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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	796	(9)	Press
B.P. No.			Mis.
Dated	20.3.	1875.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
20th March 1875.*

Read the following letters.—

No 526. From T. MOSS, Esq, Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E, Secretary to Government, Public Works Department, dated Madras, 4th December 1874, No. 7,891.

I HAVE the honor to request that you will be good enough to inform me whether, in addition to the information afforded to you by Lieutenant Christie during his visit to Ootacamund, my individual opinion is required by Government for the preparation of the report mentioned in the 2nd paragraph of G. O., No. 2,973-A, of the 17th October 1874, as intended to be made to the Government of India.

2. If my views are expected, it will save time if I make them known here. Briefly then, I beg to state that I have accepted the memorandum printed with the above quoted Government Order as my guide, and as recognizing the difficulties which will have to be overcome before the Capital and Revenue Accounts can be completed. I am aware of and respect the views held by Lieutenant Christie regarding charges for Establishment and Tools and Plant, based as those views are on the desire to ascertain, as nearly as possible, the actual charge falling against Irrigation Works, but these are points which I do not desire to urge, and will certainly not class among the difficulties we have to face. Government having decided on the course to be adopted, it will be for this office to follow that course. In respect to Establishment, I intend, both for the past and the future, to make a charge at the rate of 25 per cent on the outlay, except in any case in which the work or works had a special establishment exclusively employed. In such cases, I will, for the period concerned, charge the cost of the special establishment exclusively employed, and thereafter I will charge at the rate of 25 per cent. In fact, I will follow the course prescribed in Section IV. of G. O., No. 2,991-A, of the 20th October 1874. As regards tools and plant, where actuals cannot be ascertained for the past I will charge according to an estimated percentage. In future, however, I expect that we shall be able to charge against Irrigation Works the actual cost of tools and plant which, unlike the charge for Establishment against Irrigation Works, can certainly be ascertained by a simple change of practice, which change has formed the subject of a recent reference to the Accountant-General, Public Works Department.

3. Having stated above that the memorandum attached to G. O., No 2,973-A, will be my guide, I may add a few words to describe my intended action. I shall very shortly depute Lieutenant Christie to the Kistna with the view of settling the points referred to in Sections V., X., XI., and XVIII. of the memorandum, and I have already asked the Chief Engineer for Irrigation to prepare the Superintendent Engineer of the Kistna for the visit of Lieutenant Christie, with whose aid the grouping or classing of works should, and no doubt will, be completed. This grouping or classing (which I may state was intended to be done entirely by District Engineers) may be regarded as the frame-work, so to say, on which all our work is to be adjusted and fixed, and, therefore, this frame-work once formed, the greatest of the difficulties will have been got over. I have noted the approval

by the Government of India of the
• Section XVI. of the Memorandum attached to G. O., No 2,973-A.
schema of grouping proposed by the
Chief Engineer for Irrigation, and as the

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suggestions by that Government have (with one exception to be noticed further on), been accepted by the Madras Government, I have instructed Lieutenant Christie to follow those suggestions as closely as possible, and to regard them as the last or final orders, notwithstanding that the remarks in G. O., No. 2,991-A, of 20th October 1874, are of more recent date. These last mentioned remarks are referred to in the 2nd paragraph of G. O., No. 2,973, of the 17th October 1874, as already passed or disposed of, and, therefore, it is clear that the late date to the earlier orders is due to the delay in printing the bulky accompaniments to G. O., No. 2,991. I have dwelt above on the importance of having the grouping or classing completed, and I may add that the importance and indeed necessity for this was admitted by the Government in Proceedings No. 962 of the 14th April 1874. I am not sure that it will be an easy matter to decide what works were and were not materially improved or restored, or extended or constructed, but I have told Lieutenant Christie that if he and the Superintending Engineer should differ on this point in respect to any particular work, a reference should be at once made to the Chief Engineer for Irrigation, whose decision should be final.

Of course when Lieutenant Christie leaves Madras for the Kistna he will have with him all the information obtainable from the records here. I have not yet, and do not hope to receive eventually from the office of the Accountant-General of Madras, any information of a kind likely to be very useful. I find that the lump sum entries of yearly charges recorded in his books prior to 1856-57 do not represent the outlay in each year but the amount *audited*, which in those years did not mean the amount spent. As regards Miscellaneous Receipts (Revenue) I find that there are no details to distinguish between receipts derived from Irrigation Works and other receipts.

4. The Revenue Officer who may be associated with Lieutenant Christie will probably be able to help towards ascertaining the revenue derived from Irrigation Works but not credited to the Public Works Department; and this brings me to notice the one suggestion by the Government of India which has not received the unqualified approval of the Madras Government. While in the 2nd paragraph of G. O., No. 2,973-A, of the 17th October 1874, the views of the Government of India are accepted; in the 4th paragraph of the same order the Board of Revenue is required to report whether the co-operation of a special Revenue Officer, as suggested by the Government of India, is necessary. While this point is undecided, I should perhaps not depute Lieutenant Christie to the Kistna without the special sanction of Government, and, if so, I beg that the sanction may be accorded, for I am satisfied that Lieutenant Christie will be doing real useful work in the Kistna even in the absence of a Revenue Officer. If my opinion about the appointment of a special Revenue Officer be likely to carry any weight, I should like to say that such an officer would, to my mind, be far more useful than the local or resident Revenue Officer, for not only would the special Officer be able to devote the whole of his time to the work, but there would be the great advantage of having the same mind to carry out, in all districts, the principle that may be fixed in, and applied to, the first district in which the investigation may be commenced.

5. There is one point which is not mentioned by the Government of India in the memorandum attached to G. O., No. 2,973-A, but which is referred to in

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Section I, of G. O., No. 2,991-A, of the 20th October 1874, and regarding that point, therefore, I beg for orders. I refer to the limit of cost of extensions and improvements chargeable to the Revenue Account. In the Government Order last quoted,

it is said that the rule* making Revenue liable for all extensions, &c., not costing more than Rupees 5,000 each, is not

* Government of India Circular, No. 80, of 29th December 1874.

applicable to this Presidency, but I am doubtful whether this opinion was expressed in forgetfulness of that expressed in the 2nd paragraph of G. O., No. 2,731, of the 10th November 1873, or intentionally as in supersession of the opinion previously held. In the Government Order last quoted, the Government decided that the rule above mentioned should be applied to all large systems of irrigation in this Presidency, and that in all other cases, the outlay, other than for maintenance (Repairs), should be charged to Capital. I should be glad if the Government would, on reconsideration of the subject, hold to the view expressed in November 1873, at least in respect to the past, for unquestionably the Capital and Revenue Accounts will be much sooner prepared if we observe the simple rule of charging all but maintenance charges to Capital. As the old accounts will have to be taken up year by year, it will not be possible to judge of a work according to the expenditure during that year, and as the fact of its being an isolated work, or part of an extension scheme, will not be known at the time the figures have to be tabulated under Capital and Revenue, the course prescribed in G. O., No. 2,991-A, of the 20th October 1874, will be almost impracticable.

6. I think I may appropriately here refer to the orders contained in Proceedings No. 3,103 C, of the 31st October 1874, in which I was directed to communicate with the Accountant General, Public Works Department, on certain points. I beg to state that beyond sending that officer a copy of those Proceedings and of my reply No. 6,922, of the 4th November 1874, I have not sought advice or instructions from him. Until the other day, when the Accountant-General telegraphed to say that his plans have been altered, I was expecting that officer on inspection duty, and it was my intention to discuss the whole subject personally with him. I am not at present aware whether the inspection has been postponed indefinitely, but I shall have information on this point shortly and will act accordingly. I confess that I would much rather speak to the Accountant General than write to him, for I cannot hope by means of a letter to make him thoroughly understand matters which are so different to what he is familiar with in other parts of India. For example, in the matter of establishment it would be difficult to explain why we are numerically strong and yet very weak for purposes of work, and how little will be gained by the employment of Apprentice Accountants, while there are no really qualified Accountants in Range Offices to place them under. As to my own establishment, I could not urge more than I did in the letter printed with G. O., No. 2,379, of the 21st August 1874. I there tried to show that the cost of the establishment was not excessive and was considerably under the limit recognized as necessary by the Government of India. Since writing that letter I have ascertained from the Controller of Public Works Accounts, Bombay, (the only Province with which this Presidency can fairly compare,) that his office establishment costs Rupees 7,397 per mensem, or Rupees 2,197 more than is sanctioned for the establishment attached to this office. With these facts before him I am

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certain that the Accountant-General could not but support my application for increase. I would not, however, ask for sanction to a regular revised scale; (the time not having yet come for a permanent revision,) but I would ask for the grant of a lump sum of Rupees 1,000 per mensem to be utilized as I may think best in the employment of men, until I am in a position to submit a permanent scheme which would exclude some who now belong to this office establishment, and include others of a higher order. I should much like to have a superior man to attend to the special work under Lieutenant Christie, (see my letter printed with G. O., No 917, of 11th April 1874,) and I trust the Government will see fit to sanction the immediate entertainment of such a man, the choice being left to Lieutenant Christie. I trust to be pardoned for using the old illustration of the pinch of the shoe being known only to the wearer, to describe my present position. The insufficiency and inefficiency of the Account Establishment was represented by me when I had no thought of being the permanent Controller; the pinch which then led me to complain is perhaps more acutely felt now, and certainly it will be most distressing if I have to continue working with the same establishment while greater results are expected.

No. 527. From the same Officer, dated Madras, 7th January 1875, No. 8,686.

As Lieutenant Christie, R.E., Deputy Controller, Irrigation Branch, is quite ready to proceed to the Kistna, I have the honor to call attention to my letter, No. 7,891, of the 4th December last, and to solicit orders on the question asked and the suggestion made in the 4th paragraph.

No. 528. ORDER THEREON, 21st March 1875, No. 706

IRRIGATION No. 37.

Account.

His Excellency the Governor in Council observes that the Controller of Public Works Accounts is correct in supposing that it has been finally decided that Establishment Charges are to be debited to Irrigation Works in accordance with the arrangements detailed in G. O., No. 2,991-A, of the 20th October 1874.

2. The deputation of Lieutenant Christie to the Kistna to make a commencement with the Irrigation Accounts of that district is approved, but the Government notice that the Controller is mistaken in supposing that any alteration in the grouping or classification of Irrigation Works for the purposes of the Capital and Revenue Accounts has been made. The orders of the 30th April 1872, No. 1,102, as slightly modified by those of the 3rd April 1873, No. 1,030, and as farther explained by paragraphs 3 and 4 of the order of the 20th October 1874, No. 2,991-A, are still in force, and should be strictly conformed to. The grouping of Irrigation Works for professional treatment is a matter to be kept entirely distinct, and while its importance is fully recognized, it must not be allowed to interfere in any way with the Capital and Revenue Accounts of the several classes of works. It may be remarked that this ruling does not affect the separate systems of irrigation. Lieutenant Christie will have in the first instance

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to take up the Kistna Delta works, which are an individual and separate system belonging to class I.; and, for the present at any rate, it is uncertain whether there are many, if any, Irrigation Works outside the delta which have been materially improved by the British Government, and for which, therefore, separate accounts will, under the first paragraph of the Memorandum printed in Proceedings, Madras Government, No 2,973-A, of the 17th October 1871, have to be opened. The subject of the returns from the irrigation of the delta is under investigation in the Revenue Department, and it will be desirable that Lieutenant Christie should give his undivided attention, at least in the first instance, to the outlay on Irrigation Works chargeable to Capital and Revenue.

3. The question of detailing a Revenue Officer to assist in ascertaining what is the revenue to be credited to Irrigation Works is under consideration in the Revenue Department, and delay in its settlement need not affect the Deputy Controller's present proceedings. It is observed that the Controller also expresses a similar opinion.

4. With regard to paragraph 5 of Mr. Moss' letter, the Government consider that it will be the best and simplest plan to make paragraph 5 of G. O., No. 2,991 A, of the 20th October 1874, applicable only to expenditure incurred subsequently to the 1st April 1874. Prior to that date all expenditure on new works will, therefore, be charged to Capital, and all maintenance, or as they have been hitherto denominated, repairs, to Revenue. It may, however, be noticed that all charges to Revenue already booked under the operation of paragraph 2 of G. O., No. 2,731, of the 10th November 1873, may, if this course be preferred by the Controller, be allowed to stand. Only the large systems of irrigation will have had any revenue debits made under that order, and it is comparatively immaterial whether an adjustment be made or not, and comparatively easy to trace and correct them. All that is necessary is that the Controller should, with reference to the state of his records, issue definite instructions to the Deputy Controller on this subject, and see that action in conformity therewith is at once taken. From and after the 1st April 1874, all extensions and improvements carried out to works of which the cost is known will, if estimated at less than 2,500 Rupees, be debited to Revenue, and similarly 500 Rupees will be the limit of Revenue charge for other works. It will be necessary for the Controller to prepare a list of all the works coming under the first of these classes, in order that all future sanctions may indicate correctly the head to which the expenditure is to be charged. The list should be submitted to Government for communication to the Chief Engineer for Irrigation and to the District Engineers concerned.

5. The proposals of paragraph 6 of the Controller's letter have been superseded by submission of a definite scheme for re-organization of the Control Department, on which separate orders have been passed.

(True Extract)

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

Secretary to Government.

To the Controller of Public Works Accounts.
" Chief Engineer for Irrigation.
" Superintending Engineer, Kistna.
" Revenue Department.

Ed. S. T. Austin.
Spare Copies

N^o 7880

Office of the Controller of
Public Works Accounts
Madras 7 January 1875

From

The Controller of
Public Works Accounts

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

Sir,

As Lieutenant Christie A.C.
Deputy Controller, Irrigation Branch is
quite ready to proceed to the Kistna,
I have the honor to call attention to
my letter N^o 7891 of the 1st December
last and to solicit orders on the question
asked and the suggestion made, in the
4th para.

I have the honor to be,
Sir,

Your most obedient servant,

[Signature]

Controller of
Public Works Accounts

[Signature]

To Mr. 1875 Sept
The Controller of
Public Works Account

The Secretary to Government
Public Works Department
Fort St. George

Dated 7th January 1875
Recd 7th

A 8680

Referring orders on
this letter regarding the
steps to be taken in the
preparation of Capital
and Revenue Accounts of
Irrigation Works.

G.O. No. 796-20-3-75

1875

Office of the Controller of
Public Works Accounts
Madras 4th December 1874.

From
The Controller of
Public Works Accounts

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

Sir
I have the honor to request
that you will be good enough to
inform me whether in addition
to the information afforded to
you by Lieutenant Christie
during his visit to Ootacamund
my individual opinion is re-
quired by Government for the
preparation of the report men-
tioned in the 2nd para of G.O.
No 2973A of the 17th October 1874.

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according to an estimated percentage. In future however, I expect that we shall be able to charge against Irrigation works the actual cost of Tools and Plant which, unlike the charge for Establishment against Irrigation works, can certainly be ascertained by a simple change of practice, which change has formed the subject of a recent reference to the Accountant General, Public Works Department.

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Section XVI of the
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I have already asked the Chief Engineer for Irrigation to prepare the Superintending Engineer of the District for the visit of Lieutenant Christie with whose aid the grouping or classing of works should and no doubt will, be completed. This grouping or classing (which I may state was intended to be done entirely by District Engineers) may be regarded as the framework - so to say - on which all our work is to be adjusted and fixed and therefore, this framework once formed, the greatest of the difficulties will have been got over. I have noted the approval by the Government of India of the scheme of grouping proposed by the Chief Engineer for Irrigation and as the suggestions by that Government have (with one exception

exception to be noticed further on) been accepted by the Madras Government, I have instructed Lieutenant Christie to follow those suggestions as closely as possible and to regard them as the last or final orders, notwithstanding that the remarks in G.O. No. 2991A of 20th October 1874 are of more recent date. These last mentioned remarks are referred to in the 2^d para of G.O. No. 2973 of the 17th October 1873 as already passed or disposed of and therefore it is clear that the later date to the earlier order is due to the delay in printing the bulky accompaniments to G.O. No. 2991. I have dwelt above on the importance of having the grouping or classing completed and I may add that the importance and indeed necessity

154
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office of the Accountant General of Madras any information of a kind likely to be very useful. I find that the Commissioner's entries of yearly charges recorded in his books prior to 1856-57 do not represent the outlay in each year but the amount credited which in those years did not measure the amount spent. As regards Miscellaneous receipts (Revenue) I find that there are no details to distinguish between receipts derived from Irrigation works and other receipts.

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Government of
India, G.O. No. 1280
of 29th Decr 1871.

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the rule making Revenue
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is not applicable to this Presidency,
but I am doubtful whether
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should be applied to all large systems of irrigation in this Presidency and that in all other cases, the outlay, other than for maintenance (Repairs) should be charged to Capital. I should be glad if the Government would, on reconsideration of the subject, hold to the view expressed in November 1873, at least in respect to the past; for unquestionably the Capital and Revenue Accounts will be much sooner prepared if we observe the simple rule of charging all but maintenance charges to Capital. As the old accounts will have to be taken up year by year, it will not be possible to judge of a work according to the expenditure during that year and as the fact of its being an isolated work or part.

part of an extension scheme will not be known at the time the figures have to be tabulated under Capital and Revenue, the course prescribed in G.O. No 2991 A of the 20th October 1874, will be almost impracticable. I think I may appropriately here refer to the orders contained in Proceedings No 3103 C of the 31st October 1874, in which I was directed to communicate with the Accountant-General, Public Works Department on certain points. I beg to state that beyond sending that officer a copy of those proceedings and of my reply No 6922 of the 4th November 1874, I have not sought advice or instructions from him. Until the other day when the Accountant-General telegraphed to say

say that his plans had been altered, I was expecting that officer on inspection duty and it was my intention to discuss the whole subject personally with him. I am not at present aware whether the inspection has been postponed indefinitely, but I shall have information on this point shortly and will act accordingly. I confess that I would much rather speak to the Accountant General than write to him for I cannot hope by means of a letter to make him thoroughly understand matters which are so different to what he is familiar with in other parts of India. For example, in this matter of Establishment it would be difficult to explain why we are numerically strong and yet

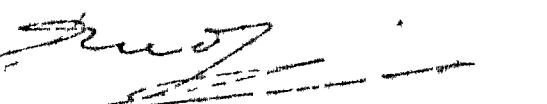
yet very weak for purposes of work and how little will be gained by the employment of apprentice accountants while there are no really qualified accountants in Range Offices to place them under. As to my own establishment I could not urge more than I did in the letter printed with L.C. 1023/9 of the 21st August 1874. I tried to show that the cost of the establishment was not excessive and was considerably under the limit recognized as necessary by the Government of India. Since writing that letter I have ascertained from the Controller of Public Works Accounts, Bombay (the only Province with which this Presidency can fairly compare) that his office establishment costs

costs Rupees 7,397 per mensem
or Rupees 2,197 more than is
sanctioned for the establishment
attached to this office. With these
facts before him I am certain
that the Accountant General
could not but support my ap-
plication for increase. I would
not however ask for sanction
to a regular revised scale, (the
time not having yet come for a
permanent revision) but I would
ask for the grant of a lump sum
of Rupees 4,000 per mensem to
be utilized as I may think best
in the employment of men
until I am in a position to
submit a permanent scheme
which would exclude some
who now belong to this office es-
tablishment and include
others of a higher order. I should
much like to have a superior
man

man to attend to the special work
under Lieutenant Christie (see
my letter printed with L. O. No.
947 of 11th April 1874) and I trust
the Government will see fit to
sanction the immediate enter-
tainment of such a man,
the choice being left to Lieute-
nant Christie. I trust to be
pardon'd for using the old
illustration of the pinch of the
shoe being known only to the
wearer, to describe my present
position. The insufficiency and
inefficiency of the account es-
tablishment was represented
by me when I had no thought
of being the permanent Con-
troller; the pinch which then
led me to complain is perhaps
more acutely felt now and
certainly it will be most dis-
tressing if I have to continue
working

working with the same estu-
-blishment while greater results
are expected.

I have the honor to be
Sir
Yours most Obedt Servant


Controller of U. S. Customs

P. W. 1874 Sept.
No. 7596

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

Dated 4
Rec^d 4 } December/74

No 7891.

Regarding Capital
and Revenue ac-
counts of Irrigation
works and the slips
being taken for their
preparation.

G.O. No. 796. 20.8.75

The subject of Capital
& Revenue accounts of
Irrigation Works treated
of in Controller's No. 7891
of 4th December is remit-
ted to be dealt with, as
proposed, by the Joint
Secretary -

Lieut. Christie's confer-
ence with the Secretary
under para 2 of G.O. No.
2973 A of 17th October re-
sulted in nothing; on
view of that officers at-
tempt to reopen dis-
cussion of points al-
ready settled by Govt.

No 526

Colonel Walker's Draft
reply to the Memorandum
sent him by L.
Christie, having been
approved by Lord St.
baird, is sent for L.
Mullins' information.
From it may be gathered
ed the path of Lieut.
Christie's Memo. which
was finally returned
him by Col. Walker
as irregular - and he
was instructed to re-
turn to Madras, and
to leave for the pro-
ceedings to be taken
by the Controller, whose

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first step is the letter
hereunto forwarded.

A Memo. of Lord St.
baird's and Minute
of Mr. Robinson's will
be forwarded as soon
as the latter is printed,
together with "Memo.
for Orders by the Sec.
retary,
the file -

C.W.W.
5.12.74

The Joint Secretary
Pub. Works Dept.

the irrigation accounts of that District is approved, but the Government notice, that the Controller is mistaken in supposing that any alteration in the grouping or classification of irrigation works for the purposes of the Capital and Revenue accounts has been made.

*Disapprove of the depulcation
of course*

The orders of the 30th April 1872 No. 1102, as slightly modified by those of the 3rd April 1873 No. 1030 and as further explained by paras 3 and 4 of the order of the 20th October 1874, No. 2771 are still in force, and should be strictly conformed to.

The grouping of irrigation works for professional treatment is a matter to be kept entirely distinct, and while its importance

is fully recognized it must not be allowed to interfere in any way with the Capital and Revenue Accounts of the several classes of works. It may be remarked that this ruling does not affect the separate systems of irrigation. Sirth Christie will have in the first instance to take up the Kistna Delta works, which are an individual and separate system belonging to Class I, and, for the present at any rate, it is uncertain whether there are many, if any, irrigation works outside the Delta which have been materially improved by the British Government, and for which therefore separate accounts will

will, under the first para
of the Memorandum printed
in Pros. Madras Govt No 2973 A
of the 17th October 1871, have
to be opened. It does not ap=
=pear probable that, with
reference to para 18 of the
same Memorandum Lieut.
Christie will be able to ob=
=tain much information of
value with respect to the
past and present returns
from the Histma Delta irri=
=gation. This subject is under
investigation in the Revenue Dept.
and until the information
which has been called for has
=come available, and the re=
=turns for the years prior to 1871-72
are prepared, it would probu=
=bly be a waste of time for
the Deputy Controller to make
enquiries. Moreover there is
so much to be done in ascer=
=taining what has been the
outlay on irrigation works
chargeable to Capital and

that Local Character
 will give his
 undivided attention,
 at least, in the
 first instance, to
 the setting on
 of Migration Works
 desirable to Cape
 & Revenue.

requires, respectively, that the
best place will be for Linth
to strive to give his undivided
attention, at least in the first
instances, to that part of the
investigation -

date all expenditures on new
works will therefore be char-
ged to Capital, and all
maintenances or, as they have
been hitherto denominated,
repairs to Revenue. It may,
however, be noticed that all
charges to Revenue already
booked under the operation
of para 2 of G. O. No 2731 of
the 10th November 1873 may,
if this course be preferred
by the Controller, be allowed
to stand. Only the large-
systems of irrigation will
have had any revenue
debts made under that
order, and it is compara-
tively immaterial whether
an adjustment be made or
not, and comparatively
easy to trace and correct
them. All that is necessary
is that the Controller should
with

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with reference to the state of
his records, issue definite
instructions to the Deputy
Controller on this subject,
and see that action in con-
formity therewith is at once
taken. From and after
the 1st April 1874, all ex-
penses and improvements
carried out to works of which
the cost is known well, if
estimated at less than 2500
Rupees be debited to Revenue,
and similarly 500 Rupees
will be the limit of Revenue
charges for other works. It
will be necessary for the
Controller to prepare a list
of all the works coming
under the first of these
classes, in order that all
future sanctions may indi-
cate correctly the head to
which the expenditure is
to

to be charged. The list should be submitted to Government for communication to the Chief Engineer for Irrigation and to the District Engineers concerned.

5 In para 6 of his letter the Controller adduces reasons for the postponement of the re-organization of his Office and of Range Offices, until he has had an opportunity of conferring personally with the Accountant General P. W. D., who is expected shortly to visit Madras, and he asks to be allowed to spend Rs. 1000 a month, in addition to the sanctioned scale of the Account Department, to enable him to take up the work now to be done. The Government would have preferred

The proposals of para. 6 of the Controller's letter have been superseded by submitting a definite scheme for reorganization of the Office to the Accountant General P. W. D., which represents the views now being expressed -

22-3-45

To the Controller of P. W. D.
Chief Engineer
Chief Engineer
Revenue Dept.

preferred that the approval of the Accountant General should have been first obtained to any proposals of this kind, but as this course would, under present circumstances, be difficult of adoption, the requisite authority will be granted for the establishment of such temporary establishment, within the sum above named as the Controller may find to be essential for immediate requirements, and, subject to the confirmation of this sanction by the Government of India, to whom these Proceedings will be at once forwarded; such outlay will be authorized for a period of 6 months, by the end of which time the

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the Government hope that
definite proposals for the
re-organization of the ac-
counts establishments, and
definite information as to
the sources whence accountants
possessing the requisite quali-
fications are to be obtained
will be forthcoming. It
should be understood that
salaries and qualifications
must be in accord, and
that whatever may be the
scale ultimately sanctioned,
the grant of salaries to
individuals must be made
directly dependent upon
their ability to perform satis-
factorily the duties devolving
upon them.

Wm 13/1/71

To His Controller of P.W.
accounts

" - Chief Insp. for Inspection
Responsible to the Secy. of State

95-7590

Subt. of 1875 Madras.

PUBLIC WORKS.

Contt. ~~Public~~
~~Works~~
~~Acts.~~
16-3.

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Re-tent 1876

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Re-tent 1876

to the Public 1876

make a com. nec.

about the irrigation

to the public 1876

approved with remarks.

X

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by the Government

of Madras