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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>3103C</u>	Press Mis- <i>Original</i>
Dated <u>31-10</u> 18 <u>74</u> .	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
-31st October 1874.*

Read the following papers:—

PARAGRAPHS 45 to 101 of Memorandum by Deputy Controller, forwarded with Controller's letter, No. 4,782, dated 28th October 1873, and Memorandum by Chief Engineer for Irrigation, No. 314-A, of 11th May.

No. 698. From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Joint Secretary to Government, Public Works Department, dated Madras, 15th August 1874, No. 4,256.

In forwarding herewith the report by Lieutenant Christie, R.E., Deputy Controller, required by Government Order, No. 1,969, of the 22nd July 1874, I have the honor to state that when everything is settled for the classification and distribution of past expenditure on Irrigation Works, it will be necessary to provide Lieutenant Christie with a small establishment, for it will not be possible to give the requisite aid from the present establishment of this office. I think it right to mention this now so that Government may be prepared for an application for extra aid, and in order that this office may not incur blame hereafter for not, on this occasion, representing all the difficulties in connection with the Capital Accounts of Irrigation Works. I should also refer again to the crowded state of this office and to the unsuitableness of the building—disagreeable facts, which will be aggravated when the establishment is numerically increased.

2. I have nothing to add to Lieutenant Christie's remarks, except perhaps to say that the necessity of deciding on the mode of distributing charges is very apparent in the case of the Lower Coleroon Anicut Works.—*Vide* G. O., No. 2,191, dated the 8th August 1874, and my reply thereto, No. 4,212 of the 14th idem.

MEMORANDUM.

With reference to G. O., dated 22nd July 1874, No. 1,969, I beg to state that up to date practically nothing has been done towards the actual classification and distribution of past expenditure on Irrigation Works.

2. But a certain amount—I am sorry to say only a small amount—of preliminary work has been done; for instance, statements showing the particulars of compensation for, and assessment lost on, lands taken up for Irrigation Works in past years have been obtained from Collectors of Districts; a great mass of old records have been sifted with, I regret to say, no very satisfactory result; the progress reports for a number of years back have been abstracted and thrown into tabular forms prepared to facilitate the ultimate distribution of expenditure according to series and sub-series, and classes of outlay; lists of works in each district have been obtained from District Engineers to facilitate the identification of works upon which expenditure has been incurred in the past, and to aid in the preparation of the Register of Irrigation Works which will eventually have to be maintained in this office.

3. I fear that Government will not receive with satisfaction a report to the effect that such slight progress has been made with the Capital Accounts of Irrigation. I hope it will not be thought that this office is not fully alive to the importance of completing the work in question as expeditiously as possible. The fact is that a good deal remains to be done *before* we can set to work in real earnest at the preparation of these accounts. The plan of the work is not yet fully decided upon. In a memorandum which was submitted to the Chief Engineer for Irrigation in October last, I went in detail into a number of points which still require consideration, and I will only now say that while the method of grouping of works into series, the manner of classifying outlay, the mode of distributing establishment charges, and so forth, are still open questions, the Capital Accounts cannot possibly be completed, and, in my opinion, no advantage will result from

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an attempt to commence the work, until we can see our way to carrying it to completion. Until we know the whole of what we have to do, we cannot lay out any portion of the work to the best advantage.

4. I am quite aware that *something* might be done, and done *now*, in the way of ascertaining outlay on individual works; but, apart from the objections referred to in the last paragraph, I should state that much of the information required for this purpose, even for recent years, is not in this office. This is information without which the audit of expenditure cannot be properly carried on, but the fact is that in many cases information regarding outlay on individual works has never been furnished to this office. In some cases it is not even on record in Range Offices. In other cases it can be got from Range Offices, but not without throwing a considerable amount of work upon them, and seriously retarding the, in my opinion, most desirable object of getting the accounts of the present and the future on a proper footing.

5. I am quite aware of the importance which Government attach to the preparation of the Capital Accounts for the past, and I do not forget that it was principally for this purpose that the appointment of a Deputy Controller, Irrigation Branch, was created, but neither can I lose sight of the fact that every month during which matters continue on their present footing is simply another month added to the past which has to be raked up.

6. Government have already acceded to my proposal to undertake the preparation of a Code and Manual of Accounts. This work with occasional inspections will give me ample occupation for some time to come. I hope and believe that it will be the means of reducing very considerably the work of Range Offices, and will enable them to meet easily the frequent calls which will inevitably have to be made, some day, in connection with the Capital Accounts, calls which they could perhaps not meet at all now without some increase of strength. On these grounds I earnestly hope that Government will consent to the postponement of all active operation in connection with the preparation of the Capital Accounts until, say, April next, and devote the interval to maturing the general plan of this work, and to settling the accounts of the department on such a footing as will secure their working smoothly for the future.

7. In conclusion, I will venture a suggestion which may be the means of bringing about a definite settlement of the plan upon which the Capital Accounts are to be framed; it is that the Chief Engineer for Irrigation with an Executive Officer and an Accounts Officer should meet as a Committee with authority to frame a complete scheme. If a Revenue Officer were added to the Committee, detailed arrangements relating to the Revenue side of the question might be settled at the same time. In this way I think the matter would very soon be settled; but I doubt whether it will ever be satisfactorily settled in correspondence. I should think that the Government of India will be prepared to accept any well-considered and complete scheme which will secure system and order. It is not likely that they will insist on rigid adherence to forms and methods, which may be suitable in other Provinces without being suitable in Madras.

(Signed) C. H. P. CHRISTIE, Lieutenant, R.E.,
Dy. Controller of P. W. Accounts, Irrigation Branch.

No. 699. From Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Irrigation,) to Lieutenant-Colonel J. MULLINS, R.E., Joint Secretary to the Government of Madras, Public Works Department, Irrigation Branch, dated Fort William, 11th April 1874, No. 103 A—I.

With reference to the former correspondence noted in the margin, I am directed to forward the accompanying memorandum, showing the conclusions which have been arrived at, in the recent conference, in which Lieutenant Christie, Deputy Controller, Madras, took a part, respecting the arrangements for keeping

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proper Capital and Revenue Accounts of the Irrigation Works in Madras. I am to say, that the Governor-General in Council is disposed to approve of the views and proposals brought forward in the memorandum.

2. I am further to note, that it seems to the Government of India specially important that some able Civil Officer, thoroughly acquainted with the details of Revenue work in Madras, may be selected and appointed to collect information in concert with the Deputy Controller of Irrigation Accounts as described in the memorandum.

3. The object now aimed at is, I am to say, the collection of whatever information is available on the following points:—

I.—The outlay on the construction of the works.

II.—And on their maintenance.

III.—The direct revenue derived from them.

IV.—The gross irrigated land revenue of the tracts they respectively irrigate.

V.—All other points affecting the extent or proportion in which the irrigated land revenue can be held to be the result of irrigation.

4. And the object to be ultimately sought is that of obtaining official statements likely to be satisfactory to all classes of inquirers respecting the financial advantages resulting under various phases and circumstances from the construction, extension, improvement, and restoration of the several descriptions of Irrigation Works in which the Madras Presidency is so rich.

5. If the Madras Government is satisfied with the proposals now made, I am to convey the request of the Governor-General in Council that the necessary practical steps may be at once taken to carry them out. If, on the other hand, the Madras Government is not satisfied, I am to request that the Government of India may be favored with a detailed draft of proposals such as that Government is prepared to agree to, and such as may be issued without further delay for the guidance of the officers concerned.

Memorandum on the preparation of Capital and Revenue Accounts of Irrigation Works in Madras.

I.—No Capital Accounts should be attempted of those works which have been in use from time immemorial, and are still in use, but which the British Government has never materially improved. For all other works which the British Government has materially improved, or restored, or extended, or constructed, some Capital Accounts must be prepared. The dates from which such Capital Accounts should be framed will depend on the information available.

II.—When the works are such that Capital Accounts are to be prepared for them, their Revenue Accounts ought also to be prepared, and the information respecting the revenue of the areas affected by them should go back, as already prescribed by the Madras Government, to 15 years anterior to the Capital outlay in the case of large works, and 10 years in the case of small.

III.—In respect of Revenue, the primary object of the inquiry is to be the gross revenue of the land affected by the irrigation before and after the construction of the works; not that that gross revenue is to be claimed as the result of the irrigation, but that the facts connected with it are the primary and essential facts to be first ascertained. Whatever other facts relevant to the true exhibition of the results of irrigation may come to hand in the course of the inquiry should also be recorded, but search for them should not be allowed to delay main inquiry into the gross irrigated land revenue.

IV.—In dealing with accounts of outlay, the heads and sub-divisions of the system of accounts in force for the previous years directly under the Government of India should form the basis, but any others that may be considered necessary for Madras, on account of arrangements peculiar to that Presidency, should be proposed specifically for adoption.

V.—The works for which accounts are to be kept should be catalogued and as soon as possible mapped, so that the same name may be always used for any one work by every one concerned with it, and the confusion or misunderstanding which may otherwise occur in respect of names and of the works meant thereby be prevented.

VI.—Executive Engineers should abide strictly by the results arrived at under Clauses IV. and V as to the names of works and the nomenclature and heads of accounts. Estimates of works now in progress and of future works should have their abstracts framed in conformity with these heads, and copies of such abstracts should be furnished to the Controller of Accounts.

VII.—The division of outlay between Capital and Revenue might conveniently be made in the course of sanctioning the estimates of works. This division should be made forthwith whenever necessary for works now in progress, such necessity depending on the merits and peculiarity of each case, and not primarily on its money limits.

VIII.—This division of the outlay will, of course, include the Establishment. But the mode of allotting the Establishment charges is now a subject of correspondence between the Governments of India and of Madras, and the decision that may be therein arrived at will naturally be the guide for the practice to be adopted.

IX.—The above are points affecting all the outlay, both past and current, and for the latter no more remarks seem called for. The work will probably be all done in the Controller's Office, and no delay is anticipated.

X.—For past expenditure, after the information in the Controller's Office is exhausted, reference might be usefully made in the first instance to the Local Accountant-General, especially for accounts anterior to 1863, and after this the inquiry should be made and completed locally in the several districts. For all large works which are comparatively new, the inquiry should go back to their commencement. For smaller works it need not, if serious difficulty is met with, go back before 1856-57.

XI.—It seems advisable that the Deputy Controller should, after gathering all the information he can at the Presidency Offices, go to the several districts in succession, and there, by personal inquiry and investigation, complete his records as much as possible towards the extent above indicated; as he completes the investigation for each district or work, he should complete its past accounts, and report his having done so.

XII.—In collecting his information as to past expenditure, he should keep the following points in view:—

- 1.—Expenditure is to be divided between Capital and Revenue.
- 2.—It is to include Establishment and Tools and Plant.
- 3.—If information is not available about Tools and Plant, the cost of this branch of outlay should be obtained by an estimated percentage.
- 4.—In other respects, the arrangements for current expenditure should apply.

XIII.—The past outlay should, for works still current, be as much as possible exhibited under the heads prescribed for current work. But for finished works, this will not be needed, as their total Capital and Revenue outlay only is required.

XIV.—To proceed now to Revenue. This term is to be understood in these remarks to mean the gross revenue, *i. e.*, without deductions or drawbacks on account of outlay. Where nett revenue is meant, the phrase "nett revenue" will be used. It is believed that any information respecting revenue that may be required can be obtained only from the District Revenue Officers. It is understood that full information is extant in their Offices to admit of the *assessments* of revenue being apportioned to the works; the assessments of the several fields being on record, and it also being known what the works are that irrigate the respective fields. But it is believed that there is not the same knowledge with respect to the *collections* of revenue. The

process is understood to be this—The assessments after being arrived at in detail by fields, are then grouped for each ryot; the collections are then made in accordance with these groups, *i. e.*, per ryot, or per village; and so the remissions or short receipts which constitute the difference between the assessments and the collections are recorded for each ryot or each village, but not for each field, or by any other unit by which their incidence on the works concerned could be determined. It will, therefore, be necessary to get from the District Revenue Officers, both for current years and for the past, in accordance with Clause No. II., statements of the total collections of irrigated land revenue apportioned off to each work, or group of works (as hereafter described). Where the amounts collected cannot be directly apportioned off, the apportionment might be arrived at by some such process as this—

- 1.—The assessment should be shown apportioned to works.
- 2.—And by units of collection in such a way as to connect 1 and 2 as much as possible.
- 3.—The collections should be shown side by side with the assessment of No. 2.
- 4.—And then the differences or drawbacks in collections.
- 5.—These drawbacks in collections should be re-grouped approximately by works.
- 6.—The differences between 1 and 5 should show the collections for each work, or group of works.

There could then be no error in the total apportionment, any errors there might be would lie in the incidence on individual works.

XV.—For this duty it would seem advisable to appoint some able Revenue Officer to act in concert with the Deputy Controller.

XVI.—The grouping of the works for departmental purposes appears to be a most necessary measure. By this grouping is meant the collection into one group, so as to be accounted for as one work, of whatever works are practically so intimately connected and dependent on each other as to be inseparable. The grouping proposed by the Chief Engineer of Irrigation in Madras (Colonel Mullins)* seems particularly suitable.

* *Vide Madras Procs. Nos. 90 and 91 of April 1873.* Some such grouping is needed for the requirements of the Public Works Department, and should be adopted in its accounts; but though it might be advisable, it does not appear necessary that the same grouping should be followed or adopted in the Returns of the Revenue Officers. When however that grouping is not followed by them, either their grouping should be sub-divisions of the public works groups so as to fit into them, or no grouping at all should be adopted in their returns; individual works only should be entered, so that the Public Works Officers can afterwards group them, and compile their own Returns accordingly from these statements.

XVII.—It seems advisable then that after concluding all such works as he can do at the Presidency itself, the Deputy Controller should proceed to the several districts in succession, accompanied by the Revenue Officer as proposed in Clause XV., and that they should work in concert, the Revenue Officer supervising the arrangement for the Revenue grouping and returns, and the Deputy Controller seeing to the Public Works grouping, and to the clearing up of, and the arrangements for, the accounts of outlay, and the utilization of the Revenue Returns.

XVIII.—And they should at the same time gather and arrange and note on all other information they can collect bearing on the modifications or corrections to be applied to the figures for irrigated land revenue to arrive at the profits due to the works of Irrigation.

In the above remarks no date is laid down for the Revenue Accounts of works for which there would not be any Capital Account, and the reason is that Clause No. II. would practically lead to the record of the revenue from about 1846 of the works for which no Capital Accounts need be kept. In the districts in which there are any such works which the British Government have not materially improved, and for which, therefore, no Capital Account need be kept, there are almost certainly some other works of which Capital Accounts will have to be kept, and therefore also Revenue Accounts for ten years at least antecedent to the Capital outlay, and the exhibition of any such Revenue Accounts practically involves the exhaustive exhibition (and consequent apportionment to works) of the whole Irrigation Revenue of the district.

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No. 700. Circular from the Government of India in the Public Works Department, (Establishment—Account,) dated Fort William, 7th September 1874, No. 52.

Apprentice class of Accountants.

Read again the following papers:—

Note by Colonel P. P. L. O'CONNELL, R.E., Officiating Accountant-General, Public Works Department, on the formation of an Apprentice class for training Accountants for the P. W. Dept., No. 2,097 G, dated 12th December 1872.

THE many calls on this Office for competent Accountants for the Public Works Department renders it necessary that some special arrangements should be made to meet the demand.

2. Towards this end Captain Westmorland suggested that a school should be formed in the Punjab, having at its head an Accountant of the 2nd grade.

3. The expense of the arrangement prevented its being carried into effect, and led to Colonel Innes proposing that account-keeping should be one of the special subjects adopted for teaching in the Roorkee College.

4. The proposal is now under consideration by the Government of India, but the demands recently made upon this Office for qualified Accountants renders it necessary to revive Captain Westmorland's suggestion in a less expensive shape, for although the proposal by Colonel Innes was good in theory, yet it would have taken some time before it produced adequate results. It would probably have given the men brought under training a book knowledge of their work, but it would not have tested their ability to undertake with confidence the duties for which they were trained. What is wanted is a practical knowledge of the work to be done. That practical knowledge can be acquired only by actual working, and as ability to draft ordinary letters and to write a tolerable abstract of a case is essential, and as such knowledge can best be acquired by practice, it seems necessary that an Apprentice class should be formed for the purpose of being taught what is wanted. But care will be necessary that the Apprentices are youths of intelligence and industry, besides possessing a competent knowledge of Arithmetic and English.

5. Our present system under which men are appointed if they can pass an examination in Arithmetic, if they can spell properly, and write a decent hand, answered in times when Controllers had the leisure to train Accountants. But more is now wanted. It is essential that our Accountants should possess a knowledge of their duties, instead of its being left to them to acquire such knowledge by chance, or as opportunities offered, and in this view it is necessary that they should be properly and systematically trained, so as to admit of Accountants being sent to an Executive Engineer's Office with a thorough knowledge of the duties to be performed. At present it is feared that many of the Accountants do not possess such knowledge, and are consequently of little or no use to Executive Engineers. But the demand for Accountants has been so great, that it is no wonder if some few of the numerous appointments have proved failures.

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6. As showing the increase in the demand for Accountants, and the proportion who have passed the higher examination for promotion to 2nd grade, the following table of the total strength of the Account Establishment at successive periods is given:—

	Strength.	Number who have applied to be examined for promotion to 2nd grade.	Number who passed the examination for promotion to 2nd grade.
1st November 1863	107	8	4
" 1864	114	9	3
" 1865	151	16	5
" 1866	224	10	5
" 1867	242	23	6
1st October 1868	255	23	9
" 1869	288	24	7
" 1870	315	10	...
" 1871	336	26	1
" 1872	370	13	2

7. There may be special reasons for the small proportion who have passed the prescribed examination for promotion to 2nd grade. To a certain extent it bears out the assumption that a large proportion of the men appointed in late years are not properly qualified. What is now required is the adoption of special measures for meeting the supply of Accountants for Executive Engineers' Offices. The number wanted is steadily on the increase, and, with the extension of Irrigation Works and State Railways, it may safely be expected that the demand will exceed the supply. As it is, four Accountants are required for the Indus Valley Railway, and a similar number for Military Works, and the appointments can be filled only by untrained men. It is to avoid the repetition of such appointments that a scheme for an establishment of Apprentices is submitted for consideration.

8. As an experimental measure, it is proposed to limit the number of Apprentices to twelve youths, of whom six would be trained in Calcutta, and three each at Allahabad and Lahore, respectively. The selection of youths should be made from the principal schools and colleges, and from such other candidates who may be considered suitable. The youths selected should be recommended by their masters or employers as intelligent, industrious, of good moral character, and as having a competent knowledge of Arithmetic, and ability to write a letter in English on any ordinary subject, their acquirements in two latter subjects being tested by the selecting officer. On appointment, they might receive from Rupees 20 to Rupees 35 a month, to be increased gradually to Rupees 40 and Rupees 50 a month at the discretion of the Accountant-General. The youths should be appointed on the distinct understanding that they are liable to be dismissed if they show any want of industry or capability to acquire a knowledge of what has to be done, and that they are liable to be transferred wherever required. They should be posted to do duty for the first six to twelve months in the Offices of several Executive Engineers, and after that period

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transferred to the Office of the Controller of Public Works Accounts, or Telegraph Accounts, or Accountant-General, Public Works Department, to complete their knowledge of what has to be learnt. And after working in any of these Offices from four to six months, and after passing the required departmental examination, they can be appointed Accountants as vacancies occur, and drafted to the Offices of other Controllers for posting to divisional Offices as necessity arises.

9. The scheme will not be expensive: at the most it will cost Rupees 600 per mensem, and that cost is more than met by savings that exist caused by the vacancies in the higher grades of subordinate Accountants.

10. It may be added that youths of the required degree of intelligence can be obtained for the rates of salary mentioned.

11. Of the twelve youths, six to eight might be Natives, and the remainder British-born subjects.

12. Sanction to the experiment is requested for one year, after which period the continuance of the arrangement may be made to depend on the result of its working.

13. It is known that a class of Apprentices was formed in one or two other provinces some few years ago, and that it did not prove quite satisfactory. But this is easily explained. The field of selection was limited, so that the youths appointed were not of an average degree of intelligence. And their training commenced at the wrong end, viz., in a Controller's Office, instead of in that of an Executive Engineer. Necessarily the experiment was not quite successful. But by appointing the youths to learn their work in Executive Engineers' Offices, a fair degree of success may safely be anticipated. It need not be feared that the young men will be in the way in such Offices, for as the field of selection in Calcutta, Allahabad and Lahore is large, particular care would be taken in the selection to see that the youths can apply the ordinary rules of Arithmetic correctly as well as rapidly, can check calculations with facility, and write an ordinary letter with ease, so that the Apprentices would be of great assistance in an Executive Engineer's Office, and the Accountant would only be too glad to avail himself of their services, and thus to teach them their work. To make them, however, directly interested in paying personal attention to the training of these youths, I venture to ask to be allowed the option of giving Accountants of Executive Engineers' Offices a bonus of Rupees 50 to Rupees 100 for such youths who may have been under their training, and who may be found competent. A course of practical instruction would be laid down for the training of the youths, and as the experiment would be under the control of this Office at the commencement, and as those who do not show any aptitude, or of whom unfavorable reports are received, would be mercilessly turned out, there is every reason to hope that the arrangements suggested will not be a failure. Many of the present Accountants in the department have commenced their career as Apprentices, and there seems no better way of obtaining men who would continue attached to the department, and who would gradually acquire a complete knowledge of what has to be done than by employing them when young. Of course, the proposals would not prevent

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the appointment of other qualified Accountants. The sole object in view is to have a reserve, from which appointments of Accountants could be made with confidence, and it is thought that the proposal made would ensure the attainment of such an object.

Note by COLONEL P. P. L. O'CONNELL, R.E., Officiating Accountant-General, Public Works Department, recommending extension of the system of training Apprentices for Accountants, No. 2,059 G, dated 27th October 1873.

IN Financial Department Office Memorandum, No. 480, dated the 27th January last, the Government of India sanctioned provisionally for one year my proposal to form Apprentice classes as follows for training Accountants for the Public Works Department:—

One at Calcutta, consisting of six youths.

One at Allahabad, and one at Lahore, each consisting of three youths.

The pay of these Apprentices was fixed at from Rupees 20 to Rupees 45 per mensem, and a bonus was also sanctioned of from Rupees 50 to Rupees 100 for the Accountants of Divisional Offices under whom the youths are trained, to be granted when the latter are declared qualified.

The scheme will, I am confident, prove a success, for although the class at Calcutta has been in existence a little more than six months, four youths have already been drafted from it into the Accountants Establishment.

The number of Apprentices, however, is quite insufficient to meet the constant and increasing demands for qualified Accountants. The staff of Accountants under the Government of India, including the Buildings and Roads, Irrigation, and State and Guaranteed Railway Branches, now consists of a numerical strength of no less than 400. The existing number of Apprentices will for the present suffice for the requirements of the Buildings and Roads and Irrigation Branches, but not for the State and Guaranteed Railway Branches. The demands for competent Accountants from the State Railway Branch are numerous, and will increase with the development of State Railways. For the requirements of the State and Guaranteed Railway Branches, I would therefore ask that the Government of India may be pleased to sanction the employment of twelve additional Apprentices on the same terms as those now employed. The additional Apprentices, if sanctioned, should, I propose, be distributed among the Railway Account Offices at Lahore, Mooltan, Agra, Mhow, Indore and Lucknow.

The classes at the five first mentioned stations would be in connection with State Railways, and would be instructed in the system of accounts of those Railways by Divisional Accountants, while that at Lucknow would be for the supply of qualified Accountants for the Guaranteed Railway Branch, and would be instructed in the Office of the Auditor, Oudh and Rohilkhand Railway Account.

In the event of the foregoing proposal being approved of, I would further request that sanction may be accorded to the grant of bonuses to the Divisional Accountants, who may instruct the Apprentices on the same scale as that which has already been sanctioned under the circumstances alluded to above.

Read also—

Note by COLONEL J. J. McLEOD INNES, V.C., R.E., Accountant-General, Public Works Department, on scheme for Apprentice Accountants, No. 846 G, dated 10th June 1874.

WITH reference to the sanction communicated under endorsement from the Public Works Department, No. 52 E—A, dated 5th February 1873, to the formation, as an experimental measure for one year, of Apprentice classes at Calcutta, Allahabad and Lahore, for training Accountants for the Public Works Department, the continuance of the scheme being dependent on the result of its working during that period,

the undersigned has now the honor to submit the following remarks and proposals for the favorable consideration and sanction of the Government of India.

2. The system has now been on trial for rather more than twelve months, and, on the whole, has afforded sufficient proof of its utility, to justify my recommendation of its sanction as a permanent measure.

3. There are, however, a few minor points in the working of the system which experience has shown to be susceptible of improvement. I would therefore suggest the following modifications in the existing arrangements.

4. The period of apprenticeship should not be limited to twelve months; this has been found to be insufficient for the training required, for which two years might be allowed with advantage. By that time a lad will probably have attained an age, and be sufficiently advanced, to admit of his acting independently and taking charge of Divisional accounts.

5. The tuition of apprentices should not be restricted to the Offices of Executive Engineers. A lad's apprenticeship should be passed in the station in which his natural guardians are residing; a portion of his time should necessarily be spent in an Executive's Office, but a part may also be spent in the Controller's Office.

6. The examination should consist of Dictation, Writing, and Arithmetic, and should be conducted by, or under, instructions from the Controller, the questions in the latter case being sent to the Executive Officer under whom the lad may be serving.

7. If these proposals are approved, it will be sufficient to circulate them, with the previous Note by Colonel O'Connell, to Local Governments and Administrations, leaving them to come up for definite sanction to the number of Apprentice Accountants that may be required in each province.

RESOLUTION.—The Governor-General in Council, in accordance with the recommendation of the Officiating Accountant-General, Public Works Department, sanctioned the formation of an Apprentice class for the training of Accountants, in order to meet the increasing demand for them in the Public Works Department: the experiment was to be tried for one year, and the number limited to twelve, of whom a certain proportion might be Natives of India, and the remainder British-born subjects: six to be trained in Calcutta, and three each at Allahabad and Lahore, respectively, and the continuance of the scheme was to depend on the result of its working.

In October 1873 the Accountant-General reported that the scheme had so far worked successfully, but that the number was quite insufficient to meet the constant and increasing demands for qualified Accountants, and he recommended the employment of twelve additional Apprentices on the same terms as those already employed; this was also sanctioned by the Government of India.

A further report has now been received from the Accountant-General showing that the experiment has been fairly successful, and the subject having been considered in the Financial Department, the Governor-General in Council has resolved to sanction the proposal of Colonel Innes to retain these classes as a permanent measure, subject to the modification recommended, which experience has shown to be advisable, and subject to the further condition that of the number sanctioned, at least two-thirds shall be Natives of India, and the remainder British-born subjects.

ORDER.—Ordered that the foregoing Resolution be communicated to the

The Governments of Madras, Bombay, Bengal, North-Western Provinces, and the Punjab, in the Public Works Department.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Inspector-General of Military Works.
The Accountant-General, Public Works Department.
The Director of State Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

several Local Governments and Administrations noted in the margin, with the remark that the Government of India should be addressed concerning the number of Apprentice Accountants that may be required, in the usual form of application for increase to the Accounts Establishment.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

No. 701. From Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Establishment—Account,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Fort William, 28th September 1874, No. 377 E. A.

I AM directed to invite attention to the correspondence noted in the margin respecting the state of the accounts of the Public Works Department at Madras when under the charge of Mr. Brock. The Governor-General in Council is

satisfied that Mr. Brock, however hardworking, conscientious and intelligent, is not suited for so difficult and onerous a charge as the Public Works Accounts of Madras, and that, if he remains in the Accounts Branch of the Public Works Department, he must be employed, at least for a time, in a lighter charge in a lower grade and on reduced allowances. But the Governor-General in Council is unwilling to resort to such a measure, and would much prefer to have Mr. Brock employed in some other capacity more consonant with the line of work in which he was engaged before he was transferred to the charge of Public Works Accounts. I am to ask therefore if it would be convenient to the Government of Madras to give him some other employment.

2. Mr. Brock it is understood will probably return from furlough and reach Madras early next month, and I am therefore directed to request that the Government of Madras will inform the Government of India by telegraph whether Mr. Brock can or cannot be employed in some capacity not in the Public Works Department, and, if not, that Mr. Brock may on reaching Madras be directed to proceed to Calcutta and report himself to the Accountant-General in the Public Works Department for orders.

No. 702. ORDER THEREON, 31st October 1874, No. 3,103-C.

IRRIGATION, No. 46.

It appears that in spite of the appointment of a Deputy Controller for Irrigation Accounts, made in January 1873, with the express purpose of starting a Capital and Revenue Account of the

*Proceedings of the Madras Government, Public Works Department,
31st October 1874.*

Irrigation Works of the Madras Presidency, little or nothing has practically been done towards the classification and distribution of past expenditure. The Controller has not taken the lead in the matter, or attempted to guide his Deputy by instructions calculated to carry out the wishes of the Government of India with regard to placing Irrigation Accounts upon a proper footing; and the latter officer, although he has had the benefit of personal conference with the Accountant-General of the Public Works Department, and has been in constant communication with the Chief Engineer for Irrigation, has not yet apprehended clearly how to set to work to start the new system of accounts. It would appear to His Excellency the Governor in Council that the Controller has failed sufficiently to restrict his Deputy to the performance of the special duty for which he was appointed, and to perform himself that of keeping the current Irrigation Accounts according to the new forms, referring to the Accountant-General of the Public Works Department for information on any points of detail as to which the instructions of the Government of India might appear to be doubtful.

2. It must however be admitted that this Government have on several occasions issued orders which have authorized both officers to deviate from that steady line of progress which they should have marked out for themselves. Notably they have desired to avail themselves of Lieutenant Christie's services for the investigation of certain disputed accounts in the South Arcot District, and on his reports of the state of the range accounts in that and adjoining districts they have accepted his offer to prepare a new manual and forms of accounts for this Presidency.

3. These extraneous demands upon it will now be cancelled, in order that his whole attention may be given to the performance of the special duties devolving upon him. In consenting, without demur, to the introduction of the new forms of Irrigation Accounts, this Government have practically waived their objections to adopt the Government of India system of accounts, so far as relates to a very large proportion of the entire outlay on Public Works. It is resolved therefore by His Excellency the Governor in Council that the assimilation of practice as to all forms of accounts and details of control shall be completed, so far as may be consistent with the retention of the range executive system of this Presidency.

4. It is stated by Lieutenant Christie in paragraph 95 of his first memorandum that the differences of forms used are in reality very slight, and it is believed that the increased responsibility thrown upon the Control Department for the state of accounts in Range Offices, by rendering their Accountants subordinate to the Controller, and interchangeable between his and Range Offices, will have a most beneficial effect in all directions. Lieutenant Christie's 91st paragraph plainly points to certain chronic disorders in the Central Office itself which have become painfully evident to the Government in the correspondence that has passed with reference to the late increase to that office, and His Excellency the Governor in Council relies on the Controller in the interest of the public service to take the opportunity now being afforded for a thorough reorganization of the accounts establishment, not only in Range Offices, but in the Central Office of Accounts.

*Proceedings of the Madras Government, Public Works Department,
31st October 1874.*

5. He will submit complete proposals of reorganization after having obtained the orders of the Accountant-General of the Public Works Department with reference to the scale on which his own office shall be constituted. And he will be guided as to the details of preparation of Capital and Revenue Accounts of irrigation by the instructions of the same functionary, as being best acquainted with the views of the Government of India. It will be the duty of the Controller to point out to him what modifications may be demanded by the peculiarities of the Madras Irrigation Works.

6. His proposals for any temporary establishments that may be necessary for carrying out the orders of the Government of India will also have to be approved by the Accountant-General, and sanction of the Government of India for its separate debit to Imperial funds obtained. In his proposal for the reorganization of the Account Department of this Presidency the Controller will provide for a sufficient number of Apprentice Accountants in conformity with the Circular of Government of India, No. 52, dated 7th September last.

No. 702A. (DOCKET No. 3,103CC, 31st October 1874.)

COPY of the above forwarded for the information of the Government of India in continuation of docket, dated 20th October, No. 2,991B.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,

Secretary to Government.

Exd. E. C. Shunker.

Spare Copies

Office of the Controller
of P. W. Accounts
No. 4256 Madras 15 August 1874

From

The Offg. Controller of
P. W. Accounts

To

The Joint Secretary to Govt.
Public Works Dept.
Fort St. George

Sir

In forwarding herewith the re-
port by Lieut. Christie R.E. D. Controller,
required by Govt. order No. 1969 of 22^d
July 1874, I have the honor to state that
when everything is settled for the clas-
sification and distribution of past expendi-
ture on Irrigation works, it will be
necessary to provide Lieut. Christie with
a small establishment; for it will not
be possible to give the requisite aid from
the present establishment of this Office.

I think it right to mention this now
so that Govt. may be prepared for
an application for extra aid and
in order that this Office may not in-
cur blame hereafter for not, on this
occasion, representing all the diffi-
culties in connexion with the Capital
Accounts of Irrigation Works. I should
also refer again to the crowded state
of this Office and to the unsuitableness
of the building, disagreeable facts,
which will be aggravated when the
Establishment is numerically increased.

2. I have nothing to add to
Lieut. Christie's remarks, except, per-
haps to say that the necessity of de-
ciding on the mode of distributing
charges is very apparent in the case
of the Lower Colorado Ancient Works.
vide

Vide G. O. No. 2191 dated the 8th August 1874
and my reply thereto No. 4212 of
the 14th idem.

Have &c
(Sd) J. Moss
Offg. Controller of P. & A. Accounts.

Col. Woodhouse
 Palace...

Proceeded to...
 since in case of
 any...
 according to Col.
 Woodhouse on the
 subject of the
 present...
 to the...
 1899

of any value, but it would
 be something to have
 a compact & acceptable form
 information into this valley
 on new water & irrigation
 respectively in each District
 for a series of years

44. 13/10

Another draft...
 to left I have given as much
 information as I am able
 to... that what
 I have... is a...
 I have... is a...
 giving...
 I am...
 very practical use, but if it
 demand it...
 I should...
 little delay...
 I am...
 Concerning it would not be

Memorandum

With reference to G.O. dated
 22nd July 1874, N. 1969, I beg to state
 that up to date practically nothing
 has been done towards the actual clas-
 sification and distribution of past
 expenditure on Irrigation works.

2. But a certain amount. I am cor-
 ry to say only a small amount of
 preliminary work has been done; for
 instance statements showing the partic-
 -ulars of compensation for and assess-
 -ment lost on lands taken up for Iri-
 -gation works in past years, have been
 obtained from Collectors of Districts;
 a great mass of old records have been
 sifted with, I regret to say, no very sa-
 -tisfactory result; the progress reports for a

a number of years back have been abstracted and thrown into tabular forms prepared to facilitate the ultimate distribution of expenditures according to series and sub-series, and classes of outlay; lists of works in each District have been obtained from R. Engineers, to facilitate the identification of works upon which expenditure has been incurred in the past, and to aid in the preparation of the Registers of Irrigation works which will eventually have to be maintained in this Office.

3. I fear that Govt. will not receive with satisfaction a report to the effect that such slight progress has been made with the Capital Accounts of Irrigation. I hope it will not be thought that this Office is not fully alive to the importance of completing the work in question as expeditiously as possible. The fact is that

that a good deal remains to be done before we can set to work in real earnest at the preparation of these accounts. The plan of the work is not yet fully decided upon. In a Memorandum which was submitted to the Chief Engineer for Irrigation in October last, I went in detail into a number of points which still require consideration, and I will only now say that while the method grouping of works into series, the manner of classifying outlay, the mode of distributing establishment charges, and so forth, are still open questions the Capital Accounts cannot possibly be completed, and in my opinion no advantage will result from an attempt to commence the work until we can see our way to carrying it to completion. Until we know the whole of what we have to do

we

we cannot lay out any portion of the work to the best advantage.

4. I am quite aware that some thing might be done, and done now, in the way of ascertaining outlay on individual works, but, apart from the objections referred to in the last para, I should state that ^{much} of the information required for this purpose even for recent years is not in this Office. This is information without which the audit of expenditure cannot be properly carried on, but the fact is that in many cases information regarding outlay on individual works has never been furnished to this Office. In some cases it is not even on record in Range Offices. In other cases it can be got from Range Offices, but not without throwing a considerable amount of work upon them, and seriously retarding the, in my opinion, most desirable object

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object of getting the accounts of the present and the future on a proper footing:-

5. I am quite aware of the importance which Govt. attach to the preparation of the Capital Accounts for the past, and I do not forget that it was principally for this purpose that the appointment of a Dy. Controller, Irrigation Branch, was created, but neither can I lose sight of the fact that every month during which matters continue on their present footing is simply another month added to the past which has to be raked up.

6. Government have already acceded to my proposal to undertake the preparation of a Code and Manual of Accounts. This work with occasional inspections will give me ample occupation for some time to come. I hope and believe that it will ^{be} the means of reducing very considerably

considerably the work of Range Officers and will enable them to meet easily the frequent calls which will inevitably have to be made. Consequently in connexion the Capital Accounts, calls, which they could perhaps not meet at all now without some increase of strength. On these grounds I earnestly hope that Government will consent to the postponement of all active operations in connection with the preparation of the Capital Accounts until, say, April next, and devote the interval to maturing the general plan of this work, and to settling the accounts of the department on such a footing as will secure their working smoothly for the future.

7. In conclusion I will venture a suggestion which may ^{be} the means of bringing

13
bringing about a definite settlement of the plan upon which the Capital Accounts are to be framed - it is that the Chief Engineer for Irrigation with an Executive Officer and an Accounts Officer should meet as a Committee with authority to frame a complete scheme. If a Revenue Officer were added to the Committee, detailed arrangements relating to the Revenue side of the question might be settled at the same time. In this way I think the matter would very soon be settled; but I doubt whether it will ever be satisfactorily settled in correspondence. I should think that the Govt. of India will be prepared to accept any well considered and complete scheme which will secure system and order. It is not likely that they will insist on rigid adherence to forms and methods, which may

may be suitable in other Provinces
without being suitable in Madras.

(Sd) C. K. P. Christie Lieut Col.

Off. Contr. P. W. Accounts
Irrigation Branch

(True Copy)

(Sd) J. M. M.

Offg. Contr. P. W. Accounts

Memorandum.

With reference to G. O. dated 22nd July 1874,
No. 1969, I beg to state that up to the date practically nothing has been done towards the actual classification and distribution of past expenditure on Irrigation Works.
2nd But a certain amount. I am sorry to say, only a small amount of preliminary work has been done; for instance, Statements showing the particulars of compensation for and expense incurred on lands taken up for Irrigation Works in past years, have been obtained from Collectors of districts; a great mass of old records have been sifted with, I repeat to say, no very satisfactory result; the proper reports for a number of years back have been abstracted and thrown into tabular forms prepared to facilitate the ultimate distribution of expenditure according to series and sub-series, and classes of outlay; lists of Works in each district have been obtained from District Engineers, to facilitate the identification of Works upon which expenditure has been

incurred in the past, and to aid in the preparation of the Register of Irrigation Works which will eventually have to be maintained in this Office.

3. I fear that Government will not receive with satisfaction a report to the effect that such slight progress has been made with the Capital Accounts of Irrigation. I hope it will not be thought that this Office is not fully alive to the importance of completing the Work in question as expeditiously as possible. The fact is that a good deal remains to be done before we can set to Work in real earnest at the preparation of these Accounts.

The plan of the Work is not yet fully decided upon. In a Memorandum which was submitted to the Chief Engineer for Irrigation in October last, I went in detail into a number of points which still require consideration, and I will only now say that while the method of grouping of Works into series, the manner of classifying Outlay, the mode of distributing

Establishment charges, and so forth, are still open questions the Capital Accounts cannot possibly be completed; and in my opinion no advantage, will result from an attempt to commence the work, until we can see our way to carrying it to completion. Until we know the whole of what we have to do, we cannot lay out any portion of the work to the best advantage.

4. I am quite aware that something might be done, and done now, in the way of ascertaining outlay on individual Works, but, apart from the objections referred to in the last para, I should state that much of the information required for this purpose even for recent years is not in this Office. This is information without which the audit of expenditure cannot be properly carried on, but the fact is that in many cases information regarding Outlay on individual Works has never been furnished to this Office. In some cases it is not even on record in Range Offices. In other cases it can be got from Range Offices, but not without throwing a considerable amount of Work

upon them, and seriously retarding the, in
my opinion, most desirable object of getting
the Accounts of the present and the future
on a proper footing.

5. I am quite aware of the importance
which Government attach to the preparation
of the Capital Accounts for the past, and
I do not forget that it was principally for
this purpose that the appointment of a
Deputy Controller, Irrigation Branch, was
created, but neither have I lost sight of
the fact, that every month during which
matters continue on their present footing
is simply another month added to the
past which has to be picked up.

6. Government have already acceded
to my proposal to undertake the prepa-
ration of a code and Manual of Accounts.
This work with occasional inspections will
give me ample occupation for some time
to come. I hope and believe that it will
be the means of reducing very considerably
the work of range offices, and will
enable them to meet easily the frequent
calls which will inevitably have to be

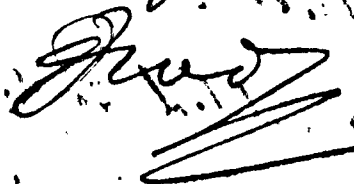
16
made. Someday - in connexion the Capital
Accounts, calls, which they could perhaps not
meet at all now without some increase
of strength. On these grounds I earnestly
hope that Government will consent to the
postponement of all active operation in
connexion with the preparation of the
Capital Accounts until, say, April next,
and devote the interval to ~~the~~ maturing
the general plan of this work, and to settling
the Accounts of the department on such a
footing as will secure their reporting smoothly
for the future.

7. In conclusion I will venture a
suggestion which may be the means of
bringing about a definite Settlement of the
plan upon which the Capital Accounts
are to be framed - it is that the Chief
Engineer for Irrigation with an Executive
Officer and an Accounts Officer should meet
as a Committee with authority to frame a
complete scheme. If a Revenue Officer
were added to the Committee, detailed
arrangements relating to the Revenue side
of the question might be settled at the

at the same time. In this way I think the matter
would very soon be settled, but I doubt
whether it will ever be satisfactorily
settled in correspondence. I should think
that the Government of India will be
prepared to accept any well considered
and complete scheme which will secure
system and order. It is not likely
that they will insist on rigid adherence
to forms and methods, which may be
suitable in other Provinces without being
suitable in Madras.

Signed C. J. P. Christie
Lieutenant R. E.
Dep. Controller P.W. Accounts
Scrivation Branch.

(True Copy)



Off Controller of P.W. Accounts.

Ans.

Ch 1/1479/74

Enclosure in a letter
from the Off Controller of
P.H. Accounts to the Joint
Secy. to Govt. P.W. Department
No 1256 dated 15 Aug 1874.

Plg of 31 Octr 174

In B No 698

Office of the Controller
of P.H. Accounts.
No 1256 Madras 15 August 1874.
From the Off Controller of
P.H. Accounts.

To
The Joint Secretary to Government
Public Works Department.
Fort Saint George.

Sir,
In forwarding herewith the report
by Lieutenant Christie B.E. Deputy Control-
ler required by Government Order No 1969 of
the 22^d July 1874, I have the honor to state
that when every thing is settled for the classifica-
tion and distribution of past Expenditure
on Irrigation Works, it will be necessary to
provide Lieutenant Christie with a small
Establishment, for it will not be possible to
give the requisite aid from the present Establi-
ment of this Office. I think it right to
mention this now so that Government may
be prepared for an application for extra aid
and in order that this Office may not incur

incur blame hereafter for cost, on this
occasion, representing all the difficulties
in connection with the Capital Accounts
of Irrigation Works. I should also refer
again to the crowded state of this Office
and to the unsuitableness of the building -
disagreeable facts, which will be affirma-
ted when the Establishment is numerically
increased.

2. I have nothing to add to Mr.
tenant Christie's remarks, except perhaps
to say that the necessity of deciding on the
mode of distributing charges is very ap-
parent in the case of the Lower Colorado
Irrig. Works. Vide G. O. No. 2191 dated
the 8th August 1874 and my reply thereto
No. 4212 of the 14th idem.

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

[Signature]

Off^{ce} Controller of P. & H. Accounts.

3
19
[Faint handwritten notes]

[Faint handwritten notes]

Mr. G. J. B. 1179
1874
From the
1

No 5120A
The Officer Controller
of P.W. Accts.
To

The Joint Secretary
to Government
P.W. Department

No 4256

Dated 15th
Dec 17th Aug: 74.

2/5/11 Encls. 1

Forwarded with obser-
vations & report by Mr
Christie R.E. present the
classification & distribution
of Expenditure on Irrigation
works.

Elc. No: 3103C. 31-10-74.

Ch. 698

Abstract of
Correspondence on the
subject of Irrigation
Accounts.

With their Circu-
lar Order No. 80 of 29th
December 1871 the Govt. of
India forwarded a set
of forms (accompanied
by an explanatory note)
showing the detail in which
the annual accounts of
Irrigation works will be
required in future; and
they requested that ar-
rangements might be
made to meet the require-
ments of the Govt. of
India

India; intimating that
the Accountant General
P. W. Dept. would issue
supplementary instructions
explaining that precise
manner in which the
new books should be opened.

It is laid down in para
5 of the note that the cost
of all works that may have
been abandoned or proved
useless, from whatever cause,
which properly formed
part of a project, must
be included in the Capital
Account. The account thus
made up would then be.

come the Capital Account
from

from which to make a
fresh departure. And it
is assumed in para 7 that
the Capital accounts to be
opened in Madras must
be necessarily quite arbitra-
ry as the real cost of exist-
ing works cannot now be
ascertained. But what
has to be done is to make
this arbitrary opening and
declaration of the sum which
is to be held to constitute
the Capital account of each
work.

L. No. 1102 of 31 April 72

On the receipt of these
instructions the Controller
was directed to verify the
entries in the Statements
of Remunerative Works
and

and to report the result to Govt. And it was intimated that the information required for preparation of a financial statement of Irrigation works would be found in the registers of Irrigation works and in other returns which were under preparation, in accordance with separate orders. The Revenue and Public Works Officers being directed to cooperate in the preparation of statements of Revenue. In order to prevent too great detail it was directed that each District should be divided into 3 or 4 ^{or more} sections accord-
ing
Para 9

according to the nature of the works in which the various sections may depend for their supply of water. The second sub-division to consist of land dependent on channels branching from the main rivers. The third to comprise lands dependent upon the minor streams in a District. A fourth those dependent upon tanks and so on, or the grouping to be made with reference to outlay on the original works.

Para 10.

It was admitted that with few exceptions the Capital Accounts in Madras must necessarily be arbitrary and that the computation must be determined for each work or group of

of works after the subdivi-
sion of the Districts into
groups had been made. It
was further remarked that
it will then be possible to
mark in the Irrigation
Registers the works which
appertain to each Sub-Divi-
sion or group, and to ascer-
tain from the Records in the
Superintending Engineers' and
Controllers Office the expenditure
^{made} both on account of new works
and repairs in each group since
1856-57, the date of the transfer
of the Executive of the Public Works
to the Professional Dept.; and the
amounts thus arrived at must
be taken to represent the Capital
and Revenue expenditure upon
the group of works. The revenue
will represent the difference
between the amount derived from
irrigation previous & subsequent
to 1856-57 from each group.

As regards the larger works
it was pointed out that it
was possible to carry back
the Capital account to ex-
penditure incurred at a
more remote period than
1856-57. A charge of 10 per
cent being added on ac-
count of establishments.
Detailed instructions were
also issued as to the inclu-
sion of items of receipt,
and it was stated that
until these preliminary
measures had been taken
the services of a special
officer were not required
to aid in the accounting
work. With his letter recd.
dated June 13th 1872, the Controller for-
warded copy of a Circular
from the Accountant Gen-
eral, P.W.D with samples of

Certain forms for Range of-
fices Accounts, showing the
manner in which expendi-
-ture on Irrigation works
should be recorded from and
after the 1st April. And
the Controller pointed out
that neither his nor the Office
establishments of Range
Officers could cope with the
additional labor involved
in the new forms. In a
second letter he requested
the Govt to decide on the
works for which Capital
and Revenue accounts
were to be opened.

Para 11

ho 45 of 5th April/72

In reference to
these the Controller's atten-
-tion was directed to the
orders issued in G.O. no 1102
of 30th April 1872 and further
detailed instruction calcu-
-lated to clear up the sup-
-posed difficulties were issued.

G.O. no 1310 of 14th May/72

It was however remarked
that until Districts had
been divided into circles
and the information re-
-quired for preparation of
Revenue and Capital Ac-
-counts had been obtained
the forms proposed for adop-
-tion from the 1st April could
not be opened in their entire-
-ty.

In their letter no
215 A.D. dated 23rd July/72, the
Govt of India in noticing the
Pro: of this Govt of the 30th April
and 14th May 1872 nos 1102 and
1310, respectively, stated that
the orders issued were, under
the circumstances, viewed
by the Governor General in favor
-able as satisfactory. The dif-
-ficulties standing in the way
of the financial statements
being prepared and the new
forms of account being in-
-troduced in their entirety
were summarized as follows
by

the Govt of India - 135

1st The dependence of the
P.W. Dept on the Revenue Dept
for certain necessary informa-
-tion.

2^d The division of Districts
into circles -

This letter was com-
-municated to the Revenue
Board with reference to para 6
of G.O. No 1102 of 30th April 1872;
and Supt^e Engineers and Sol-
-lectors were enjoined to car-
-ry out the instructions al-
-ready issued without delay.

The Accountant Gen-
-eral P.W.D writing to the Con-
-troller on the 2^d December 1872,
pointed out that the antici-
-pated difficulty in the prepa-
-ration of Revenue and capi-
-tal accounts had not prevent
-ed the preparation of an account
-of for the works on which Loan
-d Funds had been expended;
-and that although accurate
-Revenue statements for such
-works

G.O 134 - 15th Jan 1873

works were not forthcoming,
yet, the most reliable informa-
-tion available should be
-given - Instructions were
-also given as to computa-
-tion of outlay on the 30 works
-which are exhibited in the
-Appropriation accounts,
-the largest of these being
-Goodery, Kistnah and
-Penuair. Ancient projects.
It was admitted that the
-duty would render neces-
-sary an additional tem-
-porary establishment
-which the Controller was
-recommended to apply for
-at once; placing at the
-head an experienced Ac-
-countant to be supervised
-by the Controller himself.
The following summary of
-what was required was
-given

I Preparation and submission of Capital and

a Revenue Accounts for 1871-72 and up to
-f the end of 1871-72 for the 30 works entered
-h in the abstract of Financial results
-t and for such other works on which Loan
-h Funds have been expended.

a II Revision of abstracts of Fin-
-h-ancial results according to the form
-t given.

a III Preparation of Returns showing
-t the outlay on Irrigation works under Govt.
-h of Madras from the earliest period
-t for which records are available.

a Admitting the
-t large extent of extra work
-h which the preparation of
-t these accounts would en-
-t tail the Govt. anticipated
-t the entertainment of a
-t temporary establishment
-t and the appointment of an
-t Assistant Controller in
-t anticipation of sanction
-t of the Govt. of India. This
-t a sanction was reported in

Letter No. 135 dated 1873
-posed aji - May 1873.

Letter No 2275

2/35 1/7/1873

G.O. No. 4609 12th Feb/73.

G.O. No. 1578 20th Feb/73

On the 28th December
1872, the Controller repre-
-sented certain difficulties
in the preparation of ac-
-counts and referred to his
-previous application for
-extra establishment.

The Controller was
-directed by Govt. to use
-every endeavour to collect
-and compile the informa-
-tion required, and informed
-that a special establish-
-ment had been sanctioned.

Sanction to addi-
-tional establishment con-
-firmed by the Govt. of
-India; and the appoint-
-ment of an Assistant
-Controller to merge into
-the special appointment
-of the officer entrusted
-to make up the Capital
-Accounts of the several
-works

works. In his letter no 2604
of 7th February 1873, the
Controller referring to the
difficulty in connection
with the opening of the Capital
Accounts remarked
that whatever system of
grouping may be adopted
there will not be a single
group or project which
can be completely dis-
sociated from old works
constructed years ago
under native governments,
the cost of which cannot
be ascertained. In dealing
with the Capital Ac-
counts for such groups
two courses are suggested
of 30th Apr I
It may be ascertained for each
group how far back actual expenditure
can be traced. That date when found

will fix the time for opening the Capital
and Revenue Accounts. All subsequent
outlay on the group which is not debi-
table to Revenue may then be taken
as the Capital cost of the group, the
Actual Revenue under the works
at that date may be ascertained;
and all subsequent increase in the
Irrigation share of land Revenue
irrigated may be taken as direct
Returns on the Capital expended
on the group.

II The actual expenditure
on the group may be traced as
far back as possible and the
cost of works, the expenditure
on which cannot be traced
may be estimated.

The.

Para 10.

^{The Controller remarks}
that the Madras Govern-
ment as well as the Ac-
countant General ap-
parently consider that
the real cost of these
works cannot now be
ascertained. The Cont-
roller accordingly assumes
that the Capital accounts
should be opened in the
second of the two modes in-
dicated by him. He also
believes that this course
is concurred in by the
Honorable Sir R. Temple, but
the Controller himself ex-
presses a decided opini-
on against adopting it.
Detailed reasons for this
opinion are given in the
succeeding paragraphs.

L. C. 837. 17th March
1873.

It is remarked in
para 3 of the Order on
the above letter that
the first of the two courses
described is that which
had been already in
of the order
paragraph 10 of the 30th
April 1872, Sec 1102
directed to be adopted.
It is there stated that
for the great mass
of the irrigation works
in this Presidency
the Capital outlay is
to commence with
the expenditure of
1856/57, while for certain
larger works, which
were commenced prior
to that date the Capital
account will be opened
from the date on which
they were begun. The
cost

Govt considers that were
an attempt to be made
to estimate the original
cost of thousands of
tanks which are
scattered all over the
country there are
absolutely no data
for such a calculation.
And the accounts thus
prepared would be
valueless.

The subsequent
paragraphs of this order
contain detailed in-
structions for prepara-
tion of Capital and
Revenue Accounts.

The Board directed
to transfer all records
of ~~dis~~ expenditure on
Public Works to the

G. O. 883, 20 March 1905.

Letter No 35 A.S.

29
Controller's Office.

The Govt of India
on the 12th February 1905
invite attention to the
measures that seem
necessary to exhibit
the financial position
of irrigation works
in a proper light,
considering the question
under two aspects
of Receipts and Expen-
-diture. After dilating
on these points the
Govt of India suggest
the appointment of
an officer experienced
in irrigation matters
to work out the details,
and arrange with all
the authorities concerned,
the

the course necessary
for harmonious prac-
tical working. It is
also suggested that this
officer be deputed to
Calcutta to confer
with the Accountant
General in the Public
Works Department.

In reply to this letter
the Govt of India were
furnished with a
copy of the detailed
instructions which
had been issued, and
informed that the
Irrigation Account
officer might proceed
to Calcutta after ac-
quainting himself
with the materials upon

which

G. O. 967 - 20th March 1873.

+ G. O. 837. 17th March 1873

which he will have
to work.

In Memorandum
No. 82, dated 10th Feb 1873,
the Chief Engineer for
Irrigation entered
with great detail into
the question of the
grouping of irrigation
works for the purpose
of exhibiting their
financial results,
as ordered in G. O.
1102 of 30th April 1872.
He considers that
two statements should
be prepared the first
to show for Districts.

I. Individually all
large systems of works
irrigating 50,000 acres
and upwards.

II. In one line all other irrigation from rivers including the tanks connected with the river channels.

III. In one line all irrigation from minor streams including the tanks connected with them.

IV. In one line all irrigation under rain-fed tanks.

V. In one line all irrigation from spring channels, including the tanks, if any, fed by them.

The second to show in five lines for the whole Presidency the revenue derived from and expenditure upon each class

31
class of irrigation as above specified. Col. Mullins then proceeds to show the way in which the more detailed returns, from which these statements will be compiled, are to be prepared.

L. O. No 1030.

3^d April/73.

The Govt. remarked upon this that it would be a mistake to mix up the subject of grouping of irrigation works with reference to their more systematic and scientific treatment by the Professional Department with questions relating to accounts of Capital.

and Revenue. The com-
-plications would lead
to indefinite delay in
the preparation of the
irrigation accounts.

In their Proceedings
recorded with Lt No 1640,
24th June 1873, the Board
of Revenue report
the progress made
in the preparation
and printing of Irrig-
-ation Registers.

In the 14th November
1873 the Controller re-
-ported the departure
of a letter of Lieutenant
Christie to confer with
the Accountant General,

Lt. No. 529, 2nd March 74

32
Public Works Depart^{mt}
on the subject of Irrig-
-ation Accounts; and
in letter No. 5288, dated
14th November 1873, the
circumstances under
which this visit was
made^{were stated}. The Controller
was called on to state
the result of the conference.

Lt. C. 1232, 8th May 74.

Mr Hooper replied that
he was unable to
afford this information.

Subsequently Lieut^{nt}
Christie submitted
a Memorandum in
which the subject of
the special duty on
which he is employed
is

4 October 1873

I fear we
must let you
know that we
cannot answer
this question
Telegraph for
a copy of the letter.
Oct 7/74

Dear General Walker, 33

Is it impossible for you
to ascertain & tell me what
was, in substance, the
letter from the Govt. of
India of the 11th April
last?

From Col. Dubeau's letter
of 7 Aug/74 (Post off 16
Sept 74) it would appear

That the receipt of the
P. I. letter of 11 April last
was "the arrangement"
"proposed for keeping proper
Copies of Rev. Acts
of the Migration Matter
in London."

As the other hand, the papers
you have ^{now} sent me (in which
I received the P. I. letter of

361
11 April is nowhere produced)
seem to be concerned
with (1) the Expedition
& (2) the returns from
Migration for a series
of years - & this is
what I should have supposed
to have been the purpose
of the letter of 11 April -
judging from what

S. Nalliah has written
to me.

replied to

Robert

The Proc^{rs} of the ~~House~~ for
d 20 Apr/74 w^l appear to
refer ~~to some~~ to some concern
for the Sec^y of State - not if
that I. Yet we must
nearly have referred to the
B^d of Revenue the subject
of the I. letter.

I cannot but think that this whole
case is most discreditable to our
administration.

The Govt of India wrote on 4th April
last to this Govt. to ask for a statement
(1) of the outlay, ~~and~~ (2) of the returns from
brigation during the years 1857-8 to
1869-70 (Such at least appears to have
been the purport of their letter, which
in accordance with the general character
of our dealing with this matter ~~is~~
not ^{now} forthcoming)

What we are here concerned with
is the expenditure, i.e. the Public Works
side of the question.

I can understand that a complete
account of this sort presented some
difficulties. What I cannot understand
is that nothing at all of any importance

should have been done in the 4 months which have elapsed since the request for it, towards its preparation. This is the more unintelligible, as Lieut. Christie has been recently appointed to take up this particular branch of Account: and the fact of his having been obliged to go home ~~and~~ need not have prevented his leaving instructions for the progress of the work, or (if ~~he~~ had not done so) some one else from doing his best to advance it.

Lieut. Christie now reports that in effect no progress ^{at all} has been made; and what is more, that none can be made for an indefinite time to come. His reasons are in the last degree vague and unsatisfactory. It is quite evident that unless the Accounts

Dept. has totally neglected its chief duties) we can furnish the Govt. of India, to some considerable extent, with the information which they require - and we ought to give what we are able to give at once, postponing so far as may be absolutely necessary, the completion of details.

It would appear, for instance, from these papers, that the P. W. Accts. Dept. can give the expenditure on Irrigation Works for every year from 1862-70: and it seems absurd to suppose that some approximate statement cannot be given of the amounts respectively spent in those years on New Works and Repairs. If it cannot, there must have been a signal neglect of departmental duty.

I should suppose also that since 1862, the Accounts Dept. must

treated in detail.

necessarily be able to show what are
the particular works on which this
expenditure has been incurred.

Any other supposition seems incredible.
Let then the Accounts Dept. supply.

without further delay such information
for such a number of years as his in-
its power, explain ~~the~~ reasons for
not giving more, and showing stating
the course which it intends to pursue for
the purpose of completing the Account

Details
of the
Account

7/10

31
With reference to the Right
Honourable The Governor's Mi-
nute of the 7th Inst. it is sub-
mitted that the letter from
The Govt. of India therein
referred to does not ask for
a simple statement of Ori-
gination, cutting and Retention
from 1856-57 to a recent date.
It is in continuation of a cor-
respondence commencing
with Govt of India Circular
No 80 of 29th Decr 1871, for-
warding a set of forms show-
ing the detail in which the
annual accounts of Orissa
Public Works would be required
in future, in order that the
Orissa Capital and Revenue
Accounts might be placed
on a proper footing -

In the note accompanying
the forms it is required that
the accounts shall record
distinctly the income and
expenditure of each work
that may have been sepa-
rately sanctioned. It was
allowed that the Capital
Accounts to be opened for
Madras must necessarily

be quite arbitrary. But
it was insisted that an
arbitrary opening of the
should be made at each
by declaration of the sum
which is to be held to con-
stitute the capital account
of each work; explanation
being however demanded
of the manner in which
it was intended to fix
that sum. In para. 10 of
G.O. n° 1102 of 30th April 1872
affirmed in para 3 of G.O.
n° 837 of 17th March 1873,
it is explained that the ex-
penditure under the head
"New Work" incurred on
my old native work
since 1856-57 was to be
taken as representing its
Capital Account.

The Joint Secretary, with
whom it rests to deal with
the subject, would appear
on receipt of the letter of
11th April to have denied it
by pending the Controller's
Report called for in G.O.
n° 1041 of 23rd April, the re-
ply to which was as disap-
pointing as his Deputy's

Memo. now under review, &
which is the result of the Order
n° 1513 of 9th June, 8th 1969
of 22nd July. The letter is allu-
ded to by Mr. Mullins in his
note on a former letter of the
Controller's & Memo. of his
Deputy's on which no Order
has yet been passed.

It appears to the Secretary
that it is in the part of the
present Controller that ac-
tion appears to have been
wanting. He has failed to
grapple with the work
himself ever since he took
charge in April 1873, leave
ing it to his Deputy in cor-
respondence with the Ch.
Sur. for Immigration. This
should be no longer allowed;
his Deputy should be guided
by him as to the manner
in which details are to be
worked, and should not
have been allowed to act
on the opinion which he has
stated, viz. that the current
accounts must first be
brought into shape, the
old ones being by inde-

finally - Mr. Mills should have told his Deputy that he had nothing to do with ~~present~~ work, who would be looked to by himself & his Deputy, while L. Christie attended solely to the special duty of starting the Capital & Revenue Account.

What now is the practical step to be taken? Colonel Mullins suggests that L. Christie be sent from District to District, commencing with the Godavary, and completing the accounts for each, on the spot, "process which the Strab. Mr. Robinson considers likely to be too slow - He has suggested that the Controller be ordered to detach from his Office a good Accountant to each District of most irrigation importance, there to work up the books required under the District Engineer - The Secretary is inclined to think that the mode of making the detailed arrangements for

carrying out the work for which he is answerable should rest with the Controller, who ought to know best how to manage it with so many records in his possession of work previous to 1862, received from the Revenue Board, Collectors, & District Engineers, and the complete records of his own Office since 1862, it is probable that more information concerning each District is available at St. 2nd Madras than in the Districts themselves - It might be well however to enquire The Controller or at least his Deputy to be taken under to enquire personally on the subject.

G. W. Nathan (L.R.P.)
Secy to Govt. D. P. W.

8.10.74.

It has just been received from the
Secretary of the Dept. Pub. Works
with reference to the subject of
Capital & Revenue Accounts of
Irrigation Works. That the same
has arrived when it will be
convenient to adopt the Govt.
of India Code in its entirety
as regards accounts. The new
system of irrigation accounts
has been accepted, apparently
by without dissent, and to
stick at acceptance of the
entire Code is now, not only
to swallow the Council, and
to strain at the gnat, but to
preclude the Govt. from ob-
taining full value of their
Controller's services, & full
responsibility for accounts
in his post. He is defacto
under the Govt. of India
without in direct connection
dealing with their Acct. Genl.
of P.W. Accts, and they have
ordered dismissal of the
present member, in the
teeth of the letter of this
Govt. justifying him. The

Opportunity is a good one
for going up the unequal
struggle with some degree
only, protesting against
the change of notes being
so forced, & holding the
Govt of India responsible
for consequences, & the con-
troller for carrying out
these orders as regards the
starting of Capital & Revenue
Accounts without action
within part of this Govt.
There is no doubt but that
Accounts are a very weak
part with the Madras
W. Dept. it is hardly pos-
sible that we could get
into wide confusion with
any other system. They will
the present; the adoption
of the Govt of India Code
will save time & labour
in making out a new code
for which Messrs. Scott & L.
will have to be paid.
I would propose therefore,
that the Controller be called
in to see (1) whether of the

Govt of India Code be introduced,
& the Govt of Accounts
into necessary work it be
allowed him and placed
in role subordination therein;
he will be prepared to com-
ply with the instructions of
the Govt of India as regards
preparation of Capital &
Revenue Accounts of brief
Works without reference to
this Govt - (2). What ab-
tentations, if any, are neces-
sary to adapt that Code
to the same Executive sys-
tem of Madras - it being
premised that the retention
of that system is a sine qua
non. - (3) What detailed
wholesale additions
the same Staff of Account-
ants is necessary to work
the Govt of India Code; &
what their cost -

L. M. N. K. S. Ch. S. D. }
Secy to Govt D. P. W. }

9.10.74.

[Faint, mostly illegible handwritten notes on the left page, possibly bleed-through from the reverse side.]

[Vertical handwritten note on the left margin of the right page.]

[Handwritten notes in the top left margin of the right page.]
This Note printed with Note
by the Ch. Secy. for Immigration L.
Christie calls attention to
certain points in which Or.
ders are required with a
view to putting the Capital
and Revenue Accounts of
Immigration Works on a proper
footing - L. J. Mullins has
reunited marginally on
his suggestions -
It is proposed that the fol-
lowing Orders be issued on
each question -

I. Classification of Expendi-
ture -

1. Colonel Mullins's definition
of Works for which no Capital
or Revenue Accounts are kept
is accepted; including his
proposals as regards Drain-
age works -
2. Capital and Revenue Ac-
counts must be kept for each
Fund, according to para. 4
of Note accompanying the
new forms of Drift Accounts,
which requires distinct record
of the income & expenditure
of each work that may have
been separately sanctioned.

3. Tanks from one Group of
Irrigation Works, ^{as laid}
down in para. 9 of G.O. n^o
1102 of 30th April 1872. But
to prevent confusion, such
as has already arisen, with
the term Group applied to
a series of Tanks within the
same catchment basin. The
term Class shall be used.
Thus Riv. fed Tanks from
Class IV of Irrigation Works.
4. General Capital and Revenue
Accounts must be kept by
Districts only; there can be
no other minor sub. divisions
or groups, for purposes of ac-
count - Revenue Accounts
may indeed be furnished
by Taluqs, ~~the~~ but the attempt
to render accounts of Capital
and Revenue Expenditure Tal-
ukwar, would lead to con-
fusion. So would it be if the
attempt were made to group
by Ranges - Still Taluqs or
Ranges are the only sub-di-
visions feasible; grouping by
catchment basins, except
for professional treatment,
is out of the question.
5. "Extensions & Improvements"

and "Maintenance & Repair"
shall be the 2 minor heads,
under the main head "Main-
tenance of Works". The limit
to be fixed both for the past
and future, of the cost of
Extensions & Improvements
chargeable to the Revenue
Accounts, shall be Rs. 500
for works of which the cost
is not known but which is to
be fixed arbitrarily, Rs. 2500
for works of which the cost is
known; ~~the lower~~ The limit
of Rs. 500 ~~fixed~~ proposed by the
Govt of India being inappli-
cable to the works of this Pre-
sidency - The lower sum is
fixed for the works of which the
cost is not known, because
it has been settled in para.
10 of G.O. n^o 1102 of 30th April
1872, and in para. 3 of G.O. n^o
837 of 17th March 1873, that
such cost shall be arbitrary-
ly fixed as the expenditure
made since 1856-57 only;
which must result in a dis-
proportionally small charge
to Capital. - The detailed Rules
proposed by the Ch. Secy. for Irr-
igation may be correct enough
in principle

but they would lead to per-
petual references regarding
individual small works of
extension & improvement; &
The object being to start a
Capital & Revenue account
at once, arbitrary money
limits are necessary to sim-
plify & accelerate the process.

II. Classification of Works.

1. This subject has been spon-
taneously disposed of - whatever
departures from the classifica-
tion of Govt. of India (in-
cluded in No. 64 of 1871) may be
found necessary should be
agreed upon by the Control-
ler of Chief Secy. for India &
adopted after reference to the
Acct. Secy. P.W. Dept. if neces-
sary - Special Orders of this
Govt. do not seem to be called
for.

III. Classification of Establish- ments.

The principle of Mr. Christie's
proposal is correct, & should
be carried out - It is con-
sidered in by the Ch. Secy for
Immigration.

IV. Distribution of Establish- ment charges.

It has been proposed by the

What has been proposed
be accepted by the Govt. for future dis-
tribution of Establishments - No Govt. &
Secy. of India - The Govt. of India

What has been proposed
be accepted by the Govt. for future dis-
tribution of Establishments - No Govt. &
Secy. of India - The Govt. of India

The Board of Rev. and the other
Govt. - after having local Govt. - after
this is done - & accepted by the Govt. of India

Govt. of India, & agreed to by
this Govt., that ~~the cost of the~~
Pub. Works Establishments shall
for purposes of account be
treated as Provincial, &
including the cost of Conserva-
cy & Survey Establish-
ments, & that of the Chief
Secy. for India & this Govt.,
which shall be Imperial
charges; to which should be
added the cost of the Dy. Secy.
for Immigration & this
separate Govt. - 25 per
cent. on Budget Grants, or
on actual outlay, whichever
may be greater, will be the
addl. Imperial charge for es-
tablishments - 25 per cent
of actual outlay in Works, that
against local funds - and
the balance will be borne by
the Provincial - as a necessary
sequel to this local fund policy
the existing will be annual
Establishment will be annual
sanctioned with the regular Public
Works Govt. as a lower Subor-
dinate Establishment.

V. Revenue Establishments.

The details of this matter sh.

be arranged by the Controller
iii. correspondence with
the Acct Genl. P.W. Dept. who
must be in possession of the
news of the Govt. of India
which must necessarily be
adopted in working out a
system of Drift Accounts
in forms of their selection.

VI. Tools and Plant

The practice of the Govt. of
India will similarly be as-
certained and adopted
in this point.

VII. Receipts in Revenue Accounts

The heads of classification
proposed by Christie, as con-
sidered by the C. I. for
Drift may be adopted; the
Board of Revenue being
charged with the duty of
providing the information
required as to receipts under
"Land Revenue, Irrigated" (i.e.
"Assessments minus remif-
sions") & "Special Water Rates"
"Canal or Tank Produce" and
"Revenue Miscellaneous" how-
ever and by whomsoever
realized will be credited to
the works from which derived.

Mr Asst. Comr. Mullins
Suggests - There cannot be more
in a whole from under the year
Dr: acd on closed

See after the point of the Drift of
Dr: and add how far by Dr
Give the information in the form
of Dr: acd

VIII - Progress Report - Nature of
Audit - Information to be afford-
ed - Forms - Registers of Works -
Cash Account Current - Abstracts
of Estimates - Communication
of Sanctions - Irrigation Regis-
ters - Land Registers - Separate
Series of Irrigation Correspondence
Monthly Volumes of Proceedings -
Public Works Code and Manual
of ~~Drift~~ - Working of Central
Office - Interchange of Accounts
between Central Office & Range
Offices -

In mixing up these topics in
the Memorandum with those
above disposed of, Lieut Christie
has adopted a course somewhat
by calculated to defeat what
in his 87th para. he acknowledges
to have been. The immediate
object of his appointment, viz
the preparation of the Capital
and Revenue Accounts of Ir-
rigation Works; for which, as
pointed out in para 7 of the
Govt of India Note of 16th August
1871, the first thing to be done
was to make an arbitrary ap-
portioning, and declaration of the

since which is, I believe to
 constitute the Capital Acc:
 count of each work - He
 has put aside those instanc:
 - tions, in conformity with
 his opinion declared in
 para. 1 That to do the best
 right as regards the future
 is the first thing to be done -
 Adding that, as for the past
 it matters very little whe:
 - ther it be taken up now
 or 12 months hence - Twelve
 months or more have elap:
 - sed since he wrote, & the
 questions of which he re:
 - quested an early disposal
 have not been answered
 yet - Had his Report been
 limited to 44 paras being
 - ing on the subject bearing
 which orders were necessary
 - mediated needed they w:
 - ould have been passed
 long ere this - They are now
 passed need will be acted
 on without delay, the Com:
 - troller being personally re:
 - sponsible That such action
 is taken by his Deputy, who
 will be relieved of all Cor:
 - rent Work - The remaining
 57 paras will be reported
 disposed of -

10.10.74

Dr. J. L. H. Hunt & R. L. Child

As seems to me this Memo.
is insufficiently satisfactory - The
Officer whose name I have seen & heard,
has applied himself to matters in
its department & his special duties
of giving a good amount of advice
for the execution of accounts for
the future & not - but - as I know
his suggestions are the applied to
the passed, unclassified expenditure
of the Ch. Engineers de -

I think the Ch. Engineers de-
cision may be accepted - for the
future - with the modification I
suggested (for his consideration)
under head E, IV & VII -
P. 1 & 2 with Brown's

under head L, 1250.
But it is quite from that
this finessing cannot be carried
back to the ~~next~~ object or have
in view of Starting Capital &
Rev. acc. for 1857/58. For this
to require a soft adjustment
carried & meet the circumstances
& available information - see
- Feb - to each work in class the
treated - the system the followed
with this new has to be elaborated
separately

Minute by the Hon. W. Robinson C.S.J.

As it seems to me, this Memo is eminently unobjectionable - An officer whose position & who is special has applied himself to matter in its degree foreign to his special duties, and gives us a vast amount of advice for the execution of accounting for the future and not one hint as to how his suggestions are to be applied to the past unclassified expenditure.

I think the Chief Justice's decision may be accepted for the future - with the modifications I have suggested (for his consideration) under heads I, IV & VII.

But it is quite obvious that this finessing cannot be carried back to the real object we have in view - viz starting Capital and Revenue Accounts for 1857/58. For this we require

I am informed that there have been no other accounts submitted to the Commission by the various departments except in compliance with the instructions given by the Commission in the year 1857/58. It is therefore necessary to prepare a new document to be submitted to the Commission in the year 1858/59.

+ on each point

and should be considered quite apart from their theoretical & debatable treatment of the subject. I will thank Mr. C. Christie to turn in next up to advise as this matter at once.

Cancelled per ¹⁴pers. and
those dated in beginning
to the Pro: of the 31st.
October 1874. No: 3103C.
sent up separately. R.P.

I still think that
St. Christo should be
summoned up to advise
us on this point at once

Sdy R R

14/10

S.H. DePault

Minute by the Honorable
H. Robinson C. S. J.
Proof for correction.

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A definite commencement of operations must be made without further delay, & this morning in Council resolved therefore to direct the Committee to proceed at once to the Lockport District, there to take upon earnest the determination of the Capital & Revenue outlay on the Delta works from the commencement, & concurrently to distribute all expenditure on the irrigation works of the District from 1856-57 - when the works outlay in that

District should have been dealt with, that
 forward to Bygones &
 officer will then in like manner take up
 the Eastern District applications. Hereafter
 other districts will be visited & a similar procedure followed.
 4 - It was already been decided in what

4 - 22 1914

manner the standard or average Revenue
from irrigation water small and fixed
is to be determined, and the Deputy Controller
will see what ^{can be} ~~is~~ ^{and} is being done to
record this information in the manner

Revenue 1914-15

The current Revenue for Districts & required - for ~~1971~~ ¹⁹⁷² ~~1973~~ ¹⁹⁷⁴ ~~1975~~ ¹⁹⁷⁶ ~~1977~~ ¹⁹⁷⁸ ~~1979~~ ¹⁹⁸⁰ ~~1981~~ ¹⁹⁸² ~~1983~~ ¹⁹⁸⁴ ~~1985~~ ¹⁹⁸⁶ ~~1987~~ ¹⁹⁸⁸ ~~1989~~ ¹⁹⁹⁰ ~~1991~~ ¹⁹⁹² ~~1993~~ ¹⁹⁹⁴ ~~1995~~ ¹⁹⁹⁶ ~~1997~~ ¹⁹⁹⁸ ~~1999~~ ²⁰⁰⁰ ~~2001~~ ²⁰⁰² ~~2003~~ ²⁰⁰⁴ ~~2005~~ ²⁰⁰⁶ ~~2007~~ ²⁰⁰⁸ ~~2009~~ ²⁰¹⁰ ~~2011~~ ²⁰¹² ~~2013~~ ²⁰¹⁴ ~~2015~~ ²⁰¹⁶ ~~2017~~ ²⁰¹⁸ ~~2019~~ ²⁰²⁰ ~~2021~~ ²⁰²² ~~2023~~ ²⁰²⁴ ~~2025~~ ²⁰²⁶ ~~2027~~ ²⁰²⁸ ~~2029~~ ²⁰³⁰ ~~2031~~ ²⁰³² ~~2033~~ ²⁰³⁴ ~~2035~~ ²⁰³⁶ ~~2037~~ ²⁰³⁸ ~~2039~~ ²⁰⁴⁰ ~~2041~~ ²⁰⁴² ~~2043~~ ²⁰⁴⁴ ~~2045~~ ²⁰⁴⁶ ~~2047~~ ²⁰⁴⁸ ~~2049~~ ²⁰⁵⁰ ~~2051~~ ²⁰⁵² ~~2053~~ ²⁰⁵⁴ ~~2055~~ ²⁰⁵⁶ ~~2057~~ ²⁰⁵⁸ ~~2059~~ ²⁰⁶⁰ ~~2061~~ ²⁰⁶² ~~2063~~ ²⁰⁶⁴ ~~2065~~ ²⁰⁶⁶ ~~2067~~ ²⁰⁶⁸ ~~2069~~ ²⁰⁷⁰ ~~2071~~ ²⁰⁷² ~~2073~~ ²⁰⁷⁴ ~~2075~~ ²⁰⁷⁶ ~~2077~~ ²⁰⁷⁸ ~~2079~~ ²⁰⁸⁰ ~~2081~~ ²⁰⁸² ~~2083~~ ²⁰⁸⁴ ~~2085~~ ²⁰⁸⁶ ~~2087~~ ²⁰⁸⁸ ~~2089~~ ²⁰⁹⁰ ~~2091~~ ²⁰⁹² ~~2093~~ ²⁰⁹⁴ ~~2095~~ ²⁰⁹⁶ ~~2097~~ ²⁰⁹⁸ ~~2099~~ ²¹⁰⁰ ~~2101~~ ²¹⁰² ~~2103~~ ²¹⁰⁴ ~~2105~~ ²¹⁰⁶ ~~2107~~ ²¹⁰⁸ ~~2109~~ ²¹¹⁰ ~~2111~~ ²¹¹² ~~2113~~ ²¹¹⁴ ~~2115~~ ²¹¹⁶ ~~2117~~ ²¹¹⁸ ~~2119~~ ²¹²⁰ ~~2121~~ ²¹²² ~~2123~~ ²¹²⁴ ~~2125~~ ²¹²⁶ ~~2127~~ ²¹²⁸ ~~2129~~ ²¹³⁰ ~~2131~~ ²¹³² ~~2133~~ ²¹³⁴ ~~2135~~ ²¹³⁶ ~~2137~~ ²¹³⁸ ~~2139~~ ²¹⁴⁰ ~~2141~~ ²¹⁴² ~~2143~~ ²¹⁴⁴ ~~2145~~ ²¹⁴⁶ ~~2147~~ ²¹⁴⁸ ~~2149~~ ²¹⁵⁰ ~~2151~~ ²¹⁵² ~~2153~~ ²¹⁵⁴ ~~2155~~ ²¹⁵⁶ ~~2157~~ ²¹⁵⁸ ~~2159~~ ²¹⁶⁰ ~~2161~~ ²¹⁶² ~~2163~~ ²¹⁶⁴ ~~2165~~ ²¹⁶⁶ ~~2167~~ ²¹⁶⁸ ~~2169~~ ²¹⁷⁰ ~~2171~~ ²¹⁷² ~~2173~~ ²¹⁷⁴ ~~2175~~ ²¹⁷⁶ ~~2177~~ ²¹⁷⁸ ~~2179~~ ²¹⁸⁰ ~~2181~~ ²¹⁸² ~~2183~~ ²¹⁸⁴ ~~2185~~ ²¹⁸⁶ ~~2187~~ ²¹⁸⁸ ~~2189~~ ²¹⁹⁰ ~~2191~~ ²¹⁹² ~~2193~~ ²¹⁹⁴ ~~2195~~ ²¹⁹⁶ ~~2197~~ ²¹⁹⁸ ~~2199~~ ²²⁰⁰ ~~2201~~ ²²⁰² ~~2203~~ ²²⁰⁴ ~~2205~~ ²²⁰⁶ ~~2207~~ ²²⁰⁸ ~~2209~~ ²²¹⁰ ~~2211~~ ²²¹² ~~2213~~ ²²¹⁴ ~~2215~~ ²²¹⁶ ~~2217~~ ²²¹⁸ ~~2219~~ ²²²⁰ ~~2221~~ ²²²² ~~2223~~ ²²²⁴ ~~2225~~ ²²²⁶ ~~2227~~ ²²²⁸ ~~2229~~ ²²³⁰ ~~2231~~ ²²³² ~~2233~~ ²²³⁴ ~~2235~~ ²²³⁶ ~~2237~~ ²²³⁸ ~~2239~~ ²²⁴⁰ ~~2241~~ ²²⁴² ~~2243~~ ²²⁴⁴ ~~2245~~ ²²⁴⁶ ~~2247~~ ²²⁴⁸ ~~2249~~ ²²⁵⁰ ~~2251~~ ²²⁵² ~~2253~~ ²²⁵⁴ ~~2255~~ ²²⁵⁶ ~~2257~~ ²²⁵⁸ ~~2259~~ ²²⁶⁰ ~~2261~~ ²²⁶² ~~2263~~ ²²⁶⁴ ~~2265~~ ²²⁶⁶ ~~2267~~ ²²⁶⁸ ~~2269~~ ²²⁷⁰ ~~2271~~ ²²⁷² ~~2273~~ ²²⁷⁴ ~~2275~~ ²²⁷⁶ ~~2277~~ ²²⁷⁸ ~~2279~~ ²²⁸⁰ ~~2281~~ ²²⁸² ~~2283~~ ²²⁸⁴ ~~2285~~ ²²⁸⁶ ~~2287~~ ²²⁸⁸ ~~2289~~ ²²⁹⁰ ~~2291~~ ²²⁹² ~~2293~~ ²²⁹⁴ ~~2295~~ ²²⁹⁶ ~~2297~~ ²²⁹⁸ ~~2299~~ ²³⁰⁰ ~~2301~~ ²³⁰² ~~2303~~ ²³⁰⁴ ~~2305~~ ²³⁰⁶ ~~2307~~ ²³⁰⁸ ~~2309~~ ²³¹⁰ ~~2311~~ ²³¹² ~~2313~~ ²³¹⁴ ~~2315~~ ²³¹⁶ ~~2317~~ ²³¹⁸ ~~2319~~ ²³²⁰ ~~2321~~ ²³²² ~~2323~~ ²³²⁴ ~~2325~~ ²³²⁶ ~~2327~~ ²³²⁸ ~~2329~~ ²³³⁰ ~~2331~~ ²³³² ~~2333~~ ²³³⁴ ~~2335~~ ²³³⁶ ~~2337~~ ²³³⁸ ~~2339~~ ²³⁴⁰ ~~2341~~ ²³⁴² ~~2343~~ ²³⁴⁴ ~~2345~~ ²³⁴⁶ ~~2347~~ ²³⁴⁸ ~~2349~~ ²³⁵⁰ ~~2351~~ ²³⁵² ~~2353~~ ²³⁵⁴ ~~2355~~ ²³⁵⁶ ~~2357~~ ²³⁵⁸ ~~2359~~ ²³⁶⁰ ~~2361~~ ²³⁶² ~~2363~~ ²³⁶⁴ ~~2365~~ ²³⁶⁶ ~~2367~~ ²³⁶⁸ ~~2369~~ ²³⁷⁰ ~~2371~~ ²³⁷² ~~2373~~ ²³⁷⁴ ~~2375~~ ²³⁷⁶ ~~2377~~ ²³⁷⁸

alludes to the ^{method of} ~~Gravimetric~~ works as still
an open question, but it was settled in
the orders on the margin & those orders are
to be acted upon and duly carried out.
As regards also the distribution of establish-
ment charges, whatever may be the arrange-
ments which may be sanctioned for
adoption in the future, the distribution
in the past will necessarily be by a rateable
apportionment in direct relation to the
expenditure. It is supposed that the
total outlay in each year upon Public Works
generally and upon irrigation works ^{has been} ~~is or may~~
thoroughly ascertained, and also the cost of
establishments not included in the work
accounts - all that is necessary is to distribute
the total establishment charges in proportion
to the total expenditure on the above two
classes of work - establishments charged
directly to works may very well be left as
part of the cost of works: such as in fact the
cost of the ^{work} ~~part~~ ^{part}, and it is now comparatively
immaterial whether in some instances
the result will be too great or too small as
the ^{trial} ~~charge~~ ^{charge} ~~on the~~ ^{on the} account.

Dmd No 112-384/12
do -1030-384/13

It is necessary further to remark that

His Excellency the Genl Comdr has learnt
with much regret from the Memorandum
by Mr Glenister, transmitted by the Officer
of P.W.D., that ^(the compilation of) ~~the~~ ^{as yet} the Capital
accounts of irrigation works has not been
commenced, and His Excellency cannot
but think that by this time it would have
been quite possible to have made a first
deal of business with the accounts of at least
^{some} ~~some~~ of the more important systems of works,
to the extent at any rate of recording in a
convenient manner the outlay on works.

2. ~~By the Commission~~ ^{h.S.O.} of the 9 June last
No 1573, the proper course to be followed has
been laid down, and the Government believe
that in the manner pointed out the accounts
of expenditure may very speedily be placed
on a ~~very~~ ^{satisfactory} footing. Difficulties
have been alluded to, but practically the
decision which may be ultimately arrived
at regarding ~~the~~ ^{some} matters of detail
need in no way interfere with the ascertain-
ment of the works outlay in ^{back} ~~past~~ years to the
date, 1856-57, from which regular, if not very
complete, accounts were kept.

3. His Excellency cannot consent to the
postponement of the work of compilation.
The classification ^{of all} of the work in this relation to
the distribution of expenditure between
Capital and Revenue presents no
difficulties which will in any way be
diminished by delay. - The first thing
to be done is to ascertain the total outlay
on Agricultural or Irrigation works for in
each District for each year from 1856-57.
Then to distribute this as far as possible from
the information available, and to set to
work systematically to determine the
proper distribution of the balance. If it is
not at all improbable, this determination
cannot will be effected in the Accounts
Office, the Deputy Controller should be
deputed to go to the several Districts in
succession and to ascertain and report
briefly what the circumstances are.
Next with regard to the comparatively few
individuals in which separate accounts have been made out for
works which were commenced before 1856-57,
such ~~accounts~~ records as may exist must
be examined, and in the case of any
discrepancies

until actual classification and distribu-
tion of expenditure are proceeded with,
the real difficulties to be overcome cannot be
ascertained & measures cannot be taken
however ^{practicable} ~~it is impossible~~
to remove them. ~~and what not possible~~ ^{no definite settlement has been} ~~has to be determined~~
and as yet ~~nothing~~ ^{nothing} ~~on the subject has been~~
~~definitely settled~~ arrived at
7 - Lastly, whatever degree of completeness
of detail in the accounts of the future may
be considered necessary, those of the best
must be taken as they are, and must be
made the most of. It is comparatively
immaterial whether the classification
of the Capital expenditure on a particular
Canal or ^{work} can be ~~so~~ effected in detail, so
as to show what the earth works, masonry
&c respectively cost. It is of great importance
on the other hand, that at the cost of the
Canal as a whole, of the system of irrigation
to which that Canal affords aid, should
be determined, and the Controller must
not forget what is essential to that
which is at most only desirable. It may

also, with reference also to the
 be noticed, at the closing that Officer's letter
 remarks in these Proceedings, that there
 is nothing left to decide as to the mode in
 which changes, such as those in connection
 with the lower column Ancient and to be
 distributed. In any and every doubtful
 case the nature of the work represented
 by ~~such changes~~ ^{such changes} ~~substitution~~ has to be
 enquired into, and the result will enable
 the distribution to be carried out.

8 - The Government will be prepared to
 take into consideration proposals for placing
 the Migration branch of the Account Dept.
 in an efficient form, when definite
 arrangements are submitted by the Controller
 later meantime it is suggested that the
 few accountants and clerks which
 the Committee will require to be with him
 to the districts first to be visited can be
 detailed from the Controller's Office.

the
 total
 1. 6.
 25/9/74
 Comm

P.M.D. 54
 Proceedings of the Madras Government.
 Read the following.
 From the Contr. of P.N.A. (H.E. No 4256 d/15 August/74)

His Excellency the
 Governor in Council has
 learnt with much regret
 from the Memorandum
 by Lieut. Christie, trans-
 mitted by the Offg. Con-
 troller of Public Works
 Accounts, that as yet the
 compilation of the capi-
 tal Accounts of irrigation
 works has not been com-
 menced, and His Excl-
 lency

excellency cannot but
think that by this time
it would have been quite
possible to have made
a great deal of progress
with the accounts of at
least some of the more
important systems of
works, to the extent at
any rate of recording
in a convenient manner
the outlay on works.

2. In G.O. of the 9th
June last No 1573, the pro-
per course to be followed
has been laid down, and
the Government believe
that in the manner
pointed

pointed out the accounts
of expenditure may very
speedily be placed on a
satisfactory footing. Dif-
ficulties have been al-
luded to, but practically
the decision which may
be ultimately arrived
at regarding some matters
of detail need in no way
interfere with the ascer-
tainment of the works
outlay in past years
back to the date, 1856-57,
from which regular, if
not any complete ac-
counts were kept.

3. His Excellency can-
not consent to the post-
ponement

postponement of the work
of compilation. The clas-
sification of outlay so
far as this relates to the
distribution of expenditure
between Capital and Re-
venue presents no diffi-
culties which will in
any way be diminished
by delay. The first thing
to be done is to ascertain
the total outlay on Agri-
cultural or Irrigation
works in each District
for each year from 1856-57,
then to distribute this as
far as possible from the
information available,
and to set to work sys-
tematically to determine
the

A
the proper distribution
of the balance. If as is
not at all improbable,
this determination can-
not well be effected in
the Accounts Office, the
Deputy Controller ~~should~~
~~be deputed~~ ^{must} to go to the
several Districts in suc-
cession, and to ascertain
on the spot exactly what
the circumstances are. Next
with regard to the compa-
ratively few individual
works for which separate
accounts have to be made
out and which were
commenced before 1856-57,
such records as may exist
must be examined, and
in

in this case also inquiries
at the D. Engineers' head
quarters will greatly fa-
cilitate a settlement.
A definite commencement
of operations must be
made without further
delay, and His Excellency
his Council resolves there-
fore to direct Lieut. Christie
to proceed at once to the
bydavery District, there
to take up in earnest the
determination of the
Capital and Revenue out-
lay on the Delta works
from the commencement
and concurrently to dis-
tribute all expenditure
on the Irrigation works
of

57
of the District from 1856-57.
where the works outlay
in that District shall have
been dealt with, that Of-
ficer will proceed to Bez-
wada and there in like
manner take up the Dist-
na District expenditure.
Thereafter other Districts
will be visited and a
similar procedure followed.
4. It has already been
decided in what manner
the Standard or Average
Revenue from irrigation
works small and great
is to be determined, and
the D. Controller will see
what can be and is
being

P. M. J. h. a/

being done to record this information in the manner required. The current Revenue for Districts and for some of the systems of works separately of 1871-72 and 1872-73 has been recorded in a Govt. Proceedings.

5. Lieut. Christie in para 3 of his Memo. remedium alludes to the method of grouping works as still an open question but it was settled in the orders as per margin; & those orders are to be acted upon and duly carried out. As regards also the distribution

Pro. M. G. No. 1102 dt 30. Apr. 1872
— do — . 1030 . 3. Apr. 1873

8
distribution of establishments charges, whatever may be the arrangements which may be sanctioned for adoption in the future, the distribution in the past will necessarily be by a rateable apportionment in direct relation to the expenditure. It is supposed that the total outlay in each year upon Public Works generally, and upon Irrigation works, has been or may shortly be ascertained, and also the cost of establishments not included in the work

work accounts. All that
is necessary is to distri-
-bute the total establish-
-ment charges in proportion
to the total expenditure
in the above two classes
of work. Establishments
charged directly to works
may very well be left
as part of the cost of
works: such is in fact
the case for the most
part, and it is now
comparatively immat-
-terial whether in some
instances the result
will be too great or too
small a total charge
on

on this account.

b. It is necessary fur-
-ther to remark ^{that} until
actual classification
and distribution of ex-
-penditure are proceeded
with the real difficulties
to be overcome cannot be
ascertained, and measures
cannot be taken to re-
-move them. Moreover
what is practicable, and
what not possible, have
to be determined, and is
yet no definite settle-
-ment has been arrived
at.

7. Lastly whatever
designs

^{degrees}
~~Design~~ of completeness
of detail in the accounts
of the future may be
considered necessary, those
of the past must be taken
as they are, and must
be made the most of.
It is comparatively im-
material whether the
classification of the
Capital expenditure on
a particular Canal or
work can be effected
in detail, so as to show
what the earth works,
masonry &c respectively
cost. It is of great im-
portance on the other
hand

hand that the cost of
the canal as a whole, or
of the system of irriga-
tion to which that canal
appertains, should be
known, and the Controller
must not postpone what
is essential to that which
is at most only desirable.
It may be noticed also
with reference to the remark
at the close of that Officer's
letter recorded in these
Proceedings, that there is
nothing left to decide as
to the mode in which
charges, such as those in con-
nection with the Lower
Coleroon Aricent are to be
distributed

distributed. In any and
every doubtful case the
nature of the work re-
presented by expenditure
has to be enquired into,
and the result will
enable the distribution
to be correctly made.

8. The Govt. will be
prepared to take into
consideration proposals
for placing the Irriga-
tion branch of the Ac-
count Dept. on an effi-
cient footing when de-
finite arrangements
are submitted by the
Controller. In the mean
time

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time it is thought that
the few Accountants and
Copyists which Lieut.
Christie will require to
take with him to the District
first to be visited can be
detailed from the Con-
trollers' Office.

C. M. W.

Draft of letter

The Govt. of India
has been directed
to transmit for the infor-
mation of the Govt. of
India a copy of the
Proceedings of this Govt.
as per margin, on the sub-
ject of the arrangements
to be made for keeping
proper Capital and Revenue
Accounts of the Irrigation

Since the
revenue and capital
The
The

63

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

Sir

With reference to
para 8 of your letter no.
496 I of the 7 August
1874 I am directed to
transmit for the infor-
mation of the Govt. of
India a copy of the
Proceedings of this Govt.
as per margin, on the sub-
ject of the arrangements
to be made for keeping
proper Capital and Revenue
Accounts of the Irrigation

x 23 April 1874 no 1041
9 June 1874 no 1513
22 July 1874 no 1969
D. P. W. D.

works in Madras.

2. It will be noticed that hitherto the actual classification & distribution of past expenditure on Irrigation works have not been commenced but I am to say that it is hoped that the orders which have now been issued will prevent any further delay in making a beginning.

3. It will necessarily be some time before a complete imperial Capital account of any one system of works or of the irrigation works of

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of any one district will be obtainable, but the attention of the Deputy Controller for Irrigation Accounts will now be concentrated on this duty and steady progress will be required.

4. With regard to the determination of the Revenue derived from Irrigation works generally and from particular works, it may be noticed that although a very great deal remains to be done before the Revenue Accounts of the Irrigation branch can be prepared, a commence-
ment

commitment has been
made with the record
of information on this
subject, and the area
of irrigation and Reve-
-nue of the Presidency
and of the Godavery
and Krishna Delta works
have been tabulated and
reviewed and a similar
statement of the Goda-
-very Delta for 1872-73
has been submitted by
the Board of Revenue. Si-
-milar statements for
all the other large works
or systems of works have
been ordered to be pre-
-pared

x 1871-72 + 1872-73
x -do-
1871-72.

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prepared and inquiries
have recently been made
as to the progress which
has been effected.

5. The amount of
work to be done in con-
-nection with these Capital
and Revenue Accounts
is very large, and the cir-
-cumstances render it
difficult to complete
any portion for any year
at ~~least~~ as regards all but
the last few years without
a final determination
of the distribution of all
charges for that year,
otherwise

otherwise the accounts
for the more important
works could be dealt
with separately and
at once.

C. W. W.

In Section I of this Memo.
The Memo. ^{memorandum} L. Christie insists
that Danks (if not Drigden
attended Works generally) must be
known grouped geographically, to
obtain meet the wishes of the Govt. of
British India, as expressed to him
Ordnance by Colonel Amundall & Dr. Jones.
The latter, this, he is borne out by Sta.
to the Govt. of India with their letter
dated of the 11th April, 1873, which have been
conformity generally accepted by this
Govt. - But that proposal
being diametrically opposed
to the Order of this Govt. 10th
1030 of 3rd April 1873, must
be held to have been ^{detailed} accepted
in conformity with the ^{instructions} ^{to the [unintelligible]} ^{passed on [unintelligible]}
L. Christie Memorandum
submitted with L. Col. Mullins
Note of 12th May: L. Christie
is not therefore justified
in bringing forward the
question again in a paper
prepared at Col. Walker's
request simply to state his

Further details in points
regarding which the
order of Govt. were not suf-
ficiently clear -

It may be observed that
grouping of Towns by Dis-
tricts is a geographical
grouping, a District being
an artificial though not a
natural geographical unit.

The object of Govt. in adopt-
ing it was to save time,
all Registers of Towns and
Revenue Accounts being
kept by District already,
and therefore any other
grouping requiring addi-
tional time to work out (especi-
ally in the absence of com-
plete Revenue Survey maps
of all Districts) - L. J. Thistle
now contends that time
is no object; which certainly
was not the impression
imposed at by H. J. The Government
from the private communication
from the Vice Roy -

II. The proposition to change
all "New Works" to Capital, all

Unfinished
as of 1871
of the matter
without delay
through the
Government

"Repairs" to Revenue accounts
past expenditure, may be
adopted; ~~being~~ ^{it is} concerned
in by the Chief Engineer for
Migration -

III. The arrangement de-
scribed in Section II of the
G.O. quoted by L. J. Thistle will
govern. The distribution of
Establishment charges for
the purpose of the Capital
and Revenue Accounts -
L. J. Thistle is out of order in
again discounting what
he had already ~~said~~ ^{written} at great
length in his Memo. in
which the G.O. in question
was passed -

Points 5 to 12 of L. J. Thistle's
remarks have no special ap-
plication to the prepara-
tion of Capital & Revenue
Accounts to which he was
devised to confine him-
self - and are quite in-
applicable to the subject on which
Col. Walker devised him

to put what for then he had
to say, into writing.

With reference to para. 13.
L. Christie will be informed
that Petty Establishment etc
part of the estimate are
exclusive of the 25 per cent
charge for Establish. ment.
Special Works Establish. ment,
are included in that charge.
The three remaining ques-
tions should be solved by
the Control Dept - in com-
munication, if necessary, with
the Accountant General of
the P.W. Dept. - L. Christie
is here asking for detailed
instructions from Govt. on
technical questions, of ac-
count; immediately with
para. 3 of his 1st Section, in
which he represents detailed
instructions as to classifica-
tion and grouping of works.

II. L. Christie will be instructed
by the Controller & his head
if necessary -

V. The Order of Govt. on this
head is positive. It has been
concerned in by the Ch. Secy for
migration.

6
VI. The Govt. do not desire
to interfere with the Controller
as to the details of his
work, so long as it is done,
and he does not fail to
utilize to the best advantage
the additional means
placed at his disposal for
migration accounts specially.

VII. The Order of Govt. on
the subject of complete ^{assimilation of the system of} ~~the~~ ^{of} ~~the~~
accounts, that in force under
the Govt. of India, ~~is~~ ^{is} ~~is~~
are final - The Controller
has to modify it so as to be
suitable to the Range Spec-
tive & Account arrangement
of this Presidency -

VIII. L. Christie is mistaken
in supposing that any con-
sultation was ever proposed,
or is necessary - He has now
received his final orders, &
will carry them out under
the Controller, to whom he
will look for all instructions.
He was expected to have laid
before the Secretary some in-

presentation as to the nature
of progress already made,
and as to the progress for
completing & compiling for
the further information
required. But he has
merely used the propriety
of every District being vi-
sited, and the Capital
& Revenue Accounts of its
Immigration Work started,
by himself in personal
communication with the
District Officers. His pro-
posal to that effect is con-
sidered in; but the details
relating to it must be con-
sidered out under the orders
of the Controller. Colonel
Walker considers that it
might be well if a com-
mittee District such as
Salem were commenced
with, and the preliminary
arrangements for that
District carried out in per-
sonal communication with
the Chief Engineer, for Immi-
gration, who might make it
his R. 2. for the time. Can

District thus settled would
be a standard for all the
others -

IX. In B.O. 10. of 31st
October The Govt. have al-
ready admitted their own
failure to abstain from
committing W.R. Christie
any but his Special Work.
But making all such ad-
missions it cannot be ad-
mitted that he has properly
realized, or ~~understood~~ set to
work judiciously to carry
out, the task for which he
was specially appointed.

ESM
3.11.74

69

The Secretary has the
honors to submit the memo:
concerning papers, as the
result of L^t Christie's visit
to D^y, for Orders -

He proposed to deal with
L^t Christie's Memorandum,
drawn up at his request,
personally, by the Memo.
in reply, wh. is in confor-
mity with late orders of
Govt; considering that
L^t Christie has gone out
of his way to reopen many
questions in which a de-
cided opinion & positive
order had been given

It would appear however,
that L^t Christie had been

Encouraged to reopen
such questions in a conver-
sation which he had
had with the Hon. Mr.
Robinson, who has since
written a Note on the 2
Memoranda which pre-
vents the Secretary from
dealing with the matter
as he proposed, and in-
volves the passing of an
Order of Govt. modifying
former Orders.

It is submitted however
that this cannot be done
direct, as a Memo. of
L. J. Martin's prepared at
the request of the Secretary
must sent to him direct.
It is suggested that L. J. Martin

be instructed to return
to Macdonald, and submit
his Memo. to the Committee
for, who will dispose of
it at his discretion. In
the proceedings will
then be in order.

The Joint Secretary for
Immigration will by that
time be at hand to
undertake the further handling
of the subject, as
which his view appears
to be more in accord with
the proposals of the Joint
and Control Dept. than
are the Secretary's. It
comes indeed more pro-
perly within his province

to deal with; and having
been taken up by General
Walker, in his absence,
being to perform for his
immediate disposal.

Ch. M. Luther (L.S.P.)
See to him D.P.W.

5.11.76

I enclose the Col. Walker's receipt
(dated the 11th Nov) in the respect
that the same seems inclined to
create unnecessary delay by
immediately referring, without
immaterial facts. In order
not to pass much as the receipt
of Col. Walker's receipt. Let I will
not for myself in the last part
find any further fault with
St. Charles. I am sure that
the Govt must be well served
provided under the direction of the

to get the to get the present the
preparation of the account required
the for. of India without further the
delay, following as best for away the
instructions of the for. of India, and making the best of
such materials as for. of India
as may be available for the purpose.
the 11th Feb

If we are so far as we are
now doing, half a century will
not suffice for the purpose. At best
the results can be but roughly
approximate, and it is still

22
to waste time in needless discussion
with a view to arrive at
conclusions which can never be
accurate on any point of detail.

What is the (if any) the result of
our order regarding the order
is not put up but I think this
was its effect - that we should be
informed how far the information
required is the point in the matter
depts. - or that such information
should at once be collated - the

rest being obtained elsewhere?

I know that V. McIntosh is anxious
for the early disposal of this
question.

11/5/4

The Govt. of India desire to know what
sundry Mr. May's report has been the
rather as an irregular body:- it
does not particularly care whether they
are "grouped" in any way or another
and yet the question has to be

made a point for
ending controversy and indefinite delay.

Minute

I have just had an interview
with Mr. Christie who has personally
ascertained what the Govt. of India
desire & think that much weight
is due to his suggestions - in those
of an open practically acquainted
with the system of accounts - its
deficiencies & their solution.

On the matter of group I think
the Department system is the
only one which will be permanently
acceptable & of the adoption of this
- to & avoid future complications
& not accept his proposals on the
score - which meet elsewhere the
views of Col. Mullins as well as
the Govt. of India - I am modifying
previous orders to this extent -
I cannot consider the likelihood
of the allowed & I think that
Col. Walker's proposal & start
a more or less easy sub: Saleem
under the personal direction of
the Ch. Insp. for Inspection in one of
certain suggestions - The Govt.
acct. - that is the Collector's ac-
count can easily be made to follow
the classification adopted by the
D.O. Col. Walker &c.

arrangement proposed - to put
the new work & repairs. The ar-
rangement is simple & judicious.
I entirely agree with Dr
Christie in regard to the change
I regret the recent order which
is far as I am concerned was
passed as a slipshod. The ar-
rangement with introduction &
new version - as it appears
unnecessary - element of
inaccuracy of the records
I've directed Dr. Christie to car-
ry out his proposals & make
the nearest approximation,
consistent with expedition,
but is possible - This will
solve the difficulties alluded
to in Para 13 which arise mainly
out of the proposed lump charge
which I've certainly now aban-
doned.

As regards the effort
of Tools & Plans - I've met
as far as possible the views
of the Controller Ch. Esq. for
accuracy & Dr. Christie's fair
accuracy is attainable &
of the record so far as possible
consistently with expedition

74
I agree with Col Walker that the
matter of separation of account
the left & the Controller & Dr. Christie
better separation is of course un-
desirable. The fact which is or
ought to be put into the
current & explain the future.

I admit that I am sorry to
find previous differences in the
matter of the Gov. of I System of ac-
counting which I am compelled to judge
that the latitude of the
Ch. Esq. & the Controller who
another matter introduced him &
anticipated - it is a serious one to
be done and that it will pro-
duce a dead lock - I am quite pre-
pared to ask the Controller to
be the subject.

I certainly understand that
Dr. Christie was & confer and
have derived much insight at
this for conferring with him -
I think his programme
of work is excellent

4/11
McRobson
I have only to add to the
subsequent - that the Gov. of the
Ch. Esq. that I beg that Dr. Christie
not to my own to incorporate
in the proposed Gov. - Dr. Christie

was summoned to personal conference
 with the Revenue Authority in Calcutta
 - and is himself an expert in the matter
 of account - and his views & the im-
 position - which he is able to give is
 quite of a different character for that
 of a mere subordinate of the Controller's
 Dep. - He was summoned to confer
 with (as I understood) the members
 of Govt. on the subject - I at all events
 earnestly pressed for that summons
 and gained much of conference with
 him - and consider (I think) that
 I have been very much helped by
 myself to accept the draft of the Dep.
 before having conferred
 with Mr. Christie
 I think that these papers
 of the Govt. of the Hon. Mr. Smith
 & the matter must be dis-
 tinguished
 in communication
 with the Rev. Duff

and consider that
 his views are in every
 respect in order of
 what under the circumstances
 Francis H. is his
 duty to submit to
 the Govt. a reliable
 and correct

RA
 J. A. Smith
 11/11/74

The Proceedings
 31st October 1874
 5/12-74

Proceedings of the Madras Govt.

- Read the following:-
 G.O. no: 3103 of 31st October 1874 -
 1. Para 4 & 5 to 101 of Memorandum by Dy:
 Controller, forwarded with Controller's letter
 no: 4982, dated 28th October 1873 - and memo
 by Chief Engineer for Irrigation no: 314 of
 11th May.
 2. Dy: Controller's Memo with Controller's
 no: 4256 of 15th August.
 3. Letter from the Govt. of India no: 103 of
 11th April - and Memorandum -
 4. Govt. of India Circular no: 52 of 7th
 September.
 5. Letter from Govt. of India no: 377 of
 28th September.

G.O. no: 3103 of 31st October 1874.
 It appears that in
 spite of the appointment
 of a Dy: Controller for
 Irrigation Accounts,

Mb
 22/10

made in January 1873,
with the express purpose
of starting a Capital
and Revenue Account
of the Irrigation Works
of the Madras Presidency,
little or nothing has
practically been done
towards the classifi-
cation and distribution
of past expenditure.

The Controller has not
taken the lead in the
matter, or attempted
to guide his Deputy by
instructions calculated
to carry out the wishes
of the Lords of India
with regard to placing

70
Irrigation Accounts
upon a proper footing,
and the latter officer,
although he has had
the benefit of personal
conference with the
Accountant General
of the Public Works
Department, and has been
in constant commu-
nication with the
Chief Engineer for Irrig-
ation has not yet
apprehended clearly
how to set ^{to} work to
start the new system
of accounts. It would
appear to His Excellency
the Governor in Council

themselves of Lieut.
Christie's services for
the investigation of
certain disputed accounts
in the South Arcot
District; and on his
reports of the state of
the Range accounts
in that and adjoining
Districts they have
accepted his offer to
prepare a new Manual
and Forms of Accounts
for this Presidency;
oblivious for the time
that the performance
of his special duties
of demanded his whole
attention.

under the
his
attention
of the new forms
of Irrigation Accounts
this Govt. have
practically waived
their objections to
adopt the Govt. of
India system of
accounts, so far as
related to a very
large proportion
of the entire outlay
on Public Works.

These extraneous
demands upon it
will now be can-
celled. In consenting
without demur to
the introduction
of the new forms
of Irrigation Accounts,
this Govt. have
practically waived
their objections to
adopt the Govt. of
India system of
accounts, so far as
related to a very
large proportion
of the entire outlay
on Public Works.

The Govt of India
have moreover, by
their order of the 28th
September, finally and
without appeal, set
aside all pretensions
on the part of the
Govt to regulate the
account branch
of the Public Works
Dept^y, by summary
removal of an officer
with whose adminis-
tration of it this
Govt had repeatedly
expressed its satis-
faction. It is resolved
therefore, by His Excel-
lency the Governor

21
in Council that
the assimilation
of practice as to all
Forms of Accounts
and details of control
shall be completed
so far as may be
consistent with
the retention of the
Range Executive
system of this Presidency.

It is stated by Lieut
Christie in para 95 of
his 1st Memorandum
that the differences of
forms used are in rea-
-lity very slight - and
it is believed that the
increased responsibility
thrown upon the Control

departth for the state of
accounts in Range offices,
by rendering their account-
ants subordinate to
the Controller, and inter-
changeable between his
and Range offices, will
have a most beneficial
effect in all directions.
Lieut Christie's 9th para
plainly points to cer-
tain chronic disorders
in the Central office
itself which have
become painfully evident
to the Gov^t in the corres-
pondence that has
lately passed with
reference to the late
increase of that office.

80 22
and His Excellency the
Governor in Council
relied on the Controller
in the interest of the
public service, to take
the opportunity now
being afforded for a
thorough reorganiza-
tion of the accounts
establishment, not
only in Range offices,
but in the central office
of Accounts.

He will submit
complete proposals
of reorganization
after having obtained
the orders of the Ac-
countant General of
the Public Works Dept^t.

with reference to the scale
on which his own office
shall be constituted.
And he will be guided
as to the details of pre-
paration of Capital
and Revenue Accounts
of Irrigation by the
instructions of the
same functionary,
as being best acquainted
with the views of the
Govt of India. It will
be the duty of the Controller
to point out when what
modifications may be
demanded by the pecu-
liarities of the Madras
Irrigation works.
His proposals for any
temporary

21 23
temporary Establish-
ments that may be
necessary for carrying
out the order of the
Govt of India will also
have to be approved
by the Accountant Gene-
ral; and sanction
of the Govt of India
for its separate ~~ex-~~
~~penditure~~ debit to Imperi-
al funds obtained.
In his proposal for the
reorganization of the
Account Department of
this Presidency the
Controller will provide
for a sufficient number
of Apprentice Account-
ants in conformity
with Govt of India

Serial No. 52 of 40
September - 1874
G.M.W.

Re - S. des. 31/10/74 only to the (S. des.)

To the Chamberlain
"Chief Engineer & Co."
"Revenue Dept."
S. des. 31/10/74

S. G. No. 3105 C. 2/ 31st Dec. 1874.

[Signature]

Re - S. des. 31/10/74 only to the (S. des.)

Re - S. des. 31/10/74 only to the (S. des.)
Did not consent by not-
ing a Minute? of S. des.
on the proceeds of
26/11/74

Kindly send
that it.

Copy of the above
forwarded for the in-
formation of the Govern-
ment of India in con-
-tinuation of despatch
dated 20 Oct. 1874 B.

G.M.W.
I find the minute
of the Committee
of the Board of
Revenue & Finance
of the Government
of India dated 11/12/74

Signature
of the Hon.
Secretary, Govt. of India

W. 11
Govt. of 1875 Madras.
PUBLIC WORKS.

The Controller of
P. W. Accts

Arch.
No. 1
No. 2
No. 3
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No. 5
No. 6
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No. 97
No. 98
No. 99
No. 100

G. O., 31st Oct. 1875 No. 31030

No. 698-702

Accounts. - Various Orders
the subject of the Classification
and distribution of Expenditure
are in Organization books, and
giving instructions for the ac-
counting of the Accounts
branch of the Public Works
Dept. of the Madras Prov.