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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	879	Press
B.P. No.		Mis.
Dated	2-11-195	6821

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
2nd April 1875.*

Read the following letters —

No. 19. From T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 10th September 1874, No. 5,165

I beg to be allowed to offer a few remarks on G.O., No. 2,519, of the 5th September 1874.

2. In the 3rd paragraph of the order, the Controller is directed to make arrangements whereby all Range Accountants shall pass through his office in turn for instruction, their places being for the time supplied by men on the establishment of his own office, and it is added that, according to the opinion held by Captain Trail and by the present Controller, "*this is the only method by which Range Accountants can really be trained for their work*." It is with reference to the portion

* Printed in Italics underlined* that I beg to state, for the information of Government, that apparently the opinion of Lieutenant Christie, R.E., as expressed in the report forwarded

† Submitted through the Chief Engineer for Irrigation. with my letter, No. 4,732,† of the 28th October 1873, has, in the absence of previous correspondence, been regarded as

that advanced by Captain Trail and by me. I readily admit that it would be an advantage to have our Accountants understand how accounts are treated from the first stage in a Range Office to the last stage in the Central Office, but I do not hold the opinion that the Accountants attached to ranges cannot become efficient unless trained in the Central Office. My letters on the subject, which are printed with the

No. 1,637 of 23rd June 1874
.. 1,989 of 11th August 1873.

Government Orders marginally noted, will be found to advocate the adoption of the practice followed in other parts

of India of allowing the Controller to exercise his judgment in transferring men to charges suited to their qualifications. Thus in my letter printed with G.O., No. 1,637, of the 23rd June 1873, I urged this point by stating that the Controller should have the power of "transferring the able and well-trained Accountant to an important charge, and sending the man of less experience, &c., to a smaller division or range," while in my letter printed with G.O., No. 1,989, of the 11th August 1873, I described the practice in other parts of India by saying that "Accountants are transferred from one charge to another for the good of the service without consulting their wishes."

As regards Captain Trail, I find that he expressed* the same view. He remarked on the benefit which "resulted

* G.O., No. 1,903, of 12th August 1872 from my being able to transfer a good man where he was really wanted, and my being able to utilize second and third class men in offices that had already been got into thoroughly good order." Captain Trail also referred to the advantage of "being able to give Accountants some training in the Controller's Office before sending them to do duty in the Executive Engineers' ranges," in other words, of having candidates qualifying to fill vacancies, for which purpose he considered that in this Presidency it was best

able "to have a few spare hands on low pay in the Controller's Office." However, I find nothing in Captain Trail's letter to show that in his opinion it was absolutely necessary that Accountants for ranges should be trained in the Central Office. I venture to say that two-thirds of the Accountants employed in other parts of India have never been in a Controller's Office, and I may add that one of the best Accountants I have known was never in a Controller's Office.

While on this subject, I beg to state that the subordination of Accountants to the Controller should not and indeed cannot to my mind lessen their subordination to Executive Engineers and Range Officers. Just as all Overseers are subordinate to the Chief Engineer, but at the same time entirely subordinate to their Executive Engineers or Range Officers, so (in respect to transfers and recommendations for a promotion) may Accountants be under the control of the Controller of Public Works Accounts, and yet be completely subordinate to their Executive Engineers or Range Officers. Of course the Controller would initiate the Government and the District Engineer of any contemplated change, and I would not urge changes, the necessity for which could not be established.

3. The arrangement mentioned in the 14th paragraph, for accounting for stone obtained for use on the principal irrigation works in the Tanjore District will be continued as directed by Government. But I beg to explain that my opinion on the subject was expressed after a careful consideration of the rules relating to stock and the facts mentioned in the papers printed with G.O. No. 795, of the 13th March 1873. Under the

Manual of Public Works Accounts, Section II, paragraph 9, "rules" relating to stock "only those materials will be brought on to the stock accounts which are purchased for general purposes, or the subsequent application of which cannot be ascertained at the time of purchase," and therefore as the stone was being deposited near the works on which it is to be used and being a material which could not possibly (as remarked by the District Engineer) be misappropriated, I come to the conclusion that it would be best to charge the stone to the works and not to bring it on to stock. There should be no difficulty in keeping a proper record of balance of stone remaining after the working out of a particular estimate. The last station (day) book and the register of works would show the quantity remaining unused, and the value of this quantity would be credited to the worked out estimate and debited to the fresh or new estimate for the continuance or extension of the same sort of stone work.

No. 50. From the same Office, dated Madras, 13th January 1875, No. 8907. In continuation of my letter, No. 5,165, of the 10th September 1874, I have the honor to request that you will do me the favor to solicit the consideration of Government to a few remarks which I desire to make with reference to the orders contained in Proceedings No. 2,519 of the 5th September 1874.

2. When the Proceedings in question came to hand, I was in expectation of being relieved within a few weeks of the Controllership of Public Works Accounts, and, therefore, in writing my letter No. 5,165 I contented myself in pointing out

that a mistake had been made in attributing to me views which were held and expressed by another officer of the Account Branch of the department. The other points I left unnoticed because I then thought that it would be for my predecessor either to give effect to the orders of Government or to suggest such modification as would occur to him. Having been unexpectedly confirmed in the appointment, it is now necessary to make the suggestions which, for reasons above stated, were not sent forward in my communication No. 5,165 of the 10th September 1874.

3. In the 5th paragraph of the orders of Government, above quoted, the Controller was required to arrange for the systematic inspection of the Range Offices in the South Arcot, Tanjore, and Trichinopoly Districts in concert with the District Engineers of those districts in the manner described in the 2nd paragraph, in which paragraph it was further directed that each Range Office should be so inspected once a year, if possible. Seeing that while the ranges in the districts abovementioned have been recently inspected; that only one Account Officer at a time can be engaged on inspection duty; that numerous ranges have not been inspected for years, I respectfully suggest that, instead of inspecting the ranges which have recently had the benefit of the personal advice, &c., of an officer of the Control Branch, other Range Offices which have not been visited for a long time should be overhauled. I would invite attention to the papers printed in Proceedings of Government, No. 1,166, of the 6th May 1872, wherein the difficulties in the way of inspections in this Presidency are mentioned. No doubt when the Capital and Revenue Accounts of Irrigation Works are completed, the Deputy Controller of the Irrigation Branch will be able to assist in the duty of inspecting, by taking such ranges as the Controller may not be able to visit. For the present inspections must be done either by the Controller or by the Deputy Controller of the General Branch, for one of these officers must be at head-quarters, and of course it will be for the Controller to decide whether he or his Deputy should go out. I may add that I have arranged for Mr. Deputy Controller Mills being absent on a long tour to include the Malabar and Kurnool Districts.

4. It would be of great advantage for District Engineers to be present at the time of inspection by officers of the Account Branch, but I think it undesirable to bind the officers of the two branches of the Department to carry out the arrangement. A time most suited to the Account Branch would probably be most unsuited to District Engineers with reference to inspection of works, and I further think that it would not increase the good feeling which should, and I think at present does, exist between the officers of the two branches, to make them as it were wait the convenience of each other. I would suggest that beyond a notice to a Superintending or District Engineer of the intended visit to his district by an officer of the Account Branch nothing further should be said till the two officers meet, when they will be at liberty to adopt their own view of what is necessary. If the Superintending Engineer can remain at or go with the Controller to some particular range, or if the Controller or Deputy Controller can make his time and arrangements suit those of the Superintending Engineer, well and good, but neither officer should be required to give way to views of the inspection question on which they may not be agreed.

*Proceedings of the Madras Government, Public Works Department,
2nd April 1875.*

5. Since issue of the orders of 5th September 1874, I have been directed to submit a scheme for the re-organization of the Account Branch of the Department in the Presidency, and as that scheme has been submitted* and will probably be sanctioned, I beg to suggest that the 5th paragraph of the orders of 5th September 1874, (No. 2,519,) be modified in so far as they refer to the requirement that all candidates for Overseerships shall satisfy the Controller of their competence to keep the accounts of a range before they receive certificates from the Civil Engineering College entitling them to employment as Overseers in the Department. I beg to state that men who meet the other tests in passing out of the Civil Engineering College as Overseers cannot but be regarded as capable of keeping the Range Accounts, which once explained by example entries will be found to be most simple even by men far inferior to Overseers in understanding and knowledge of the Government of India (which I have been authorized to get for the Offices, vide G. O., No. 1,207, of the 5th May 1871), he will, as facts come before him on works, have no difficulty in recording those facts in respect to accounts in a proper manner. The practice of a few weeks to any man having common sense and the knowledge which must be possessed by one who has passed as an Overseer cannot fail in securing a practical knowledge of the accounts. I therefore strongly recommend that a candidate's chance of admission to the Department as an Overseer may not be lessened by requiring him to satisfy the Controller about Departmental Account keeping, which he is sure to master soon after his admission to the Department.

6. As regards examination in accounts, I suggested in the 2nd paragraph of the report printed with G. O., No. 2,519, of the 5th September 1874, that candidates for employment as Accountants should pass a preliminary examination, for which papers should be issued by the Principal of the Civil Engineering College, and I now find that such papers are actually prepared and issued to other provinces. (Mysore, &c.) to test the qualifications of candidates. I have accordingly submitted the scheme for the re-organization of the Account Branch of the Department, recommended (No. 8,856, of the 12th January 1875,) that these examination papers should be made use of in this Presidency. It is to Accountants that we must look for the elaboration and compilation of accounts, and it will be sufficient if we get actual facts of expenditure from Overseers.

No. 51. From the same Officer, dated Madras, 15th January 1875, No. 5,997. A second perusal of my letter, No. 5,997, of the 13th instant, has led me to think that the wording of parts of its 5th paragraph is perhaps such as may lead to the supposition that, in my opinion, every man qualified as an Overseer according to the College test is capable of keeping the accounts of a range, and therefore I beg to state that the meaning I intended to convey (and is probably very clear from the last two sentences of the 5th and the concluding portion of the 6th paragraph) was that men qualified in other respects as Overseers would, with the aid of the book of forms referred to, and after the practice of a few weeks gain a practical knowledge of the accounts required of them as Overseers.

*Proceedings of the Madras Government, Public Works Department,
2nd April 1875.*

2. It will, no doubt, be observed that I do not recommend a modification of the orders of Government in respect to the Accounts of the Department being made a branch of study in the Civil Engineering College, but a modification of only that portion of the order which requires that the Controller should be satisfied in the matter of account keeping before men are granted certificates as Overseers. What I felt anxious about was that complete knowledge of our system of Accounts should not be made a condition for the admission into the Department of Overseers whose knowledge on other subjects gave promise of their turning out useful members of the Department.

No. 52. ORDER THEREON, 2nd April 1875, No. 879.

ESTABLISHMENT, No. 5.

The Controller in his letters above recorded refers to several matters connected with the organization and administration of the Accounts Branch of the Public Works Establishment. Briefly the subjects brought under the consideration of the Government relate to the training of Range Accountants, their subordination to the Controller, and his power of transferring them from one sphere of duty to another, the effect of such subordination on their allegiance to the Range and District Engineers, the inspection of the Range Offices by the latter in conjunction with the Controller, the degree of frequency of such inspections, and particularly the early re-examination of the accounts of the ranges in the Districts of South Arcot, Tanjore, and Trichinopoly, directed in G. O., No. 2,519, of the 5th September 1874. The Controller further adverts to the requirement of the Government in the same order that all candidates for Overseerships should satisfy him of their competence to keep the accounts of a range.

2 The Controller states that, in his opinion, it is not necessary that Overseers should understand the Range Accounts before they receive certificates of qualification from the Civil Engineering College, as the primary accounts they have to deal with are very simple and can easily be worked out with the help of a book of example entries. His Excellency in Council sees no reason to modify the instructions conveyed in G. O., dated 5th September, in this latter matter. The extent of the course of study to be prescribed and the minimum of marks to qualify should be arranged by the Principal of the College in correspondence with the Controller, and the Government consider that this latter officer should be able to assist Colonel Rogers at the annual examination by setting either in person or by Deputy the questions to be answered, and distributing the marks gained on each candidate's paper. This will give practical effect to the orders previously passed on this subject.

3 The occasional joint inspection of Range Accounts, by the District Engineers and the Controller or his Deputies, is a matter to which this Government attaches much importance. It is connected with the joint responsibility of the two first-named officers for the general condition of the Departmental accounts, a responsibility of which, in the opinion of His Excellency in Council, the District Engineers cannot be relieved without disadvantage to the public service. The Controller has laid stress on the difficulties in the way of the annual inspection of Range Offices directed in the order of Government of the 5th September.

Proceedings of the Madras Government, Public Works Department,
2nd April 1875.

last, and has in fact shown that it cannot be carried out, and that as some ranges have not been inspected for years their claims to attention should take precedence even of those in South Arcot, Tanjore, and Trichinopoly, which were badly reviewed by the Deputy Controller in May last. Under these circumstances the period of inspection and the selection of ranges must be left to the Controller's discretion.

4. But the Government do not think it desirable to disconnect District Engineers and their Range Officers in the matter of accounts, and seeing that the former have had every opportunity during their career of thoroughly mastering the subject, and that their ordinary duty requires them to frequently visit their ranges, they should be able to exercise a most salutary control with the utmost economy of time and labor.

5. The general responsibility of the District Engineer in connection with the Range Accounts being assumed, it follows that he should be cognizant of the Controller's inspections, and it is desirable that on such occasions at least one Range Officer should be visited by the both officers together. His Excellency in Council is confident that no difficulty will be met with in carrying out this rule if the Controller lays out beforehand the programme of each proposed tour, and communicates it in good time to the District Engineers.

6. In their Order of the 31st October 1871, No. 3,103-C, the Government took the step of directing the introduction into this Presidency of the Government of India system of Accounts, and they are consequently prepared to consider afresh any suggestions which may be made by the Controller, with the approval of the Accountant-General, for change in the organization and administration of the Account Branch of the Department, seeing that these are now to be regarded from a fresh point of view. But such propositions must be brought forward together and in a connected form in order that their bearing the one upon the other and upon the whole system may be seen and clearly apprehended. The Government will therefore defer passing orders on the other points referred to in the Controller's letters till it is ascertained that the measures which the Account Branch consider it necessary to suggest have been displayed to their full extent.

(True Extract.)

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

Secretary to Government

To the Controller of Public Works Accounts
Principal of the Civil Engineering College

Encl. S. T. Austin
8 pers Copies

Office of the Controller of
Public Works Accounts,
Madras, 13 January 1875.

The Controller of
Public Works Accounts

to Government
Public Works Department
Madras (George)

My dear Sir,

Your proposal

me much more
conformity with
the Draft Code,
than I can see -
We did not take
part in the dis-
cussion leading
with the Code of
31st October -
consequently the
not ~~consequently~~

termination of my letter
September 1874. I
request that you will
to solicit the considera-
to a few remarks which
with reference to the order
of the 31st October -
Proceedings in question
in expectation of being
few weeks of the Control

keeping of your Works Accounts and there-
fore, in writing my letter No. 5165, I contained
myself in pointing out that a mistake had
been made in attributing to me views which
were held and expressed by another Officer
of the Account Branch of the Department.

*Proceedings of the Madras Government, Public Works Department,
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last, and has in fact shown that it cannot be carried out, and that as some ranges have not been inspected for years their claims to attention should take precedence even of those in South Arcot, Tanjore and Tirunelveli. It is a pity that the order of by the Deputy Controller in Madras, dated 12th March 1908, which were hardly reported inspection and the selection of the ranges for inspection, is not being carried out.

4. But the Government did not select the Engineers and their Range Officers. The former have had every opportunity to study the subject, and that their ordinary ranges, they should be able to express the economy of time and labor.

5. The general responsibility for the Range Accounts being assumed by the Range Accounts Controller's inspections, and it is the policy of the Range Office should be visited by the Council is confident that no difficulty will be experienced if the Controller lays out before the Council and communicates it in good time to the Council.

6 In their Order of the 3rd took the step of directing the Government of India system of Accounts afresh any suggestions which may be made by the Accountant-General, for the Account Branch of the Department from a fresh point of view. Both together and in a connected form, and upon the whole system of the Government will therefore defer the Controller's letters till it is a Branch consider it necessary to

(S)

To the Controller of Public Works Accounts,
Principal of the Civil Engineering College.

F. L. S. T. Austin
Spare Copies

Office of the Comptroller of
Public Works Accounts

Public Works Accounts

Albany, 13 January 1873

Journal of Management Studies, 19(6), 701-718.

of the

Work's Account

1. 4. 1964

to Government

Work Department

Mr. John George. in 1811

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10th Sept. 1874. 10

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Branch of the Department

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Proceedings of the Madras Government, Public Works Department.
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To the Controller of Public Works Accounts
Principal of the Civil Engineering

L. S. T. Austin.
Spare Copies

Office of the Controller of
Public Works Accounts
Madras 13 January 1875

From
The Controller of
Public Works Accounts

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

In continuation of my letter No. 5165 of the 10th September 1874, I have the honor to request that you will do me the favor to solicit the consideration of Government to a few remarks which I desire to make with reference to the orders contained in Proceedings No. 2519 of the 5th September 1874.

When the Proceedings in question came to hand, I was in expectation of being relieved within a few weeks of the Controliership of Public Works Accounts and therefore, in writing my letter No. 5165, I contented myself in pointing out that a mistake had been made in attributing to me views which were held and expressed by another Officer of the Account Branch of the Department.

The other points I left unaltered because I then thought that it would be for my predecessor either to give effect to the orders of Government or to suggest such modification as would occur to him. Having since unexpectedly confirmed in the appointment it is now necessary to make the suggestions which, for reasons above stated, were not sent forward in my communication No. 5168 of the 10th September 1871.

In the 5th para of the orders of Government above quoted, the Controller was required to arrange for the systematic inspection of the Range Officers in the South Arcot, Tanjore and Trichinopoly Districts in concert with the District Engineers of those Districts in the manner described in the 2^d para, in which para it was further directed that each Range Officer should be so inspected once a year, if possible. Being that while the Ranges in the Districts above mentioned have been recently inspected, that only one Account Officer at a time can be engaged on inspection duty; that numerous ranges have not been inspected for years, I respectfully suggest that, instead of inspecting the ranges which have recently

recently had the benefit of the personal advice of an Officer of the Control branch, other Range Officers which have not been visited for a long time, should be overhauled. It would invite attention to the papers printed in Proceedings of Government No. 1166 of the 6th May 1872 wherein the difficulties in the way of inspections in this Presidency are mentioned. No doubt when the Capital and Revenue Accounts of Irrigation Works are completed, the Deputy Controller of the Irrigation Branch will be able to assist in the duty of inspecting, by taking such Ranges as the Controller may not be able to visit. For the present, inspections must be done either by the Controller or by the Deputy Controller of the General Branch, for one of these Officers must be at Head Quarters and of course, it will be for the Controller to decide whether he or his Deputy should go out. I may add that I have arranged for Mr Deputy Controller Mills being absent on a long tour to include the Malabar and Ponnore Districts. — It would be of great advantage for District Engineers to be present at the time of inspection by Officers of the Account branch.

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Since issue of the Order of 5th September
1874

* P. 8856 of the
12th January 1875

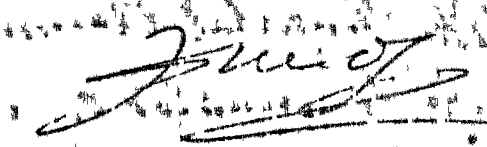
Mr. D. S. S. S.
in 5th January
1875

1874, I have been directed to submit a scheme
for the reorganization of the Account Branch
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which, once explained by example, will be
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standing and knowledge. If each Overseer
provide himself with a copy of Part I of the
Public Works Code of the Government
of India (which I have been authorized to
get for Range Offices - vide G.O. No 1207 of the
5th May 1874) he will, as facts come before
him on works have no difficulty in record-
ing those facts, in respect to Accounts, in

in a proper manner. The practice of a few weeks
to any man having common sense and the
the knowledge which must be possessed by one who
has passed as an Overseer, cannot fail in
securing a practical knowledge of the work.
I therefore strongly recommend that a final
date of admission to the Department
as an Overseer may not be hindered by re-
quiring him to satisfy the Controller about
Departmental Accounts before he is
sure to master soon after his admission to
the Department.

As regards Examination in
Accounts, I suggested in the 23rd para of the
Report printed with G.O. No. 2579 of the 5th
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1895)

1895) that these Examination papers should
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to Accountants that we must look for the
elaboration and compilation of Accounts
and it will be sufficient if we get actual
facts of expenditure from Overseers.

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

Controller of
Public Works Accounts



P.W. 1895 Sept.
From No: 228

The Controller of
Public Works Accounts

To
The Secretary to Government
Public Works Department
Fort Saint George

Dated 13th January 1895
Recd 14

No 8987

Solicits the con-
sideration of Government
to a few remarks herein made
on the Examination of the
Accounts of Range Officers

G.O. No. 849-2-4-75

N. 50

R. 12-3-75

R. 12-3-75

1-2-76

Office of the Controller of
Public Works Accounts

Fort George, 10 September 1894.

Account No. 5765

From The Offg. Controller of
P.W. Accounts

Fort Saint George

To The Secretary to Government
Public Works Department

Dear Sir

I beg to be allowed to offer a few
remarks on G.O. No. 2519 of the 5th September 1894.

In the 3^d para of the order the
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for their work. It is with reference to the portion underlined that I beg to state for the information of Govt that apparently the opinion of Mr. Christie P. E. as expressed in the report forwarded with my letter in No. 4782 of the 23rd October 1873, has, in the absence of previous correspondence, been regarded as that advanced by Captain Trail and by me. I readily admit that it would be an advantage to have our Accountants understand how accounts are treated from the first stage in a Range Office to the last stage in the Central Office, but I do not hold the opinion that the Accountants attached to Ranges cannot become efficient unless trained in the Central Office. All the Govt orders marginally noted with his letter on the subject which are printed with the Govt orders marginally noted with his letter found to advocate the adoption of the practice followed in other parts of India of allowing the Controller to reserve his judgment in transferring men to charge sent to their qualifications. This in my letter printed with G.O. No. 1637 of the 23rd June 1873, I urged this point by stating that the Controller

* Submitted through the Chief Engineer for consideration

No. 1637 of 23rd June 1873

Controller should have the power of transferring the able and well trained Accountant to an important charge and sending the man of less experience to a smaller division or Range, while in my letter printed with G.O. No. 1959 of the 8th August 1873 I described the practice in other parts of India by saying that Accountants are transferred from one charge to another for the good of the service without consulting their wishes.

G.O. No. 1905 of 12th August 1872

As regards Captain Trail I find that he expressed the same view. He remarked on the benefit which resulted from my being able to transfer a good man where he was really wanted and my being able to utilize second and third class men in Offices that had already been got into thoroughly good order. Captain Trail also referred to the advantage of being able to give Accountants some training in the Controller's Office before sending them to do duty in the Ranges, and in other words of having regular ranges in other words of having candidates qualifying to fill vacancies for which purpose I considered that in the Presidency it was desirable to have a few spare hands on low pay in the Controller's Office.

Office. However, I find nothing in Captain
Trails letter to show that in his opinion
it was absolutely necessary that Account-
ants for Rangor should be trained in the
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While on this subject I may state
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the Contr-oller should not and indeed, can-
not to my mind, be their subordination
to Executive Engineers and Range Officers. Just
as all Officers are subordinate to the Chief
Engineer but at the same time entirely sub-
ordinate to their Executive Engineers or Range
Officers, so (in respect of transfers and recom-
mendations for advancement) may Account-
ants be under the control of the Contr-oller
of P. & Accounts and yet be completely sub-
ordinate to their Executive Engineers or Range
Officers. Of course the Contr-oller would inform
the Govt and the Supg Engineer of any con-
templated change and would not urge

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P. & Accounts
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54
changes. The difficulty for which could not be
established. It is not, I think, in the
general arrangement mentioned in the
order for accountants for Rangor
on the principal of Rangor
the Rangor District with the Rangor
deputed by Govt. But I beg to explain
that my opinion on the subject was expressed
after a careful consideration of the rules re-
lating to stock and the facts mentioned in the
papers printed with the 13th March 1873.
Under the rules relating to stock only
these materials will be brought on to the
stock accounts which are purchased for general
purposes or the subsequent application of which
cannot be ascertained at the time of pur-
chase and therefore as the store was being
deposited near the works which could not
be used and being a material which could not
possibly be appropriated, I come to the conclusion
that it would be best to charge the store to
the works and not to bring it on to stock. There
should be no difficulty in keeping a proper
record of balance of store remaining after the

the working out of particular Estimates, the
last Station (Day) Book and the Register for
works would show the quantity remaining un-
used and the value of this quantity would be
credited to the worked out Estimate and debited
to the fresh or new Estimate for the continuance or
extension of the same sort of stone work.

I have the honor to be

Sir
Your obedient servant
J. G. [Signature]

Offg. Controller of
Mr. J. G. [Signature]

11/11/11
607 3:01
[Faint handwritten text, possibly a ledger or account book entry, with some numbers and dates visible.]

P. W. 1874 Sept.
 From No: 5703

the Offg Controller of

C. W. Accounts

The Secretary to
 Government
 C. W. Department
 Fort St George

Volume 10 } September 1874
 Page 10 }

15765

Offer certain remarks
 on C. W. Accounts dated
 10th September 1874
 relative to the training
 of accountants for
 charge offices.

G.O. No. 879-2-4-75

- 606 Feb/72 No: 118-119
- 6th May/72 -- 122-132-133
- 13th March/73 -- 279-280
- 23rd June/73 -- 339-341
- 11th Aug/73 -- 141-142
- 12th Aug/72 -- 191-192
- 5th May/74 -- 132-133
- 30th June/74 -- 619-620
- 5th Sept/74 -- 109-110
- 10th -- -- 218-219
- 2nd Oct -- -- 35-36
- 3rd -- -- 698-702
- 15th Dec -- -- 285-288
- 12th March/75 -- 304-311

1249

Q. 12-37-16
 Q. 12-375

66-2-75
 12/2/75

18944

13 9

Office of the Controller of
 Public Works Accounts
 Madras, 15 January 1875.

From,
 The Controller of Public Works Accounts
 To
 The Secretary to Government
 Public Works Department

Sir,
 Second perusal of my letter
 No: 8907 of the 1st Instant, has led me
 to think that the wording of parts
 of its 5th para. is perhaps such as may
 lead to the supposition that in my
 opinion every man qualified as an
 Overseer according to the College test
 is capable of keeping the entire
 accounts of a Range, and therefore
 I hereby state that the meaning of
 intended to convey (and is probably
 very clear from the last two sentences
 of the 5th and the concluding portion
 of the 6th para) was that men qualified
 in other respects as Overseers would

with the aid of the book of forms
referred to and after the practice of a
few weeks, gain a practical knowledge
of the Accounts required of them as
Overseers.

It will, no doubt, be
observed that I do not recommend a
modification of the Orders of Government
in respect to the Accounts of the Depart-
ment being made a branch of study
in the Civil Engineering College,
but a modification of only that portion
of the order which requires that the
Controller should be satisfied in the
matter of account-keeping before men
are granted Certificates as Overseers.
What I felt anxious about was that
complete knowledge of our system of
accounts should not be made a
condition for the admission into the
Department of overseers whose knowledge
on other subjects gave promise of their
turning out useful members of

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of the Department.

I have the honor to be
Sir

Your most obedient servant

Controller of Public Works Accounts.

P. W. 1895 Dept.
No: 268

To
The Controller of
Public Works Accounts,
The Secretary to Government,
Public Works Department,
Madras.

Dated 15 } January 1895.
Recd 15 }

No 897

Affairs further remarks on
the suggestion made in his
letter No 897 dated 13th inst
relative to the qualifications reqd
of an overseer in the system of
Accounts of the P.W.

G.O. No. 879-2-4-75

P. W. D.

Proceedings of the Madras Government,
1895

Sanctioned
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Q. C. 12-3-75
Q. 12-3-75
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the Controller and his
power of transferring them
from one sphere of duty
to another, the effect of
such subordination on
their allegiance to the
Range and District En-
gineers, the inspection of
the Range Offices by the
latter in conjunction with
the Controller, the degree
of frequency of such in-
spections and particularly
the early re-examination
of the accounts of the Range
in the Districts of South
Arcot, Tanjore and Trichy.
unoply directed in G.O. No.
2517 of the 5th September 1976.

The Controller further
advocate

great difficulty
in requiring these
accs. to come to
Madras to work study
accounting - as then
places could not
be kept vacant
while they were there
- the result was
that none but
Madras men could
do it.

The Controller
should prepare a
manual in the ex-
amples - and she
can dictate for
the Account Dept
should be sufficient

to pass a test in
it - as is done with
Rent Accountants.
District Engr & Range
Officers should cer-
tainly be required
to maintain a country
the former should
at least have an
year over-hand
the latter should
know them. Should
also know accounts
in the College.

If the account
system of the DMR have to deal with are very
be such that been simple and can easily
fit the Engineers can be worked out with the
not easily master it
and then of course

advocate to the require-
ment of the require-
ment in the same order
that all candidates for
Accounts Dept should
satisfy him of their com-
petence to keep their
accounts of a Range.
2- The Controller states
that in his opinion
it is not necessary
that Overseers should
understand the Range
accounts before they re-
ceive certificates of qualifi-
cation from the Civil
Engineering College as the
primary accounts they

help of a book of example entries.

There can be no doubt that it will be of great advantage to everyone to study at the Civil Engineering College. The forms of accounts they will have at some time to deal with and to understand to some extent the principles on which they are framed and the manner in which they are derived the one from the other. The argument that they can acquire the necessary knowledge from actual experience would apply just as much in the case of other branches

It is a reasonable to make the instruction covered in the first year of the course.

Intelligence - the extent of capacity with it, then it is a bad system and should be simplified.

I would most fervently maintain the independence & responsibility of the District Engineer and must emphatically exclude the Controller from all

Rank and then. If he is to be a competent chief he must fit. He must have a practical voice in their formation & formation. He must have a distinct English & French. He must be able to assist Colonel Rogers at the annual examination by setting out in person or by deputy the questions to be answered and distributing the marks gained on each candidate's paper. This will

of education which already forms the curriculum for Public Works Officers at the Chesham College. The extent of the course of study then prescribed and the minimum of marks to qualify should be arranged by the Principal of the College. In correspondence with the Controller and the District Engineer the latter officer should be able to assist Colonel Rogers at the annual examination by setting out in person or by deputy the questions to be answered and distributing the marks gained on each candidate's paper. This will

of education which already forms the curriculum for Public Works Officers at the Chesham College. The extent of the course of study then prescribed and the minimum of marks to qualify should be arranged by the Principal of the College. In correspondence with the Controller and the District Engineer the latter officer should be able to assist Colonel Rogers at the annual examination by setting out in person or by deputy the questions to be answered and distributing the marks gained on each candidate's paper. This will

1. The given practical effect.
 2. The Orders previously
 3. issued in the subject.
 4. The occasional joint
 5. inspection of Range Ac.
 6. counts, by the District
 7. Engineers and the Controller,
 8. which is a matter
 9. of much importance. It is
 10. connected with the joint
 11. responsibility of the two
 12. first named officers
 13. for the general condition
 14. of the Departmental ac-
 15. counts. A responsibility
 16. of which, in the opinion
 17. of His Excellency, the
 18. Council for District
 19. Engineers cannot be
 20. relieved without

an arrangement to
 which we are committed,
 having in an order of
 18/7/74, affected the
 system of the post of
 India.

I have signed the draft
 because I do not see
 any objection to it: but
 am not at all sure
 of the propriety of the
 matter.
 The Controller says
 directed in the 18/7/74
 order.

I have signed the draft
 because I do not see
 any objection to it: but
 am not at all sure
 of the propriety of the
 matter.
 The Controller says
 directed in the 18/7/74
 order.

consequence resulting
 The Controller has laid
 stress on the difficulties
 in the way of the annual
 inspection of Range of
 funds directed in the order
 of 18/7/74. It is not
 clear that it is not
 possible to carry out and that
 as some Range have not
 been inspected for years
 their claims to attention
 should take precedence
 even of those in arrears
 of the Range and the
 whole which were badly
 neglected by the
 Controller in his last
 Report. These circumstances
 the

the periods of inspection
and the selection of Ranges
must be left to the
Controller's discretion.
But with such
significant facts in view
it would obviously be
most unwise to disem-
power District Engineers
and their Range officers
in the matter of accounts
and seeing that the former
have had every opportunity
during their career of
thoroughly mastering the
subject and that their
ordinary duty requires
them to frequently visit
their Ranges, they should
be able to exercise a

This letter of 12
Jan/25 (his letter pa-
per of that date is
with these papers)
I would omit much
of this Para with reference
to further remarks on
the subject of the working
& subordination of Ranges
to the Head of the Acc. Dep.
the Controller.

It is certainly
a shame for
responsibility that
has been
in it. T.

I think the Draft may
stand 12/25/25

most salutary control
with the strict economy
of time and labour.
The responsibility of
the District Engineer in
connection with the Range
accounts being assumed,
it is thought that he
should be cognizant
of the Controller's in-
spections and it is desired
that that in such cases
there should be at least one Range
officer should be visited
by both officers together.
His Excellency in Council
is confident that no diffi-
culty will be met with
in carrying out this
rule if the Controller

laid out before and the
programmes of each pro-
posed tour and commu-
nicates it in good time
to the District Engineers.

6. In their Order of the
31st October 1874 No. 31030
this Govt took the step of
directing the introduction
into the Presidency
of the Govt of India
system of accounts and
they are consequently pre-
pared to consider a fresh
any suggestions which
may be made by the
Controller, with the
approval of the Account-
ant General, for changes
in the organization
and

and administration of
the Account Branch of
the Department, seeing
that these are now being
regarded from a fresh
point of view. But
such propositions must
be brought forward
together and in a con-
nected form in order
that their bearing the
one upon the other and
upon the whole system
may be seen and clearly
apprehended. The Govt
will therefore defer
passing orders on the
other points referred to
in the Controller's letter
till it is ascertained
that the measures
which