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MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 178	Press
356-362	~~Mis~~
Dated 20 /	1873 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
20th January 1873.*

Read the following papers:—

No. 356. From the Superintending Engineer, 4th Division, to the Secretary to Government, Public Works Department, dated Madras, 6th November 1872, No. 3,422.

In reply to paragraph 4 of G. O., No. 2,128, of 7th September 1872, I have the honour to state that the adoption of the old form of Progress Report and the submission to the Controller of an extract from the Register of Works in Form B. B. I., from month to month, will afford considerable relief to the Range Officers, while the new form ordered by Government of India entails unnecessary labour, and, as remarked by Lieutenant-Colonel Fischer, affords no better information than the old one.

No. 357. From the Superintending Engineer, 5th Division, to the Secretary to Government, Public Works Department, dated Camp at Salem, 19th September 1872, No. 123.

With reference to the Order of Government of the 7th of September, No. 2,128, I have the honour to state that the new form of Progress Report will entail much additional labour on the Office-Establishments, and I therefore recommend that the old form be adhered to.

No. 358. From the Superintending Engineer, 7th Division, to the Secretary to Government, Public Works Department, dated Coimbatore, 24th September 1872, No. 150.

With reference to G. O., No. 2,128, of 7th September 1872, I have the honour to inform you that, under the present system of audit of accounts in the Controller's office, the Superintending Engineer has nothing to do with their preparation or audit, but simply checks the outlay, etc., entered in the copies of the Progress Reports received from the Range Officers for record in his office. I am therefore of opinion that the old form of Progress Report is preferable to the new one (Form 26), and the submission by the Range Officers of extracts from the Register of Works, Form B. B. I. (for the works for which the new form of Progress Report was ordered to be introduced), slightly modified, as proposed in paragraphs 4 and 5 of G. O., No. 1,310, of 14th May, and paragraph 3 of G. O., No. 1,450, of 12th June 1872, will answer every purpose.

No. 359. From the Superintending Engineer, 8th Division, to the Secretary to Government, Public Works Department, dated Madura, 8th November 1872, No. 3,696.

In reference to G. O. of the 7th September 1872, No. 2,128, I have the honour to report that the adoption of the old form of Progress Report, and the submission to the Controller of an extract from the Register of Works (Form B. B. I.), month by month, for the works for which the new form of Progress Report has been ordered, will, in my opinion, relieve the Executive Officers' Establishments considerably, and be sufficient for all practical purposes.

2. In the G. O. quoted the Government call upon Superintending Engineers to report "whether they are of opinion that *their* offices will in any way be relieved by the adoption of the old form of Progress Report, etc." In reply I have the

honour to explain that as Superintending Engineers are not in account with the Controller, they are not affected by the form of Progress Report that may be decided upon by the Government.

No. 359A. From the Officiating Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 22nd August 1872, No. 1,116.

I HAVE the honour to forward the accompanying copy of a letter* from

* No. 91 I., dated 4th July 1872.

Enclosures.

1 Copy of letter from Accountant-General, Public Works Department, No. 91 I., dated 4th July 1872.

1 Do. do. from do. do. No. 1,432 G., dated 12th August 1872.

1 Do. do. to do. do. No. 1,117, dated 22nd August 1872.

1 Copy of Circular No. 15 of 23rd April 1872.

1 Copy of Forms.

† Submitted to Government, with Controller's letter No. 3,190, dated 27th March 1872.

the Accountant-General, Public Works Department, for the consideration and orders of Government, on the points hereunder adverted to.

2. In the first place I have to remark that the forms (22 and 24) of Cash and Stock Accounts Current introduced in the Accountant-General's Circular† No. 6 of the 13th March 1872, were designed for entirely Irrigation

charges, and in paragraph 4 of that Officer's letter, No. 384 G., 22nd March 1872, it is stated "for *purely Irrigation* Divisions, separate accounts will, of course, be rendered." It was therefore reported to Government in Mr. Brock's letter No. 553 of the 3rd June 1872, that inasmuch as there were no ranges in this Presidency constituted as purely Irrigation Divisions, the forms were not adapted to it.

3. In paragraph 8 of the communication from Colonel O'Connell now submitted to Government, I am instructed to have these forms used in all divisions which have been classed as "Irrigation," according to the principle defined in his letter of the 22nd March last, No. 384 G. If this be authorized by Government it will also be necessary to require these Irrigation Divisions to adopt the new form (No. 26) of Progress Report prescribed by the Accountant-General for Irrigation charges. Instead of having one form of Progress Report for Irrigation Divisions, and another for those classed as Provincial and Imperial, it would, in my opinion, be far preferable to sanction the general adoption of the Accountant-General's form in all ranges. There are Irrigation works in the majority of ranges, and as the Accountant-General requires the expenditure thereon to be classified in the accounts forwarded from this office under specific heads, it is necessary that the accounts submitted by Range Officers should afford such particulars as will enable this office to work up to those heads. It requires local knowledge to discriminate and arrange the works under the heads in question, and therefore the Accountants of this establishment will not be in a position to do this if the Irrigation expenditure be recorded in the present form of Progress Report.

4. I must, however, point out that besides the extra columns provided in the revised form of Progress Report for Irrigation expenditure, there are other deviations from the method in which the entries of work executed are at present

* No. 1,432 G., dated 12th August 1872.

made regarding which I have received a letter* from the Accountant-General,

Public Works Department, copy of which, and of my reply thereto, is herewith forwarded.

5. The Government remark in paragraph 4 of their Orders, No. 1,310, dated 14th May 1872, that the adoption of the new forms will undoubtedly increase the work of the offices of Executive Engineers. While admitting that this will be the case, I have to observe that the requirements of the Government of India, as regards the forms and details in which the Irrigation Accounts are to be prepared, are such that extra labour must be performed in some one branch of the department. The establishment of this office is hardly able to cope with the duties required of it at this time, and the compilation of the accounts, especially under the recent changes ordered by the Accountant-General, Public Works Department, in connection with the separate accounts and books to be made out for the Irrigation Department, distinct from the Provincial and Imperial transactions of the State, occupies so much more time, that we have fallen a little back in the date on which the monthly accounts are usually despatched. Additional abstracts have to be prepared and extra or auxiliary journals maintained, which necessarily take up more time. So far as I can see for the present, this office cannot relieve the offices of Executive Engineers in the way of compilation. What is wanted seems to me an efficient and intelligent Account Establishment in each district, able to thoroughly understand the instructions and form issued from this office, who can put together the accounts of the disbursing officers in each district in correct details for submission to the Controller, giving the Executive Officers less occasion for attention to accounts, and leaving them more free to look after their professional duties, and it will also be the means of concentrating the accounts received in this office. The details now given in eighty-three different accounts will then be embodied in twenty-one. A sketch of the arrangements I consider would meet the requirements of the case is contained in the accompanying letter addressed by me to the Accountant-General, Public Works Department. If some such plan is not pursued I see no other alternative than a considerable increase of cost in consequence of the additional strength which will certainly be required by this office, and probably by those Range Offices where the Irrigation expenditure is heavy.

6. I have also to submit, for the information of Government, copy of Circular from the Accountant-General, Public Works Department, No. 15, dated 23rd April 1872, and of the forms which accompanied it. As these forms cannot be completely written up unless the details of expenditure on Irrigation works are furnished in the new form of Progress Report, and other particulars afforded

* Interest.
Stock Purchase and Sales.
Stock.
Miscellaneous Advances, etc.

to this office in respect to the apportionment of the suspense balances* and the opening capital outlay to be charged to each work. The Irrigation Books of

this office are not in that state of completeness which is to be desired, and I regret to state that it is practically impossible for this office, with its present strength, to keep up these books in addition to their other duties. Hitherto, transactions of

† "Agricultural" for expenditure. "Irrigation Revenue" for receipts. the Irrigation branch have been exhibited under *two heads*† of account in the

Public Works Books, but now they have been enlarged into an entirely new set of books comprising journals, sub-journals, and ledgers with twenty-seven different heads of account.

7. Under those circumstances, the orders of Government are now requested for the guidance of this office.

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20th January 1873.*

From the Accountant-General, Public Works Department, to the Controller of Public Works Accounts, Madras, dated Simla, 4th July 1872, No. 91-I.

I HAVE the honour to acknowledge receipt of your letters noted in the margin, forwarding copies of the Proceedings of the Madras Government, in the matter of the preparation of statements showing the financial results from

No. 363, dated 7th May 1872.
.. 554 .. 3rd June ..

Irrigation works, and the introduction of the forms of account issued with this Office Circular Nos. 6 and 15 of 1872.

2. With regard to paragraph 7* of the Madras Government Order, No. 1,310, dated 14th May 1872, I have to inform you that it is

* As the revenue is "not collected by the members of the Public Works Department the receipts from Irrigation, whether in the form of water-rate or in the form of a consolidated tax on irrigated land, can be entered in the accounts current only at the end of the year, from information furnished by the Revenue Department."

expected that orders will shortly be issued by the Government of India as to the manner of dealing with revenue properly due to Irrigation works, but realized with the Land Revenue in a consolidated form. But in the meanwhile you

should not bring any portion of the revenue realized in the Civil Department into your accounts.

3. In the second paragraph of your letter, No. 554, dated 3rd June 1872, you state that it is not practicable to separate the cash balances of the Irrigation Department from those of the Imperial, Provincial, and Local Funds, as there is not one range or division in Madras exclusively Irrigational. You, however, accept the principle laid down in paragraph 4 of this office letter, No. 384 G. dated 23rd March 1872, in regard to the classification of mixed division, namely, "if the bulk of the expenditure is Irrigation the division should be classed as Irrigation; if the outlay is greater under either of the other heads† it

† Imperial or Provincial.

should be classified accordingly. You then

continue, on the same principle the closing balance of cash, stock, etc., will be distributed over Irrigation, Imperial, and Provincial in the final accounts of the year, but they cannot be worked up to separately during the year."

4. Now, the principle laid down by this office (above quoted), and to which you agree, and your subsequent remarks, seem to me to be somewhat opposed to each other, and I would therefore explain that if any division is classed as "Irrigation," the whole of the cash, stock, and suspense balance of such division should be held to be Irrigation, expenditure on other works being treated as "Transfers" from Irrigation funds, as illustrated in the forms issued with my Circular No. 15 of 1872. Further, as regards the suspense accounts of any one division, I would point out that the forms provide for those accounts being kept separate for each canal, project or set of works authorized to be dealt with together, as also for ordinary agricultural works for which no Capital or Revenue Account is kept; and if this separation be not attended to it will be impossible to make correct charges for interest. Your remark above quoted on this subject appears to be based upon the latter portion of paragraph 7 of this office letter, No. 384 G of 1872, but I would explain that that portion of my letter refers to the transactions and books of the Public Works Department proper only, and not to Irrigation Accounts. If the instructions given in my letter quoted above are carefully examined, it will be clearly seen that the distribution of the balances between Imperial Provincial and Irrigation will only have to be made in the closing accounts of the past year, a step rendered necessary by the new classification. In the accounts of the current year all the balances in those divisions that may have been, or will be, classified as Irrigation division will remain Irrigation balances as long as the divisions remain Irrigation. In such divisions no distribution of balances whatever will be requisite at the close of the year. The whole of the balances will be Irrigation and will be separately accounted for in the new Irrigation accounts.

5. At the conclusion of paragraph 7 of my letter previously quoted, it is explained that in mixed divisions accounting for Provincial and Imperial outlay, the balance would have to be separated between "Imperial" and "Provincial" at the close of the year, but Irrigation is entirely excluded from this ruling.

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6. In reply to the 3rd* paragraph of your letter No. 554, I have to observe that the whole of the balances of the suspense accounts of any

* It is laid down "that the balances of 'Stock' 'Stock purchases' and Miscellaneous advances, should be debited to the Capital Account of the several projects concerned, but should any portion of these balances appertain to works chargeable to Revenue, or to those for which no Capital or Revenue Accounts are kept, it is not shown to what heads they are debitable in the opening entries."

project for which Capital and Revenue Accounts are kept will for the present have to be charged to Capital, as shown in the forms. This account receiving credit for expenditure of stock on Revenue works by a reduction of the stock balance, and a similar course should be followed

in connection with the other suspense accounts referred to. As regards the balances of these accounts appertaining to works for which no Capital or Revenue Account is kept, I would point out that special provision has been made in the forms for them, *vide* entries under "Sundries Dr. to Sundries for opening balances," at the top of page 2, Irrigation Journal for the whole Province, and Controller's Ledger, Accounts Nos. 18, 19, and 21.

7. With reference to your 4th paragraph, I would explain that these will not be an Account Budget Grant in your Irrigation Books, and therefore the balances of the Suspense Accounts cannot be charged to such a head.

8. In your 5th paragraph you say that the forms Nos. 22 and 24 (Executive Engineer's cash and stock accounts current) are inapplicable in Madras, and that you have informed the Local Government accordingly. On this matter I would observe that the forms in question are to be used in all divisions which have been classed as Irrigation, according to the principle accepted by you in your 2nd paragraph.

9. Finally, I have to request that you will use your utmost endeavours to introduce the new forms of account as far as possible in the divisions noted in paragraph 6 of the Order of the Government of Madras, No. 1,310, dated 14th May 1872. On receiving further orders from the Local Government as to the division of the several districts into circles, it will probably be found that several of such circles may also be fairly classed as Irrigation Divisions or ranges in conformity with paragraph 4 of this office letter, No. 384 G., dated 23rd March 1872.

From the Accountant-General, Public Works Department, to the Controller of Public Works Accounts, Madras, dated Simla, 12th August 1872, No. 1,432-G.

THE Government of India having forwarded to me for report a letter from the Government of Madras representing the difficulty experienced in the preparation by the Controller of the Schedule of Rates required from the Madras Presidency, I have the honour to request that you will state at length wherein that difficulty exists.

2. Among the papers forwarded is one from your office to the Secretary to the Government of Madras, No. 2,300, dated 11th December 1871, wherein the following remarks are recorded:—

"The Monthly Progress Reports in use in this Presidency take the place of the schedules (Form No. 26, accompanying the Government of India Code,) furnished by divisional officers serving in the Provinces more immediately under the Supreme Government. On comparing the Return in use in Bengal with the Madras Progress Report, modified by G. O., No. 216, dated 22nd January 1867, which directs the exclusion therefrom of the details of all works executed up to the close of the month preceding that to which the report refers, it will be seen that, while the former contrasts month by month the sub-heads of estimate with the actual cost of work performed up to date under those sub-heads, the latter contains nothing more than details of the expenditure in the month, and as all the estimates sanctioned for execution are not on record in this office and no Work Registers are maintained, a check upon rate is impracticable."

3. If this describes the state of things exactly it would appear that the Madras accounts are prepared, so far as rates are concerned, in the reverse way from those prescribed in the Public Works Code. By that Code the rates of work done up to date are shown in the accounts, whereas in Madras the rates of the month are only shown. I would be glad to receive an expression of your opinion as to whether this is satisfactory, and if it affords the means for applying the requisite check to the expenditure incurred.

4. With your reply the complete accounts of an average range for any one month which may not be required for reference in your office should be forwarded.

From the Officiating Controller of Public Works Accounts, Madras, to the Accountant-General, Public Works Department, Simla, dated Fort St. George, 23rd August 1872, No. 1,117.

In reply to your letter, No. 1,432, dated 12th August 1872, I have the honour to state that, being only temporarily attached to this office to officiate during the absence of the permanent incumbent, I feel some delicacy in submitting my opinion regarding the difficulties and arrangements referred to in your letter. However, as the re-organization of the department is under consideration, and you have called upon me for an expression of opinion, I cannot defer complying with your orders. I have therefore to inform you that the difficulty experienced in this office in the compilation of the Schedule of Rates arises chiefly from the fact that it has not been considered the duty of the Controller to supervise the rates at which works of various kinds are being executed, consequently in many cases they are not regularly returned month by month for works the estimates for which exceed Rupees 2,500. Even if these returns had been made they would have been of little use, in so far that any regular comparison with the sanctioned rate would not have been possible, in the absence of the abstracts of the sanctioned estimates. So-called abstract estimates are sometimes submitted, but most of them are in too great detail to be serviceable for the purposes of the schedule of receipts and expenditure in which each kind of work at varying rates should as a rule only occupy a single line.

2. In fact, the only check possible, with the accounts as at present submitted, is that of the total expenditure against the totals of estimate and appropriation. It necessarily results that when further information is called for it has to be obtained by reference to the Executive Officers.

3. Much of the difficulty in the matter of accounts both of the Range Officers and those of the Central Office, in my humble opinion, arises from the great number of ranges being treated as separate divisions, in consequence of which the establishments required for the account work are so largely sub-divided both in numbers and pay as to become comparatively inefficient as Account Offices. The remedy for this, in my opinion, is to treat ranges as sub-divisions, the Range Officers only submitting to the District (or Divisional) Office the accounts required from Sub-Divisional Officers, the Range Officer being held responsible that these are forwarded complete in every way so as to avoid after reference. By providing the District Offices with an efficient Account Establishment (from the savings effected on the Range Offices) the accounts required from each Divisional Executive Officer for submission to the Central Office can easily be compiled.

4. This arrangement, while it would concentrate the account work, would not only not interfere with the Executive Officers, but actually leave them more free for their duties of supervision and inspection, and in the case of District Engineers would supply them with the complete control over their subordinate's proceedings obtained by a full knowledge of their monetary transactions, without seriously interfering with their inspection duties. The pay of the Head Accountants of the District Offices should be such as to secure really efficient men.

5. The Accountants of these Offices, together with those in the Central Office, might be graded, and their pay made to rise by small annual increments, as in the case of those attached to other Provinces.

6. The effect of these arrangements on the Central Office would be that the number of divisions being decreased, the booking work would be much more limited and the time of the establishment thus saved be devoted to that more close check which I consider most necessary, not only in the interests of Government, but of the officers themselves.

7. From what I have said it will be seen that I do not consider the present arrangements satisfactory, but I think it is more the fault of the system than that of individuals.

8. With reference to your No. 91, dated 4th July 1872, on this subject, I enclose a copy of a letter I have addressed to the Madras Government.

* Eastern Delta Range, Godavery, February 1872.
Salem Range, February 1872.

9. Two sets* of Range Accounts are forwarded by book post as requested in your paragraph 4.

No. 360. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort. St. George, 24th September 1872, No. 1,390.

I HAVE the honour to acknowledge the receipt of the Proceedings of Government of the 7th instant, No. 2,128, wherein I am requested to state any

objections that I may wish to raise against the arrangement proposed in paragraph 4, whereby this Office, in lieu of the details provided for in the new form of Progress Report, will be furnished with Progress Reports in the old form, and a monthly extract from the Registers of Works comparing the outlay up to date with the provision under the sub-heads of sanctioned estimates.

2. In reply I beg respectfully to invite the attention of Government to Captain Trail's letter of the 22nd ultimo,* which is still under consideration,

and to state that my reply to the inquiry made in the order under acknowledgment must necessarily depend upon the decision which is arrived at in regard to the extent to which the new forms prescribed by the Accountant-General of the Public Works Department are to be adopted in this Presidency. If those forms are to be extended to all ranges, as recommended by Captain Trail, the arrangement proposed by Government will, I think, sufficiently meet the necessities of the case, so far as regards the irrigation works of magnitude detailed in the margin of paragraph 6 of Proceedings of the 14th May last, No. 1,310, always provided that the expenditure is classified, and the charges distributed according to Form No. 26; but if, on the other hand, the new forms are to be of general application, it would, for many reasons, be desirable to adhere to them as closely as possible, so as to ensure complete uniformity between the accounts rendered to this Office and other Controllers by Divisional or Range Establishments.

3. Captain Trail has already brought to notice the great difficulties under which this office labours in meeting the growing demands which are made upon it. The requisitions from the Public Works Accountant-General alone take up a considerable portion of the time of this establishment, which every one

* Already sent to the Accountant-General, Public Works Department, with a special representation.

admits to be unequal to the work devolving upon it, and the enclosed lists of papers,* showing the calls made upon this department from the officer in question during the periods noted in the margin, will sufficiently indicate how large an increase of work has arisen from a single quarter.

From the 1st April to 31st October 1868.
" " " " " 1871.

4. Now that new forms of Irrigation Accounts have to be rendered, extra books maintained, and additional abstracts prepared, it is found absolutely impossible to render the monthly accounts with the same regularity as in former years. In 1871-72, the accounts for April 1871 were rendered on the 23rd June, those for May, June, and July being despatched on the 13th July, 15th August

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and 16th September respectively. This year, however, owing to changes recently introduced in the forms of account, and to the heavier work devolving upon this office, the accounts for April 1872 were not forwarded to the Accountant-General till the 12th and 18th July, those for May having been despatched on the 29th August, while the accounts for June are still incomplete. I cannot but view this falling off with great anxiety, and, in now representing the matter to Government, I respectfully request their permission to submit a scheme for the re-organization of this establishment, and for placing it on such a footing as will enable it, on the one hand, to secure the timely examination and despatch of the monthly accounts, without interfering with the regular ordinary work of the office, and, on the other, to attend to the numerous calls of an extraordinary character which are made upon it. The work of the salary Branch occupies most of the time of the Deputy Controller, who, in addition, has to assist in the general work of the office, and to help in the examination of Range Offices. Now that so much undivided attention has to be given to the Irrigation Accounts, it seems absolutely necessary, to carry out the original intention of the Government of India, and to strengthen this department by the appointment of an additional officer, whose duty it will be, under the general directions of the Controller, and in communication with the Chief Engineer for Irrigation, to see that the Accounts of Irrigation Works are properly started, and that the requirements of the rules in respect of those accounts are fully met.

No. 361. From the Controller of Public Works Accounts, to the Acting Chief Engineer for Irrigation, dated Fort St. George, 5th October 1872, No. 1,508.

I HAVE the honour to acknowledge the receipt of your letter No. 199 of the 23rd ultimo, in which you call for an expression of my opinion on the points raised by the Accountant-General of the Public Works Department in his letters of the 4th July and 12th August last, Nos. 91-I and 1,432-G, respectively.

2. In reply, I have to state, with reference to the second of these communications, that the Controller of Public Works Accounts in this Presidency has never been required to exercise a check over rates, or to compare expenditure with the provision under the sub-heads of sanctioned estimates. Hence, it happened that the form of Progress Report originally sanctioned for adoption in this Presidency was so far modified in G. O., No. 216, dated 22nd January 1867, that, instead of being required to show the details of outlay on each work up to the close of the month for which the return is rendered, the entries of expenditure were ordered to be restricted to the outlay of the month.

3. The Madras Government have always held that the required check in respect of details of outlay should be exercised by Range Officers and Superintending Engineers, and the Controller is therefore never in a position to furnish such particulars, when called for, without a previous reference to the local officers. As this Government are opposed to the suggestion that the Controller should check the rates at which work is being done, and consider that that officer's duty should

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be confined to seeing that *estimates and allotments in the aggregate* are not exceeded, the Progress Report,* in the form in which it has heretofore been rendered, answers all purposes, but this office has, of course, no information from which to compile the Schedules of Rates referred to in Colonel O'Connell's letter, and which this Government have accordingly instructed Superintending Engineers to prepare and forward to the Chief Engineer for compilation and submission to the Government of India.

4. Under the re-distribution of ranges sanctioned in the Order of the 1st July last, No. 1,586, there will be seventy† separate officers in account with the Controller. Each of these renders a monthly schedule of expenditure or Progress Report, and if the returns are required to show details such as are given in the Provinces more immediately under the Government of India, the work of Range Establishments will be very largely increased, and this office cannot possibly control outlay, in the sense of checking rates in comparison with sanctioned estimates, without a very considerable augmentation of its strength. Even with such an augmentation it appears to me that the check would practically have to be exercised by Divisional Accountants and Auditors, for with the large number of schedules that will be received, the heavy current work, the absence of the Controller and his Deputy on inspection duties, it will, in my opinion, never be possible for the officer at the head of the Accounts Branch to take upon himself the examination of the returns without seriously interfering with other and important duties. Under the arrangements in force here, no difficulty need be felt in checking rates by means of the professional staff at the disposal of Government, each Superintending Engineer's charge being far more limited than that of the Controller, and as these officers will shortly be superseded by District Engineers, whose attention will be confined, in each case, to a single district, the facilities for controlling outlay by their agency will be very greatly increased, and no danger need, I think, then be apprehended of irregular outlay, or outlay in excess of sanctioned estimates, being incurred without immediate detection.

5. In order to reduce to a minimum the difficulties and disadvantages under which this Office labours consequent on the large number of ranges, it has been suggested that those in charge be treated as Sub-divisional Officers, District Engineers, like Executive Engineers in Bengal, being regarded as the only officers directly in account with this office. This arrangement, on first consideration, would seem to be good and feasible, but from what I have urged further on in this letter, I think you will agree with me that it could not be carried out without affecting the very constitution of the Madras Public Works Department, and seriously interfering with its efficiency.

6. Adverting to the earlier of the Accountant-General's letters, namely, that dated 4th July last, I beg to observe that if this office is required to write up its books in the forms furnished with that officer's Circular No. 15, dated 23rd April last, it will be necessary for Range Officers to render their schedules or Progress Reports in Form No. 26 accompanying Captain Filgate's Circular of the 13th March, No. 6. On examination of the form of sub-journal to be maintained here under the

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new system, and a comparison of that form with Form No. 26 just quoted, will show that the former is worked up from the latter, and that in the absence of details (Form No. 26) both in the classification and distribution of outlay, it will be absolutely impracticable to write up the sub-journals. According to the last orders passed by Government (No. 1,310, dated 14th May 1872,) the new form of Progress Report

Godavery Delta.
Kistna do.
Pennair do.
Palar Anicut.
Streevygoontum Anicut.
Upper Coleroon do.
Chembrumbaukum Tank.
Madras Water Supply Project.

has to be adopted for the works as per margin, but when the grouping of the Irrigation works in the several districts, ordered in Proceedings, No. 1,102, dated 30th April 1872, has been carried out, and the works for which Capital and Revenue Accounts can be prepared

have been decided upon, the use of the new form will probably be very greatly extended, and will, it is believed, embrace, if not all, at least a very large portion of the Irrigation works of this Presidency. Form No. 26 provides for expenditure being recorded as follows:—

- 1st.—On Ordinary and Extraordinary Agricultural Works for which Capital and Revenue Accounts are maintained.
- 2nd.—On Ordinary Agricultural Works for which no Capital or Revenue Account is kept.

Under the first of these heads, the outlay has to be given in great detail, and to be classified and distributed. As regards the second, the expenditure is recorded much after the form of the Ordinary Progress Report.

7. The new form is now used only for the works marginally noted above, and until final orders are passed on the subject of G. O., No. 1,102, dated 30th April 1872, the old form of Progress Report, to include all other irrigation works and works classed under the following heads, must be continued:—

Imperial, Provincial, and Local.	{ Military, Civil Buildings, Communications, Miscellaneous Public Improvement.
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8. The Accountant-General requires the adoption here of the principle defined in paragraph 3 of his letter, namely, that all ranges in which the bulk of the expenditure is on Agricultural works should be classed as "Irrigation." Following these instructions, it will be necessary to treat the undermentioned charges as "Irrigation" Divisions, and to require from them cash and stock accounts current in Forms Nos. 22 and 24.

Golcondah.	East Coast Canal.
Eastern Delta, Godavery.	Chembrumbaukum.
Western Delta, do.	Poloor.
Eastern Delta, Kistna.	Virdachellum.
Western Delta, do.	Tanjore.
Nellore.	Vuppoor.
Pullumpett.	Southern, Tinnevely.

9. The classification of these ranges as "Irrigation" has been made after an examination of the actual outlay of 1871-72, which showed a higher expenditure on agricultural works. Some of these ranges are, however, to be amalgamated with others, and such amalgamation may have the effect of excluding the new

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ranges from the proposed classification. As regards others, it is just possible that the actuals of this year may show a larger expenditure under Imperial (not Irrigation) or Provincial, and in the case of some of those now classed under one or other of these latter heads, it may happen that the bulk of the current year's outlay may be on Irrigation works. In this manner, constant changes will be necessary, all leading to an increase of labour and complication. We have no purely Irrigation Ranges in Madras, and hence it appears to me that Forms Nos. 22 and 24, while very suitable to some of the divisions under the Government of India, are ill-adapted to this Presidency.

10. Adverting to the reduction of the number of officers in account with the Controller, proposed in Captain Trail's letter, No. 1,116, dated 22nd August 1872, I beg to observe that, regarding the proposal from an account point of view, its adoption would be very desirable, and would greatly reduce the work of compilation in this office. But there are other, and probably more important, considerations which must not be overlooked in the discussion of this subject. Under the system in operation prior to 1863, District Engineers were in account with the Central Office of Public Works. At that time the system of account was simple, and the number of returns rendered was comparatively few and easy of preparation. Now, however, a far more elaborate and detailed system has been introduced, and the Manual distinctly requires that officers rendering them should be held responsible to the extent indicated in paragraph 83 of Section II.* The almost

* See also paragraphs 1 to 3 of Section I. of Chapter XIX. of the Government of India Code.

universal complaint in former days was that District Engineers being required to render accounts, were tied to their desks to the prejudice of their more

important professional duties of inspection and supervision. If there were any grounds for this complaint in 1863, the evil will now be considerably enhanced, and the capital object which the Government have in view in the re-appointment of District Engineers will be almost entirely frustrated. Moreover, District Engineers cannot possibly be Public Works disbursers, except in the way of paying their own salaries and the salaries of their office establishments, and no officer is permitted to be in account with the Controller who is not a *bona fide* Public Works disburser. It is a great mistake, I think, to place Madras District Engineers and Executive Engineers in Bengal on the same footing, for while the former are purely administrative officers, the latter are executives, in the general acceptance of the term, controlling outlay in detail, and making direct disbursements for Public Works. The charge of a Madras District Engineer will, ordinarily, comprise from three to five ranges, over which it would be absolutely impossible for him to travel with the speed and frequency which will be necessary to enable him to make timely payments. Under all the circumstances, and with due regard to the highest State interests, it will, in my opinion, be highly injudicious to hamper District Engineers with account work, or to impose duties upon them which would detract from their usefulness as the local administrative officers of the Public Works Department.

11. As matters now stand, the Accountant-General of the Public Works Department requires the maintenance by this office, from the commencement of the current official year, of books recording in detail transactions in connection

with works of Irrigation, but, for reasons of which you are aware, these books cannot be written up until the Controller is in possession of fuller information than is now available in his office. Meanwhile, requisitions for statements and returns are being made by the Accountant-General with which it is impossible to comply, and I therefore earnestly beg that you will have the goodness to move Government to make such a representation to the Government of India as will place that Government in full possession of information regarding the actual state of things in this Presidency, and relieve this office from responsibility for non-compliance with requisitions, in respect to Irrigation outlay and revenue, materials for meeting which are not at present obtainable.

No. 361A. From the Controller of Public Works Accounts, to the Acting Chief Engineer for Irrigation, dated Fort St. George, 8th October 1872, No. 1,521.

No. 1,521.

ADVERTING to the concluding paragraph of my letter No. 1,503, dated 5th instant, I have the honour to forward

1 Copy of letter from Accountant-General,
Public Works Department.
1 Do. do. to do.

1872, No. 1,732, calling for statements of Irrigation revenue and outlay, and transcript of my reply, intimating for reasons explained, my inability to comply with the requisition.

2. You will perceive from these papers that there is some misconception as to the actual state of things in this Presidency in connection with the new Irrigation Accounts ordered to be introduced by the Government of India, and it is for this reason, and in order to prevent disappointment, that I requested you, in my letter of the 5th instant, No. 1,508, to have the goodness to move the Madras Government to make such a representation to the Government of India as will place that Government in possession of full information on the subject.

From the Officiating Accountant-General, Public Works Department, to the Controller of Public Works Accounts, Madras, dated Simla, 24th September 1872, No. 1,732-General.

In order to enable me to complete certain returns of Public Works receipts and expenditure which have to be included in the Finance and Revenue Accounts of the Empire, I have the honour to request that you will be good enough to furnish me as early as possible with the three following statements connected with the receipts and outlay on Irrigation Works during 1871-72 and up to end of 1871-72 :—

I.—Capital outlay during 1871-72 and to end of 1871-72 on each Irrigation Project, distinguishing between Ordinary and Extraordinary expenditure.

The return should be prepared in the Form No. 11., page 13 of the series of accounts issued with Public Works Department Circular No. 80 of 1871. The increase or decrease in stock balances will of course be shown. The amounts of the other suspense balances—if the latter have been charged to grant in the accounts of 1871-72—should also be given. And the total of "previous outlay" should agree with the totals given in the "Abstract of financial results of Irrigation Works," of which a copy is herewith forwarded. If they do not agree the differences should be explained as far as possible. The figures given for 1871-72 should agree under "Extraordinary" with the amount shown in the Appropriation Account for that year. For ordinary outlay of 1871-72 the amounts and the entries under Revenue, which will be referred to in a subsequent

portion of this letter, should likewise agree with the Appropriation Account. The total of the statement will, of course, represent the opening entries of the "Capital outlay" to be brought into your Irrigation Books for 1872-73. If hereafter it is found that that opening amount has to be altered, it can be done by write-back.

The total of the statement which has to be submitted to this office under Clause V., paragraph 2 of my Circular No. 15 of 1872, should, of course, correspond with the total of the statement now called for.

II.—Revenue receipts and expenditure during 1871-72 of each canal.

To be prepared, as far as possible in the forms at pages 15 to 17 of the series of accounts issued with Public Works Department Circular No. 80 of 1871.

On the expenditure side of that account it will suffice to divide the outlay under—

- I.—Works.
 II.—Maintenance and Repairs.
 III.—Plantation.
 IV.—Compensation.
 V.—Establishment, sub-divided into—
 Direction.
 Account.
 Works.
 Collection and Police.
 Plantation.
 VI.—Tools and Plant.

On the receipt side of the account the heads given in the form should be adhered to, but the income should be entered under two heads in the two distinct columns, namely, —

- I.—Assessments of year.
- II.—Actual receipts during year.

The actual receipts of the entire series of canals should, of course, correspond with the amount shown in your annual accounts. The amounts under expenditure and the corresponding sums charged as ordinary capital outlay and ordinary agricultural expenditure for which no capital or revenue account is kept should, of course, agree with the total Irrigation expenditure of 1871-72, as charged in the Appropriation Account. A memorandum should accompany the statements now called for, showing that this agreement has been effected.

If the amounts of assessments are not known in your office the column may be left blank.

III.—Interest account for each canal to end of 1871-72 prepared according to the form given at page 88 of the Abstract of Financial Results.

IV —General abstract summing up the results shown in the preceding statements.

This abstract may be in the following form :—

[illegible]

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If the information is obtainable the number of acres of land irrigated during the year by each canal should also be given in the return.

In the columns for Revenue Receipts and Charges for 1871-72 and Net Revenue the "Assessments" where the information is obtainable should be shown in red ink, and the actuals in black ink.

2. The entire series of canals in Madras should be entered in the statements now called for, but if from any cause any of the canals are omitted, a note explanatory of the cause of the omission should be furnished.

3. I am aware that the preparation of these returns will throw additional work on your office. But as the new forms of Irrigation Accounts have been brought into use with effect from the current year only, it is absolutely necessary to require that you should submit the statements now called for, and this should be done as early as possible. On no account should their submission be delayed beyond the 18th of October next.

4. It is known that extreme difficulty will be felt in the compilation of these returns. But the best and most accurate information that can be obtained should be supplied.

From the Controller of Public Works Accounts, Madras, to the Accountant-General, Public Works Department, Simla, dated Fort St. George, 7th October 1872, No. 1,515.

I HAVE the honour to acknowledge the receipt of your letter, No. 1,732, dated 24th September 1872, calling for statements connected with receipts and expenditure on Irrigation Works during, and up to the end of, 1871-72, and to submit the following remarks for your consideration.

2. In the Proceedings* of the local Government forwarded to you with my letter No. 363, dated 7th May last, it was noticed "that the statements of remunerative and reproductive

works hitherto submitted related to a few of the more important works, and the results obtained from them do not therefore indicate the financial results from Irrigation Works throughout the Presidency, while the different methods under which the entries under Capital and Revenue have been estimated render the statements almost useless. The Capital Accounts to be opened in Madras must, in a great measure, be arbitrary, as the real cost of existing works, with a few exceptions, cannot now be ascertained; the manner in which the Capital Accounts are to be computed must be determined for each work or group of works after the sub-division of the district into groups has been made." Again, with special reference to the requisition contained in paragraph 2, Clause V. of your Circular No. 15 of the 23rd April 1872, wherein it is stated that, if any difficulty is experienced in obtaining what is wanted for the opening entries of the Capital Account, the matter should be reported to you in view to its being laid before the Government of India for orders, this office, forwarded with letter No. 554, dated 3rd June 1872, copy of the Proceedings† of the Madras Government, in which they distinctly record that:—"Until the

* No. 1,162, dated 30th April 1872.

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." Further, in respect to the remarks made by you on the details given in the Irrigation Accounts of this office for April 1872, it was explained‡

† 1,310, dated 14th May 1872.

that the omissions and extra details pointed out were, owing to the works not having yet been arranged by projects and groups, and hence also the incomplete state of the books of this office. Under all the circumstances, the present requisition made upon this office was hardly expected, and cannot possibly be complied with.

‡ No. 1,199, dated 29th August 1872.

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3 The first requisition is for accounts of Capital outlay during 1871-72 and to end of 1871-72 on each Irrigation Project. In the printed abstract of financial results of Irrigation

Godavery Delta.
Kistna.
Pennisir.
Palar Anicut.
Sreevignantham and Upper Coleroon.
Chembrambakum Tank Project.
Madras Water Supply Project.

works there are about 30 projects enumerated, while for those only noted in the margin have the local Government ordered the adoption of the new forms of account. As the schedules of expenditure submitted by Executive Engineers do not exhibit the items arranged in such a manner as to bring together the several works

connected with particular projects, and as the arrangement of works by projects and groups can be made only by officers possessing local knowledge, it is not practicable for the Controller to discriminate between them, and to work up the outlay of previous years according to the totals given in the printed abstract above referred to. This office has, however, been in communication for some time with Superintending Engineers, in order to obtain details whereby to check the accuracy of the figures in respect to outlay given in that abstract, but, up to date, complete replies have not been received, although several reminders have been sent. It cannot be made out how the ordinary outlay on Capital works and the entries under Revenue can, of themselves, be made to agree with the Appropriation Accounts, when the latter includes expenditure on several minor works not classed under the above two heads.

4. The inability of this office to gather correctly the different items making up particular projects and groups of works, which prevents the making up of the Capital Accounts, presents itself also in the preparation of the returns of revenue and interest. The only revenue receipts from Irrigation works which have been shown in the Public Works Accounts are those realized by tolls on boats and sales of grass on river banks. The other heads of receipts are unknown to this office, while, under the instructions contained in paragraph 2 of your letter, No. 91, dated 4th July 1872, the revenue from water rates, etc., realized in the Civil Department is not required to be brought into the accounts of this office.

No. 362. ORDER THEREON, 20th January 1873, No. 178.

IRRIGATION, No. 31.

THE Government of India having determined to record in a more systematic manner the expenditure on and results from Irrigation works in India, issued for adoption in this Presidency certain forms of Account based on the organization of the Department of the Public Works in the Provinces more immediately under the orders of the Government of India. As the organization of the department in the Madras Presidency and the nature and the extent of the Audit by the Controller of Public Works expenditure differ in many important particulars, it has been represented that certain forms are ill-adapted to the existing arrangements and that certain others will involve so much extra work that an increase of establishment is essential.

2. Assuming the correctness of the Controller's representation that the introduction of the forms in their integrity owing to past practice and present system is impossible, His Excellency the Governor in Council resolves to call on that officer to analyse carefully the forms proposed by the Government of India, and to send forward his own proposals to this Government showing how the information required by the Government of India can best be furnished under the system of organization now proposed, and what modifications, if any, are necessary in his own office establishments and in those of the Range Officers to enable them

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to carry out his views. In disposing of the question the Controller will remember that the Madras Government attach the greatest importance to the transfer of all accounts but those that may be termed "prime accounts" to the Central Office of Account, that the disbursing officers may be relieved as far as possible of all compilation other than that necessary for a comparison between a work and its estimate; and that this Government are not disposed to transfer the duty of checking rates of execution of works from the District Officers to the Controller. In submitting his proposal the Controller should state very fully why he considers any of the Government of India forms inapplicable, if he proposes to dispense with them, illustrating his opinion, by submitting a set of the forms in question filled in for any range; and show clearly that with the forms modified to correspond with the practice in this Presidency, the information required by the Government of India will be supplied in a convenient shape.

(True Extract.)

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

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

Ed. S. T. Austin.

Memo of letters received from the Accountant General, Public Works Department, from 1st April to 31st October 1871.

10

No.	Date	Subject
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48	April 13	Observations on monthly accounts for December 1870.
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49	May 1	Instructions as to the manner in which accounts for Provincial Services are to be dealt with.
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210	May 6	Communicating for adoption form of questions as to the State of Books and Accounts of a Divisional Office to be replied by an Accountant in the event of his transfer to another Division before relief.
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211	May 11	Requainting that certain forms for 1871-72 will, on application, be supplied by the Government Printing Press, Calcutta.
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212	May 11	Requesting to furnish a Statement of Receipts and Disbursements of the P.W. Dept. in Madras, during 1870-71.
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No.	Date	Subject
215	April 8	Requests attention to instructions relative to the mode of exhibiting the cost of London stores in the Accounts of the P.W. Dept.
217	" 8	Intimates that necessary instructions regarding convict labor will shortly be issued by the Government of India
302	" 10	Forwarding copy of resolution of Government of India regarding the grant of free quarters to Post Masters and Sub Post Masters.
310	"	Abstract of the progress made in Controller's Office in auditing and booking accounts up to 20th May 1871
648	" 24	Affording information regarding adjustment of Captain Tulloch's furlough pay.
833	" 29	Referring to Circular No. 13 of 1871 which contains full instructions for adjusting charges for London supplies.
946	May 3	Requesting opinion as to working of his circular No. 42 of Requisition 1870
986	" 4	Requesting that all sums recovered on account of payments made in England to families of Civil Engineers and others serving in

No.	Date	Subject
		in the P.W. Dept., may be calculated at 1-8 per Rupee. 11
1040	May 6	Issuing instructions regarding the mode of exhibiting London supplies.
1041	"	Calling for Statement of Income Tax on salaries of Officers up to 31st March 1871. Requisition
1042	"	Requesting certain information regarding London stores. Requisition
1173	" 10	Affording information as to the mode of exhibiting expenditure under 'Provincial Services' in P.W. Accounts
1252	" 13	Requesting to telegraph the total revenue and expenditure of last year. Requisition
1253	"	Requesting opinion as to the expediency of the introduction of an Account Current for the use of Controller's Office.
1349	" 16	Forwarding circular, regarding adjustment of all claims in the Auditary Department against P.W. Officers.
1435	" 19	Calling for Statement of actual receipts and expenditure for Requisition 1870-71.
1497	" 22	Stating that the view taken by

No.	Date	Subject	No.
		by Government of Madras of Colonel Wilmshurst's edec. appears to be correct.	01.01
1498	May 22	Informing that the Guaranty pay taken drawn by Mr. Widdett while in England, will be adjusted as a final charge in the Home Accounts.	14.01
1520		Requesting that all trans- fers transactions between branches of the P.W. Dept. and Railways may, from the current official order be placed under the head "Railway Transfers" instead of "State and Guaranteed".	24.01
1592	25	Requesting to close March's Accounts, as early as those of other months, without waiting for final close of books.	28.01
1698		Returning Statement of Expenditure on Extraordinary works, Requisition to be resubmitted in the prescribed form.	24.01
1685	27	Informing that the code rule should be followed regarding despatch of annual Accounts.	28.01
1726	29	Stating that in the Ap- propriation Accounts of 1870-71, the outlay of the year should be compared	

No.	Date	Subject	No.
		compared with the original, on 12 and not the modified grants.	
1732	May 29	Requesting to furnish statement showing amount brought to account each month. Requisitions by credit to London on account of stores whose value is treated as a remittance to India.	
1753	May 29	Requesting to write back in March's accounts, the post of Permanent Establish- ment charged to the head Preliminary expenses, if any, in 1870-71 in the Statement of Range Accounts.	
1781	30	Abstract of Progress Report of ac- counts up to 26 th April 1871.	
1782		Communicating Memo from Con- troller P.W. Accounts Punjab and requesting opinion as to the general adoption of Requisition the method of accounting for expendi- ture on Public Works by Civil officers from provincial services.	
1811	31	Requesting that the Books may be kept open pending information, relative to the adjustment of provincial transfer transactions.	
1812		Instructing how the difference of exchange should be treated in the Accounts.	
1895	June 3	Calling for copy of Controller's letter No.	

No. Date Subject

No. 176 dated 27th April 1871

1897 June 3 Calling for statement of the present Office Establishment including pay, Requisition and allowances of the Controller, Deputy Controller and Clerks &c in complete detail, for purposes of comparison.

2045 8 Issues instructions on the mode of treating Stock and Tools and Plant, when connected with Provincial Fund works.

2046 Communicates despatch from the Secretary of State, in which he agrees to charge to Madras all English stores sent out for Mysore.

2114 10 Stating that the entries under 'Stores from England' may be obtained from the 'Suspense Account' London Stores.

2180 13 Communicating correspondence from Government of India, directing that the cost of the Stores obtained from England on account of Snider Factory be charged in the accounts of 1870-71 to stock.

2228 15 Forwards resolution of Government of India regarding the adoption

of a sound system of accounts and audits in all Local and Provincial transactions. 13

2245 June 16 Enquires when the revised statement of Expenditure on Extraordinary works may be expected

2281 17 Instructs how the expenditure on account of the Irrigation and Canal company and East Coast Canal, should be treated in the accounts

2282 Requests a statement shewing the credit afforded for work done Requisition by Sappers and Minors during 1869-70 and 1870-71.

2431 22 Directs a 3^d head to be opened in the books for expenditure in England, on account of Stores.

2468 23 Progress Report up to 20th April 1871.

2469 Progress Report up to 20th May 1871

2477 26 Requests further information in connection with expenditure Requisition regularly incurred on certain works during April 1871

No.	Date	Subject
2595	June 26	Affords information regarding the adjustment of charges for London Stores.
2539		Forwards resolution of the Government of India, directing the keeping of a Register of Public Buildings.
2540		Circular stating that a Military Officer in civil employ overstaying privilege leave, will forfeit all his pay.
2544	27	Communicating resolution of Government of India, relative to the salary of present incumbents of the Control Establishment of the Accounts Branch.
2559		States that he has no objection to the books of the past year being kept open for a reasonable time.
2579	28	Requests to include payments in Civil Department for Railway Land, in a supplemental account for last year.

No.	Date	Subject
		expenditure, against grants for 1871-72 ¹⁴ Requisition
2648	June 30	Calling for details regarding salaries paid to Off. Consulting Engineer for Requisition Railway.
2649		Requesting to apply for appropriation of funds, to meet authorized outlay.
2662		Issuing instructions regarding preparation of statements of outlay. Vide N ^o 1598 on Extraordinary works, Agricultural.
2663		Communicating resolution of Government of India, regarding allowances to Surgeons for Medical attendance.
2716	July 3	States that objection need not have been made to an item of Conservancy Establishment, for want of provision of funds.
2771		Progress Report up to 20 th May 1871.
2912	8	Forwards copy of letter from the Controller General of Military Accounts regarding compensation in

2644 30 Calling for returns of approximate

No.	Date	Subject
		lien of free quarters to Medical Subordinates while on leave.
2931	July 10	Requests to be furnished with a statement of deductions on account of Taxes since 1860-61. <i>Vide No. 1</i>
2987	"	Requests to cancel paras 13 and 14 of Circular No. 34 of 1869, relative to curtailment of credit orders.
3001	"	Ruling how expenditure from Provincial funds by P.W. Officers should be recorded.
3002	"	Statement shewing state of arrears in looking Executive Engineers accounts for 1870-71.
3003	"	Requests to submit statement of expenditure on extraordinary works. <i>Vide No. 1</i>
3031	" 13	Requests explanation of the manner in which the figures given in certain columns have been arrived at in the statement of Reproductive works in Bellary for 1869-70. <i>Requests</i>
3032	"	Requests certain corrections to be made in the statement of Extraordinary Irrigation works in the

No.	Date	Subject
		the returns last sent. <i>15</i>
3075	July 14	Circular stating that increase to pay of Establishment not to be made without the previous sanction of the Government of India.
3091	" 15	Requests explanation on certain points connected with adjustment of discrepancies in the Cash Balance Return of the Civil and P.W. Departments. <i>Requests</i>
3178	" 18	States that resolution of Government of India does not apply to Major Hankin's case. <i>6-22</i>
3182	"	States that when necessity arises, the head Provincial Stock may be opened. <i>6-22</i>
3183	"	Thanks the Controller for the explanation afforded in reference to certain irregular expenditure noted in report to Local Government for April last. <i>7-22</i>
3184	" 18	Explains that his Circular regarding irregular expenditure, is to be read with P.O. on the same subject. <i>7-22</i>
3187	" 19	Requests to be furnished annually with a statement of the efficiency of the several accounts in the P.W. Department. <i>7-22</i>

No.	Date	Subject
3229	July 20	States that the statement of deductions on account of Taxes is urgently required
3266	21	Requesting for purpose of comparison, copy of returns of grants, expenditure and balance rendered to Provincial Accountant General for 1870-71
3272		Forwarding modified form of Half yearly reports of buildings
3300	22	Instructions regarding the preparation of returns to accompany the annual outlay account for 1870-71
3355	24	Communicating resolution of Government of India, issuing instructions regarding leave and pay certificates of officers, whose absentia allowances are payable from any source other than the general Revenue
3374	25	Requests early submission of the return showing credits afforded to Military Department for work done for P.W. Department by Sappers and Miners
3375	25	Referring to the order of Govt. of India, dated 18th July 1870, regarding the kind of leave and office is entitled to in London in return from England
3395	25	Requesting early submission of the Quarterly statement of Income Tax deductions to 30 June 1871
3431	27	States that the annual accounts are urgently required, and

No.	Date	Subject
		and wants to know when they will be despatched
3463	July 28	Requests to give the best information that can be obtained regarding the statement of Income Tax
3481		Abstract of Progress up to 20th June 1871
3517	31	Informing that no representation need have been made to the Madras Government to assign funds for the expenditure incurred in march last, on salt clearance of the Masulipatam Canal
3677	August 3	Requests to be furnished with statements of Expenditure on certain works
3678		Copy of letter to the Comptroller General regarding the Invoices of London stores
3707	4	Intimates that the Government of India have sanctioned the extension of Navigation from Elore Canal to Meerut
3780	7	Forwards standing orders of the P.W. Department for the half year ending 31st December 1870
3781		Forwards copy of circular regarding

No.	Date	Subject
		regarding capital revenue accounts of Irrigation works.
3782	August 4	Calling for detail of expenditure on Military Buildings for the accommodation of Officers and Miners at Bangalore.
3927	August 14	Calling for a statement showing efficiency &c of the several posts in the P.W. Department.
4027	17	Wishing to know when the annual accounts were despatched.
4028		Calling for a copy of the returns sent to Local Government with application for credit orders.
4029		Requesting to know of the entire capital outlay on different works has been included in the Statement of Extraordinary Irrigation works.
4066	18	Calling for a statement of amounts debited and credited to London during past official year, on account of stores permitted.
4067		Informing that orders on the subject of Travelling Allowances will be communicated shortly.

No.	Date	Subject
4097	August 19	Requesting certain information regarding the Statement of Income and Expenditure on Reproductive works in the Bellary District.
4098		Calling for a statement of the cost of the Establishment, as Requested compared with the expenditure from 1862-63 to 1870-71.
4109		Calling for certain accounts as the originals have not reached.
4234	23	Abstract of the Progress made up to 20 th July 1871.
4280	24	Accounts received, duplicates not now wanted.
4311	28	Requesting to move the Local Government to send Provincial Statements of supply and repair of Barrack furniture, instead of the Divisional ones as at present tendered.
4387		Requesting daily despatch of duplicate accounts for 1870-71 as are got ready in substitution of the originals which have not reached.
4529	September 2	Forwards New form of cheque, and requests opinion of its suitability.

No.	Date	Subject
4550	September 2	States that Statement of Income Tax deductions for 1860-61 to 1864-65 are urgently wanted
4654	6	Intimating how future official despatches are to be addressed
4655		Acknowledging receipt of Annual accounts for 1870-71 with remarks
4656		Requesting to know when the Tax Statement called for, will be despatched
4666	7	Requesting information regarding certain points on Travelling allowance
4667		Communicating Circular from Comptroller General, providing for funds being obtained by a P.W. Officer from a Government Treasury before the credit order has reached it
4700	8	Requests to show as a distinct item, the salary and allowance of the Harbour Engineer during 1870-71

No.	Date	Subject
4706	September 8	Communicating copy of letter to Comptroller General showing that Registers of P.W. Stores are not required to be kept by the Accountant General Madras
4767	" 11	Calling for half yearly returns of Income Tax deductions, commencing with the half year ending 30 th September 1871
4778	"	Calling for reply to circular No. 40 of 1871, regarding Capital and Revenue accounts for irrigation works
4853	" 13	Requesting to furnish provincial applications in form D, from April last and for the future
4885	" 15	Pointing out an error in Provincial Account current for April last, and calling for revised Account current
4905	"	Forwarding two Statements A & B with copy of letter to Comptroller General of accounts, explanatory of differences between Cash Balances of the P.W. Department on 31 st March 1870
4936	" 16	Informs that the question regarding grant of leave other than privilege to Warrant Officers employed

No.	Date	Subject
		employed in the P.W. Department, is being referred to the Government of India.
4962	September 18	Calling for Statement of the amounts credited to London during April 1871.
5028	" 20	Requesting to explain the discrepancy of Rupees 600, between the Budget grant for guaranteed Railways for 1871-72, and the amounts shown in Return of Approximate Expenditure.
5098	" 23	Calling for detail of items making up the expenditure on Buildings for a Garrison Battery of artillery at Cannanore.
5128	" 25	Requesting certain information regarding Statement of Repro- ductive Works Form 68 B of last year.
5212	" 27	Calling for a Quick Stock Statement for the year ending 30 th September 1871.
5283	" 29	Calling for the Amended Statements of Expenditure from Loan Funds.
5284	" "	Communicating letter of Secretary.

No.	Date	Subject
		Secretary of State as to adjustment of charges for Nowlaishwarem Factory in 1870-71.
5285	September 29	Communicating Comptroller General's letter regarding registers of P.W. Stores.
5287	" "	Requesting to know the progress made in the preparation of the Return of Establishment called for.
5418	October 4	Communicating copy of sug- gestion to Comptroller General, that only such portions of London Account as can be checked by Controller P.W. Accounts, Madras, be sent to him by the account- ant General.
5429	" 5	Abstract of the Progress Report up to 20 th August 1871.
5456	" 6	Calling for Tabular State- ment showing cost and rate of each sub-head of works, esti- mated to cost Rupees 10,000 and upwards.
5601	" 10	Requesting to pass net military pay of Royal Engineer Officers whenever it is refused acceptance by the Military Department.

No.	Date	Subject
5644	October 11	Calling for opinion on the proposed new form of cheque for use of the P.W. Department
5644	"	Requesting to submit future monthly Returns of London Stores in the form submitted with accounts, in April last
5662	" 12	Laying down rules for further guidance, regarding the passing of Estimates for the component works and other charges connected with projects which have received sanction of Government of India
5748	" 17	Table showing receipts of 2 Half yearly examination for promotion above 3 ^d grade Accountants
5749	"	Calling for Provincial accounts for August 1871
5770	" 18	Reviewing the Madras Appropriation and outlay account for 1870-71
5771	"	Intimating that pay proper must be provided for till future orders.
5772	"	Instructions regarding the

No.	Date	Subject
		the preparation of revised statements of outlay on Extraordinary Irrigation works
5800	October 19	Regarding revised form of P.W. Department Credit Orders, for adoption from next official year, in lieu of Appendix R
5920	" 23	Progress Report up to 20 th September 1871-
5978	" 26	Forwards 2 copies of a return of Expenditure on Military Works in Madras from 1862-63 to 1870-71 for check and completion
5979	"	States that on the receipt of the complete remittance account from the Secretary of State, the difference will be further noticed
5980	"	Calling for Statement showing the gross amount of differences in the accounts exchanged between the Civil and P.W. Departments
5056	October 30	Copy of letter from Deputy Controller General to the Accountant General regarding extracts from the Account Current for the quarters ending 31 st May, and 30 th June 1871-

No.	Date	Subject
6057	October 30	Requests to give credit to Military Department in accounts for 1871-72, for work done by Sappers and Miners, on the Coonoor Plate.
6126	" 31	Calling for copy of the orders of Government passed on certain items of unauthorized outlay, in the accounts of Range Officers.
6141	" "	States that compensation in lieu of quarters payable to Medical Subordinates attached to Trigonometrical Survey Department, should be charged against the Budget grant of P. W. Department.
6026	" 27	Calling for Statement shewing outlay in 1870-71 from Imperial funds on minor works and Repairs.

6057

in command -
at the end of the
year 1871-72
at the end of the
year 1871-72

21

- Enclosure in a
letter to the Secretary
to Government P.W. 49
dated 24 September 1872
No. 1370

P.W. 4649/72.

1370

Memo of letters received from the Accountant
General Public Works Department from 1st April to 31st October 1868.

No.	Date		Subject
312 1/2	April	4 th	Intimates that expenditure on Trainine Relief Works by Civil Officers should be audited by Controller and adjusted in Accounts for 1867-68
384	"	9	Intimates that Abyssinian Expenditure may hereafter be adjusted in the same way as that for November and December 1867 and January 1868 has been
536	"	14	Abstract of progress made in Accounts for March 1868.
575	"	"	Calls for statement of Municipal Taxes paid by P.W. Department during past 2 years.
606	"	18	Requests to send all letters to his address to Simla.

N ^o	Date	Subject
605	April 18	Requests to take steps for the adjustment of all items for transactions between Madras and other Provinces for past official year.
671	" 16	Requests that the monthly accounts for current year may be accompanied by detailed statements of expenditure on Extraordinary works.
749	" 22	Copy of letter from Comptroller General of Accounts, intimating submission of statements of Official Postage charges to Controller, Madras, and reporting a change in their adjustment in future.
750	" "	Reports that Rupees 19714 on account of a debit to P.W. Department of the Income Tax grant, will be adjusted by the accountant General P.W. Department.
761	" 23	Requests to take credit for the amount entered in statement of Receipts.

N ^o	Date	Subject
		and Disbursement-Military Department. 24
762	April 23	Requests to make certain alterations in Accounts on account of change in adjustment of charges for London Stores.
1253	May 13	Intimates how Furlough and absentee allowances to P.W. Officers are to be adjusted in future.
1478	" 18	Forwards copy of letter from Controller General to Accountant General Madras to move the Madras Government to obtain details of P.W. Stores sent from London from the Home authorities.
1526	" 21	Forwards statement of Military Department, Receipts and Expenditure for November 1868, that amount of same may be taken credit for in P.W. Accounts.
1570	" 18	Abstract of progress made in controllers' Offices for April 1868.

N ^o	Date	Subject
1592	May 21	Intimates what entries only should be made in the Duck Stock Statements
1734	" 29	Copy of instructions from Controller General of Accounts for securing a correct adjustment of value of P.W. Stores brought back from Abyssinia.
1888	June 4	Intimates that definite instructions for accounting for receipts and expenditure on Irrigation Works, will be issued.
1964	" 6	Intimates that the Statement of Receipts and Disbursements is now being sent to him by the Military Accountant Madras with the concurrence of his Office.
1980	" 8	Intimates what amount should be deducted from Mr. McAlphine, and that orders of Government should be obtained as to the monthly deductions to be made from him on this account.
2025	" "	Intimates when the accounts for 1867-68 should be closed.

N ^o	Date	Subject
2296	June 22	Intimates when the differences in Military Accounts State-ments and those of P.W. Department are to be referred for adjustment
2320	" 23	Intimates that no further adjustment on account of London supplies will be necessary.
2321	" "	Forwards Extracts from Statements of Receipts and Disbursements in the Military Department Madras during December 1867, January, and February 1868 with a request that necessary adjustments be made in March Accounts.
2344	" 18	Requests to be furnished with the amount of credit orders issued since April 1868, and that the same may be furnished monthly with Cash Balance Statements.
2363	" 8	Requests to furnish the compiler of Telegraph Accounts, Calcutta, after the close of each year, with an annual Statement commencing from 1 st April 1867 shewing the expenditure incurred during the year by P.W. Officers on Original works and Repairs for the Telegraph Department.

N.	Date	Subject
2367	June 24	Intimates how re- coveries in India on account of Family payments in London are to be entered in accounts.
2368	" 23	Communicates results of the audit of Executive Engi- neers' Accounts in Controllers' ~~and~~ Offices
2369	" 19	Abstract of progress made in auditing and booking accounts of Executive Officers for May 1868.
2414	" 26	Drawing attention to rulings on assessment of License Tax, levied on Official Salaries.
2470	" 30	Forwards Standard Forms, P.W. Department/amended/
2513	July 2	Calls for State- ment of debit and credit of London Supplies for 1866. 67.
2715	" 10	Cancels certain instructions regarding the ac- counting for of charges to Or- dinary and Extraordinary works.
2754	" 11	Requests to make a correction in the Progress Report for May 1868.
2865	" 16	Forwards copy of letter N. 347 dated 16 th April 1868.

N.	Date	Subject	
3169	July 18	Progress Report for June 1868.	26
3240	" 29	Requests that a Statement of License Tax Realizations ~~and~~ and refunds may accompany monthly accounts for 1868. 69.	
3253	" 29	Requests to be furnished with a Statement of the probable value of Stores expected from England during 1868. 69.	
3296	" 30	Calls for a Statement of ex- penditure on Telegraph and Post- Office buildings from 1864-65 to 1867.68 by the P.W. Department.	
3297	" 31	Intimates how charges on account of London Stores, not debi- table to any particular work are to be treated in Account, and calling for the final adjustment Statement for London Stores ~~and~~ received.	
3305	" 28	Says down a rule to be followed by Executive Engi- neers of P.W. Department in obtaining receipts for Remittances to Treasuries.	
3496	August 14	Forwards abstract of Receipts and Disbursements by Military Department during 1868.	

N.	Date	Subject
3540	August 7	Requests to be furnished with a statement of charges incurred in the P.W. Department on account of other Departments against the Budget grant for 1867-68.
3543	" 8	Instructions how the Refund of Rupees 982. 15-7 erroneously credited to Local funds in 1864.65 and 1865.66 is to be made and adjusted in the Accounts.
3867	" 21	Intimates that Travelling allowance for four halting days can be passed, when Sunday forms one of the halts, on the certificate of the Superintending Engineer as to the necessity for the halt.
3933	" 24	Drawing attention to Financial ruling of the Government of India, exempting certain Warrant Officers from the operations of Assessment Act No. 9 of 1868.
4012	" 27	Forwards copies of circulars, showing what additions have been made to the Accounts Branch of the P.W. Department Government of India, on account of the introduction of Revenue Irrigation accounts.

N.	Date	Subject
4018	August 19 1868.	Progress Report for July
4111	" 26	Communications table of results of 2 ^d Examination of 2 ^d grade Accountants for 1868.
4257	September 5	Intimates what measures should be taken for the present for the adjustment of Railway Exchange transactions.
4252 1/2	" 3	Requests to be furnished with the statements of Cash and Stock expenditure on Extraordinary works, which should have accompanied April's Accounts.
4386	" 14	Calls for a statement of total expenditure on incomplete works costing 10,000 Rupees and upwards each, up to the end of 1867.68.
4387	" 9	Forwards copy of letter from Controller General of Accounts to Accountant General, Madras, intimating how explanation should be obtained relative to differences between the London accounts and those of the P.W. Department Madras.
4456	" 12	Requests that the statement of Cash and Stock expenditure on Extraordinary works may accompany the monthly accounts in future.

N.	Date	Subject
4659	Sept. 21	Calling for the stock / annual quick / Statement of assets and liabilities made up to 30 th September 1868.
4676	" 14	Progress Report for August 1868.
4851	" 28	Calls for separate State. ments of Cash and Stock Ex- penditure in April 1868 under Military, Agricultural and Com- munications with explanation for not having furnished these in the 1 st submission.
4912	" 30	Intimating what charges only should be debited to the grant for Extraordinary irrigation works, and how charges not properly debitable to it should be treated.
4931	" "	Forwards an extract from the Account Current of the Military Department, Madras, for April 1868, with 3 Vouchers.
5186	Oct. 9	Reviewing the Appropriation and Outlay Account for 1867. 68.
5257	" 12	Calls for the statement of works in progress estimated at Rupees 10,000 and upwards.

N.	Date	Subject
5478	Oct. 20	Requests to discontinue the submission of Quarterly returns of License Tax Assessment. <i>del</i>
5662	" 30	Forwards extract from Account Current of Military De- partment, Madras, for June 1868.

W.H.

Enclosure in a letter from
The Controller of P.W. Accounts
to the Secretary to Government
P.W. Department Madras
dated 24 September 1872 No 1390

P. W. 4649/72.

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

No 1508

30

From,

The Controller of P.W. Accounts,

To,

The Acting Chief Engineer
for Irrigation.

Sir,

I have the honor to
acknowledge the receipt of
your letter No 199 of the 23rd
Instant, in which you call
for an expression of my
opinion on the points raised
by the Accountant General
of the Public Works Depart-
ments in his letters of the
4th July and 12th August last.
Nos 91 and 1432 G, respectively

2. In reply, I have to state, with reference to the second of these communications, that the Controller of Public Works Accounts in this Presidency has never been required to exercise a check over rates, or to compare expenditure with the provision under the sub-heads of sanctioned estimates. Hence, it happened that the Form of Progress Report originally sanctioned for adoption in this Presidency was so far modified in G. O. No. 216, dated 22nd January 1867, that, instead of being required to shew the details of outlay on each work up to the close

28 29
close of the month for which the Return is rendered, the entries of expenditure were ordered to be restricted to the outlay of the month.

3. The Madras Government have always held, that the required check in respect of details of outlay should be exercised by Range Officers and Superintending Engineers, and the Controller is therefore never in a position to furnish such particulars, when called for, without a previous reference to the local officers. As this Government are opposed to

to the suggestion that the Controller should check the rates at which work is being done, and consider that that Officer's duty should be confined to seeing that estimates and allotments in

the aggregate are not exceeded,

the Progress Report, in the form in which it has heretofore been rendered, answers all purposes, but this office has, of course, no information from which to compile the schedules of rates referred to in Colonel Connell's letter, and which this Government have

accordingly,

^x For works other than those for which Capital and Revenue Accounts are kept.

^x Including Presidency, Bangalore, Neilgherry, Public Works Stores and the two Government Workshops.

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accordingly, instructed Superintending Engineers to prepare and forward to the Chief Engineer, for compilation and submission to the Government of India.

4000/1000 Under the re-distribution of Ranges sanctioned in the order of the 1st July 1886, there will be

seventy separate Officers in account with the Controller. Each of these renders a monthly schedule of expenditure or Progress Report, and if the Returns are required to shew details such as are given in the Provinces more immediately under

under the Government of India,
to the work of Range Establish-
ments will be very largely
Control rates increased, and this office
being cannot possibly control
that outlay, in the sense of
be co checking rates in comparison
with sanctioned estimates
the without a very considerable
the augmentation of its strength.
form Even with such an augmenta-
tion, it appears to me that
the check would practically
have to be exercised by
Divisional Accountants and
Auditors, for with the large
number of Schedules that
will be received, the heavy
current

30
current work, the absence
of the Controller and his
Deputy on inspection duties,
it will, in my opinion,
never be possible for the
officer at the head of the
Accounts Branch, to take
upon himself the examina-
tion of the Returns, without
seriously interfering with
other and important duties.
Under the arrangements in
force here, no difficulty
need be felt in checking
rates by means of the
professional staff at the
disposal of Government,
each Superintending Engineer's
charge being far more
limited

to limited than that of the Controller,
(and as these Officers will shortly
be superseded by District Engi-
neers, whose attention will be
confined, in each case, to a
single District, the facilities
for controlling outlay by
their agency will be very
greatly increased, and no
danger need, I think, then
be apprehended of irregular
outlay, or outlay in excess of
sanctioned estimates, being
incurred without immediate
detection.

5. In order to reduce to
a minimum the difficulties
and disadvantages under
which this Office labors
consequent

consequent on the large No. of
Ranges, it has been suggested
that those in charge be
treated as sub-divisional offi-
cers. District Engineers, like
Executive Engineers in Bengal,
being regarded as the only
officers directly in account
with this Office. This arrange-
ment, on first consideration, it
would seem to be good and
feasible, but from what has
been urged, further on in
this letter, I think you will
agree with me that it
could not be carried out
without affecting the very
constitution of the Madras
Public Works Department,
and seriously interfering
with its efficiency. - Adverting

6. Adverting to the earlier of the Accountant General's letters, viz. that, dated 4th July last, it is observed that if this office is required, to write up its books in the forms furnished with that officer's Circular No. 15, dated 23rd April last, it will be necessary for Range officers to render their Schedules or Progress Reports in form No. 26 accompanying Captain Tilgate's Circular of the 13th March, 1872. An examination of the form of Sub-Journal to be maintained here, under the new system, and a comparison of that form with form No. 26 just quoted, will shew that the former is worked up

Godavery Delta
Ristner — do —
Tennant — do —
Palur Ancient
Sreevengadam — do —
Upper Telugu — do —
Chennambakuram
Tank.
Madras Water
Supply Project.

up from the latter, and that, in the absence of details form No. 26, both in the classification and distribution of outlay, it will be absolutely impracticable to write up the Sub-Journals. According to the last orders passed by Government (No. 1310, dated 14th May 1872), the new form of Progress Report has to be adopted for the works as per margin, but when the grouping of the irrigation works in the several Districts, ordered in Proceedings No. 1102, dated 30th April 1872, has been carried out, and the works for which Capital and Revenue Accounts can be prepared have been decided upon, the use of the

the new form will probably be very greatly extended, and will, it is believed, embrace, if not all, at least a very large portion of the Irrigation Works of this Presidency. Form No. 26 provides for expenditure being recorded as follows:

1st - On Ordinary and Extraordinary Agricultural works for which Capital and Revenue accounts are maintained.

2nd - On Ordinary Agricultural works for which no Capital or Revenue account is kept.

Under the first of these heads, the outlay has to be given in

in great detail, and to be classified and distributed. As regards the second, the expenditure is recorded much after the form of the ordinary Progress Report.

The new form is now used only for works marginally noted above, and until final orders are passed on the subject of G. O. No. 1102, dated 30th April 1872, the old form of Progress Report to include all other Irrigation works and works classed under the following heads, must be continued.

Imperial	{	Military
Provincial		Civil Buildings
and		Communications
Local.		Miscellaneous Public Improvement

8. The Accountant General requires the adoption here of the principle

principle defined in para 3 of
his letter viz that all Ranges
in which the bulk of the
expenditure is on Agricultural
Works should be classed as
"Irrigation". Following these
instructions, it will be necessary
to treat the undermentioned
changes as Irrigation Divisions,
and to require from them Cash
and Stock Accounts Current in
Forms Nos 22 and 24.

Goleondah
Eastern Delta Godavery
Western Delta
Eastern Delta Krishna
Western Delta
Vellore
Pulimpet
East Coast Canal
Chembumbakur
Golconda
Vindavellum
Tanjore
Vuppoor
Southern-Tinnevely

The

31
9. " The classification of
these Ranges as "Irrigation"
has been made after an exami-
nation of the actual outlay
of 1871-72, which shewed a
higher expenditure on Agricul-
tural Works. Some of these Ranges
are, however, to be amalgamated
with others, and such amalga-
-mation may have the effect
of excluding the new Ranges
from the proposed classifica-
-tion. As regards others, it is
just possible that the actuals
of this year may shew a
larger expenditure under
Imperial (not Irrigation), or
Provincial, and in the case
of some of those now classed
under

returns rendered was comparatively few and easy of preparation. Now, however, a far more elaborate and detailed system has been introduced, and the Manual distinctly requires that Officers rendering them should be held responsible to the extent indicated in para 83 of Section II. The almost universal complaint in former days was that District Engineers, being required to render accounts, were tied to their desks, to the prejudice of their more important professional duties of inspection and

^x See also Paras 1 to 3 of Section I of Chapter XX of the Government of India Code.

supervision. If there were any grounds for this complaint in 1863, the evil will now be considerably enhanced, and the capital object which the Government have in view in the re-appointment of District Engineers will be almost entirely frustrated. Moreover, District Engineers cannot possibly be Public Works Disbursers, except in the way of paying their own salaries and the salaries of their office Establishments, and no officer is permitted to be in account with the Controller who is not a bonâ fide

bona-fide Public Works dis-
-bursers. It is a great mis-
-take, I think, to place
Madras District Engineers
and Executive Engineers in
Bengal on the same footing,
for while the former are
purely administrative offi-
-cers, the latter are Executives,
in the general acceptance of
the term, controlling outlay
in detail, and making
direct disbursements for
Public Works. The charge
of a Madras District
Engineer will, ordinarily,
comprise from three to five
Ranges, over which it would
be

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be absolutely impossible for
him to travel with the
speed and frequency which
will be necessary to enable
him to make timely
payments. Under all the
circumstances, and with
due regard to the highest
State Interests, it will, in
my opinion, be highly
injurious to hamper
District Engineers with
account work, or to im-
-pose duties upon them
which would detract from
their usefulness as the
local Administrative Offi-
-cers of the Public Works De-
-partment.

11. As matters now stand,
the Accountant General of
the Public Works Depart-
ment requires the main-
tenance by this Office, from
the commencement of the
current official year, of
books recording in detail
transactions in connection
with works of Irrigation;
but, for reasons of which
you are aware, these books
cannot be written up until
the Controller is in possession
of fuller information than
is now available in his
office. Meanwhile requi-
sitions for Statements and
Returns.

38
Returns are being made by
the Accountant General with
which it is impossible to
comply, and I therefore
earnestly beg that you will
have the goodness to move
Government to make such
a representation to the
Government of India, as
will place that Govern-
ment in full possession
of information regarding
the actual state of
things in this Presidency,
and relieve this office
from responsibility for
non-compliance with
requisitions, in respect to
Irrigation.

Irrigation outlay and Revenue materials for meeting which are not at present obtainable.

I have the honor to be,

Dear Sir,

Your most Obedient Servant
 Wm. Lloyd Garrison

[illegible]

on 10th of 10 Dec 1900

Comptroller of U. S. Accounts.

[Faint handwritten notes at the bottom of the page]

Handwritten text, likely bleed-through from the reverse side of the page.

(v) : [illegible]

1900

(29) 100 0000 (29) 1000 0000
 1000 0000 1000 0000

for publication of the report

1870

of Virginia, Inc., Washington, D.C.

This image shows a blank, aged, cream-colored page, likely an endpaper or flyleaf from an old book. The paper has a slightly textured appearance with some minor creases and discoloration, particularly along the edges. On the right side, there is a vertical strip of dark material, which appears to be the binding or a label. Faint, illegible markings are visible on the page, possibly from the reverse side or due to the age of the paper. The overall tone is warm and historical.

*Copy of 1872
No. 4853*

From,
The Controller of Public Accounts
To
The Acting Chief Engineer
for Irrigation.

Dated 5th
Read 7th October 1872

No. 1508

Expresses opinion on
certain points raised
by the Accountant General
of the Public Works Depart-
ment regarding the
system of accounts of
the Madras Presidency.

No. 178 - 20th January 1872

no 361

*due all
and
admission
to account*

11
From
The Accountant General,
Public Works Department
To
The Controller of Public Works Accounts
Madras
Simla 4th July 1872

Sir
I have the honor to acknowledge
receipt of your letter noted in the margin,
forwarding copies of the Proceedings of the
Madras Government, in the matter of the
preparation of Statements shewing the
Financial results from Irrigation works,
and the introduction of the forms of accounts
issued with this Office Circular Nos 6 and 15
of 1872.

*As the Revenue is
not collected by the
Government of the P.W. Dept.
the receipts from Irriga-
tion, whether in the
form of water rate or
in the form of a com-
solidated tax on irriga-
gated lands can
be entered in the
accounts current
only.*

2. With regard to para^y of the Madras
Government Order, No. 1360, dated 14th May
1872, I have to inform you that it is expected
that orders will shortly be issued by the Govern-
ment of India as to the manner of dealing
with revenue properly due to Irrigation works
but

but realized with the Land Revenue in a consolidated form. But in the meanwhile you should not bring any portion of the Revenue realized in the Civil Department into your accounts.

3. In the 2^d para of your letter No 5524, dated 3^d June 1872 you state that it is not practicable to separate the Cash Balances of the Irrigation Department from those of the Imperial, Provincial, and Local Funds as there is not one range or Division in

Madras exclusively Irrigational. You however accept the principle laid down in para 4 of this office letter No 3249, dated 23^d March 1872, in regard to the classification of mixed Division viz "if the bulk of the expenditure is Irrigation the Division should be classed as Irrigation, if the outlay is greater under either of the other heads it should be classified accordingly."

You then continue on the same principle the closing balance of cash, stock, &c will be distributed over Irrigation, Imperial, and

Provincial

only at the end of the year, from the information furnished by the Revenue Department

Provincial in the final accounts of the year, but they cannot be worked up separately during the year.

4. Now the principle laid down by this Office (above quoted) and to which you agree and your subsequent remarks seem to me to be somewhat opposed to each other and I would therefore explain that if any Division is classed as Irrigation the whole of the cash, stock and suspense balance of such Division should be held to be Irrigation, expenditure on other works being treated as "Transfers" from Irrigation Funds, as illustrated in the forms issued with my Circular No 15 of 1872. Further as regards the suspense accounts of any one division I would point out that the forms provided for those accounts being kept separate for each canal, project or set of works authorized to be dealt with together, as also for ordinary Agricultural works for which no Capital or Revenue account

is kept, and if this separation be not attended to it will be impossible to make correct charges for Interest. Your remark above quoted on this subject appears to be based upon the latter portion of para 7 of this Office letter No. 3849 of 1872, but I would explain that that portion of my letter refers to the transactions and books of the P.W. Department proper, only, and not to Irrigation accounts. If the instructions given in my letter quoted above are carefully examined it will be clearly seen that the distribution of the balances between Imperial Provincial and Irrigation will only have to be made in the closing accounts of the past year: a step rendered necessary by the new classification. In the accounts of the current year all the balances in those Divisions that may have been, or will be, classified as Irrigation Division will remain Irrigation balances as long as the

13
the Divisions remain Irrigation. In such Divisions no distribution of balances whatever will be required at the close of the year. The whole of the balances will be irrigation and will be separately accounted for in the new Irrigation Accounts. At the conclusion of para 7 of my letter previously quoted it is explained that in mixed Divisions accounting for Provincial and Imperial outlay, the balance would have to be separated as between Imperial and Provincial at the close of the year, but Irrigation is entirely excluded from this ruling. In reply to the 3rd para of your letter No. 5544, I have to observe that the whole of the balances of the suspense advances, should be debited to the Capital Accounts of any project for which Capital Account of the several projects concerned, but should any portion of these balances appear in the present year to works charges Capital as shown in the forms. This is applicable to Revenue, or to those for which Capital Accounts receiving credit for expenditure, or Revenue Accounts are kept it is not shown to what head they are debitable in the opening entries.

is offstock balance, and a similar course
should be followed, in connection with
the other suspense accounts referred to.
As regards the balances of these accounts
appertaining to works for which no Capital
or Revenue account is kept, I would
point out that special provision has
been made in the forms for them,
vide entries under " sundries &c. to sundries
for opening balances" at the top of page 2,
Irrigation Journal for the whole Province,
and Controllers ledger, Accounts Nos. 18, 19, and
20.

7- With reference to your 2nd para, I
would explain that there will not be
an account Budget Grant in your
Irrigation Books, and therefore the balances
of the suspense accounts cannot be charged
to such a head.

8- In your 5th para you say that
the forms Nos. 22 and 24 (Executive Engineers
Cash and Stock accounts Current) are
inapplicable in Madras, and that you have informed
the Local Government accordingly. On this

Matter

11
matter I would observe that the forms in
question are to be used in all divisions
which have been classed as to irrigation
according to the Principal accepted by
you in your 2nd para.

9- Finally I have to request that
you will use your utmost endeavours to
introduce the new forms of account as
far as possible in the Divisions noted
in para 6 of the order of the Government
of Madras No. 1310, dated 14th May 1872.
On receiving further orders from the
Local Government as to the Division
of the several Districts into circles it
will probably be found that several of
such circles may also be fairly classed
as Irrigation Divisions or Ranges in confor-
mity with para 4 of this Office letter No. 3849,
dated 23rd March 1872.

I have the honor to be

Sir
Your most obedient servant

Signed P. Connolly & Co. R. E.
Off. Accountant General

1 True Copy

J. H. Fairbairn

Captain R. E.

... of the ...
... in ...
... in ...
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Enclosure in a letter
from the ...
of ...
to the Secretary to Govt.

No 1432 G.
From The Accountant General,
Public Works Department.

To The Controller of
Public Works Accounts,
Madras.
Simla 12th August 1892.

Sir,
The Government of India having
forwarded to me for report a letter from
the Government of Madras representing
the difficulty experienced in the
preparation by the Controller of the
Schedule of rates required from the
Madras Presidency, I have the
honour to request that you will state
at length wherein that difficulty
exists.

2. Among the papers forwarded
in me from your office to the
Secretary to the Government of Madras,
No 2300 dated 11th December 1891 wherein
the following remarks are recorded.

16 7
The monthly Progress Reports in use in this Presidency take the place of the Schedules (Form No. 26, accompanying the Government of India Code) furnished by divisional officers serving in the services more immediately under the Supreme Government. On comparing the Return in use in Bengal with the Madras Progress Report, modified by G.O. No. 216, dated 22nd January 1867, which directs the exclusion therefrom of the details of all works executed up to the close of the month preceding that to which the report refers, it will be seen that, while the former contracts month by month, the sub-heads of estimate with the actual cost of work performed up to date under those sub-heads, the latter contains nothing more than details of the expenditure in the month, and as all the estimates sanctioned for execution are not on record in

148
this office and no work Registers are maintained, a check upon rate is impracticable.

3. If this describes the state of things exactly it would appear that the Madras Accounts are prepared so far as rates are concerned in the reverse way from those prescribed in the Public Works Code. By that Code the rates of work done up to date are shown in the accounts whereas in Madras the rates of the month are only shown. I would be glad to receive an expression of your opinion as to whether this is satisfactory, and if it affords the means for applying the requisite check to the expenditure incurred.

4. With your reply the complete accounts of an average range

for any one month which may not
be required for reference in your
office should be forwarded.

I have &c
[Signed] J. O'Connell Esq. Col. R. E.
Offg. Accountant General

(True Copy)

D. H. Rail Captain R. E.
Offg. Controller of P. W. Accounts.

A

Enclosed in a letter
from the Offg. Controller
of P. W. Accounts, dated
11th Sept. 1872, No. 1116
dated 22. August 1872.

P. W. 4095/72

15. 11. 8 of 73

Office of the Controller of
Public Works Accounts
Fort Saint George, 23 August 1872

From, No. 1117. 49

The Offg. Controller of P. W. Accounts,
To, The Accountant General,
Public Works Department,
Simla.

Sir,

In reply to your letter No. 1432
dated 12. August 1872. I have the honor
to state that, being only temporarily
attached to this Office to officiate
during the absence of the permanent
member, I feel some diffidence in
submitting my opinion regarding
the difficulties and arrangements
referred to in your letter. However as
the reorganization of the Department
is under consideration and you have
called upon me for an expression of
opinion, I cannot defer complying
with your orders. I have therefore to
inform you that the difficulty ex-
perienced in this Office in the
compilation of the Schedule of rates,
arises.

for
the
of

arises, chiefly, from the fact that it has not been considered the duty of the Controller to supervise the rates at which works of various kinds are being executed, consequently, in many cases they are not regularly returned month by month for works the Estimates for which exceed Rupees 2500. Even if these returns had been made they would have been of little use, in so far that any regular comparison with the sanctioned rate would not have been possible in the absence of the Abstracts of the sanctioned Estimates. So called Abstract Estimates are sometimes submitted but most of them are in too great detail to be serviceable for the purposes of the Schedule of Receipts and Expenditure in which each kind of work at varying rates should as a rule only occupy a single line.

In fact, the only check possible, with the Accounts as at

18
at present submitted, is that of the Total Expenditure against the Totals of Estimate and Appropriation. It necessarily results that when further information is called for it has to be obtained by reference to the Executive Officers.

Much of the difficulty in the matter of Accounts both of the Range Officers and those of the Central Office, in my humble opinion, arises from the great number of Ranges being treated as separate Divisions, in consequence of which the establishments required for the Account work are so largely subdivided both in numbers and pay as to become comparatively inefficient as Account Officers. The remedy for this, in my opinion, is to treat Ranges as Sub Divisions, the Range Officers only submitting to the District (or Divisional) Office the Accounts required from Sub Divisional

Sub Divisional Officers, the Range officer being held responsible that these are forwarded complete in every way so as to avoid after references. By providing the District Offices with an efficient Account Establishment (from the savings effected on the Range Offices), the accounts required from each Divisional Executive Officer for submission to the Central Office can easily be compiled.

4. This arrangement, while it would concentrate the account work, would not only not interfere with the Executive Officers, but actually leave them more free for their duties of supervision and inspection and in the case of District Engineers would supply them with the complete control over their subordinates' proceedings obtained by a full knowledge of their monetary transactions, without

19
without seriously interfering with their inspection duties. The pay of the Head Accountants of the District Offices should be such as to secure really efficient men.

5. The accountants of these offices together with those in the Central Office might be graded and their pay made to rise by small annual increments as in the case of those attached to other Provinces.

6. The effect of these arrangements on the Central Office would be that the No. of Divisions being decreased, the Booking work would be much more limited and the time of the establishment thus saved be devoted to that more close check which I consider most necessary not only in the interests of Government but of the officers themselves.

7. From what I have said it will be seen that I do not consider the

the present arrangements satisfactory,
but I think it is more the fault
of the system than that of
individuals. -

8. With reference to your
No. 9, dated 4th July 1872 on this
subject, I enclose a copy of the
letter I have addressed to the
Mexican Government. -

9. Two sets of Ranger accounts
are forwarded by Book post
as requested in your para 4. -

I have, ~~year~~

Signed D. H. Trail Capt. R. E.
Offy Controller of W. Accounts.

(True copy)

D. H. Trail Capt. R. E.
Offy Controller of W. Accounts.

X
Eastern Delta Range
Bodasany Feb 72
Salem Range Feb 72

all is as requested
all the left
all the (received) 1872
all the (received) 1872
all the (received) 1872
all the (received) 1872

Signed D. H. Trail Capt. R. E.
Offy Controller of W. Accounts.

No 150
 Sup's Engineer's Office,
 17th Division
 Calcutta 14th Sept 1872
 Hon. The Sup's Engineer, & Gen
 The Secretary to Government,
 D.W. Madras

With reference to Lt No 2128 of
 7th September 1872, I have the honor to
 inform you that, under the present
 system of audit of accounts in the
 Controller's Office, the Sup's Engineer
 has nothing to do with their prepara-
 tion or audit, but simply checks
 the outlay & is entered in the copies
 of the Progress Reports received from
 the Range Officers for record in his
 Office. I am therefore of opinion
 that the old form of Progress Report
 is preferable to the new one (Form 20)
 and the submission by the Range
 Officers of Extracts from the Registers
 of Works Form B. B. B. (for the works
 for which the new form of
 Progress Report was ordered
 to be introduced) slightly modified
 as proposed in paras 4 & 5 of
 G.O.

Enclosure in a letter
 from the Offy Engineer
 to Mr. Accounts, to the
 Secretary to Government
 Mr. D. J. A. M. S. dated
 23rd August 1872 O.P. 1116

P.W. 4095/72.

18th Sept 1872 11/23

40 No 1310 of 16th Aug, and para 3
of 40 No 1450 of 12th June 1872 will
answer every purpose.

I have the honor to be,
Sir,
Your most obedt Serv^t

Wm. H. P. [Signature]
Super Engineer

40 No 1310 of 16th Aug
40 No 1450 of 12th June
1872
185-189
185-189
185-189

40 No 1310 of 16th Aug
40 No 1450 of 12th June
1872
185-189
185-189
185-189

4
Superint^g Engineer's Office 8th Nov
Madras 8th November 1872
No 3696
From
Lieut. Colonel R. A. Roberts R.E.
Superint^g Engineer S^d Div
Colonel G. W. Walker R.E.
Secretary to Government M.D.
Sir,
In reference to G.O. of the 7th
September 1872, No 2128, I have the honor
to report that the adoption of the old form
of Progress Report, and the submission
to the Controller of an extract from the
Register of Works (Form BBI) month by month,
for the works for which the new
form of progress report has been ordered,
will, in my opinion, relieve the Executive
Officers' establishments considerably, and
be sufficient for all practical purposes.
2. On the G.O. quoted the Govern^t
ment call upon Superintending Engineers

to report" whether they are of opinion
that their Officers will in any way be
relieved by the adoption of the old form
of Progress Report ~~etc~~. In reply I have
the honor to explain that as Superintend-
ing Engineers are not in account with
the Controller, they are not affected by
the Form of Progress Report that may
be decided upon by the Government.

I have the honor to be,

Sir,

Your Most Obedt. Servt

Picayune. Sept. 188.

Superint. Engineer. 8th Dec

Compt
J. E.

East 16th St. 23rd St.

2/16/1988 - 20 January 1992

10/16/2003/12

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Co. 2 22/11/72 2245-96

Complete

Part 8:
Vol 123 Nov 1872

The Secretary of the
S.M.A.

P.O. 1872 10/23/72
The Secretary of the
S.M.A.

Reports that the
adoption of the old
form of District Reports
will relieve the Secu-
-ary of office relation
-ments considerably
Oct 178-20 Dec 8/53-
The Secretary
will be happy to
be of service

Added
2-5-73

No.
MEMORANDUM.

56

Original
Copy of Letter No 1117 dated 22nd August 1872
will be returned when done with.

Requested for reference the undermentioned papers:-

OFFICE OF THE CONTR. OF PUBLIC
WORKS ACCOUNTS,
Madras, 2nd May 1873.

P. W. Newbiggin

Manager,

To

The Registrar of the

P. W. Secretariat

Office of the Controller of
Public Works Accounts,
Fort St. George, 22nd August 1872.

From
The Officiating Controller of
Public Works Accounts,

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

Sir,
I have the honor to forward
the accompanying copy of a letter
from the Accountant General, Public
Works Department, for the consideration
and orders of Government on the points
hereunder adverted to.

2. In the 1st place I have to
remark that the Forms (22 and 24) of
Cash and Stock Accounts current
introduced in the Accountant General's
circular No 6 of the 13th March 1872,
were designed for entirely Irrigation

Submitted to Govt.
with Controller's
No 3190 dated 27th
March 1872.

charges, and in para 4 of that officer's letter No. 384 G. 22nd March 1872 it is stated "for purely Irrigation Divisions, separate accounts will, of course, be rendered." It was therefore reported to Government in Mr. Birch's letter of the 3rd June 1872 No. 553. that inasmuch as there were no Ranges in this Presidency constituted as purely Irrigation Divisions, the forms were not adapted to it.

3. In para 8 of the communication from Colonel O'Connell now submitted to Government, I am instructed to have these forms used in all Divisions which have been classed as "Irrigation," according to the principle defined in his letter of the 22nd March last, No. 384 G. If this be authorized by Government it will also be necessary to require these Irrigation Divisions to adopt the new form (No. 26) of Progress Report prescribed by the Accountant General for Irrigation charges. - Instead of having

7
the form of Progress Report for Irrigation Divisions, and another for those classed as Provincial and Imperial, it would in my opinion be far preferable to sanction the general adoption of the Accountant General's form in all ranges. There are Irrigation works in the majority of Ranges, and as the Accountant General requires the expenditure thereon to be classified in the accounts forwarded from this office under specific heads, it is necessary that the accounts submitted by Range officers should afford such particulars as will enable this office to work up to those heads. - It requires local knowledge to discriminate and arrange the works under the heads in question, and therefore the Accountants of this Establishment will not be in a position to do this, if the Irrigation expenditure be recorded in the present form of Progress Report.

4. I must, however, point out that besides the extra columns provided in the Revised Form of Progress Report for Irrigation expenditure, there are other considerations from the method in which the entries of work executed are at present made regarding which I have received a letter from the Accountant General, Public Works Department, copy of which, and of my reply thereto is herewith forwarded.

1214324, dated 12th August 1872.

5. The Government remarks in Para 4 of their Orders No. 1310 dated 14th May 1872 that the adoption of the new Forms will undoubtedly increase the work of the offices of Executive Engineers. While admitting that this will be the case, I have to observe that the requirements of the Government of India, as regards the Forms and Details in which the Irrigation Accounts are to be prepared, are such that extra labor must be performed in some one branch of the Department.

The

8
The Establishment of this office is hardly able to cope with the duties required of it at this time, and the compilation of the accounts, especially under the recent changes ordered by the Accountant General, Public Works Department, in connection with the separate Accounts and Books to be made out for the Irrigation Department, distinct from the Provincial and Imperial transactions of the State, occupies so much more time, that we have fallen a little back in the date on which the monthly accounts are usually despatched. Additional abstracts have to be prepared and extra, or auxiliary, journals maintained, which necessarily take up more time. So far as I can see, for the present, this office cannot relieve the offices of Executive Engineers in the way of compilation. What is wanted seems to me an efficient and intelligent Account Establishment in each District, able to thoroughly

What is the
account
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this is
the

understand the instructions and
Forms issued from this office, who
can put together the accounts of the
Disbursing Officers in each District
in correct details for submission to
the Controller, giving the Executive
Officers less occasion for attention to
accounts, and leaving them more
free to look after their professional
duties, and it will also be the means
of concentrating the accounts received
in this office. The details now given
in 83 different accounts will then be
embodied in 21. A sketch of the
arrangements I consider would meet the
requirements of the case is contained
in the accompanying letter addressed
by me to the Accountant General,
Public Works Department. If some
such plan is not pursued I see no
other alternative than a considerable
increase of cost in consequence of the
additional strength which will certainly
be required by this office, and

† Interest
Stock Purchases and
Sales
Stock
Miscellaneous Advances

90
probably by those Range Offices
where the Irrigation expenditure
is heavy. I have also to submit
for the information of Government,
copy of Circular from the Accountant
General, Public Works Department,
No 15 dated 23rd April 1892, and of
the Forms which accompanied it,
as these Forms cannot be completely
written up unless the details of
expenditure on Irrigation works
are furnished in the new Form of
Progress Report, and other particulars
afforded to this office in respect to the
apportionment of the Suspense Balances,
and the opening capital outlay to be
charged to each work. The Irrigation
Books of this office are not in that
state of completeness which is to be
desired, and I regret to state that it
is practically impossible for this office,
with its present strength, to keep up
these books in addition to their other
duties. Hitherto, transactions of the

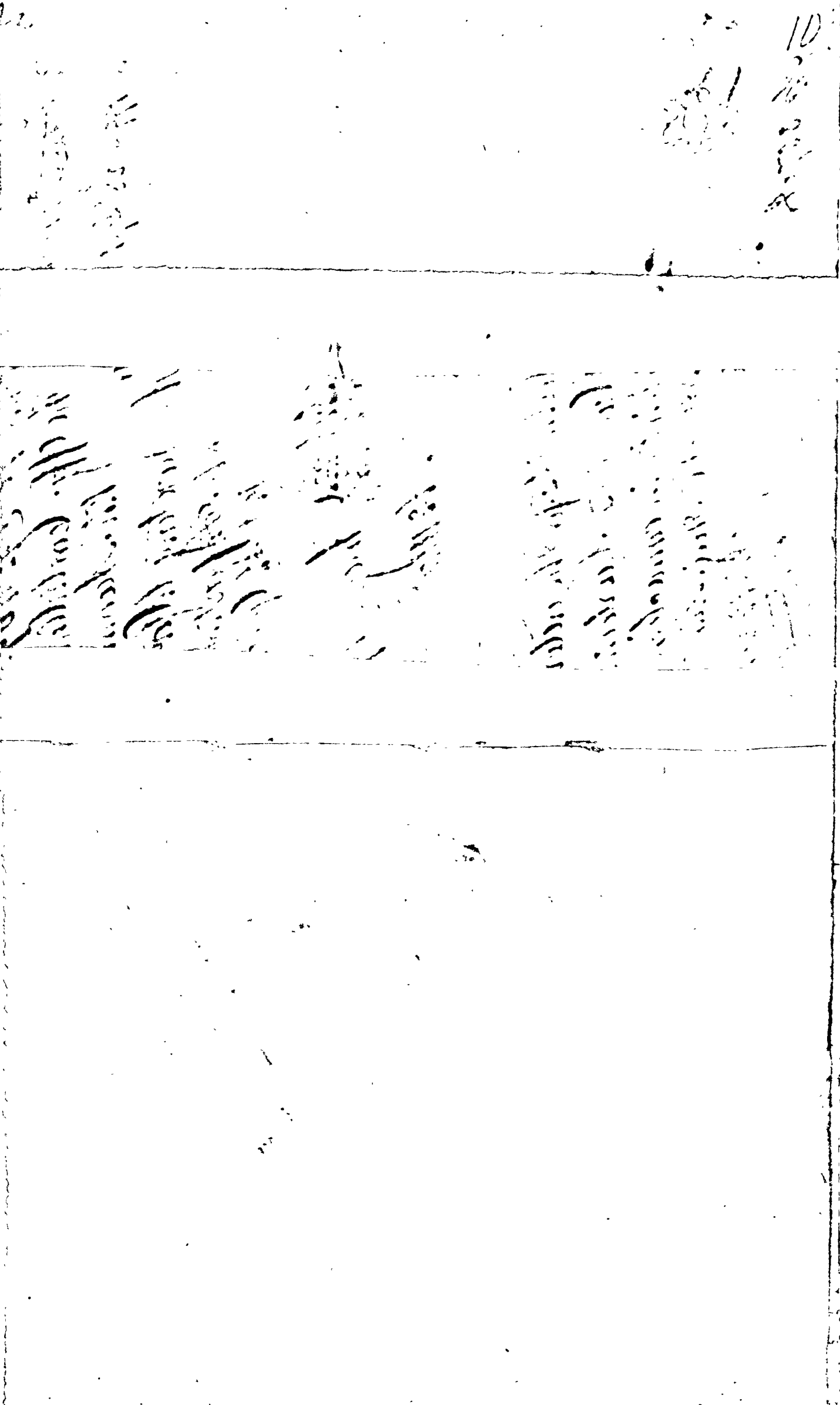
4. Irrigation branch have been exhibited
be under two heads of account in the
in Public Works Books, but now they
to have been enlarged into an entirely
of new set of Books comprising journals,
in sub-journals, and ledgers with 27
or different heads of account.

• Agricultural, for
expenditure - Irrigation
Revenue for receipts

I, if Under those circumstances
As the orders of Government are now
be requested for the guidance of this
in office.

I have the honor to be
Sir
Your most obedient servant.

J. H. Fair Captain R.E.
Offg. Controller of Public Works Accounts



I have the honor to acknowledge the receipt of the Proceedings of Government of the 7th Instant, 1828, wherein I am requested to state any objections that I may wish to raise against the arrangement proposed in para 4, whereby this Office in lieu of the details provided for in the new form of

1110

P. M. 1842
 The Office of the
 Secretary of the
 Committee
 on the
 Affairs of the
 State
 of New York
 No. 4095
 The Office of the
 Secretary of the
 Committee
 on the
 Affairs of the
 State
 of New York
 No. 4095

Collected 22 }
~~Sept~~ 23 }
 Oct 24 }
 Inquiry 1892.
 A. J. M. B.

10/11/16

No 35928

Dec 17 8:20 a.m. Dec 13.

submit to the orders
of Government certain
points in connection
with the Injection
Account of the Hoarding

to 3598
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Progress Report, will be
furnished with Progress Reports
in the old form, and a
monthly extract from the
Register of Work comparing
the outlay up to date with
the provisions under the
sub-heads of Abandoned Esti-
mates.

2. In reply, I beg re-
spectfully to invite the atten-
tion of Government to Captain
Travis' letter of the 22nd
Ultimo, which is still under
consideration, and to state
that my reply to the en-
quiry made in the order
under acknowledgment
must necessarily depend
upon

No. 1116
at

upon the decision which is arrived
at in regard to the extent to
which the new forms pre-
scribed by the Assistant
General of the Public Works
Department are to be adopted
in this Presidency. If those
forms are not to be extended
to all Ranges, as recommend-
ed by Captain Trail, the
arrangement proposed by
Government will, I think,
sufficiently meet the needs
of the case, so far as
regards the irrigation works
of magnitude detailed in the
margin of para 6 of Pro-
ceedings of the 11th May
last, No. 1310, which provided
that the expenditure is
classified

classified, and the charges distributed according to Form 126; but if, on the other hand, the new forms are to be of general application, it would, for many reasons, be desirable to adhere to them as closely as possible, so as to ensure complete uniformity between the accounts rendered from this office and other Controllers by Divisional or Range Establishments. It is also noted that Captain Trail has already brought to notice the great difficulties under which this office labors in consequence of the growing demands

23
demands which are made upon it. The requisitions from the Public Works Accountant General alone take up a considerable portion of the time of this Establishment, which, every one admits to be unequal to the work devolving upon it, and the enclosed lists of papers, showing the bills made upon this Department from the office for the period during the period noted in the margin, will sufficiently indicate how large an increase of work has arisen from a single quarter.

*already sent to the Acctt Genl. - P.M. Dept. with a special representation -

From 1st April to 31st October 1868.
From 1st April to 31st October 1871.

Now

4. Now that new forms
of obligation accounts have
to be rendered, extra books
maintained, and additional
abstracts prepared, it is
found absolutely impossible
to render the monthly ac-
counts with the same
regularity as in former years.
In 1871-72, the accounts for
April 1871 were rendered on
the 23rd June, those for
May, June and July being
despatched on the 13th July,
15th August and 16th Septem-
ber respectively. This year,
however, owing to changes
recently introduced in the
forms of account, and to the

24
the heavier work devolving
upon this office, the accounts
for April 1872 were not for-
warded to the Government
General till the 12th and
18th July, those for May
having been despatched
on the 29th August, while
the accounts for June are
still incomplete. I cannot
but view this falling off
with great anxiety, and
am now representing the
matter to Government. I
respectfully request their
permission to submit a
scheme for the re-organi-
zation of this Establishment,
and for placing it on such a
footing

featuring as will enable it on
the one hand to secure the
timely examination and
despatch of the monthly
accounts, without interfering
with the regular ordinary
work of the Office, and, on
the other, to attend to the
numerous calls of an ex-
traordinary character which
are made upon it. The
work of the Salary Branch
occupies most of the time of
the Deputy Controller, who
in addition, has to assist
in the general work of the
Office, and to help in the
examination of Range offices
now

25
Now that so much undivided
attention has to be given to
the irrigation accounts, it
seems absolutely necessary,
to carry out the original
intention of the Government
of India, and to strengthen
this Department by the
appointment of an additional
Officer, whose duty it will be,
under the general directions
of the Controller, and in com-
munication with the Chief
Engineer for Irrigation,
to see that the accounts
of Irrigation Works are
properly started, and
that the requirements
of the rules in respect
of

of those accounts are
fully met. —

I have the honor to be,

Your most obedient servant,

Shackleton

Controller of A.W. Accounts

Shackleton

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the
by
to

No 1332 General

From
The Accountant General,
Public Works Department.
To
The Controller of Public Works Accounts,
Machil.
Simla, 24th September 1872.

Sir,
In order to enable me to complete certain returns of Public Works Receipts and Expenditure which have to be included in the Finance and Revenue Accounts of the Empire, I have the honor to request that you will be good enough to furnish me as early as possible with the three following statements connected with the receipts and outlay in Irrigation works during 1871-72 and up to end of 1871-72.

Capital outlay during 1871-72 and to end of 1871-72 on each Irrigation Project - distinguishing

P. M. 1872. Received
for the Secretary
4849.

The Controller of Public Works
To
The Secretary to Government
Public Works Department
Secy St George.

Dated 24th
Recd 25th September 1872

No 1390

On referring to the notice of Government the difficulties attending the introduction of the new form of Account year, and adding a copy of the notice of the increase to his Excellency's

Copy 363
No 1332 General

No 138-21

between ordinary and extraordinary expenditure.

The return should be prepared in the form No. II page 13 of the series of accounts issued with Public Works Department Circular No. 80 of 1871.

The increase or decrease in stock balances will of course be shown. The amounts of the other suspense balances if the latter have been charged to grant in the accounts of 1871-72 should also be given. And the total of "previous outlay" should agree with the totals given in the "abstract of financial results of Irrigation works" of which a copy is herewith forwarded. If they do not agree the differences should be explained as far as possible. The figures given for 1871-72 should agree under "extraordinary" with the amount shown in the appropriation account for that year. For ordinary outlay of 1871-72 the amounts and

Printed
with 80
No 1102
30 Oct 72

the entries under Revenue, which will be referred to in a subsequent portion of this letter, should likewise agree with the Appropriation Account. The total of the Statement will of course represent the opening entries of the "Capital Outlay" to be brought into your Irrigation Books for 1872-73. If hereafter it is found that that opening amount has to be altered, it can be done by write-back.

The total of the Statement which has to be submitted to this office under clause V para 2 of my Circular No. 15 of 1872 should of course correspond with the total of the Statement now called for.

Revenue receipts & expenditure during 1871-72 of each Canal.

To be prepared as far as possible in the forms at pages 15 & 17 of the series of accounts issued with P. W. D. Circular No. 80 of 1871.

On the expenditure side of that account it will suffice to

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revenue
about 1
of 1871
of 1871

divide the outlay under,

I Works

II Maintenance and Repairs

III Plantation

IV Compensation

V Establishment subdivided into

Direction

Account

Works

Collection Office

Plantation.

VI Tools and Blank.

On the receipt side of the account the heads given in the form should be adhered to, but the income should be entered under two heads in two distinct columns, viz

I. Assessments of year.

II. Actual receipts during year.

The actual receipts of the entire series of Canals should of course correspond with the amount shown in your annual accounts.

The

44
The amounts under expenditure and the corresponding sums charged as ordinary Capital outlay and ordinary Agricultural expenditure for which no Capital or Revenue account is kept should of course agree with the total Irrigation expenditure of 1871-72 as charged in the appropriation account. A memo. should accompany the statements now called for showing that this agreement has been effected.

If the amounts of assessments are not known in your office the column may be left blank.

III Interest account for each Canal to end of 1871-72 prepared according to the form given at page 88 of the abstract of financial results.

IV General abstract summing up the results shown in the preceding statements.

This abstract may be in the following form.

	Capital outlay		Revenue receipts and charges of 1871-72		Net Revenue from each Canal to end of 1871-72	Change for interest		Difference between charge for interest & net revenue during year of year
	During 1871-72	To end 1871-72	Receipts	Charge		During year	To end year	
Canals in operation								
Detail each Canal								
Canals under construction								
Detail each Canal								
Grand Total								

If the information is obtainable the number of acres of land irrigated during the year by each canal should also be given in the return.

In the columns for Revenue receipts and charges for 1871-72 and Net Revenue the "Assessments" where the information is obtainable should be shown in red ink, and the actuals in black ink.

2. The entire series of canals in Madras should be entered in the Statements now called for, but if from any cause any of the canals are omitted, a note explanatory of the cause of the omission should be furnished.

3. I am aware that the preparation of these returns will throw additional work on your office. But as the new forms of Irrigation accounts have been brought into use with effect from the current year only, it is absolutely necessary to require that you should submit the Statements now called for and this should be done as early as possible. - An account should then

45
submission be delayed beyond the 18th of October next. 71

It is known that extreme difficulty will be felt in the compilation of these returns. But the best and most accurate information that can be obtained should be supplied.

Yours H^c L^c

Signed J. C. Chomellat, C. L. R.
Offg. Accountant General.

(True copy)

S. Hooley

Controller of P. W. Accounts.

40
Office of the Controller of
Public Works Accounts
Fort Saint George, 8th October 1872.

No. 1521

From
The Controller of P.W. Accounts,
To,
The Acting Chief Engineer
for Irrigation.

Sir,

Adverting to the con-
cluding para of my letter No. 1508,
dated 5th Instant, I have the
honor to forward copy of a letter
from the Accountant General
of the Public Works Department
under date the 24th September 1872,
No. 1732, calling for statements
of Irrigation revenue and
outlay, and transcript of my
reply, intimating for reasons
explained

Enclosed in a letter from
the Controller of P.W. Accounts
to the Acting Engineer for
Irrigation dated 8 Oct.
1872 No. 1521

1/31/72

1/24/72 of 73

M 4899/2

8021:1.

explained, my inability to comply
with the requisition. -

2.

You will perceive from
these papers that there is some
misconception as to the actual
state of things in this Presi-
dency in connection with the
new Irrigation accounts ordered
to be introduced by the Govern-
ment of India, and it is, for
this reason, and no other, that
present disappointment, that
I requested you, in my letter
of the 5th Instant, to have
the goodness to move the
Madras Government to make
such a representation to the
Government

N^o: 1508

41
Government of India as will
place that Government in
possession of full information
on the subject. -

I have the honor to be,
Sir,

Your most obedient Servant,

S. Hoell

Controller of M. Accounts.

Office of the Controller of
Public Works Accounts,
Port St. George, 7 October 1872

From
The Controller of
Public Works Accounts,
Machad
The Accountants General
Public Works Department,
Simla

I have the honor to acknowledge
the receipt of your letter No. 1432, dated
24th September 1872, calling for statements
connected with receipts and expenditure
on Irrigation works during, and up
to the end of 1871-72, and to submit
the following remarks for your
consideration.

In the Proceedings of
the local Government forwarded to
you with my letter No. 363, dated 7th
May last, it was noticed, that

3-11-86 1

[Signature]
The Controller of P.W. Accounts
So.

The Acting Chief Engineer
for Irrigation.

[Signature]
Dated 8
Oct 9 October 1872.

No. 1521

Forwarded certain papers
from which will be seen
the reasons for requesting
the Government to in-
form the Government of
India as to the actual
state of things in this
Presidency in connection
with new system of
Irrigation Accounts.

No. 178-23 Accounts

[Signature]

Of 178-23 "Accounting"

"The Statements of Replicative
and Reproductive works hitherto
submitted related to a few of the
more important works, and the
results obtained from them do
not therefore indicate the financial
results from Irrigation works throughout
the Presidency, while the different methods
under which the entries under Capital
and Revenue have been estimated
render the statements almost useless.
The Capital Accounts to be opened in
Madras must, in a great measure,
be arbitrary, as the real cost of
existing works, with a few exceptions,
cannot now be ascertained. The
manner in which the Capital
Accounts are to be computed must
be determined for each work or
group of works after the subdivision
of the District into groups has been
made. Again, with special
reference to the requisition contained
in para 2 clause V of your circular

N^o 1310, dated
4th May 1872.

N^o 1099, dated 27th
August 1872

47
N^o 15, of the 23rd April 1872 wherein it
is stated that, if any difficulty
is experienced in obtaining what is
wanted for the opening entries of
the Capital Account, the matter
should be reported to you in view
to its being laid before the
Government of India for Orders.
This office forwarded with letter N^o
554, dated 3rd June 1872 copy of the
Proceedings of the Madras Government,
in which they distinctly decided
that: "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."
Further, in respect to the remarks
made by you on the details given
in the Irrigation Accounts of this
office for April 1872, it was explained
that the misprints and extra details

Printed out were owing to the works not having yet been arranged by projects and groups, and hence also the incomplete state of the Books of this office. Under all the circumstances, the present requisition made upon this office was hardly expected, and cannot possibly be complied with.

Office 178-20 Kumbhpo

3 The first requisition is for Accounts of Capital outlay during 1871-72, and to end of 1872-73 on each Irrigation project. In the printed Abstract of financial results of Irrigation works, there are about 30 projects enumerated, while for those only noted in the margin have the local Government ordered the adoption of the new forms of account. To the Schedules of expenditure submitted by Executive Engineers do not exhibit the items arranged in such a manner as to bring together the

also the
we had as
sent to the
Dep on
29 July
tendency
Dy.

Godavery Delta
Hydrabad
Salar
Sreejagannath Upper Coleroon
Chenab
Madras Water Supply Project

the several works connected with particular projects, and as the arrangement of works by projects and groups can be made only by officers possessing local knowledge, it is not practicable for the Controller to discriminate between them, and to work up the outlay of previous years according to the totals given in the printed abstract above referred to. This office has, however, been in communication for some time with Superintending Engineers, in order to obtain details whereby to check the accuracy of the figures in respect to outlay given in that abstract, but up to date, complete replies have not been received, although several reminders have been sent. It cannot be made out how the ordinary outlay on Capital works and the entries under Revenue can, of themselves, be made to agree with the

Appropriation Account, when the latter includes expenditure on several minor works not classed under the above two heads.

4. The inability of this office to gather correctly the different items, making up particular projects and groups of works, which prevents the making up of the Capital Accounts, presents itself also in the preparation of the Returns of Revenue of Interest. The only revenue receipts from Irrigation works which have been shown in the Public Works Account are those realized by tolls on boats and sales of grass on river banks. The other heads of receipts are unknown to this office, while, under the instructions contained in para 2 of your letter No. 9, dated 4th July 1872, the Revenue from Water rates, is realized in the

Civil

Civil Department is not required to be brought into the Accounts of this office.

I have &c. &c.
Signed S. Brock

Controller of P.W. Accounts.

(True copy)

S. Brock

Controller of P.W. Accounts.

28th Nov

Note

Seems to me:
quite clear from a perusal
of the correspondence,
of which the above is
an Extract that as
regards the Irrigation
Divisions arbitrarily
selected by the Madras
Government. Form 26
should be used, Forms
22 & 24 may be dispensed
with; that the arrange-
ment suggested by
the Madras Government
of substituting an
extract

Enclosure in letter from
the Controller of M. R. Accounts
to the Dy. Civil Engineer
for cultivation attached
October 1892. No 1521

2/13/92

M 4899 App

24th Nov 1892

24th Nov 1892

extract from B. D. S.
with old form of P. R.
for Form 26 seeing
that the Controller re-
quires the Classification
and distribution of
charges as in Form 26
to be adhered to, would
probably lead to but
small saving in labor
to Range Officers, and
is therefore inadvisable.
That in this Presidency
a classification of divi-
sions on the principle
suggested by the Ac-
countant General is
inadvisable, that the
grouping process, de-
pending on the early

labor

preparation of the Invoices.
The Register should
be completed, but the
application of Form 26
to them should be
tried with great caution.
That the Con-
troller should be allow-
ed to propose a reor-
ganization of his Es-
tablishment, and
especially be called
upon to report on the
extra work entailed
by Form 26 on the
Range Officers concerned.
It appears that the
required information
for the 7 Districts
is not yet received.

Oct 170-22 evening 1890

out in the Controller's
Office, and that the
time has come when
the appointment of a
Special Officer for the
purpose of elaborating
the Irrigation Accounts
is very advisable.

Understand
from the Controller that
Form 26 has already
been introduced into
the seven irrigation
divisions selected by
His Government and
can be kept up without
any additional Estab-
lishment.

Forms 22 & 24 are ill
adapted owing to the
nature

nature of the entries pro-
vided for, which are
based on the practice
in Northern India
which differs largely
from that in this Pre-
sidency, they would be
even less adapted to
the proposed groups of
Irrigation works, and
are in no way essential
to the rendering of the in-
formation required by
the Government of India
in the desired form.
The introduction of
Form 26 into three
Groups of works will
entail enormous trouble
even

even after the opening balances are worked out.

The Classification of ranges into Provincial Imperial and Irrigation according to the preponderating expenditure as proposed by the Accountant General appears to be almost impracticable owing to the fluctuating demands on the several funds which will entail constant changes, the same group appearing in successive years under different headings.

W. H. Smith Esq.

81
Precis of Compendium &
Note on the question of
Public Works Accounts.

In January 1867 the Government acceded to a proposal of the Controller's that in future, all details of work executed upon estimates exceeding Rs. 2500 each, up to the close of the month preceding that to which the Returns refer should be omitted from the monthly progress Reports rendered to the Central

Progress Report modified by Madras Government.

the Central Office of Account.

In December 1871.

the Government of India
of in a Circular No 80 with
In a view to place the Cap-
account and Revenue Accounts

of Irrigation works in
by a proper footing forwarded
a set of forms with ex-

planatory note, promising
the further supplementary in-
structions from the Account-
ant General and directing

that the new forms be
introduced from the 1st
of April 1872. With a Cir-
cular No 6 dated March

13th 1872 were forwarded to
the Controller "samples of
certain forms for Executive
Engineers

Forms for Controllers'
Office forwarded.

Engineers Accounts and
with Circular No 15
dated April 13th 1872 were
forwarded specimens
of the forms for use in
the Controllers' Office.

It appears that the Con-
troller addressed the
Madras Government
on the subject of the re-
turns required by the
Government of India
of reproductive works
in the Madras Presid-
ency in a letter dated 14th
December 1871. He there
pointed out that up to
that time, two returns
had been submitted by
Superintending Engineers
through

one through his Office one of
"enumerative works" and
another of "reproductive
of works". The former dating
from 1855/56 the other
from 1870. He suggested
that one complete return
by instead of two should
be sent. He referred to the
fact that the Superintending
the Engineers returns and
on those from the Board of
Revenue can with diffi-
culty be reconciled and
submitted for the orders
of Government the replies
from Supy Engineers ex-
plaining how their figures
were arrived at. The
Madras Govt dealt with
this

Controller suggests the
preparation of one com-
plete form instead of
two for (Irrigation)
enumerative and
reproductive works.

Madras Government
orders preparation of
irrigation statement
in duplicate for
the Govt.

the letter and Circular
No 80 with succeeding
forms and notes in their
order dated 30th April
1872 No 1102. They there-
fore stated that as regards
the Financial Statement
of irrigation works for
the Presidency, the in-
formation required for
their preparation will
be found in the registers
of irrigation works long
under preparation and
called upon both Collectors
and Supy Engineers
to at once prepare the
statement conjointly. They
suggested an arbitrary
division or grouping of
the

in the districts and ordered
1. that no time should be
lost on the part of Collec-
tors and Supl Engineers
2 in determining how the
3 grouping should be effected.
4 and in collecting the in-
5 formation required to
6 admit of the financial
7 statements of Irrigation
8 being prepared at an
9 or early date.

10 Before the receipt
11 of this order of Govern-
12 ment, the Controller
13 again addressed Govern-
14 ment forwarding for
15 their consideration the
16 Circular 6 dated 13 March
17 from

84
from the Accountant
General S. P. W. Circular
No 8 and an explanatory
letter giving detailed
instructions for the closing
of the accounts of the
current year and for the
opening of the new
Forms, and asked for
definite instructions
as to the works for
which the Capital and
Revenue Accounts were
to be kept. The Government
in their Order No 1310
observed that the Progress
Report proposed appeared
applicable to large pro-
jects for Irrigation -
where Capital and
Revenue Accounts were
required but that even
for

one for these and certainly
for the proposed circles
of petty works, the pre-
sent form of Progress
Report with slight
modifications might be
retained, as the present
form of B B 1 included
all the information requi-
red relative to expen-
diture.

The Government
however ordered the new
form of Progress Report to
be opened for seven projects
marginally named, and
directed the immediate
adoption of Forms 22 & 24
of which however in their
Order No 1521 of 21 June 1872 they
cancelled the forms being
declared inapplicable to the
ranges in this Presidency
as now constituted.

The Government
in the Order No 1450
dated

Godavary Delta
Pishur.
Purnair
Palar Arcicut
Sreevignatun and Upper
Coleroon-
Chembumbakam Tank
Project-
Madras Water Supply Project

dated 22 June, declined
to order the adoption of a
certain procedure proposed
by the Accountant General
Public Works Department
for communicating information
to Superintending Engineers,
as being ill adapted to the
Madras system of
Accounts, and in another
order No 1496 dated 17
June 1872 they re-
-planned their previous
order to the Superintend-
-ing Engineer of the 1st
Division.

Madras Government
Suggests in the place of
Form No 25 already issued
from the 2nd to all the
Engineers to report
whether their Offices will
in

On another reference
from this Officer the Govern-
ment in Order No 2128
dated 7 September 1872,
called upon the Superintend-
-ing Engineers to report
whether their Offices will
in

in any way be achieved by
the adoption of the old
form of P. R. and the
submission to the Controller
of an extract from form
B. B. I. month by month,
for the works for which
the new form of P. R. has
been ordered to be in-
troduced. The Controller
being wished to state
his objections.

In a letter No. 91 dated
4th July 1872. the Ac-
countant General Public
Works addressed the
Controller Public Works
Accounts Madras pro-
-posing certain points
referred to in the Madras
G.O. No. 1310/14th May 1872,
and giving full instructions
as

Accountant General orders
immediate introduction of
forms 22 and 24 for the
works under the
Government as directed.

as to the method of account
to be followed, and direct-
ing that forms No. 22, 24
which had been declared
by the Madras Government
as inapplicable should be
used in all divisions created
by the Madras Government
as Irrigation.

This letter Captain
Laird forwarded to
Government for their
consideration.

He pointed out that
if the Madras Govern-
ment authorized the
adoption of forms 22,
24-form 26/the new P. R./
would also be necessary.
He suggested that
Form

Captain Laird pointed out
that the forms 22 and 24
were not to be used in
the works under the
Government as directed.

Form 26 should be
adopted for all divisions
whether Irrigation or
not, remarked on the
difference of system in
Madras and Bengal,
the expenditure in the month
only being noted in-
stead of in previous months
also.

He represents the in-
adequacy of the Leon-
rollers' establishment
and suggests an alteration
in the present Madras
system.

This letter from Cap.
Linn Trail was re-
ferred by the Acting
Chief Engineer for
Irrigation to Mr Brock
for

for his opinion.

Mr Brock in
a letter No. 1390 accedes
to the proposal in
Para 4 of G. O. No.
2128 dated 7th September
1890 on condition that the
new forms are not
adopted for all
works, and provided
that the classification
and distribution of
form 26 is used
and suggests that
he be permitted to
reorganize his establish-
ment and in a
further

Further letter No: 1508
of 5th October 1872
he reports that look-
ing to the principles
laid down by the
Madras Government
with regard to the
checking of rates
the old form of P.R.
answers all purposes
for works other than
those for which Capital
and Revenue accounts
are kept. he considers
that the rates can be
best checked as now
by the District Officers.
Repudiates the proposal
by

by Captain Trail,
that District Engineers
only should be in ac-
-count with the Con-
-troller they being ad-
-ministrative not dis-
-bursing Officers.

He points out that
if his own books are
to be kept as ordered
by the Accountant
General Form 26 for
Range Officers is es-
-sential.

He anticipates that when
the grouping process
is completed the new
Form of Progress
Reports / 26 / will
be

5
he extended to nearly
all the Irrigation works
in the Presidency.

He points out that
under the classification
of divisions ordered by the
Accountant General, there
would be now 14 Irrigation
divisions / taking the actual
outlay of 1871-72 as the basis
of classification / but that this
would each year be liable to
alteration leading to increase of
labor and complication.

He considers that there
being no purely Irrigation
divisions in the Presidency Nos
22 and 24 are inapplicable.
He urges that the Government
be moved to represent to the Govern-
ment of India, that the pre-
paration of the Irrigation
Returns at present in his
office is an impossibility.

In a letter dated 24th
September 1872 the Ac-
-countant General wrote
elaborate instructions to
the Controller for the
preparation of the Irrigation
returns and directed their
submission without fail
before the 18th October 1872.
To this the Controller
replied in a letter dated
4th October 1872 p. 15/15.
He quotes the various
Government orders and
states that the present
requirements cannot
possibly be complied with.

C. Smith (Actg Secy.)

Imp. No. 178 P. M. A.

Pr. of the Madras Govt. 90

Read the following:-

From the Imp. Govt. 2nd - (K.R. No. 3422 of Nov/72)

do ——— 5th ——— 123 of 19 Sep/72

do ——— 7th ——— 150 of 24th do/

do ——— 8th ——— 3696 of 8 Nov/72

.. Controller, P.M. Accts. ——— 1116 of 22nd Aug/72

do ——— do ——— 1390 of 24 Sep/72

do ——— do ——— 1508 of 5th Oct/72

do ——— do ——— 1521 of 8th do/72

The Government

of India having deter-
 mined to record in a
 more systematic
 manner the expendi-
 ture on and results
 from Irrigation works
 in India issued for
 adoption in this Presi-
 dency certain forms
 of Account based on
 the

M. E.

Imp.

showing how the information required by the Government of India can best be furnished under the system of organization now proposed, and what modifications, if any, are necessary in his own Office establishments and in those of the Range Officers to enable them to carry out his views. In disposing of the question the Controller will remember that the Madras Government attach the greatest importance to the transfer of all accounts but those that may be termed

"prime"

52
prime accounts to the Central Office of accounts that the disbursing Officers may be relieved as far as possible of all compilation other than that necessary for a comparison between a work and its estimate; and that the Government are not disposed to transfer the duty of checking rates of execution of work from the District Officers to the Controller. In submitting his proposal the Controller should state
very

shew very fully why he consid-
-ters any of the Govern-
Government of India
best forms inapplicable, if
he proposes to dispense
now with them, illustrating
his opinion, by submitting
a set of the forms in
Office question filled in for
in a range; and shew
Office clearly that with the
to forms modified to cor-
In respond with the prac-
questioned in this Presidency,
will the information requir-
Ma. red by the Government
attac of India will be supplied
-ports in a convenient shape.
of all
that

C.S.

W.M.

To the Controller,
"Ch. Insp. for Ind."

5415, 4613, 4669, 5534,
4095, 4649, 4853, and
Cost of 1872
1899 PUBLIC WORKS.

To the Controller of
Public Works Accounts

Date

Recd.

Encl.

G. O. 20 Aug No. 178.

Nos. 356 @ 36

Immigration Works. The

Order of P. W. Accounts
called upon to furnish
certain information
respecting the forms
proposed by the Govt
of India for recording
expenditures, &c, on
Immigration Works in
Sri Lanka.