No. 281. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 4th November 1874, No. 6,922:—

I HAVE the honor to acknowledge the receipt of the Proceedings of the Government of Madras, No. ——, of the 31st October 1874, relative to Irrigation Accounts, and to beg that the consideration of His Excellency the Governor in Council may be solicited to the following remarks.

2. In the Proceedings of Government it is stated that "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," and further on it is remarked 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." As regards the first portion of the remark, I beg to observe that all the orders for the preparation of Capital and Revenue Accounts had been issued before I assumed charge of this office, and that when I joined, in the middle of April 1873, I found that Lieutenant Christie had not only prepared certain approximate Capital Accounts for the Accountant-General of the Public Works Department, but had commenced to tabulate expenditure in a manner likely to be useful for the completion of the *actual* accounts. I approved of the continuance of the work as commenced before I joined, and I readily consented to Lieutenant Christie's proposal that he should overhaul the old records which had been obtained from various offices. This work was continued till November 1873, when Lieutenant Christie proceeded to Calcutta to confer with the Accountant-General, Public Works Department; since then nothing has been done towards the preparation of the Capital and Revenue Accounts. Although, as stated above, the "lead in the matter" did not rest with me, I trust that the fact of having submitted for orders a full report* relative to Irrigation Accounts within six months after taking charge of this office, will be accepted by Government as proof that the subject of Irrigation Accounts was carefully considered by me in personal communication with Lieutenant Christie. It is not too much to say that not a line of that report was written by Lieutenant Christie before every point on which orders were solicited had been discussed and argued out across the table, and I may refer to the 4th paragraph of my letter printed with G. O., No. 947, of the 11th April 1874, as showing how anxious I was that Lieutenant Christie should have proper assistance in this office. I can honestly say that the doubts and difficulties connected with Irrigation Account matters have caused me much anxiety, and have added considerably to the weight of responsibility attaching to this large and important charge.

* Disposed of by Government in G. O., No. 2,991, of 20th October 1874, and in the Proceedings now under acknowledgment.

3. As regards the second portion of the remark quoted above, I beg to state that the Government is mistaken in supposing that I have not sufficiently restricted Lieutenant Christie to the performance of the special duty for which he was

appointed. Lieutenant Christie has been exclusively employed in examining old records and tabulating old accounts. He has not been employed on current work. It is true that he has inspected certain Range Offices, but this was purely accidental; having been appointed to conduct a special inquiry into the accounts of certain works in the Virdachellum Range, Lieutenant Christie, on my suggestion, took advantage of the opportunity to inspect Range Offices in the neighbourhood, and I must say that his inspections have done good on all sides and not the least to himself, in the knowledge of how Range Offices are, and should be, worked. Since his return from privilege leave (1st August last) Lieutenant Christie has been exclusively employed on the Manual of Accounts, the preparation of which he was directed to undertake in G. O., No. 1,751, of the 30th June 1874. I would invite attention to the reason given by Lieutenant Christie, and accepted by Government for the commencement of a revised Manual. The reason was thus stated by that officer:—"I see no prospect of any real commencement being made with the Capital and Revenue Accounts of Irrigation Works, certainly nothing can be done until the Government of Madras and the Government of India agree as to what is to be done. In the meantime I venture to think, and I hope that you will agree with me, that I could not be more usefully employed than on the work referred to (Manual of Accounts)." On this I remarked that "it would be a mistake for Lieutenant Christie to undertake what probably would not be completed before the real commencement of our Irrigation Capital Accounts"—a view of the case the correctness of which is confirmed by the present cancelment of the order of June last.

4. As to not performing myself the duty of keeping the current Irrigation Accounts according to the new forms, I beg to state that the current accounts have all been examined, etc., by me for purposes of audit, but that I have not hitherto felt myself at liberty to enforce the adoption of the new forms in all particulars, with reference to the opinion expressed in G. O., No. 1,437, of the 27th May 1873, viz., "Altogether His Excellency is of opinion that it is advisable to defer the consideration of any change of forms until the grouping process is more advanced."

5. It must not be understood from the above remarks that Lieutenant Christie has no knowledge of the *current* accounts. He has looked into some of those accounts and has carried out my wishes in drafting instructions regarding classification and arrangement of sub-heads of work, etc., but for purposes of audit the current accounts have been disposed of by me.

6. Having thus disposed of the points which affected me personally, I beg to state that the orders of Government will receive my best attention. I should however add that had the orders and instructions which have been issued* during the last month (October) existed when I joined this office, the Government would not have had occasion to express disappointment and dissatisfaction, nor would I have had to explain, as I have endeavoured to do in this letter, that the state of backwardness of the Capital and Revenue Accounts is not due to any shortcoming on my part.

* G. O., No. 2,973-A of 17th October 1874.
" " 2,991-A of 20th " "
" " —— of 31st " "

No. 282. ORDER THEREON, 14th December 1874, No. 3,514.

ESTABLISHMENT, No. 20.

HIS Excellency the Governor in Council accepts the explanation of the Controller and the assurance given in respect to the future.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To the Controller of Public Works Accounts.

Exd. S. T. Austin.

Spare Copies

No 6922 Office of the Controller of P.W. Accounts.

Madras 4th November 1874.

From

The Offg Controller of P.W. Accounts.

To

The Secretary to Government,

Public Works Department.

Fort Saint George.

Sir,

I have the honor to acknowledge the receipt of the Proceedings of the Government of Madras No — of the 31st October 1874, relative to Irrigation Accounts, and to beg that the consideration of this Reference by the Governor in Council may be solicited to the following remarks.

2. In the Proceedings of Government it is stated that 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" and further

on it is remarked that "the Controller
"has failed sufficiently to restrict his Ile-
"gality to the performance of the Special
"duty for which he was appointed and to
"perform himself that of keeping the Cur-
"rent Irrigation Accounts according to
"the new forms" As regards the first
portion of the remark, I beg to observe
that all the orders for the preparation
of Capital and Revenue Accounts had
been issued before I assumed charge of
this Office and that when I joined, in
the middle of April 1873, I found that
Lieutenant Christie had not only pre-
pared certain approximate Capital
Accounts for the Accountant General
of the Public Works Department but
had commenced to tabulate Expenditure
in a manner likely to be useful for
the completion of the detail Accounts.
I approved of the continuance of the
work as commenced before I joined
and I readily consented to Lieutenant
Christie's proposal that he should
overhaul

over-haul the old records which had
been obtained from various Offices. This
work was continued till November 1873
when Lieutenant Christie proceeded to
Calcutta to confer with the Accountant
General, Public Works Department, since
then nothing has been done towards the
preparation of the Capital and Revenue
Accounts. Although as stated above, the
lead in the matter did not rest with
me I trust that the fact of having
submitted for orders a full report relative
to Irrigation Accounts within six months
after taking charge of this Office, will
be accepted by Government as proof
that the subject of Irrigation Accounts
was carefully considered by me in per-
sonal communication with Lieutenant
Christie. It is not too much to say
that not a line of that report was
written by Lieutenant Christie before
every point on which orders were solicited
had been discussed and argued out
across the table, and I may refer
to

* Disposed of by Govt. in G.O. No. 1991 of 20th October 74 and in the Proceedings now under acknowledgment.

to the 4th para of my letter printed with Government Order No. 947 of the 11th April 1874 as showing how anxious I was that Lieutenant Christie should have proper assistance in this Office. I can honestly say that the doubts and difficulties connected with Irrigation Account matters have caused me much anxiety and have added considerably to the weight of responsibility attaching to this large and important charge.

3. As regards the second portion of the remark quoted above, I beg to state that the Government is mistaken in supposing that I have not sufficiently restricted Lieutenant Christie to the performance of the special duty for which he was appointed. Lieutenant Christie has been exclusively employed in examining old records and tabulating old Accounts. He has not been employed on

any current work. It is true that he has inspected certain Ranges Offices, but this was purely accidental, having been appointed to conduct a Special inquiry into the Accounts of certain Works in the Mendacheltum Range, Lieutenant Christie, on my suggestion, took advantage of the opportunity to inspect Range Offices in the neighbourhood and I must say that his inspections have done good on all sides and not the least to himself in the knowledge of how Range Offices are and should be worked. Since his return from Privilege leave (1st instant last) Lieutenant Christie has been exclusively employed on the Manual of Accounts the preparation of which he was directed to undertake in Government Order No. 175 of the 30th June 1874. I would invite attention to the reason given by Lieutenant Christie and accepted by Government for the

commencement

commencement of a revised Manual. The
reason now therein stated by that Officer
"I see no prospect of any real commence-
"ment being made with the Capital and
"Revenue Accounts of Irrigation Works,
"certainly nothing can be done until
"the Government of Madras and the
"Government of India agree as to what
"is to be done. In the meantime I venture
"to think and I hope that Govt will
"agree with me that I could not be
"more usefully employed than on the work
"referred to (Manual of Accounts)"
On this I remarked "that it would be a
mistake for Lieutenant Christie to under-
take what probably would not be com-
pleted before the real commencement of
our Irrigation Capital Accounts in view
of the case the correctness of which is con-
firmed by the present cancelment of the
order of June last.

4. As to not performing myself the duty of keeping the current

Irrigation

Irrigation Accounts according to the new
forms, I beg to state that the Current
Accounts have all been examined by
by me for purposes of Audit but that
I have not hitherto felt myself at
liberty to enforce the adoption of the
new forms in all particulars, with
reference to the opinion expressed in Go-
vernment Order No. 1437 of the 27th May
1873. Namely "Altogether His Excel-
"lency is of opinion that it is advisable
"to defer the consideration of any change
"of forms until the Surveying Process is
"more advanced."

5. It must not be understood from
the above remarks that Lieutenant
Christie has no knowledge of the Current
Accounts. He has looked into some
of those accounts and has carried out
my wishes in drafting instructions re-
garding Classification and arrangement
of Sub-heads of Work, but for purposes
of audit, the Current Accounts have

been

Public Works 1874 Department

Prov. Govt. for Lucr.

From

The Offg Controller of
P.W. Accounts.

No. 1904

To

The Secretary to Govt.
P.W. Department.
Fort St George.

No 6922

Dated 4th
Rec'd 11th Nov. 74.

Affording explanation
ament the Irrigation Accts
of this Presidency.

G.O. No: 3514. 14-12-74.

Ch. 281

Re 6-12-74 & 2-12-74
e 24.11.74
R 23.11.74
Sent to Calcutta Nov

brev disposed of by me-

6. Having thus disposed of the points which affected me personally, I beg to state that the orders of Government will receive my best attention. I should however add that had the orders and instructions which have been issued during the last month (October) existed when I joined this Office, the Government would not have had occasion to express disappointment and dissatisfaction, nor would I have had to explain, as I have endeavoured to do in this letter, that the state of backwardness of the Capital and Revenue Accounts is not due to any shortcoming on my part.

I have the honor to be
Sir,
Your most Obedt Servt

Offg Controller of P.W. Accounts.

G.O. No 2973A of 17 October 74.
G.O. No 2998A of 26 Oct.
G.O. — of 31 October 74.

Civil Dept. 5 Jud. & P.W. Dept. 6

Proceedings of the Madras Government

Read the following -

From

The Offg. Controller of C.W.A. } (H.L. No. 6922 dated the 4th Novr/74)

8574

His Excellency the Governor in Council

accepts the explanation of the Controller - and the assurance given in respect to the future.

G.M.C.

4/12

To The Controller of C.W.A.
Dept. 16/12/74.

281-282.

Cr/

To P.W. Depte

Proceedings of the Madras Government

Read the following

From
The Offg Controller of P.W.A (H. & No 6922 94: Novr 1874)

Ordered to be
recorded.

Para 5 and the portion
of the Ld to which it alludes
are both based upon a
misconception, alluded
to in para 3 of Govt No 2991A
of 20th October, as having
arisen from the use of
the term "pumping" in

Intimate receipt
Explanation called for
as respects the future
26/11

Connection with Irrigation
Works for purposes of
Account - But such
misconception would
have been avoided had
the distinct enunciation
of the views of Government
made in Lds 1030 of
3d April 1873 been kept
more steadily in view -

(16)

69

Cuttack

Govt. of Madras. 1874

PUBLIC WORKS.

To

The Controller of P.W. Accts.

Dated

Recd. Encl.

G. O. 14 Dec. 1874. No. 3574

Nos: 281-282.

Accounts Acceptns

Explanation afforded

by the Controller of PW

Accounts regarding the

Classification & dis-

tribution of expenditure

on Irrigation Works.