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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	455 (9)	Press
B.P. No.		Mis.
Dated	18-2-	1876..

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
18th February 1876.*

No. 348. Read the following letter from Captain L. CONWAY-GORDON, R.E.,
Controller of Public Works Accounts, to Major-General G. W. WALKER,
R.E., Secretary to Government, Public Works Department, dated Fort St.
George, 2nd November 1875, No. 124 W.:—

I HAVE the honor to acknowledge the receipt of the Proceedings of Government,
under date 8th September 1875, observing that as the office of the Chief Engineer is
not one of Account, and does not possess an establishment adapted to the purpose, it
cannot undertake the preparation and framing of the financial estimates from time
to time required by the Government of India, and, moreover, that the Government of
India have repeatedly objected to accept such estimates and statements as have on
occasion been drawn up by the Chief Engineer for Irrigation, and have intimated that
the Controller's office is that which should be considered responsible for the supply of
all information of this kind.

2. In reply, I have the honor respectfully to inquire whether, in the above
observations, some misapprehension has not unintentionally arisen with regard to the
essential difference between an estimate and a statement of account. Accounts, I need
hardly remark, deal with facts; estimates with anticipations. The former are accounts
of the past, the latter are only estimates of the future.

3. As regards past receipts and expenditure, recorded in the Accounts, I am
aware that the Government of India have repeatedly intimated that the Controller's
office is responsible for the supply of all the information that may be required. The
Controller's books are obviously the only source from which accurate information on
such points can be obtained.

4. But that the Government of India have on a single occasion intimated that
the Controller was responsible for the preparation and framing of financial estimates,
or that the Government of India have on a single occasion accepted such an estimate
on the responsibility of the Controller, are facts of which I was not aware.

5. That the Controller should be responsible for the preparation of Budget
Regular and other financial estimates is a procedure so unusual, so entirely foreign to
the whole system of Public Works finance and control, and so contrary to the express
instructions of the Government of India as contained in the Code of Regulations for
the Public Works Department, that anxious as I am to carry out every instruction of
the Madras Government, I hesitate to undertake so grave a responsibility until assured
by the reply to this reference that no misconception on the point exists.

6. I think it would be desirable to point out with precision all that the prepara-
tion of a financial estimate involves, before it is determined to alter the ordinary
practice of the Public Works Department in these matters.

In the course of the preparation of a financial estimate, say, for the expendi-
ture on Public Works during any year, the estimator must, amongst other things,
decide, as he goes on, what works are relatively important enough to be undertaken
from the means at the disposal of Government, from his knowledge of locality, of the
probable amount of labor available, of the facilities for procuring building materials,
&c. &c., he must form some idea of the probable progress the works will make during
the year, and consequently of the amount of money that can be spent upon them;

and he must come to some opinion as to the establishment all these works will require. Where revenue is concerned, he must have a clear notion when the works are to come into operation from which the revenue is to be derived. These and others similar to them are points which an Auditor is not usually called upon to decide, and which usually are dealt with by the Chief Engineer.

7. In addition to this, the orders of the Government of India with regard to the preparation of Regular Estimates are explicit. In the Public Works Code, Chapter XVI. i. 39c, it is laid down that these estimates "*should be compiled by the Secretary to the Local Government or Administration on the best information available in his office and in that in the Controller of Public Works Accounts.*"

8. In this view, the duties of the Controller are, I conceive, limited to placing at the disposal of the Chief Engineer all possible information regarding past expenditure and receipts that is available from his books. Furnished with this information, the Chief Engineer draws out his estimate, an operation which involves no more account-keeping or compilation than putting down the items one after the other and adding them together.

To assist the Chief Engineer, the Controller may go still further and draw out under such heads as vary little from year to year a statement based on averages, or any other principle the Chief Engineer may desire. But the Chief Engineer would not, I conceive, incorporate such a statement in his estimate without a rigid scrutiny of the items which compose it, and without supplementing it by all the information which as Chief Engineer he possesses in his office. For statements prepared in his office the Controller is undoubtedly responsible, but for estimates based upon such statements the Chief Engineer is alone responsible, and having framed the estimate he should be capable of affording Government any information required respecting the figures contained in it. Of course, should the Chief Engineer resolve to frame his estimate rigidly on some arbitrary principle of averages or what not (should he, for instance, desire that the regular estimate be based on the actuals, exact and approximate for so many months, and that the figures of the remaining months be obtained either from the averages of previous years or by simply deducting the actuals first found from the totals of the Budget Estimate,) this office is quite ready to prepare such an estimate on receipt of the Chief Engineer's distinct and definite instructions therefor. But the estimate thus prepared would still be the estimate of the Chief Engineer, and the Controller would be responsible for nothing more than the accuracy of the calculations made in it. The assistance furnished by the Controller in this respect, as pointed out by the Government of India in Resolution, No. 1,814, dated 7th November 1873, in no way affects the separate responsibilities of the two officers concerned.

9. In ordinary course in other Provinces these estimates are drawn up very much in personal communication. An hour or two spent by the Chief Engineer with the Controller in the Controller's office is ordinarily sufficient for the two officers together to run through the Budget items, and, from a comparison of the past expenditure with the anticipated progress, to arrive at a fair estimate of the further expenditure on each work during the year, and this is all that is required. In the Controller's office there is complete information as regards the estimates and the

expenditure on every work immediately available from the sub-journals, and the Accountants who keep the books are at call to explain any doubtful item.

10. The preparation of a financial regular estimate in the thorough and complete way desired by Government appears to me to require a combination of the knowledge of the statistics of the past with the administrative foresight which is to regulate the operations of the future, both stimulated and sharpened by mutual contact. That either the Chief Engineer or the Controller should draw out such an estimate independently, I regard as hopeless; that they should draw it out accurately in concert when communicating only by formal official correspondence, I consider nearly as hopeless; for, I would respectfully submit that, without writing letters that extend almost to volumes, without forwarding excerpts from account books so complete as almost to amount to copies of the books themselves, it is nearly impossible to give in writing an adequate idea of the multiplicity of detail that make up the total of the public expenditure of a province. And it is obvious, if either of the two officers is required to justify the estimate by subsequently explaining differences between the estimate and the actuals, that he must have a complete knowledge of the details of the portion of the estimate drawn out by the other.

11. I would therefore respectfully suggest that in future all financial estimates be drawn out by the Chief Engineer and the Controller in concert, the Controller being responsible for the actuals on which the estimate is partly based, and the Chief Engineer for the estimate as a whole; and I would further suggest that these estimates be drawn up in personal communication, formal correspondence in accordance with the Proceedings of Government, under date 28th August 1868, being as far as possible avoided.

No. 1,344.

No. 348-A.

Note by the Chief Engineer for Irrigation.

PARAGRAPH 7 of the Order of the 1st May 1875, No. 1,227, had reference to a discrepancy pointed out by the Government of India between the estimated receipts from the Godavery and Kistna works for 1875-76 and the regular estimate for 1874-75. The Controller, in reply, stated that the Budget Estimate of 1875-76 was not framed, but only compiled in his office, and that the compilation was made on estimates framed by District Engineers, who alone can furnish the information required. He suggested that the Chief Engineer for Irrigation, whom he supposed to possess additional information, could possibly be able to frame more accurate estimates, and thereupon the Order of the 8th September, No. 2,567, was passed.

2. The Controller is of opinion, and he quotes (paragraph 7) in support of this view an extract from the Public Works Code of the Government of India, that the regular estimate should be compiled in this office, with the aid of the information obtainable from the Controller. If this arrangement is to be adopted in this Presidency it will be necessary to take steps to make information from the districts available, and to provide an establishment for dealing with the information when received. At present there is no such information in the office of the undersigned. It would seem that the regular estimate must be based on actuals modified by explanations from

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18th February 1876.*

district officers. The Controller knows the actuals, and he knows further what demands for funds the district officers may have made. The Chief Engineer for Irrigation knows nothing on either point, except in so far as he does, under special arrangements, regulate the allotment of funds for repairs and Minor New Works, Agricultural. Under present circumstances, then, whatever information the Controller does afford on matters of this kind must as a rule be accepted, for it is evident that were references to be made to district officers, after the information which the Controller's office alone can give has been received, the regular estimate would not reach the Government of India in time to be of any use. Whatever therefore the routine prescribed, the Controller must, it is thought, be responsible that the information given in regular estimates is as accurate as the accounts in his office, elucidated by explanations obtained by him from district officers direct, will allow.

3. In the matter of Revenue receipts, it appears to be necessary that the Controller should see that amounts due are brought to account on the proper dates, and that explanations are obtained of differences which may seem to need explanation. He should know from the averages of past years, and from the orders issued from time to time regarding new items of receipts, what these should amount to; and if the actual receipts of a past period or the estimated receipts of an approaching period fall short of those which are proper according to these data, it is thought that in his office only can what is necessary be done, seeing that this office has no means of exercising a control.

4. The Order of the 8th September 1875, No. 2,567, did not refer to those portions of the Budget Estimates the entries in which are dependent upon the decision as to what works are to be undertaken, and what funds are to be provided for them. These particulars are gone into by the Chief Engineer for Irrigation personally, and upon them definite orders are passed. Paragraph 6 of the Controller's letter appears therefore to be irrelevant to the subject under notice.

5. The Controller (paragraph 10) considers that it would be hopeless for him to attempt to prepare the regular estimate independently, or for the Chief Engineer for Irrigation to do so apart from the Controller, but it has been already noticed that this office possesses no information supplementary to that in the Controller's office, so that it is not clear what aid in the matter can be given to him. The real question seems to be is it worthwhile for this office to arrange to obtain such information as would enable it to be an authority on the probable expenditure of the year as estimated after a part of the year has elapsed, and the answer, in the opinion of the undersigned, should be that to require this would cost money, absorb valuable time, which had much better be otherwise employed, and secure no results of value.

CAMP, KOTTACOTTAI,
8th November 1875.

(Signed) JOHN MULLINS, Lt.-Col., R.E.,
Chief Engineer for Irrigation.

No. 349.

ORDER THEREON, 18th February 1876, No. 455.

IRRIGATION, No. 39.

HIS GRACE the Governor in Council
is of opinion that the regular estimate
should be framed in the office of the

Chief Engineer for Irrigation on information as to actual expenditure to the latest

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date practicable obtained from the Controller, supplemented by the best estimate the Chief Engineer may be able to make of the expenditure during the remaining months of the year.

(True Extract.)

Major-General, R.E.,
Secretary to Government.

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

Papers put up with Chas 7089
67381-

4028: Aug 68 Rs 1767
.. 145 Aug 75 .. 1227
.. 28 June .. 1786
.. 8 Sept .. 2567
.. .. 2572

16/2/76

Exd. S. T. Austin.
Spare Copies

Memorandum.

The Secretary begs to represent
that the Controller's letter, No. 124 W
dated 2nd November 1875, which the
accompanying draft order was to dis-
pose of is not in the file, which was
given to the Secretary in person on
Thursday evening at the Honble Mr.
Ellis' house. It is requested that the
letter may be returned when found.

Commander Major Genl R.E.
Fort St. George } Secretary to Govt. W.D.
Jan'y 1876 }

To The Honble R.S. Ellis C.B.

No. 125 W.

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

TO

The Secretary to Government
Public Works Department
FORT SAINT GEORGE, 2^d November 1875.

Sir,

I have the honor to acknowledge the receipt of the Proceeding of Government under date September 8th 1875, observing that, as the office of the Chief Engineer is not one of account, and does not possess an establishment adapted to the purpose it cannot undertake the preparation and framing of the financial estimates from time to time required by the Government of India, and moreover that the Government of India have repeatedly objected to accept such estimates and statements as have on occasion been drawn up by the Chief Engineer for Irrigation and have intimated that

This is the

Mapping Station

No. 18th July 16 B 8 340

From the papers of the
Chief Engineer
The Chief Engineer
has been directed to
prepare a statement
of the work done
by the Chief Engineer
for Irrigation
and to submit the same
to the Government
of India for their
consideration.

that the Controller's office is that which should be considered responsible for the supply of all information of this kind.

2. In reply, I have the honor respectfully to inquire whether in the above observations some misapprehension has not unintentionally arisen with regard to the essential difference between an estimate and a statement of account. Accounts I need hardly remark deal with facts, estimates with anticipations. The former are accounts of the past, the latter are only estimates of the future.

3. As regards past receipts and expenditure, recorded in the accounts, I am aware that the Government of India have repeatedly intimated that the Controller's office is responsible for the supply of all the information that may be required. The Controller's books are obviously the only source from which accurate information

information on such points can be obtained.

4. But that the Government of India have on a single occasion intimated that the Controller was responsible for the preparation and framing of financial estimates or that the Government of India have on a single occasion accepted such an estimate on the responsibility of the Controller, are facts of which I was not aware.

5. That the Controller should be responsible for the preparation of Budget Regular and other financial estimates is a procedure so unusual, so entirely foreign to the whole system of Public Works finance and control, and so contrary to the express instructions of the Government of India as contained in the Code of Regulations for the Public Works Department that anxious as I am to carry out every instruction of the Madras Government, I hesitate to undertake

so grave a responsibility must be assured by the reply to this reference that no misconception on the point exists.

6. I think it would be desirable to point out with precision all that the preparation of a financial estimate involves, before it is determined to alter the ordinary practice of the Public Works Department in these matters.

In the course of the preparation of a financial estimate, say for the expenditure on Public Works during any year, the Estimator must amongst other things decide as he goes on, what works are relatively important enough to be undertaken from the means at the disposal of Government; from his knowledge of locality, of the probable amount of labor available, of the facilities for procuring building materials, &c, &c, he must form some idea of the probable progress the works will make during the year, and consequently

of the amount of money that can be spent upon them; and he must come to some opinion as to the establishment all these works will require. Where revenue is concerned, he must have a clear notion, when the works are to come into operation, from which the Revenue is to be derived. These & others similar to them are points which an Auditor is not usually called upon to decide, and which usually are dealt with by the Chief Engineer.

7. In addition to this, the orders of the Government of India with regard to the preparation of Regular Estimates are explicit. In the P.W. Code, Chapter XVI-1-39C, it is laid down that these Estimates "should be compiled by the Secretary to the Local Government or Administration on the best information available in his office and in that in the Controller of P.W. Accounts."

8. In this view, the duties of the Controller

Controllers are, I conceive, limited to placing at the disposal of the Chief Engineer all possible information regarding past expenditure and receipts that is available from his books. Furnished with this information, the Chief Engineer draws out his estimate, an operation which involves no more account-keeping or compilation than putting down the items one after the other, and adding them together.

To assist the Chief Engineer, the Controller may go still further, and draw out under such heads as vary little from year to year a statement based on averages or any other principle the Chief Engineer may desire. But the Chief Engineer would not, I conceive, incorporate such a statement in his estimate without a rigid scrutiny of the items which compose it, and without supplementing it by all the information

information which as Chief Engineer he possesses in his office. For statements prepared in his office the Controller is undoubtedly responsible, but for estimates based upon such statements the Chief Engineer is alone responsible and having framed the estimate he should be capable of affording Government any information required respecting the figures contained in it. Of course, should the Chief Engineer resolve to frame his estimate rigidly on some arbitrary principle of averages or what not (should he, for instance, desire that the regular estimate be based on the actuals, exact and approximate for so many months and that the figures of the remaining months be obtained either from the averages of previous years or by simply deducting the actual first found from the total of the Budget Estimate) this office is quite ready to prepare such an

an estimate in receipt of the Chief Engineer's distinct and definite instructions therefor. But the Estimate thus prepared would still be the estimate of the Chief Engineer and the Controller would be responsible for nothing more than the accuracy of the calculations made in it. The assistance furnished by the Controller in this respect, as pointed out by the Government of India in Resolution No. 14, dated Nov. 8th 1873, in no way affects the separate responsibilities of the two officers concerned.

9. In ordinary course in other Provinces, these estimates are drawn up very much in personal communication. An hour or two spent by the Chief Engineer with the Controller in the Controller's office is ordinarily sufficient for the two officers together to run through the Budget items, and from a comparison of the past expenditure with the anticipated

anticipated progress to arrive at a fair estimate of the further expenditure on each work during the year, and this is all that is required. In the Controller's Office there is complete information as regards the estimates and the expenditure on every work immediately available from the Sub-journals and the Accounts which who keep the books are at call to explain any doubtful item.

10. The preparation of a financial Regular estimate in the thorough and complete manner desired by Government appears to me to require a combination of the knowledge of the statistics of the past with the administrative foresight which is to regulate the operations of the future, both stimulated and sharpened by mutual contact. That either the Chief Engineer or the Controller should draw out such an estimate independently I regard as hopeless that

that they should draw out accounts
by in concert, where communicating
only by formal official correspondence.
I consider nearly as hopeless, and
would respectfully submit that
without writing letters that extend
almost to columns, without forward-
ing excerpts from account books as
complete as almost to amount to copies
of the books themselves it is nearly
impossible to give in writing an
adequate idea of the multiplicity
of detail that make up the total
of the public expenditure of a Province.
And it is obvious, if either of the two
Officers is required to justify the
estimate by subsequently explaining
the differences between the estimate and
the actuals that he must have a
complete knowledge of the details
of the portion of the estimate drawn
out by the other.

I would therefore respect-
fully suggest that in future all
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financial estimates be drawn out by the
Chief Engineer and the Controller
in concert, the Controller being res-
ponsible for the actuals on which the
estimate is partly based, and the
Chief Engineer for the estimate as a
whole; and I would further suggest
that these estimates be drawn up in
personal communication, formal
correspondence in accordance with
the Proceedings of Government under
date August 28th 1868, being as far as
possible avoided.

I have the honor to be
Sir

Your most Obedt Servant

Samuel Gordon

Controller, P.W. Accounts

Y^{rs}

Y^{rs}

P W 1875 Dept
1270

From

The Controller

Dates 22 Nov }
Recd - 6 - } 1875

124 W.

Remarks on the
preparation and framing
of Financial Estimates.

[Cr. Wks. Form No. 2.]

No. 124 W.

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government
Public Works Department

FORT SAINT GEORGE, 2^d November 1875.

Sir,

I have the honor to acknowledge the receipt of the Proceedings of Government under date September 8th 1875, observing that as the Office of the Chief Engineer is not one of account, and does not possess an Establishment adapted to the purpose it cannot undertake the preparation and framing of the financial Estimates from time to time required by the Government of India, and moreover that the Government of India have repeatedly objected to accept such Estimates and Statements as have on occasion been drawn up by the Chief Engineer for Irrigation and have intimated that the Controller's Office is that

19-11-75.

which should be considered responsible for the supply of all information of this kind.

2. In reply, I have the honor, respectfully to inquire whether in the above observations some misapprehension has not unintentionally arisen with regard to the essential difference between an estimate and a statement of account.

Accounts I need hardly remark deal with facts, estimates with anticipations. The former are accounts of the past, the latter are only estimates of the future.

3. As regards past receipts and expenditure, recorded in the accounts, I am aware that the Government of India have repeatedly intimated that the Controller's Office is responsible for the supply of all the information that may be required. The Controller's books are obviously the only source from which accurate information on such points can be obtained.

4. But that the Government of India

have on a single occasion intimated that the Controller was responsible for the preparation and framing of financial estimates, or that the Government of India have on a single occasion adopted such an estimate on the responsibility of the Controller, in facts of which I was not aware.

5. That the Controller should be responsible for the preparation of Budget, regular and other financial estimates is no procedure so unusual, so entirely foreign to the whole system of Public Works finances and control, and so contrary to the express instructions of the Government of India as contained in the Code of Regulations for the Public Works Department that I am anxious as I am to carry out every instruction of the Madras Government I hesitate to undertake so grave a responsibility until assured by the reply to this reference that no misapprehension on the point exists.

6. I think it would be advisable

to point out with precision all that the preparation of a financial estimate involves, before it is determined to alter the ordinary practice of the Public Works Department in these matters.

In the course of the preparation of a financial estimate, say for the expenditure on Public Works during any year, the Estimator must amongst other things decide as he goes on, what works are relatively important enough to be undertaken from the means at the disposal of Government; from his knowledge of locality, of the probable amount of labor available, of the facilities for procuring building materials &c. &c. he must form some idea of the probable progress the work will make during the year, and consequently of the amount of money that can be spent upon them; and he must come to some opinion as to the establishment all these works will require. These elements are concerned, he must have a clear notion

where the works are to come into operation from which the revenue is to be derived. These and other similar to them are points which an Auditor is not usually called upon to decide, and which usually are dealt with by the Chief Engineer.

In addition to this, the orders of the Government of India with regard to the preparation of Regular Estimates are explicit. In the Public Works Code Chapter XVII § 398, it is laid down that these estimates "shall be compiled by the Secretary to the Local Government or Administration" "on the best information available" "in his office and in that in the" "Controlles of Public Works Accounts."

8. In this view, the duties of the Controller are, I conceive, limited to placing at the disposal of the Chief Engineer all possible information regarding past expenditure and receipts that is available from his books. Furnished with this information, the Chief Engineer draws out his estimate, an operation which involves no

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Letter No 1814 dated November 7th 1893
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16
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26th 1881, as far as possible avoided.

I have the honor to be

Yours most obedient servant

Wm. Gordon

Controller P. & Accounts

Wm. Gordon

P. W. 1895 Sept.
How
No: 7089
The Controller
P. W. Accounts

The Secretary to
Government
P. W. Department

Dated, 2nd
Recd 4th November
1895

N^o 124 W.

Offers remarks on
the preparation and
framing of financial
estimates

No: 18th Feb 96, B. 1348

in 19-11-95

N^o 1044

Note by the Chief Engineer for Irrigation

Para 7 of the order of the 1st May
1895, No. 1227 had reference to a discrepancy
pointed out by the Government of India
between the estimated receipts from the
Gadagery and Kistna works for 1895-96
and the regular estimate for 1894-95. The
Controller in reply stated that the Budget
estimate of 1895-96 was not framed, but
only compiled in his office, and that the
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can furnish the information required.

He suggested that the Chief Engineer
for Irrigation, whom he supposed to
possess additional information, could
possibly be able to frame more accurate
estimates, and thereupon the order of the
8th September No. 2667 was passed.

The Controller is of opinion, and he
quoted (para 7) in support of this view

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3 In the matter of Revenue receipts it appears to be necessary that the Controller should see that amounts due are brought to account on ^{the} proper dates, and that explanations are obtained of differences which may seem to need explanation. He should know from the

the coverages of past years, and from the orders issued from time to time regarding new items of receipts, what these should amount to, and if the actual receipts of a past period or the estimated receipts of an approaching period fall short of those which are proper according to these data, it is thought that in his office only can what is necessary be done, seeing that this office has no means of exercising a control.

4 The order of the 8th September 1875 No. 2367 did not refer to those portions of the Budget estimates the entries in which are dependent upon the decision as to what works are to be undertaken, and what funds are to be provided for them. These particulars are gone into by the Chief Engineer for Irrigation personally, and upon them definite orders are passed. Para 6 of the Controller's letter appears therefore to be irrelevant to the subject under notice.

5 The Controller (para 10) considers that

that it would be hopeless for him to attempt to prepare the regular estimate independently, or for the Chief Engineer for Irrigation to do so apart from the Controller, but it has been already noticed that this office possesses no information supplementary to that in the Controller's office, so that it is not clear what aid in the matter can be given to him. The real question seems to be is it worth while for this office to arrange to obtain such information as would enable it to be an authority on the probable expenditure of the year as estimated after a part of the year has elapsed, and the answer in the opinion of the undersigned should be that to require this would cost money, absorb valuable time, which had much better be otherwise employed, and secure no results of value.

Camp at
Hottacottah
8th November
1875

Wendell L. Smith
Chief Eng. for Irrigation

To The Secretary to Government, R. D.

B. W. 1875 Sept
No: 7381

to
from

The Chief Engr.
for Irrigation

Dated 8th Nov. } 1875
Recd. 18th Nov }

No: 1344.

Regarding the pre-
paration and framing
of financial abo.

No. 15th Feb 76 B. W. 3687

in 19-11-75

P. B. Rept
Proceedings of the Madras Government
Under date the 1st

Read the following:-
From the Secy of P. Works (M.S. No 124 W of 2 Nov 75)
The Chief Engineer }
for Irrigation } (M.S. No 1344 d 18 Nov 75)

His Excellency Sir C is of
opinion that the regular
estimate should be framed
in the office of the Chief Engineer
for I on information as
to actual ~~income~~ expenditure of statements, such as the
to the latest date practicable regular estimate being
obtained from the Controller, these framed, the latter
supplemented by the Chief must continue to be
Engineer's knowledge of but compiled as hitherto by
estimate the Chief Engr. may the Controller, and must
be able to make the expenditure be based on actuals,
during the remaining corrected and supplemented
months of the year if necessary, by information
obtained

The Government ob-
serve that the Office of
the Chief Engineer for
Irrigation not having
been constituted in this
Presidency so as to admit
of statements, such as the
regular estimate being
framed, the latter
must continue to be
compiled as hitherto by
the Controller, and must
be based on actuals,
corrected and supplemented
if necessary, by information
obtained

obtained by him direct
from the District Officers.

W. J. 8/1/76

7357

58455 8/17/76

Put up papers.

- 28 Aug 1868 No 615-616.
- 1st May 1875 " 21-22.
- 28 June " " 518-531.
- 8 Sept " " 168-169.
- " " " " 180-181.

Rev. 18th Feb 1876 P. 1. 848

To all Supts & Dist Engineers
" " Controller, J. W. Adams
" " Chief Engr for Irrigation

No 455

C. W. Dep

27 18th Feb 1876.

Proceedings of the Masses Governor

Read the following

From
The Controller of M. A. — (H. S. No 124 W 9 22 hours)
" Chief Engr for Irrigation (" " 1344 " 8 ")

His Grace the Governor
Council is of opinion that
regular estimate should be
in the office of the Chief Engr
for Irrigation on information
to actual expenditure to be
made practicable obtained
Controller supplemented by the
estimate the Chief Engineer
be able to make of the expense
during the remaining month
the year

W. J. 8/1/76
C. W. Dep

1867
1869
★

UNITED STATES
PUBLIC WORKS.

W. McClellan

9/2

Date

Label

Box

Cost

18 July 1869 No. 165

Nos. 348-349

Regular Estimates for Emi-
gration Works

The Chief Engineer for Emigration
directed to examine the