M.R.O. 1—77,008—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No. 2842 — Press Mis.

163-64

Dated 9 · 11 1871 .

Not to be folded or roughly handled

No. 163. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 21st October 1871, No. 1,904:—

1 Copy of letter from Accountant-General, Public Works Department, No. 95, dated 11th October 1871.
1 Do. to do., No. 1,903, dated 21st October 1871.
Telegram dated 16th August 1871.
Letter No.89-I., dated 21st September 1871.

In his communications as per margin, the Accountant-General of the Public Works Department called upon this office for statements of the entire outlay up to date on Extraordinary Irrigation Works in this Presidency.

2. With my letter No. 1,622 of the 18th September 1871, I furnished the Accountant-General with returns of expenditure up to March 1871, and for the three following months, and explained that those returns represented the outlay against specific estimates for works which were commenced, or had been undertaken and completed, from borrowed capital. The statements, in short, did not include works, complete in themselves or comprising parts of large projects, upon which no loan funds had been expended, but they embraced outlay on such works as had been wholly undertaken on separate and specific estimates from borrowed capital, or had been carried on conjointly from Ordinary Revenue and Extraordinary funds.

3. The statements furnished by me do not, however, appear to meet the requirements of the Accountant-General of the Public Works Department, and that officer has accordingly directed* the submission of fresh returns, to show the entire outlay (Ordinary and Extraordinary) "*from the first commencement of operations*" on each work, and series of works making up a complete project. Finding it absolutely impossible to comply with this demand, which, so far as it affects the Godavery, Kistna, Pennair, and Cauvery works, necessitates a careful and thorough search into old records in various offices at the Presidency, and in the offices of Superintending Engineers and Range Officers, I addressed the Accountant-General upon the subject, and pointed out the difficulties which are felt in giving effect to his wishes, and, in now submitting a copy of my letter for the information of Government, I respectfully solicit attention to the Circular of the Government of India of the 21st July 1871, No. 40-A.I., and trust that special arrangements, such as those indicated in paragraph 4 of the Resolution therein recorded, may, in due course, be made, in order to ensure the Capital Accounts of the Extraordinary Works in this Presidency being properly started.

* Letter No. 95-I., dated 11th October 1871, copy herewith forwarded.

No. 164. ORDER THEREON, 9th November 1871, No. 2,842.

ACCOUNT, No. 15.

RECORDED with reference to G. O., No. 2,301, dated 9th September 1871.

(True Extract.)

Colonel, R.E.,
Secretary to Government

To the Controller of Public Works Accounts.

Exd. E. C. Shunker.

from commencement of operations

Office of the Controller of
Public Works Accounts
Madras 21 October 1871.

No 1903

From
The Controller of Public Works Accounts

To,
The Accountant General
Public Works Department
Simla

Sir,

I have the honor to acknowledge the receipt of your letter No 95 Irrigations, dated 11th October 1871, in which you intimate that the Statements of outlay on Extraordinary Irrigation Works submitted with my letter No 1622, of the 18th ultimo, do not meet the requirements of your Office, and request that revised Returns, shewing the expenditure from Ordinary Revenue and Loan Funds "from the first commencement of operations

in each case," may be furnished as early as possible.

2. In reply, I regret to state that this Office is unable to furnish the revised Statements called for, owing to the absence of reliable Accounts of expenditure of former years. For example, operations in connection with the Godavery Delta works were originally set on foot more than 30 years ago. The old Accounts are not on my records, and it is believed that, to arrive at even fairly satisfactory results in respect to the expenditure incurred in the years to which those Accounts appertain, the annual bills recording the details of outlay will have to be traced, if they have not been destroyed, and the disbursements on new works and repairs, which, in former years, were frequently included in the same bills, separated, and distinctly noted.

3. The Statements submitted with my letter above quoted include charges debitable to Extraordinary works on account of Establishment and Tools and Plant. In former years, the latter head was unknown in the Public Works Department, and as regards Establishment, no detailed classified accounts of charges, such as are now kept for each Range and Division, were then maintained. Establishment charges for large projects were, in many cases, included in the bills for works, and it will often be difficult to distribute the portions debitable to new works or Capital, and to maintenance or

Repairs, respectively. The regular permanent Establishment of Civil Engineers of Divisions was paid on bills passed by the Civil Auditor, and there is no proper record in any annual Statement of this expenditure. In some of the printed Reports of important works, Establishment charges are noted, but the accuracy of the figures cannot be relied upon, for while these reports were compiled by the Board of Revenue from others received from the Local Officers, the charges for Establishment were passed by the Civil Auditor, and booked in the Accounts of Collectors and of the Accountant General of Madras. To these latter reference must now be made, in order to obtain details of the Establishment

Establishment employed in each District in former years, and what success is likely to attend such a search it is difficult to predict. Should it be possible to trace the required information, it will be found that the charges appearing in the Accounts of Collectors and of the Accountant General of Madras do not include the Military Pay and Allowances of Officers, nor the Pay of Non-Commissioned Officers and men as these were drawn and paid till 1859 in the Military Department but charged to the Public Works Department yearly by a lump sum adjustment in the Books of the Accountant General of Madras. To ensure possession of full particulars of the items of Military Pay and Allowances, it will be necessary to go through the Accounts of the Military Paymasters in the

R. Office of the late Military Auditor General and of the Presidency Pay per Examiner.

4. It is believed that wherein reporting upon Irrigation works in India, with special reference to their financial results, and the manner of exhibiting those results in the Public Accounts Colonel Strachey late Inspector General of Irrigation works, made particular allusion to the difficulties that are likely to arise in the way of starting the Capital Accounts of Irrigation works, and of fixing the charges on account of establishments debitable to those works. These difficulties the Government of India also seem to have had in view when issuing Circular No 40 dated 21st July 1871 (received with your letter No 782, dated 31st July 1871) for para 4 of that Circular appears to contemplate the appointment of a separate and special agency (1) to see that the new Capital Accounts are properly opened, and (2) to separate the share of land revenue due to Canals and other works of Irrigation

5. With the heavy work already devolving upon this Office I feel certain that a special agency such as that indicated above will be required in Madras where the larger works of Irrigation in the Godavery, Kistna, Tanjore and Nellore Districts, upon which borrowed Capital is now being employed, have engaged the attention of Government from a very early period. It is only by the devotion of the undivided attention of an Officer to the special duty of collecting information regarding past expenditure and Revenue from old records at the Presidency and in the Offices of Collectors,

Superintending Engineers and Range Officers that the Capital Accounts of Extraordinary works can be accurately started, and their financial results correctly arrived at.

6. The foregoing observations apply of course, to only such Schemes as the Godavery, Kistna, Periyar, and Cauvery works. The Statements already submitted in respect to the projects marginally noted show the entire expenditure (Ordinary and Extraordinary) from the commencement of operations.

- Madras Water Works
- Chembrumbakkam Tank.
- Palandoray Anicut.
- Sthenigoontum Project

7. In conclusion, I beg to add that I have submitted a copy of this letter for the information of the Madras Government.

I have &c
(Signed) S. Brock
Controller of Public Works Accounts

True Copy

S. Brock

Controller of Public Works Accounts.

Read

Irrigation

From

The Accountant General

Public Works Department.

To

The Controller of P. W. Accounts.

Madras.

Simla 11th October 1871.

Sir,

I have the honor to acknowledge the receipt of your No. 1622 of the 18th Ultimo forwarding revised statements of Outlay on Extraordinary Irrigation Works from March to June 1871.

2. I regret to inform you that these statements do not meet the requirements of this Office. What is required is that the entire outlay from the first commencement of operations in each case whether incurred from Ordinary Revenue or from Loan Funds

Enclosure in a letter from the Controller P.W. Accounts, Madras to the Secretary to Government, P.W.D. No. 1818 dated 21 October 1871. No 1904

Funds should be exhibited, a note in the margin shewing the expenditure from each source. I ask for this because that fuller returns may now be prepared on this basis and sent forward as early as possible.

3. The instructions issued on this matter must have been misunderstood or overlooked; for it is obviously quite incorrect to state that the total outlay on the Godavery Works from the first commencement of operations up to the end of March last only amounted to Rs. 5,31,916.

4 This Office No. 89 of the 21st September explaining what was required must have reached you after the despatch of these Statements and I hope that ere this you have sent forward the necessary documents; but to prevent unnecessary delay or misconception, in the matter I think it advisable to address you again on the subject.

I have &c.

(Signed) J. McLeod Innes
Accountant General

P.S. Since the above was written your letter No. 1753 of the 2nd instant has been received; this shews that you have not realized the exact requirements of this Office, but I trust the remarks now made will remove all difficulty on this head.

(True Copy)

S. Hood

Controller of Public Works Accounts.

Office of the Controller of
Public Works Accounts
Madras 21st October 1871.

No. 1904

From,
The Controller of P.W. Accounts,

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

Sir,

In his Communication as per margin, the Accountant General of the Public Works Department called upon this Office for Statements of the entire outlay up to date on Extraordinary Irrigation Works in this Presidency.— With

Telegram dated 16th August 1871.
Letter No. 893, dated 21st September 1871.

Enclosure in addition from the Controller of P.W. Accounts to the Secretary to Government Public Works Department Fort Saint George dated 21st October 1871 No. 1904.

PWA 1904/71

2. With my Letter No. 1622. of the 18th September 1871, I furnished the Accountant General with Returns of Expenditure up to March 1871 and for the three following months, and explained that those Returns represented the outlay against specific Estimates for works which were commenced, or had been undertaken and completed, from borrowed Capital. The Statements, in short, did not include works, complete in themselves or comprising parts of large projects, upon which no loan funds had been expended, but they embraced outlay

x Letter No. 95 J, dated 11th October 1871, copy herewith for-warded.

outlay on such works as had been wholly undertaken on separate and specific Estimates from borrowed Capital, or had been carried on conjointly from Ordinary Revenue and Extraordinary funds.

3. The Statements furnished by me, do not, however, appear to meet the requirements of the Accountant General of the Public Works Department, and that Officer has accordingly directed the submission of fresh Returns, to shew the entire outlay (Ordinary and Extraordinary) "from the first Commencement of operations" on each work, and series of works making up a complete project.

project. Finding it absolutely impossible to comply with this demand, which, so far as it affects the Godavery, Kistna, Pennair, and Cauvery Works, necessitates a careful and thorough search into old records in various offices at the Presidency, and in the Offices of Superintending Engineers and Range Officers, I addressed the Accountant General upon the subject, and pointed out the difficulties which are felt in giving effect to his wishes; and, in now submitting a copy of my letter for the information of

of Government, I respectfully solicit attention to the Circular of the Government of India of the 31st July 1871, No. 40 A. I., and trust that special arrangements, such as those indicated in para 4 of the Resolution therein recorded may, in due course, be made, in order to ensure the Capital Accounts of the Extraordinary Works in this Presidency being properly started.—

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

S. Hoff

Controller of P.W. Accounts.

No. 4969

From,
The Controller of Accounts,
To,
The Secretary to Government,
Public Works Department,
Fort Saint George.

Dated 21st October 1871.
Read 23rd October 1871.

No. 1904

Submits copies of letters from and to the Accountant General of the Public Works Department regarding the submission of Statements of expenditure on Estates during January August Works from the First Commencement of Operations up to date.

No. 2842-Public Works.

No. 2842

Recorded with reference to G.O. No. 2301 dated 9th September 1871.

Controller P.W. Accts

Draft 13/11/71.

No 4999

Govt. of 1871 Madras.

PUBLIC WORKS.

To The Controller of Public Works Accounts

Dated.

Rcd. End. 2

G. O. 9 Nov. 1871, No 2842.

Nos. 163 & 164

Extraordinary Irrigation Works.

Letter from the Controller of P.W. Accts. submitting copies of Letters from Govt. of the Bach. Govt., Mod. regarding the Submission of Statements of Expenditure on Extraordinary Irrigation Works, recorded.