1 Do.	150		
1 Do.	80	1 Do.	110		
1 Do.	60	3 Do., at 80	160		
1 Assistant do.	50	2 Assistant do., at 70	140		
1 Do.	45	2 Do., at 60	120		
1 Do.		1 Do	50		
		2 Do., at 45	90		
	1,095		1,345		250
Audit Branch.					
1 Accountant and Manager	275	1 Accountant and Manager (1st Grade).	350		
5 Do. at 110	550	2 Do. at 175	350		
3 Do. at 80	240	2 Do. at 150	300		
3 Assistant do. at 60	180	3 Do. at 110	330		
2 Do. at 50	100	11 Do. at 80	880		
3 Do. at 45	135	4 Assistant do. at 50	200		
2 Do. at 40	80	5 Do. at 40	200		
1 Do.	35	5 Do. at 30	150		
3 Do. at 30	90				
1 Do.	25				
1 Do.	16				
	1,726		2,760		1,034
Current Department.					
1 Examiner	45	1 Examiner	45		
1 Register-keeper	40	1 Register-keeper	40		
3 Clerks, at 40	120	3 Clerks, at 40	120		
2 Do., at 35	70	2 Do., at 35	70		
1 Do.	30	1 Do.	30		
1 Do.	20	1 Do.	20		
1 Do.	32	2 Do., at 16	32		
2 Do., at 16	15	1 Do.	15		
1 Do.					
	372		372	.....	
Record Department.					
1 Indexer	100	1 Indexer	100		
1 Superintendent of Records ...	70	1 Superintendent of Records ...	70		
1 Reference Picker ...	30	1 Reference Picker ...	30		
2 Do. at 25 ...	50	2 Do. at 25 ...	50		
1 Do.	20	1 Do.	20		
	270		270	.....	
Salary Branch.					
1 Accountant	150	1 Accountant	175		
1 Do.	80	1 Assistant do.	60		
1 Assistant do.	50	1 Do.	50		
1 Do.	30	1 Do.	30		
	310		335		25
Office Servants.					
1 Moochee	6	1 Moochee	10		
1 Bill Stamper	6	1 Bill Stamper and Assistant Moochee...	7		
2 Peons, at 7	14	1 Duffadar	10		
6 Do., at 6	36	1 Head Peon	8		
1 Sweeper	5	10 Peons at 7	70		
		1 Sweeper	5		
	67		110	43	
Grand Total...	3,840	Grand Total ...	5,192	1,352	

The above does not include the establishment specially sanctioned from Local Funds for the audit of Local Fund expenditure by other than Public Works Officers.

FORT ST. GEORGE,
29*th January* 1873.

(Signed) S. BROCK,
Controller of Public Works Accounts.

5. In the case of establishments in the ranges classified as Irrigation and Provincial, the whole charges should be taken under Transfers Imperial, and recorded in the *fullest possible detail*, to enable this office properly to distribute the outlay over Irrigation, Provincial, and Local funds, and to communicate such distribution to the Range Officers, items such as surveys, etc., debitable to Irrigation, Ordinary or Extraordinary, should be specially noted, in order to prevent mistakes, and to render subsequent write-back entries unnecessary.

6. According as a range is classed under Irrigation, Imperial, or Provincial, the Cash, Stock, and Suspense Balances of that range will be held to belong to the same class.

7. In the Irrigation Progress Reports the expenditure on original projects and extensions for which Capital Accounts are to be kept should be shown in the column "Extraordinary" if incurred from Loan Funds, and in the column "Ordinary" if met from the Ordinary Imperial Grant. Repairs, Renewals, and Extensions, costing not more than Rupees 5,000 each for separate objects, should be exhibited in the column of "Revenue," which will also include such other works in excess of the limit just mentioned as may not be sanctioned against Capital. All items for which there are no Capital or Revenue Accounts should be shown in the column "Ordinary Agricultural Works" under the following heads :—

Original Works.
Repairs.
Tools and Plant.

The Government have been applied to for information as to the works for which Capital Accounts should be opened, and the orders that may be passed on the Controller's application will be circulated for guidance in due course.

8. Under "Tools and Plant" the charges under "Extraordinary" should be those actually incurred on account of works under execution from Borrowed Capital, and be detailed in the Progress Report or Schedule as follows :—

(1.) Navigation.
(2.) Machinery for Mills.
(3.) Miscellaneous Plant.

9. For all other charges under "Tools and Plant," a separate Memorandum should accompany the Progress Report, giving the details of the outlay in the month, and up to the end of the month under the three heads "New Supplies," "Repairs," and "Carriage." The debits to be made in the Monthly Accounts will be according to the proportion which the outlay in a range on works (new and repair) from Ordinary Irrigation, Imperial, Provincial, District Road, or other Fund bears to the total expenditure on works from other than Borrowed Capital.

	Rs.
Ordinary Irrigation	10,000
Imperial	5,000
Provincial	10,000
District Road	15,000
Port	10,000
	50,000
* New Supplies	300
Repairs	300
Carriage	300
	900

Illustration.—If the aggregate outlay in April on New Works and Repairs in the Tanjore Range, from other than Loan Funds be Rupees 50,000, distributed as per margin, and the total charges in that range on account of Tools and Plant other than Extraordinary be Rupees 900 * the debits in the monthly accounts would be as under :—

	New Supplies.	Repairs.	Carriage.
Ordinary Irrigation	60	60	60
Imperial	30	30	30
Provincial	60	60	60
District Road	90	90	90
Port	60	60	60
	300	300	300

10. This distribution of the total charges on Tools and Plant other than Extraordinary will appear in an abstract form in the Progress Report, under the three heads now in use, viz., "New Supplies," "Repairs," and "Carriage," and to cover these charges there should always be specific allotments from each fund.

11. In the first column of the new Progress Reports for Irrigation Works, the amount of estimate and the sanctioning authority, as well as the allotment and the authority for the same, should be given. On the right hand side of the return, particulars should be afforded, against each item, of the amount of expenditure by Departmental Agency, and of that for which vouchers are forwarded as per list now submitted, and to continue to be furnished by Range Officers.

12. The Public Works Accounts for 1872-73, commencing from April 1872, should be prepared according to the requirements of this Circular, the expenditure *up to date* being compared with the provision under the sub-heads of sanctioned estimates so far as relates to Irrigation Works. This latter remark does not apply to *distinct* and *separate* works (new and repair) estimated at less than Rupees 2,500 each.

(Signed) S. BROCK,
Controller of Public Works Accounts.

OFFICE OF THE CONTROLLER OF
PUBLIC WORKS ACCOUNTS,
Fort St. George, 19*th April* 1872.

N.B.—Printed forms of the New Progress Report will be supplied as soon as possible. In the meantime, the form should be written by the Range Establishments.

OFFICE OF THE CONTROLLER OF
PUBLIC WORKS ACCOUNTS,
Fort St. George, 4*th June* 1872.

No. 562.

MEMORANDUM.

In circulating the accompanying Proceedings of Government, No. 1,310, dated 14th May 1872, and with reference to paragraph 6 thereof, the undersigned has the honour to request that the following procedure may be observed in detailing Irrigation Works in the Schedule of Expenditure or Progress Report.

2. In paragraph 4 of this Office Memorandum, No. 179, dated 19th April 1872, it was required that all the expenditure on Irrigation Works should be written up under the heads, and in the detail prescribed in the new form of Progress Report circulated with that memorandum. Under the orders now circulated, it will only be necessary to do this in the case of certain specified works, while all other expenditure should be detailed in the manner observed in the Progress Report now in use. This may most conveniently be done in the ranges in which the works as per margin are situated, by attaching to the regular Irrigation Progress Report a few sheets of the old form for the record of transactions unconnected with *Agricultural* works having separate Capital and Revenue Accounts. Transactions under "Imperial" (Roads and Buildings), "Provincial," and "Local," in these ranges will then appear in separate Progress Reports in the same old form. In the case of ranges other than those just referred to, only one Progress Report (old form) need be rendered, and this return will include Imperial, Provincial, and Local Fund outlay.

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

3. It has been explained to Government that Forms 22 and 24 are not adapted for this Presidency. *Vide* paragraph 2 of the same Memorandum.

(Signed) S. BROCK,
Controller of Public Works Accounts.

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 1st *proximo*.

1 Copy of Circular.
1 Set of Forms.

2. The new forms comprise 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 (Chembrumbaukum) 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 Chembrumbaukum 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 the 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.
Sreevigoonum 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 sand, 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.

From S. BROOK, Esq., Controller of Public Works Accounts, to the Accountant General, Public Works Department, Calcutta, dated Fort St. George, 29th January 1873, No. 2,513.

With reference to the Note No. 23-G, dated 7th January 1873, on your telegram of that date, I have the honour to submit the following explanation respecting the late date on which the monthly accounts of this Presidency are considered to have been despatched during the current year.

2. In this note it is required that the monthly accounts should *reach your office at the latest by the last day of the second month* following that to which they refer; but in the Public Works Circular of the Government of India to the Secretary to the Government of Madras, No. 102, dated 20th December 1869, the Controller is allowed two and a half months *at the latest* for *the despatch* of his accounts. Taking the time allowed in the Public Works Circular as our standard, it will be seen from the following table that on the whole there has not been any consi-

Madras Order of Govt., No. 391, dated 2nd Feb. 1870.

derable delay, beyond the prescribed date, in the submission of the accounts of the current year:—

	Due Date of Despatch according to Government of India Circular.	Actual Date of Despatch.
For April	15th July	12th July. 18th ,,
May	15th August	29th August.
June	15th September	25th September.
July	15th October	17th October.
August	15th November	14th November.
September	15th December	14th December.
October	15th January	15th January.

3. Your note under reference, and the usual foot-note to your monthly abstracts of progress in all account offices in India, provide one month and twenty days for the receipt and audit of the accounts and the posting of the Divisional and Provincial books, leaving ten days for the compilation of the monthly accounts and for their reaching your office. This was practicable under the system in force in 1871-72, when the number and the nature of the accounts were quite different from those required this year. The following table shows that last year the accounts were almost invariably submitted within one and a half month after the expiration of that to which they related:—

	Actual Date of Despatch.
For April	23rd June.
May	13th July.
June	15th August.
July	16th September.
August	16th October.
September	13th November.
October	15th December.
November	26th January.
December	16th February.
January	18th March.
February	19th April.
March	7th June.

4. One cause of the delay complained of is the time prescribed for the submission of the last month's accounts of the official year, which, for evident reasons, occupy considerably more time in examination and compilation. Thrown thus back for a while with the accounts for March last, a different system was introduced in the current year, by the division of the Public Works Accounts into three parts, Imperial, Provincial, and Irrigation, and the corresponding classification of the several divisions or ranges of this Presidency, resulting in a multiplication of abstracts, accounts, and books (as per accompanying statement) which are required to be made out and posted monthly in this office.

5. Much time is also taken up *every month* in calculating the proportionate charges on account of establishments debitable to the various heads of service, and such calculations cannot be put in hand until the accounts of all divisions have been completely received and booked. Moreover, although twenty days have been fixed as the limit for the despatch of Range Officers' accounts, there are some ranges from which the accounts are not received until the first week of the second month.

6. In addition to the extraneous work required by the system of accounts prescribed from this official year, the office has been engaged upon the settlement of the old differences between the accounts of the Civil and Public Works Department. This has necessitated careful reference to old accounts and records.

7. In conclusion, I beg to add that, notwithstanding the unusual pressure of work, and the inadequacy of my office establishment, every effort is being made to ensure the submission of the monthly accounts as expeditiously as possible.

Particulars of the Books kept up in 1871-72.

1 Provincial Journal.
1 Provincial Ledger.
1 Check Balance Sheet Register.
1 Civil Officer's Abstract.
1 Do. Journal.
1 Do. Ledger.
1 Railway Abstract.
1 Do. Journal.
1 Do. Ledger.

Particulars of the Books kept up in 1872-73.

BUILDINGS AND ROADS BRANCH.

1 Provincial Main Journal.
1 Do. Auxiliary Journal.
1 Do. Ledger.
1 Check Balance Sheet Register.

IRRIGATION DEPARTMENT.

1 Provincial Main Journal.
1 Do. Auxiliary Journal.
1 Do. Ledger.
1 Check Balance Sheet Register.
1 Civil Officer's Abstract
1 Do. Journal.
1 Do. Ledger.
1 Railway Abstract.
1 Do. Journal.
1 Do. Ledger.

Detail of Accounts submitted Monthly to the Accountant-General, Public Works Department, in 1871-72.

1 Statement of Receipts and Charges.
1 Schedule A, cash received in transfer.
1 Do. B, cash payments in do.
1 Do. C, stock received in do.
1 Memorandum of Differences between the Accounts and Statement of Balances.
1 Statement of Expenditure on Military Works.
1 Account of State Expenditure on Guaranteed Railways.
1 Do. do. do. for Railways.

Detail of Accounts submitted Monthly to the Accountant-General, Public Works Department, in 1872-73.

BUILDINGS AND ROADS BRANCH.

1 Statement of Receipts and Charges.
1 Schedule A of cash received in transfer.
1 Do. B of cash payments in do.
1 Do. C of stock received in do.
1 Do. D of stock issued in do.
1 Account of State Expenditure for Railways.
1 Do. do. do. on Guaranteed Railways.

IRRIGATION DEPARTMENT.

1 Statement of Receipts and Charges.
1 Schedule A, Detail of Receipts on Capital Account.
1 Do. B, do. do. on Revenue Account.
1 Do. C, do. of credits to "Stock Purchases and Sales" Account.
1 Do. D, do. do. to Stock.
1 Do. E, do. do. to "Miscellaneous Advances" Account.
1 Do. F, do. of Transfers received.
1 Do. G, do. of Expenditure in England, Receipts.
1 Do. H, do. of London Invoices, Receipts.
1 Do. I, do. of do. Stores, Receipts.
1 Do. K, do. of Receipts on Capital Account, refunded.
1 Do. L, do. of do. on Revenue Account, refunded.
1 Do. M, do. of Expenditure on Capital and Revenue Account.
1 Do. N, Total of do. on Agricultural Works for which no Capital or Revenue Account is kept.
1 Do. O, Detail of debits to "Stock Purchases and Sales" Account.
1 Do. P, do. do. to Stock Account.
1 Do. Q, do. do. to "Miscellaneous Advances" Account.
1 Do. R, do. of Transfers issued.
1 Do. S, do. of Expenditure in England, Disbursements.
1 Do. T, do. of London Invoices, do.
1 Do. V, do. of do. Stores, do.

(Signed) S. BROCK,
Controller of Public Works Accounts.

FORT ST. GEORGE,
29th January 1873.

Proceedings of the Madras Government, Public Works Department, 27th May 1873.

Abstracts, etc., made out in 1872-73.

Buildings and Roads Branch.

1 Provincial Monthly Abstract, Cash Receipts.
do. Stock do.
do. Cash Disbursements and Stock-Issues, 1st Division.
do. do. 2nd do.
do. do. 3rd do.
do. do. 4th do.
do. do. 5th do.
do. do. 6th do.
do. do. 7th do.
do. do. 8th do.
1 Details of the Separate Abstracts collected together, Cash Disbursements and Stock Issues.
1 Provincial Monthly Abstract of receipts in transfer in Provincial Ranges, Cash Receipts.
do. do. do. Cash Disbursements.
do. do. in Imperial Ranges, Stock Issues.
1 Details of debits in do. Cash Receipts.
do. do. Cash Disbursements.
do. of credits to Transfers Provincial in Imperial Ranges, Stock Receipts.
do. do. in do. do. Cash Disbursements.
do. of debits to do. do. Stock Receipts.
do. of credits to do. do. Stock Issues.
do. of debits to do. do. Transfers Imperial in Provincial Ranges, Cash Receipts.
do. do. do. do. Cash Disbursements.
do. of credits to do. do. Stock Issues.
1 Monthly Abstract, Details of credits to do. do. in do. Cash Receipts.
do. do. do. do. Cash Disbursements.
do. of debits to do. do. Stock Receipts.
do. do. do. do. Stock Issues.
1 Auxiliary Provincial Monthly Abstract, Cash Receipts.
do. do. do. Cash Disbursements.
do. do. in Irrigation Ranges, Cash Receipts.
do. do. do. Cash Disbursements.
do. do. in do. Stock Issues.
1 Abstract of Correction Entries in Irrigation Ranges, Cash Receipts.
do. of proportionate Establishment Charges in the Divisional Books.
1 Memorandum of Amounts written back.
1 Statement of Divisional Trial Ledger Balances.
1 Statement of Cash and Drawing Account Balance in each Division.
1 Check Balance Sheet.

Irrigation Department.

1 Provincial Monthly Abstract, Cash Receipts.
do. Cash Disbursements.
do. Stock Receipts.
do. Stock Issues.
1 Auxiliary Provincial Monthly Abstract, Details of credits to Transfers Imperial and Provincial.
Ranges, Cash Receipts. of debits to do. do.
do. do. do. do. Stock Issues.
1 (Auxiliary) do. do. do. do.
Ranges, Cash Disbursements. do. do.
1 (Auxiliary) Provincial Monthly Abstract, Cash Receipts.
1 Disbursements of Amounts written back.
1 Statement of Divisional Trial Ledger Balances.
1 Statement of Cash and Drawing Account Balances in each Division
1 Check Balance Sheet.

Abstracts, etc., made out in 1871-72.

1 Provincial Monthly Abstract, Cash Receipts.
do. Stock do.
do. Cash Disbursements and Stock-Issues, 1st Division.
do. do. 2nd do.
do. do. 3rd do.
do. do. 4th do.
do. do. 5th do.
do. do. 6th do.
do. do. 7th do.
do. do. 8th do.
1 Details of the Separate Abstracts collected together, Cash Disbursements and Stock Issues.
1 Monthly Abstract of Amounts written back.
1 Statement of Divisional Trial Ledger Balances.
1 Statement of Cash and Drawing Account Balances in each Division.
1 Check Balance Sheet.

* Copies of these abstracts, etc., were also submitted together with the Month's Accounts to the Accountant-General of the Public Works Department.

(Signed) S. BROCK,
Controller of Public Works Accounts.

FORT ST. GEORGE,
29th January 1873.

No. 389. From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R. E., Secretary to Government, Public Works Department, dated Fort St. George, 6th May 1873, No. 267.

I HAVE the honour to solicit the favor of early orders being passed on the application* made by my predecessor for a revised and increased establishment for this office.

* No. 2,525 of the 29th January 1873.

2. The increase applied for is absolutely necessary, as will be understood by you when I say that the Provincial Accounts for February last which should have been despatched ere this to the Accountant-General, Public Works Department, are not yet ready, there being forty-two range accounts still to examine and audit in this office. The bulk of the range accounts for February should have been audited and booked by the middle of April last; but, owing to the pressure of arrears on an establishment unequal to the work required of it, not a single set of accounts for that month (February) had been passed when I took charge of the office on the 14th ultimo.

3. With the accounts of February in arrears and those for March not yet touched, I cannot too strongly urge the necessity for immediate sanction to the increased establishment applied for in January last.

No. 390. ORDER THEREON, 27th May 1873, No. 1,437.

ESTABLISHMENT, No. 50.

IN G. O. No. 178, 20th January 1873, the Controller was called upon to analyze carefully the forms proposed by the Government of India and to send forward his own proposals for submitting the required information in the manner best adapted to the Madras organization. He was asked if he proposed to dispense with any forms to illustrate their inapplicability, and, if to modify any, to show that the required information would still be communicated in a convenient shape.

2. Mr. Brock first discusses the fitness of Forms 22 and 24, the cash and stock accounts current respectively, and appears to show that there is no real difficulty in their introduction into the eight irrigation ranges. He appears to use similar forms in his accounts with the Accountant-General, but compiles them from the existing forms in the accounts submitted to him.

3. Mr. Brock next discusses the fitness of Form 26, the Progress Report. He says it can be introduced into ranges where no Capital and Revenue Accounts are kept, but that it involves a settlement of the very difficult question of "check upon rates;" and would do away with a very convenient arrangement of columns facilitating a comparison between expenditure and allotment.

4. Mr. Brock then notes that whereas the Madras Government ordered Form 26 to be used for the eight works specified, the Accountant-General has ordered its introduction for 21. As regards Range Establishments, Mr. Brock considers any consideration of the question of augmenting them premature, pending the completion of the grouping process.

Proceedings of the Madras Government, Public Works Department, 27th May 1873.

5. Paragraphs 14 to 22 are devoted to a discussion of the strength of the Controller's Establishment.

6. His Excellency the Governor in Council having given the subject his fullest consideration is of opinion that, although Forms 22 and 24 are shown to be such that they might be introduced without causing much additional work, the advantage claimed for them is not such as would warrant a change for the present. Form 26 (Progress Report) involves so important a change of principle, viz., the exercise of check over rates by the Controller's Office, and, as pointed out by the Controller, dispenses with a comparison between grant and outlay provided for by existing form, that the Government are not prepared to authorize its present adoption. Altogether His Excellency in Council is of opinion that it is advisable to defer the consideration of any change of forms until the grouping process is more advanced, when the question of increasing Range Establishments may be more fitly taken up.

As it appears from the Controller's and Officiating Controller's letters read at the head of these Proceedings that, in order to cope with the increased work now devolving on it, the Controller's Establishment requires to be strengthened, His Excellency the Governor in Council resolves to submit the Controller's application for an increase for the consideration of the Government of India.

(Here enter No. 1,438, dated 27th May 1873.)

(True Extract.)

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

To the Officiating Controller of Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. E. C. Shunker.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 27*th May* 1873.

No. 391.

No. 1,438.

FROM

COLONEL G. W. WALKER, R. E.,
Secretary to the Government of Madras,
Public Works Department.

To.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

ESTABLISHMENT, No. 51.

SIR,—The question of the practicability of adopting in this Presidency the forms prescribed by the Government of India for recording the expenditure on, and the results from, works of irrigation having been remitted to the Controller of Public Works Accounts, that Officer discusses the subject in the accompanying letter on which this Government have passed the enclosed orders, dated 27th May No. 1,437.

2. In paragraphs 14 to 22 Mr. Brock urges the necessity for an increase to his Office Establishment to enable it to cope with the increased work which now devolves upon it, and his successor Mr. Moss reports that the work of the office is falling into arrears, and that the additional aid applied for is absolutely and urgently necessary.

3. The monthly increase recommended is as follows :—

—	Present Scale.	Proposed Scale.	Increase.
	Rs.	Rs.	Rs.
In the Book and Appropriation Branches	1,095	1,345	250
,, ,, Audit Branch	1,726	2,760	1,034
,, ,, Salary do.	310	335	25
Office Servants...	67	110	43
			1,352

4. The necessity for the extra employés applied for and the grounds on which it is proposed to raise the salaries of certain appointments are fully explained in Mr. Brock's letter; and, as the Government of India have in their letter, dated, 5th April 1873, No. 212, A. G. expressed their willingness to consider any proposals that may be submitted for strengthening the Controller's Establishment, I am to submit the application of that Officer for consideration and to request that the orders of the Right Honourable the Governor-General in Council may be communicated by telegram.

I have the honour to be,
Sir,
Your most obedient servant,

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

Ed. E. C. Shunker.

No. 25225

Office of the Controller of
Public Works Accounts,
Fort St. George, 29 January 1873.

From

The Controller of
Public Works Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department,
Fort St. George

Sir,

I have the honor
to acknowledge the receipt of the
Proceedings of Govern-
ment No. 178, dated
20th January 1873, and
in reply, to offer the following
observations.—

2. On the receipt of the Circular of the Accountant General of the Public Works Department No. 6 of the 13th March 1872, I issued to Range officers the instructions conveyed in the accompanying Memo: No. 179, dated 19th April 1872. Adopting the principle defined in para 3 of the Accountant General's letter No. 911, of the 4th July 1872, viz: that all Ranges in which the bulk of the expenditure is on Agricultural works should be classed as "Irrigation", the following Range officers noted, under that Memo:, have been required to furnish the Agricultural portions of their Schedules for Progress Reports in the new form.—

Godavari	East Coast Canal
Eastern Delta-Godavery	Chembrambakkam.
Western Delta-Godavery	Polavr
Eastern - do - Kistnah	Vidadchellum
Western - do: — do:	Tanjore
Nellore	Tuticorin
Pallampett	Southern Tinnevelly.

3. Subsequently, however, the Government (Proceedings No. 1310, dated 15th May 1872) directed that the use of the new forms should be confined to the works as per margin, and this continues to be done under this office Memo: No. 562, dated 4th June 1872, copy of which accompanies.—

(1) Godavery Delta
(2) Kistnah — do:
(3) Pennair — do:
(4) Palar Anicut
(5) Streamgoontum — do:
(6) Upper Coleroon
(7) Chembrambakkum Tank Project
(8) Madras Water Supply do:

4. The new forms of Cash and Stock Accounts Current (Forms No. 22 and 24) have not heretofore been used by Range

officers, but this office renders to the Accountant General the monthly accounts of Irrigation Receipts and Expenditure in the form prescribed by that officer. This is done with the aid of the information afforded in the accounts (Cash and Stock) rendered in the old form by Range officers, but we have not yet been able to separate the balances under "Stock" and "Miscellaneous Advances", in order to their being recorded against each of the works for which separate Capital and Revenue Accounts are kept. I am, however, in communication with Range officers upon this subject, and hope that, ere long, the required separation will be made.—

5. The next form of Cash Account provides the following heads which do not appear in the form in use in this Presidency.—

Cash Receipts	Cash Disbursements
Public Works Department—	Public Works Department—
Receipts on Capital Account—	Receipts on Capital Account reimbursed.—
Irrecoverable Works.—	Expenditure on Capital and Revenue Accounts.—
	Irrecoverable Works.—
	London Stores.—

6. The head "Irrecoverable Works" is not applicable to Madras, while that of "London Stores" is only applicable to the Presidency Store Department. The head "Public Works Department" is provided for by two other heads.* Thus there are only three heads which we have

* "Transfers Provincial" or "Transfers Imperial", as the case may be.

to introduce, and all these have special reference to Ranges in which Capital and Revenue Accounts are maintained.

7. Turning now to the new form of Stock Account Current, the heads noted below are extra.—

Stock Receipts	Stock Issues
Public Works Department	Public Works Department
Receipts on Capital Account for value of materials from old buildings.	Expenditure on Capital and Revenue Accounts
London Stores	Juccaree Works

8. For the sake of these on both sides this office uses "Transfers Imperial" or "Provincial" as the case may require.— The last head on the Receipt side is applicable only to the Presidency Store Department, while that on the Issue side is not required here. The remaining head on each side of the Account applies exclusively to Ranges in which Capital

* London Stores

* Juccaree Works

Capital Revenue Accounts are kept.

9. Forms Nos. 22 and 24, prepared essentially to suit purely Irrigation Divisions, are not well adapted to our Irrigation Ranges, the Accounts of which, compiled according to those forms, must at all events for some time to come, show a blank against those heads, in respect of which they differ most from the forms now in use.— There is, however, no real difficulty in introducing the new Forms, and in using them, so far as is practicable, in the Ranges which are classed as Irrigation, and with the approval of Government, I will have them circulated for adoption.— With respect to the form of Progress Report, however, there is a difficulty

attending its use in its entirety
in each of the Ranges in question
as maintain no Capital or Revenue
Accounts, but as the Deputy
Accountant General, when lately
in Madrid, considered that it
would be advisable to use at once
that portion of the new form
provided for "Ordinary Agricultural
Works for which no Capital or
Revenue Account is kept," leaving
the introduction of the remaining
portions to be arranged when
the carrying of works in the several
Districts, ordered in G.O. No. 1102, dated
30th April 1872, has been carried out,
I will, if Government approve,
circulate this form also for use
in Irrigation Ranges. There are
one or two points, however, on

which the orders of Government
are requested, 1st as to the informa-
tion which should be afforded
in the columns provided for the
exhibition of work "Executed to end
of month mentioned in heading
de per Register of works"

and

2nd. As to the comparison to be
made in the Progress Report of the
year's expenditure with the year's
allotment.—

10. With regard to the first
of these points, I beg to invite
attention to paras 1 to 3 of my letter
of the 5th October 1872, and to the
Proceedings of Government of the
22nd Instant No. 213, and to request
instructions as to whether, in
supersession of existing practice,

under which the Progress Reports
show details of the months
expenditure only, particulars of
work executed up to date and
Agricultural Works are hereafter
to be recorded.- If this be the
intention, the work of Range
Establishments will, of course, be
added to, although perhaps, in
most cases, to an inappreciable
degree.-

11. As regards the second
point, the Madras form of
Progress Report contains special
columns, wherein Range officers
record the year's allotment, as
modified up to date, and the
year's outlay.- This thus easy,
when these Returns are examined,
at once to compare the grant and
expenditure

expenditure of the year, but as
such a comparison is not
provided for by the new form,
I think it would be well, in
giving effect to the orders which
may be passed on the preceding
paragraph, to supply these omissions.
Range officers have now constantly
before them, in one view, two very
important items of information,
and cannot plead a satisfactory
excuse, under ordinary circumstances,
for not working up to the full
extent of the available funds
for each work, or for exceeding
the sanctioned allotments.-

12. In their Proceedings of
the 14th May 1872, already quoted,
the Government required the
submission of Irrigation Progress

Reports in the new form for the eight works noted in the margin of para 3 above. The Accountant General of the Public Works Department, however in his letters placed before Government with mine of the 11th and 28th December 1892, Nos 2130 and 2275, respectively, requires the Capital and Revenue Accounts of all the projects appearing in the last Remunerative Statement, and of such others as have had loan funds expended upon them, to be worked up.- If this is to be done, and accuracy in details looked for, the Ranges in which the works in question are situated should, at once, be classed as Irrigation, and

commence rendering their cash and Stock accounts and Progress Reports in the new forms. The arrangement will increase the number of Irrigation Ranges from fourteen to twenty four, of which latter twenty are will have to render Schedules shewing details of outlay under "Capital" and "Revenue". Orders are respectfully requested for the guidance of this office.-

13. As regards the modifications necessary in Range office Establishments, I have to observe that it is just now impossible satisfactorily to reply to the enquiry made by Government.- The re-distribution of the Ranges of this

Presidency has only recently been carried out, and, in some cases, increased Establishments have been sanctioned with reference to the heavier duties devolving upon them.- The change has not been in operation sufficiently long to enable me to form an idea of the sufficiency or otherwise of the authorized office Establishments, and, on other grounds, I think that the consideration, at the present time, of the subject of modifying those Establishments would be premature.- The new forms of Irrigation Accounts have yet to be introduced in their entirety, and it remains to be seen how, and to what

extent

extent, in each Range and District the grouping of Irrigation Works will be carried out, and for what specific works Capital and Revenue Accounts will be ordered to be rendered.- It is possible, as already observed in my letter of the 5th October last, No. 1508, that the use of the new forms will be greatly extended, embracing, if not all, a very large portion of the Irrigation Works of this Presidency.- When this is finally decided, and the amount of extra work devolving upon Range Establishments is exactly known, it will be for this Office, closely watching the effect on those Establishments

of the changes which are, from time to time, introduced, to submit for sanction such a scale of Establishments, as will at once be moderate, but sufficient to meet the requirements of the new system.—

14. With respect to the required modifications in my own office Establishment, I beg to submit the accompanying tabular Statement, shewing the increases which I consider absolutely necessary.— My own and Captain Trail's letters quoted in the margin sufficiently indicate the heavier duties devolving upon this Establishment, as compared

No. 3190	dated	27th	March 1872
" 1116	"	22d	August 1872
" 1390	"	24th	September "
" 1508	"	5th	October "
" 2130	"	11th	December "
" 2275	"	28th	do:

with the work in former years, and I cannot do better now than invite attention to these papers, and to the letter to the Accountant General, with enclosures, under date the 29th Instant, copies of which are herewith sent.- These latter will shew to how great an extent the work of the Book and Statistical Departments has been added to.- Apart from this, the latter branch is required to furnish the Returns as per margin, (all requiring care in preparation) which were formerly rendered.

Return of approximate expenditure against the Grant monthly to the Accountant General, P.W. Department
No. of grants, Expenditure & Balance Form D with 2 accompaniments, one shewing the distribution of unverified grants & the other of basis expenditure distributed according to Districts - the latter being compiled from the Fortnightly Range Abstracts - Forms C & B.
to the Accountant General - Madras
Abstract of No. No. to the Accountant General P.W. Departt.
Statement of Provincial Service Expenditure " No. Madras
do: of Receipts " No. No.
Statements of Expenditure as compared with grants for Provincial and Local Funds - monthly. to Government

Statement of outlay from Est Branch Feather,
Meter Attendant, Madras.—
—Qr.—of Establishment Pay Establish- ment & Allowance Items—with the Accountant General, Madras.—

rigid restrictions imposed in
later years upon Public Works
Expenditure, has arisen the
necessity for furnishing District
Engineers with monthly Audit
Notes on the accounts of Subor-
dinate Officers, and these, after submission
to the Controller, have carefully
to be scrutinized, and separate
Statements prepared for Govern-
ment and the Board of
Revenue of all such items
of irregular outlay cannot be
satisfactorily disposed of
between this office and the
Local Authorities. Following
the Returns to Government,

Yours &c

special reports (with Statements)
have to be compiled for the
Public Works Accountant General,
and this office has to keep
steadily in view three items
which have once been objected
to, and to take all possible
means for their proper adjust-
ment under competent authority.
During the past two or three
years, the audit of all Bills
for house rent and compensation
to Military and Medical Subordi-
nates not provided with public
quarters, or with quarters inferior
to those to which, under the
rules, they are entitled, has
been shown upon this office,
but no addition on that account
has been made to the Establish-

ment.— Have important Charges all this, however, in the overwhelming nature of the duties of Divisional Auditors.— Each of these has from 5 to 13 Ranges, with an annual expenditure of from seven and half to fourteen lacs of Rupees scattered over thousands of roads of all descriptions. Notwithstanding that the number of working hours per diem has frequently been increased, it is found that, unless Divisional Auditors devote a very large share of their private time to their official duties, the audit of the Accounts and the compilation

* See G.O. No. 2684, dated 16th August 1869.—

of the monthly Returns cannot be got through.— Even now, we have not succeeded in regaining the position formerly* held by this Presidency amongst other Controllers for punctuality in the submission of its accounts, and the cause is fully explained in my letter to the Accountant General which accompanies this communication.— I am convinced, after practical experience of the working of this office, during the past four and half years, that with the growing work of the Department, it is an unwise policy to burden Auditors with charges, so extensive as those which the accountants on this Establishment are required to look after. They are not, in the first

place, able to devote that time and attention which are essential to the proper audit of each account, and, in the second, are, as a consequence, not sufficiently familiar with the details of their work, to render their knowledge as valuable, and as capable of being readily turned to account as, with lighter charges, would undoubtedly be found to be the case. Individually, the Accountants on this Establishment are well up in the Madras system, and are most deserving men. As a class, they are, notably, amongst the most hard worked of Government officials; and seeing that, ungrudgingly, they devote their time and talents to the public calls made upon them, with an energy

energy which is highly commendable, I feel sure that any relief which Government, upon this representation, may be pleased to afford them, will not fail to be attended with the best results. So long ago as October 1867, Colonel O'Connell, when filling the appointment of Controller of Public Works Accounts in this Presidency, gave it as his opinion that "the work" of this office "is already too heavy for the strength of the Establishment", and that "any extra work thrown on it cannot but impair its efficiency still more". Frequently have I felt the force of Colonel O'Connell's remarks, and have witnessed, with no small

† See letter recorded in G.O. No. 3306, dated 24th October 1867.

amount of anxiety, that special and unexpected demands upon Divisional Auditors or upon the Book Branch have invariably resulted in delays in the disposal of the monthly Accounts, and of the ordinary Current work of the office.- The Government are aware of the heavy additional duties which, since the date of Colonel Chamell's letter, have been thrown upon this Department, and will, I trust, be prepared to receive and support the proposals now made for an adequate augmentation of the strength of my Establishment.- The actual additions recommended are as follows:—

Book, &c., Departments.

1 Assistant Accountant	Total Increase per mensem	Rs
2 Do. Do.		
1 Do. Do.		250

Post Audit Department.

10 Accountants	Total Increase per mensem	Rs 1034
Note. A reduction of 2 has been made in the list of Assistant Accountants		
Salary Branch		25.
4 Office Servants	do:	43
	Grand Total	1352.

*The total cost of my Establishment, according to the proposed scale, will be Rs. 5192, against Rs. 3840, the present scale, Rs. 6319, the cost of the Bombay Controller's office, as per "annual list of the Establishments in the Public Works Department of the Bombay Presidency, corrected up to January 1892.—

15. of the additions proposed in the Book Department, one hand will be required for the examination of the fortnightly bach Abstracts received from Range officers, and the preparation of the Statements (based thereon) required by the

Accountant General of Madras and the Public Works Accountant General.- The remaining three will be employed,-

(1). In Abstracting the Divisional Books and writing up the Provincial Journal and Ledger of the Irrigation Branch.-

(2). In compiling the Statements of Cash Balances, writing up the Cash of Ledger balances of the Cash, Saving Accounts, Stock and Miscellaneous Advances, and in keeping up the Registers of differences between the Civil and Public Works Exchange Accounts.-

(3). In totalling the abstracts of the Buildings and Roads & Irrigation Accounts, checking the totals of all the fair accounts, and assisting in the compilation of periodical Statements.-

16. As regards the Audit Branch, the increases proposed are to enable me to give effect to the arrangement of reducing the charges of Divisional Auditors, and

and of fixing upon them more complete responsibility than is at present possible in connection with the audit of Public Works Accounts.- The charge of each auditor will, under the new arrangement, be as follows:-

Districts	Auditors	Sub. Auditors
Ganjam, Vizagapatam	1	1
Godavery	1	1
Kistnah	1	1
Nellore	1	1
South Arcot	1	1
Salem, Bangalore	1	1
Presidency, Nilgherries	1	1
Chingleput	1	
North Arcot	1	1
Cuddapah	1	
Bellary	1	1
Kurnool, Canara	1	1
Tanjore	1	1
Trichinopoly	1	
Madura	1	1

Districts	Auditors	Sub. Auditors
Coimbatore	1	1
Malabar & Wynaad	1	
Tinnevelly	1	1
Total	18	11.

17. Experience may suggest the advisability of a slight modification in the distribution of the Sub Auditors.

*Note.- Looking to the very large number of works which are undertaken in this Presidency, principally irrigation, the booking work in this office is heavy.- | but this may be arranged without any difficulty

or inconvenience.- The Auditor in charge of the Presidency Range accounts will be one of the highest paid accountants, and will, in addition to his regular duties, have the audit of all house rent bills.—

18. The salaries of the various Accountants, while lower in some cases than the Bengal rates, have been so arranged as to provide for a graduated scale, and will offer a fair inducement to deserving men.—

19. In respect to the increases proposed to the two senior members of my office (Messrs. A. M. Hart and H. J. Newbigging) it is necessary that I should offer some explanation. Mr. Hart, who is at the head of the Book, Appropriation and other Departments, has been attached to this office since the 25th January 1856, and has literally grown up with the Department. He is thus thoroughly conversant

with the details of the whole Public Works system of accounts as obtaining in this office, and in those of Public Works dishrict. I, as well as my predecessors, have always had cause to be thoroughly satisfied with Mr. Hart, whose management of the Book Department deserves the expression of my unqualified commendation.- Several intricate questions in connection with old accounts have turned up since I joined this office, and Mr. Hart has invariably proved himself equal to the emergency.-

20. Mr. Newbiggin, who is at the head of the Audit Branch, has received a liberal education, and, grasping with ease the points of a case, writes with great facility on the various questions which are referred to him for disposal.- Mr. Newbiggin thoroughly understands his work, and I am greatly indebted to him for the very valuable assistance which he has afforded me on several occasions.- His management of the Department under his control is beyond all praise, while his general abilities and high character are such as fit him for a more important position than he fills in this office.- On one occasion I was requested to offer Mr. Newbiggin an appointment in the public service having a very much better salary attached to it than he

now draws, but, preferring to take his chances in this office, the work of which he had mastered, he declined the offer. Both Mr Hart and Mr Newbigging have done excellent service, and are highly deserving of the increases proposed, which, with an annual increment of Rupees 20, will only place them in positions equal to that of the Head Accountant in the small province of Mysore. There is, I believe no such central office of account as this in India, which has not attached to it two or more accountants of the 1st Grade, and, under these circumstances, I trust that the recommendation which I now earnestly make on behalf of Messrs Hart & Newbigging will receive the strong support of this Government.

21. I have only to add in conclusion, with reference to the "office servants", that it is found most difficult to get an efficient moochee and stamper on salaries less than those now proposed, and which are given elsewhere. The appointment of an additional officer to this Department renders an increase to the Establishment of peons absolutely necessary to meet this want; and, at the same time, to provide for the receipt, careful packing, and despatch of the large quantities of forms which are constantly supplied by this office to all

officers of the Department, I have added four peons to my Establish-ment, making in all twelve, classified as follows, on the plan recently adopted in the Secretariat, and which I am informed works well.—

	Rs
1 Duffadar	10
1 Head Peon	8
10 Peons @ 7	70

22. In consequence of the great rise which has taken place in the prices of the common necessaries of life, the salaries of the peons in almost all Departments are now fixed at Rupees 7, which is the scale provided for in my Statement. The distribution

distribution of the peons will be as under.—

Controller	2
Deputy Controller	1
Do. Do.	1
Bank, & Branches	1
Audit, & do:	1
Head Department, for receiving, packing, and despatching Forms	2
Watching office at night	1
Inland & other, and door duties during the day, and delivery of packets addressed to Presidency officers in the evening	3
	12.

I have the honor to be
Sir
Your most obedient humble
J. Thoresby
Controller of Public Works Accounts

Vide: 24th Octr 67 Pp 529 @ 530
" 16th Aug 69 —— 323 - 324
" 30 April 72 —— 450 @ 455
" 14 Augt —— 405 - 407
" 15 Jany 73 —— 165 @ 167
" 20 —— 356 @ 362
" 22nd —— 440 - 441.

Pub. Works 1873 & part
Pub. of Govt for Aug

632

From
The Controller of
Public Works Accounts,
To,
The Secretary to
Government,
Public Works Dept.,
Fort St. George.

Dated 29th January 1873
Rec'd 31st January 1873
No. 2525

Subject: 1437-1438 - 29th Aug 72
Submits observations
on the subject of Forms
proposed by the Govern-
ment of India for recording
Expenditure on Irrigation
Works — and proposals
for modifying the
Office Establishment
of the Controller of Pub.
Accounts.

Cfo 3818

No. 2518

From
The Controller of Public Works
Accounts,
Madras.
To
The Secretary to Government,
Public Works Department,
Fort St. George.

Sir,

With reference to
the Govt. Order No. 232, dated
7th January 1873, on para 11
of Accountant General's
letter No. 1437-1438 dated 29th
August 1872, I have the honor to
submit the following
explanation respecting
the late Forms
proposed by the Govt. of India
Accountant General in this
connection.

are considered to have been despatched during the current year.

2. In this Statement is required that the monthly accounts rendered from the Forts of the Lord Mayor and the Aldermen of the City of London, Tilbury Fort, Gravesend Fort, Sheerness Fort, Chatham Fort, Upnor Fort, Deptford Fort, Woolwich Fort, Purfleet, Erith, and Crayford Batteries, and the Inspector of Explosives, for the Government of Hong Kong, dated 20th December 1869, the Controller is allowed two and a half months after the date of

despatch of his accounts. In fixing the time allowed in the Public Works Circular as a standard, it will be seen from the following Table that in the whole there has not been any considerable delay beyond the prescribed date, in the submission of the Accounts of the current year:—

Dates fixed for despatch according to Public Works Circular.	Actual Date of despatch.
For April — 15th July.	12th & 18th July.
May — 15th August.	29th August.
June — 15th September.	25th September.
July — 15th October.	19th October.
August — 15th November.	14th November.
September — 15th December.	14th December.
October — 15th January.	15th January.

3. Your Attender
referrer, and the month's
pork-note to your Monthly
Abstract of Shipments and
Second Officers Indices,
from the one month to the
twenty-days for the receipt
and audit of the Second
and the Quarterly Office
Civilians Courts Service &
to be, to enjoy to days for
the compilation of the
Monthly Second and
for Each Succeeding Quarter
Year. This note Directed to
number the Depot in
Accord 18 ft. 72, in the
number and thermature
of the Second note quite

different

different from Above,
required this year. The
following table explains
that, in each year, the
Second note is always
invariably printed
with this Second on the
number after the signa-
ture of that the article
Above printed:—

Actual Date of Despatch.	Not
23rd June.	April.
15th July.	May.
15th August.	June.
15th September.	July.
16th October.	August.
15th November.	September.
15th December.	October.
26th January	November.
16th February	December.
18th March.	January.
15th April.	February.
15th June.	March.

4. The course of the delay complained of, is the time prescribed for the publication of the book mentioned. The Secretary, Officer, or clerk, for whose neglect, mistake, or misconduct, any person shall suffer, considerably more than nine months, (exclusive of Sundays, Christmas day, Good Friday, and any day appointed for a public fast or thanksgiving) after the same shall have been published, shall be entitled to a writ of error, to reverse the judgment.

5. And be it further enacted, that no writ of error shall be brought in any case, to reverse any judgment, except within six calendar months after the rendering of such judgment, or the allowance of such writ of error, unless the person entitled to such writ of error, be an infant, feme covert, non compos mentis, or imprisoned, or out of the realm of Great Britain, at the time of the said judgment rendered, or such right first accrued; and then such person shall be at liberty to bring such writ of error, within the time limited as aforesaid, after coming of full age, discovert, of sound memory, enlargement out of prison, or coming into the realm of Great Britain, or dying without having had the same.

Classification of the several Divisions or Ranges of Attic Breadth, resulting in a multiplication of Strokes, Seconds, and Thirds, by the Number of Lines required to be made in each Division, by the Attic Office.

5. And be it further enacted, that no writ of error shall be brought in any case, to reverse any judgment, except within six calendar months after the rendering of such judgment, or the allowance of such writ of error, unless the person entitled to such writ of error, be an infant, feme covert, non compos mentis, or imprisoned, or out of the realm of Great Britain, at the time of the said judgment rendered, or such right first accrued; and then such person shall be at liberty to bring such writ of error, within the time limited as aforesaid, after coming of full age, discovert, of sound memory, enlargement out of prison, or coming into the realm of Great Britain, or dying without having had the same.

And in case all Divisions
have been completely
received and checked.
However, although every
days have been fixed
as the limit for the
despatch of Foreign Officers'
Accounts, there are some
Foreign Invoices
of the Accounts
received after the fixed
period of the month
following.

2. In addition to
the extraordinary work
required by the system
of Accounts prescribed
from this Official year,

the

the Office has been
required from the
difference between
the Accounts of the Civil
and Public Departments. This has
necessarily laborious
reference to the Accounts
and Receipts.

3. In connexion,
with the establishing the annual
Account, and the ascertaining
of the Balances, from Office
to Office, every Office
has required to
receive the Accounts

Office Quartermaster's
Department
Washington
Sept 25th 1863

Sir,

I have the honor to enclose herewith
for your information a copy of a letter
from the Secretary of War dated
Sept 24th 1863 directing that
the Quartermaster's Department
shall not be responsible for
the transportation of any
persons or property
except such as may be
specially authorized
by the Secretary of War
or by the Chief Quartermaster
of the Department.

Very Respectfully
Your Obt Servt
S. Meigs
Quartermaster General

Brig. Gen. Rufus Ingalls
Chief Quartermaster
Army of the Potomac
Culpeper
Va.

Copy

Enclosure No 1
Letter from the
Smithsonian Inst.
Secretary Brooks
to Pike Secretary
to Smithsonian
Inst. Prof. Brooks'
started up Yenisei
1873 - 1874

GP Pb632/05

Particulars of the Books Kept up in 1871-72.

1 Provincial Journal.
1 Provincial Ledger.
1 Check Balance sheet Register.
1 Civil Offices Abstract
1 ___do___do___ Journals.
1 ___do___do___ Ledger.
1 Railway Abstract
1 ___do___ Journals.
1 ___do___ Ledger.

9.

Particulars of the Books Kept up in 1872-73.

28

Buildings and Roads Branch.

1 Provincial Main Journal.
1 ___do___ Auxiliary Journals.
1 ___do___ Ledger.
1 Check Balance sheet Register.

Irrigation Department.

1 Provincial Main Journal.
1 ___do___ Auxiliary Journals.
1 ___do___ Ledger.
1 Check Balance sheet. Register.

1 Civil Offices Abstract.
1 ___do___do___ Journals
1 ___do___do___ Ledger.

1 Railway Abstract
1 ___do___ Journals
1 ___do___ Ledger.

14.

Office of the Controller of Public Works Accounts
Fort St. George, 29th January 1873

(True copy)
J. Wood
Controller of Public Works Accounts.

Sign'd J. Brodie
Controller of Pr. Works Accounts.

Aud. Ex.

Enclosure in a letter
from the Controller of
P.W. Accounts, Madras
to the Secretary to the
Government Pub.
dated 29 January
1873. No. 2525

P.W. 632/73.

Abstracts, &c., made out in 1871-72.

× / Provincial Monthly Abstract, Cash Receipts.
× / ___do___ ___do___ Stock Receipts.
× / ___do___ ___do___ Cash Disbursements and Stock issues 1st Division.
× / ___do___ ___do___ ___do___ 2d Division.
× / ___do___ ___do___ ___do___ 3 ___do___
× / ___do___ ___do___ ___do___ 4th ___do___
× / ___do___ ___do___ ___do___ 5th ___do___
× / ___do___ ___do___ ___do___ 6th ___do___
× / ___do___ ___do___ ___do___ 7th ___do___
× / ___do___ ___do___ ___do___ 8th ___do___
× /. Totals of the separate Abstracts checked together, Cash Disbursements and Stock issues.
/ Memorandum of Amounts written back.
/ Statement of Divisional Trial Ledger Balances.
/ Statement of Cash and Drawing Account Balances in each Division.
+ / Check Balance Sheet.
15.

× Copies of these abstracts &c., were also submitted together with the Monthly Accounts to the Accountant General of the Public Works Department.

Office of the Controller of Public Works Accounts
Fort St. George, 29th January 1872

Abstracts, &c., made out in 1872-73.

Buildings and Roads Branch.

/ Provincial Monthly Abstract, Cash Receipts.
/ ___do___ ___do___ Stock Receipts.
/ ___do___ ___do___ Cash Disbursements and Stock Issues 1st Division
/ ___do___ ___do___ ___do___ 2d ___do___
/ ___do___ ___do___ ___do___ 3d ___do___
/ ___do___ ___do___ ___do___ 4th ___do___
/ ___do___ ___do___ ___do___ 5th ___do___
/ ___do___ ___do___ ___do___ 6th ___do___
/ ___do___ ___do___ ___do___ 7th ___do___
/ ___do___ ___do___ ___do___ 8th ___do___
1. Totals of the separate Abstracts collected together, cash Disbursements and Stock Issues.
/ Provincial Monthly Abstract, Details of credits to Transfers Imperial in Provincial Ranges Cash Receipts.
/ ___do___ ___do___ Details of debits ___do___ ___do___ in ___do___ Cash Disbursements.
/ ___do___ ___do___ ___do___ ___do___ in ___do___ Stock Issues.
/ ___do___ ___do___, Details of credits to Transfers Provincial in Imperial Ranges Cash Receipts.
/ ___do___ ___do___, Details of debits to ___do___ ___do___ in ___do___ Cash Disbursements
/ ___do___ ___do___, Details of credits to ___do___ ___do___ in ___do___ Stock Receipts
/ ___do___ ___do___, Details of debits to ___do___ ___do___ in ___do___ Stock Issues.
/ Auxiliary Provincial Monthly Abstract Details of credits to Transfers Imperial in Irrigation in Ranges Cash Receipts.
/ ___do___ ___do___, Details of debits to ___do___ ___do___ in ___do___ Cash Disbursements
/ ___do___ ___do___ ___do___ ___do___ to ___do___ ___do___ in ___do___ Stock Issues.
/ ___do___ ___do___, Details of credits to Transfers Provincial in Irrigation in Ranges Cash Receipts.
/ ___do___ ___do___ Details of debits to ___do___ ___do___ in ___do___ Cash Disbursements.
/ ___do___ ___do___ ___do___ ___do___ ___do___ ___do___ in ___do___ Stock Issues.
/ Abstract of Corrective Entries in the Divisional Books.
/ Abstract of proportionate Establishment charges in the Divisional books.
/ Memorandum of amounts written back.
/ Statement of Divisional Trial Ledger Balances.
/ Statement of Cash and Drawing Account Balances in each Division.
/ Check Balance Sheet.
30.

Irrigation Department.

/ Provincial Monthly Abstract, Cash Receipts.
/ ___do___ ___do___, Stock Receipts.
/ ___do___ ___do___, Cash Disbursements.
/ ___do___ ___do___, Stock Issues.
/ (Auxiliary) Provincial Monthly Abstract, Details of credits to Transfers Irrigation in Imperial and Provincial Ranges Cash Receipts.
/ (Auxiliary) Provincial Monthly Abstract, Details of debits to Transfers Irrigation in Imperial & Provincial Ranges, Cash Disbursements.
/ (Auxiliary) ___do___ ___do___ ___do___ Stock Issues.
/ Memorandum of amounts written back.
/ Statement of Divisional Trial Ledger Balances.
/ Statement of Cash and Drawing Account Balances in each Division.
/ Check Balance sheet.
11
41.

(True copy)

/ signed / S. Brock.
Controller of P.W. Accounts.

S. Brock
Controller of Public Works Accounts.

Enclosure in a letter
from the Secretary of
Public Instruction,
Madras, to the Secretary
to Government F.W.S.
Madras dated
29 January 1873
No. 2525

P.W. of. 632/73

Detail of Accounts submitted monthly to the Accountant General & Public Works Department in 1872-73.

Buildings and Roads Branch.

1 Statement of Receipts and Charges.
1 Schedule A of Cash received in Treasury.
1 No. B Cash payments in Treasury.
1 No. C Stock received in Treasury.
1 No. D Stock issued in Treasury.
1 Account of State Expenditure for Railways.
1 No. of State Expenditure on Guaranteed Railways.

7

Irrigation Department.

1 Statement of Receipts and Charges.
1 Schedule A Detail of Receipts on Capital Account.
1 No. B Detail of Receipts on Revenue Account.
1 No. C Detail of credits to "Stock Purchases and Sales" Account.
1 No. D Detail of Credits to Stock
1 No. E Detail of credits to "Miscellaneous Advances" Account
1 No. F Detail of Transfers received
1 No. G Detail of Expenditure in England, Receipts.
1 No. H Detail of London Invoices, Receipts.
1 No. I Detail of London Stores, Receipts.
1 No. K Detail of Receipts on Capital Account, Refunded
1 No. L Detail of Receipts on Revenue Account. No.
1 No. M Detail of Expenditure on Capital & Revenue Account.
1 No. N Total of Expenditure on Agricultural works for which no Capital or Revenue Account is kept.
1 No. O Detail of debits to "Stock purchases and sales" Account.
1 No. P Detail of debits to Stock Account.
1 No. Q Detail of debits to "Miscellaneous Advances" Account
1 No. R Detail of Transfers issued.
1 No. S Detail of Expenditure in England, Disbursements.
1 No. T Detail of London Invoices ——— No. ———
1 No. V Detail of London Stores ——— No. ———

21

28

Office of the Controller of Public Works Account
Fort St George 29th January 1873

(True copy)

(Signed) S. Brodie
Controller of P.W. Accounts.

Accot.

S. Brodie
Controller of Public Works Accounts.

Office of the Controller of
Public Works Accounts
Fort St. George, 6th May 1873.

No 267

From

The Offg Controller of
Public Works Accounts.

To

The Secretary to Government
Public Works Department
Fort St. George.

Sir,

I have the honor to solicit the favor of early Orders being passed on the application* made by my Predecessor for a Revised and increased Establishment for this Office.

2. The increase applied for is absolutely necessary as will be understood by

* P. 2525. of the 27th January 1873

Enclosure in a letter from the Controller of Public Works Accounts, Chepauk, dated 29th January 1873 to the Secretary to Government Public Works Department.

Rejected

by your robers Pay Table
Provincial Accounts for
February last which should
have been despatched with
this to the Accountant
General Public Works
Department the past night
Ready, there being 2 Range
Accounts still to examine
and audit in this Office.
The bulk of the Range
Accounts for February
should have been audited
and booked by the middle
of April last, but owing
to the pressure of business
on an Establishment
unequal to the work
required of it, not a single
set of Accounts for that

month (February) had been
passed when I took Charge
of the Office on the 14th Ultimo.

3. With the Accounts
of February six arrears and
those for March not yet
touched, I cannot too
strongly urge the necessity
for immediate sanctions
to the increased Establish-
ment applied for in
January last.

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

Offg Controller of P. W. Accounts

AF

P. W. 1873 Department
No. of Letter Rec'd
From
No. 2815.
The Officiating Controller of
Public Works Accounts
Madras

To
The Secretary to Government
Public Works Department
Fort St George

Dated 6th
Rec'd 7th May 1873

No. 267

Soliciting the
favor of early orders
being passed on the
application made
by his Predecessor
for a revised and
increased Establish-
-ment for this office.

No 389

No 1437-1438-27 May 1873

Noted 6 Oct 7 May 1873

Retd	Engr.	Secy.
Sixth Asst Superintendent		Elandoray Project
Collector	Southern Circle	Channel from Kattaghory Cheri to Vellaur Sluice. Creation and Excavation and Revetted Bunding Channel.
Do	Chingleput Division	Main Feeder the Periyar Madrayoo.
Do	Do	Madrantakam Tank.
Sixth Asst Superintendent		Pinjey Anicut.
Do	Esqr	Alisted Drain and Channel.
Do	Do	Chingleput Project Head Quarters & Office
Do	Do	Thoraipakkam and Kalkulam Drain Sluice &c.

Retuit Canal Port

South Andamandore Town Creek River

do Vidachellam Creek River

do do Eyaren Channel Bore

and Andaman Reid and Anchor Channel.

do Cuttore Friendly River

do do Friendly Reid Channel

do do Kumaracary River

do Vidachellam Reid Reef Manimootta.

Muddy River near Vidachellam.

do do do do near Mainatteor.

Layore Layore Town River in Coleroon

Pichinoply Pichinoply Anathangaur River

Combatore Ingatin Cay Thadepully Channel.

do do Calingaroya Channel.

Retuit Canal Port

Combatore Ingatin Cay Caniampolcim Channel.

do do Arkencotta Channel.

Malabar Backwat Canal Ponnamatal Dam.

Lands: & Reflects of the Parish
aforesaid as mapped & Plotted
Sept. No 2525, & 29. Jany/13.

Parcel 4 - The Calves grazing upon
Farm 22 & 24 with the
necessary Utensils as used
in the Farming of Each Stock
as/C none - in use -

Parcels 5 & 6 - Farm of Land & Stock
& as/C (according to three
men & Oath as well as
in the remodified Farm
No 22 & 24) as Executrix
Sent. duly filed upon, viz.
under Deft/Cain Claus
Nature & the Section
of Exod. & Deuteronomy Laws and

Parcel 7 - Sheep Pens & Shelter &
the adjacent Land

necessary in respect to the cases suggested, & the Dy asst, both with the reports & business to address to you ready conferences being made between the Genl's allotment keeping & disbursements. It must not be forgotten, however, that Army Officers are required to fill up the Returns in the manner provided for the Efficacle time & send & monthly Returns, & Reports in accordance with the details of outlay heading, being contracted with the provisions in the Statutes, the accounts & reports will be regularly examined & audited, which clearly show that fault delinquents the

Expenses of any check now rests by this Office - If such check is not to be exercised, I do not see why the details of the expenditures should be accompanied with the Returns & Reports of the Quarterly months, under proper classified heads should not be sufficient for all purposes - i.e. - so far as this Office is concerned -

Secondly - It appears to me that the following alternative is not open, there is no other than one which I will endeavor briefly to explain. I have clearly been under the impression, & so have many others, that the Treasury Department was fully authorized by the Act of Congress of March 3d 1863 to

r made on present Estabs
cannot cope with. The Eastern
& Western Delta Ranges of the
Godavari Dt have such an
Estt cost of Rs 293 & annual
r Rupees 122 more than is
allowed for an ordinary first
class Range — I do not think
therefore that these Ranges are
unobjectionable —

Para 11 — In the same manner —

Para 12 — As the Capital & Revi-
: Accts of the months refd to
must be started on certain
: facts posting, the powers
Ch Officers adopt the new
forms of Progress Reports
for these months, the latter
it will be, and confusion
will be avoided hereafter.
The months, other than the
: Estt specially mentioned
in Govt No. 1310, D 14 June 72,
which will have to be

transfer into the Progress Report
on the new forms, are
entered in the remarks
: penny list (the Estimating Project Register) all these
months, having been
completed years ago, the
entries in the Progress
Report will be restricted
to corrections, restora-
: tions, & repairs, so that
the labour of preparing
the Returns will not, in
my opinion, be sensibly
increased —

13 — I am really unable to offer
any opinion that would be
of value — These Statements
returns in respect of the
Range Estabts which are
Estimates now rendering the
Prog Reports in the Govt Forms
or will be req^d to be prepared
these in the returns which
will be prepared are —
tables — But, with regard
to all other Ranges, these are

ent details of information
before me & enable me
to form a safe opinion - the
works have not been proved,
nor has it been determined
for what works or for what
Capes of works in those
Ranges, the new forms of
Cap & Rent Accts are
to be kept, and I am thus
still in the dark — When
final notes are prepared,
in pursuance of S 8
of the 30 April /72, &c 1102,
the required data upon
which to base an opinion
will be forthcoming, and
it will then be for this Office
to deal with the subject in
a comprehensive manner
I intend to frank such a scale

If Range Offices Estimates as will be supplied must meet the requirements of the new system:

J. Thorold
5-2-72

Ins. G. O. No. 178 - 30"
January 1893, the Comm-
-issioner was called upon
to analyze carefully the
scheme proposed by the
Government of India
and to send forward
his own proposals for
submitting the required
information in the
manner best adapted
to the Madras organiza-
-tion. He was asked,
if he proposed to dis-
-pense with any of the

to illustrate their exceptibility and, if to modify any, to show that the required information could be communicated in a convenient shape.

Mr. Brook points out that the forms 22 and 24, the cash and stock accounts current respectively, are to show that there is no real difficulty in their introduction into the eight irrigation ranges. He appears to use similar forms in his accounts with the Accountant General but compiles them from the existing forms in the accounts submitted to him.

Mr. Brook next discusses the future of form 26 the Progress Report - he says it can be introduced into Ranges where no Capital and Revenue Accounts are kept, but that it involves a settlement of the very difficult question of "Check referred to" and would do away with a very convenient arrangement of columns facilitating a comparison between expenditure and allotment.

Mr. Brook then notes that whereas the Indian Government ordered form 26 to be used

for the eight months specified, the Accountant General has ordered its introduction for 21. As regards some establishments Mr. Brook considers any consideration of the question of augmenting them premature, pending the completion of the grouping process.

Paragraphs 14 to 22 are devoted to a discussion of the strength of the Controller's Establishment.

The strength of the Controller's Establishment may I think be allowed to stand over pending the arrival of Mr. Brooke

successor, it has been to some extent strengthened, it is a question at all events for the Government of India to settle and would be best dealt with apart from the question of forms which this Government is competent to decide.

The strength of Range Establishments appears from Mr. Brooke's remarks evidently to depend upon the results of the grouping process now being pressed forward; and ought I think to be left as it is for the present.

As regards Forms 21 (Progress Report) the principle involved is of

such explanation that preceding receipt of the reply to a memorandum I have personally addressed to the Secretary General [illegible] which I sent him this morning of the Deputy Controller. I propose send to Mr Bach on the margin of the check of note, would deprecate any alteration.

As regards Sections 22 and 24 they are clear, I think it be desirable that they might be introduced without causing great additional work but the advantage claimed for them is not such as would [illegible] my opinion warrant a change for the present. The fact I think the whole subject should be over until the grouping process is more advanced that there may become hope that the changes made may last at least a year or two. CJ.

3

No 1437 P. D.

Rec: of the Madras Government.

Read the following:

From the Controller, P.W. Accts. (No. 2525 dy 29 Jan/73)

" Offg do ——— do ——— (No 267 dy 5 May/73)

Rn G. O. No 198,

25th January 1873, the Controller was called upon to analyze carefully the forms proposed by the Government of India and to send forward his own proposals for submitting the required information in the manner best adapted to the Madras organization. He was asked if he proposed to dispense with any forms to illustrate their multiplicability

and, if so modify any, to show that the required information would still be communicated in a convenient shape.

Mr. Brock first discusses the fitness of Forms 22 and 24, the Cash and Stock accounts current respectively, and appears to show that there is no real difficulty in their introduction with the eight irrigation Ranges. He appears to use similar forms in his accounts with the Accountant General but compiles them from the existing forms in the accounts submitted to him.

Mr. Brock next discusses the fitness of

Form 26 the Progress Report. He says it can be introduced with advantage where no Capital and Revenue Accounts are kept, but that it involves a settlement of the very difficult question of "check upon value". And would do away with a very convenient arrangement of Columns facilitating a Comparison between expenditure and allotment.

Mr. Brock then notes that whereas the Madras Government ordered Form 26 to be used for the eight works specified, the Accountant General has ordered its introduction for 21. As

regards Range Establishments Mr. Brock considers any consideration of the question of augmenting them premature, pending the completion of the grouping process.

Paragraphs 14 to 22 are devoted to a discussion of the Strength of the Controller's Establishment.

His Excellency the Governor in Council having given the Subject his fullest consideration is of opinion that although Forms 22 and 24 are shown to be such that they might be introduced without causing much additional work, the

I doubt the expediency of attempting to adopt forms prescribed by the Govt of India when they can be adopted without difficulty - BK

Advantage claimed for them is not such as would warrant a change for the present. Form 26 (Progress Report) is devoted to important a change of principle, viz: the exercise of check over rates by the Controller's office and, as pointed out by the Controller, the Governor in Council considers that a comparison between plant and outlay provided for by Existing Grants, that the Government are not

not prepared to authorize its present adoption. Altogether His Excellency in Council is of opinion that it is advisable to defer the consideration of any change of forms until the grouping process is more advanced, when the question of increasing Range Establishments may be more fitly taken up.

It appears from the Controller's and officiating Controller's letters read at the head of these proceedings that in order to cope with the increased work now devolving on it the Controller's Establishment requires to be strengthened. His Excellency the Governor in Council resolves to submit the Controller's application for an increase for the consideration of the Government of India.

GWW

Immediately the Govt of India to apply by telegram to this application. If there is any delay in their reply the Controller's office will get into hopeless arrear.

PK

To the Controller P.W.D.
Chief Engr for Irrigation

Dated 4th Feb 78.

No 1438

To,
The Secretary to the Govt
of India, P.W.D.

Sir,

The question of the
practicability of
adopting in the
Presidency the forms
prescribed by the
Govt of India for
recording the observa-
tions and results from Drafts
of Irrigation Leavings

been permitted to the
Controller of Pay Offices
Office Accounts that
Officer should see the
subject in the accom-
-panying letter and
which this Government
have forwarded the com-
-plaint and recommended

24th May 1873. Pc. 11 87.

See for one to see
Mr Brook upon the
necessity for an addi-
-crease to his Office
Establishment to enable it to cope with
the increased work
which now devolves
upon it, and his
successor for Pay as to
report that the work-

of the office is falling
into arrears, and that
the additional aid
applied for is absolu-
-lutely and urgently
necessary.

Signed
The increased re-
commended as
follows:-

	Present Scale -	Proposed Scale -	Increase
Salaries of Head and Assistants -	1095 -	1345 -	250
do Audit Branch -	1726 -	2760 -	1034
do Salary - do -	310 -	335 -	25
Office Servants -	67 -	110 -	43
			1352

The necessity for
the extra employés
applied for and the
grounds on which
it is proposed to

raise the salaries of certain appointments are fully explained in Govt. Broach's letter and as the Govt. of India have in their letter dated 4th April 1878. No. 212 A. J. expressed their willingness to consider any proposals that may be submitted for strengthening the Controller's Establishment, I am to submit the application of that officer for consideration, and to request that the ~~and~~ evidence of the Right

Right Honorable the Governor General in Council may be communicated by Guard telegram.

Despatch 1-6-78 with 35 Copies of Govt. No. 1487 of 1878.

A 388 91

A 388 91.