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MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

G.O. No.	2869	Press
B.P.—No. 394-395		Mis.—
Dated	27 — 11 —	—1954

Not to be folded or roughly handled

No. 394. Read the following letter from T. MOSS, Esq., Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 21st October 1873, No. 2,648 :—

I HAVE the honour to report that under the orders of the Madras Government as contained in the Proceedings marginally quoted, this office has from the 1st April 1873 debited Establishment charges to *Imperial Ordinary*, after deducting the share falling on the head *Extraordinary*, but as this arrangement could not continue without causing a considerable excess over the grant under Imperial Ordinary—the provision for Establishment being Rupees 6,66,000 under Buildings and Roads and Irrigation, while the year's charges for Establishment are likely to be about three times that amount—I resolved to address you with the view of obtaining the sanction of Government to the adoption of a different arrangement. It however occurred to me as desirable to ascertain the course followed in other Provinces, and I therefore wrote to the Accountant-General, Public Works Department, on the 20th September last thus :—

No. 199 of the 24th March 1873.
,, 526 of the 25th April ,,

No. 3,890.

"But before I submit proposals on the subject to the Local Government, I should be much obliged for any information you may be able to give me as to the arrangement followed in other Provinces for distributing Establishment charges at the close of each year. If any special arrangement has been recognized by the Government of India or by you it seems to me desirable that the same should be suggested to the Local Government here for adoption."

2. In his reply the Accountant-General, Public Works Department, approves of my intention to address the Madras Government, and gives me the following information in respect to the system in force in other Provinces :—

No. 1,978 G., of the 11th October 1873.

"In Bombay, Bengal, North-Western Provinces, and the Punjab, a complete separation has been effected between the Establishments for Irrigation and Buildings and Roads. The entire charges for the former are debited to Imperial funds month by month. If the Establishments of the Irrigation Department do work for Provincial funds, a charge ranging from 10 to 25 per cent. of the outlay incurred is debited to those funds for Establishment. Thus if the Irrigation Establishment in the Punjab spends in any one month 10,000 Rupees on works debitable to Provincial funds, that 10,000 Rupees, together with 15 or 20 per cent. thereon for Establishment, is debited to Provincial funds, the amount of the 15 or 20 per cent. being of course applied in reduction of the charges under Imperial Establishment.

"In the case of Buildings and Roads Establishment, the converse arrangement, except in Bombay, is followed. The whole charge for Establishment is debited to Provincial and Local Funds, those funds being credited with a percentage varying from 20 to 25 per cent. of the outlay incurred by them on Imperial works. In Bombay the division is made monthly in proportion to the expenditure incurred month by month from each fund. But a proposal is now under the consideration

of the Government of India to establish in Bombay a system of debiting either fund with a fixed percentage for Establishment charges, the balance of the charges being borne by the fund to which it may be determined the Establishment charges should be debited in the first instance."

3. As regards Madras, the Accountant-General makes the following suggestions and remarks:—

"In Madras the necessities of the case can be easily provided for without giving the trouble of calculating month by month the exact ratio which the Establishment charges form to the outlay on works and repairs. The Budget Estimate shows that the Establishment charges form about 26 per cent. of such outlay. Month by month it will suffice to debit Provincial and Local Funds with 26 per cent., the balance of the monthly charges being debited to Imperial Funds. At the end of each quarter or half-year, or year, an exact readjustment could be made, and I request that you will submit proposals to the Government of Madras accordingly.

"Of course in making these proposals it is not intended that the present arrangements for debiting the Extraordinary grant with Establishment charges, or the arrangement under which the Conservancy Establishment, for Irrigation Works, is debited entirely to Imperial Funds, should be disturbed. On obtaining the approval of the Government of Madras to the proposals suggested, and I apprehend that that Government will accord approval to the proposals without any hesitation whatever, I request that you will be good enough to make the necessary write back in your accounts accordingly."

4. Having now placed the complete case before Government, I shall await orders for my future guidance. I may mention that I believe it to be the desire of the Chief Engineer for Irrigation to work out, as closely as may be possible, the charges for Establishment debitable to Irrigation. No doubt such charges could be more fairly distributed than they have hitherto been, but to do so it will be necessary to modify all existing orders on the subject; for the change, if made, will not be confined to the head Irrigation. Lieutenant Christie, the Deputy Controller, has gone thoroughly into this subject after consulting the Chief Engineer, and I hope shortly to submit his Memorandum (which refers to other subjects) to Government through Colonel Mullins. But decision on Lieutenant Christie's Memorandum need not, in my opinion, be considered preparatory to the disposal of the question as to how the charges for Establishment should be adjusted during the current year. If the Government should decide on a different arrangement, after considering the remarks that may be made by the Chief Engineer on Lieutenant Christie's Memorandum, it will, I imagine, be possible to readjust the year's charges before closing the books, or if preferred, to introduce the change from 1874-75.

No. 395. ORDER THEREON, 27th November 1873, No. 2,869.

ACCOUNT, No. 34.

His Excellency the Governor in Council considers the mode of adjusting charges on account of Establishments as indicated in paragraph 3 of this letter to be simple and unobjectionable, and he

Proceedings of the Madras Government, Public Works Department, 27th November 1873.

approves of its adoption in the accounts of the current year, it being understood that when the exact adjustment to be made at the end of the year or half year is effected, the charge to Local Funds shall be fixed on the principle approved in G. O., No. 199, of 24th March 1873. The change now approved will be subject to any modification which may be considered necessary with reference to the report to be submitted by Lieutenant Christie.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To the Financial Department.
,, Officiating Controller of Public Works Accounts.
,, Chief Engineer for Irrigation.
To District Engineers.
To the Special Executive Engineer, Wynaad.

Exd. S. T. Austin.

Spare Copies

Office of the Controller of C. W. Accts
No. 2648 Fort St. George 21st Oct. 1873

From

The Offg. Controller of
Public Works Accounts

To,

The Secretary to Government
Public Works Department
Madras.

Sir.

I have the honor to report that under the orders of the Madras Government as contained in the Proceedings marginally noted, this Office has from the 1st April 1873, debited Establishment charges to Imperial Ordinary after deducting the share falling on the Head Extraordinary

No. 199 of the 24th March 1873
" 526 of 25 April "

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=tion of Government to the
adoption of a different ar-
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therefore wrote to the Account-
=ant General Public Works

Department

No. 3890

Department on the 20th September
last thus

"But before I submit proposals
on the subject to the Local
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much obliged for any in-
=formation you may be
able to give me as to the ar-
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other Provinces for distributing
Establishment charges at
the close of each year. If
any special arrangement
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No. 1978 G. of the 11th October 1893.

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=ant General, Public Works

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"In Bombay, Bengal, North Western Provinces and the Punjab, a complete separation has been effected between the Establishments for Irrigation and Buildings and Roads. The entire charges for the former are debited to Imperial funds month by month. If the establishments of the Irrigation Department do work for Provincial funds, a charge ranging from 10 to 25 per cent of

" of the outlay incurred, is debited to those funds for Establishment. Thus if the Irrigation Establishment in the Punjab, spends in any one month, 10,000 Rs on works debitable to Provincial funds, that 10,000 Rs together with 15 or 20 per cent thereon for Establishment, is debited to Provincial funds the amount of the 15 or 20 per cent being of course applied in reduction of the charges under Imperial Establishment. "

" In the case of Buildings and Roads Establishment, the converse arrangement, except in Bombay, is followed. The whole charge for Establishment is debited

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"26 per cent, the balance of the monthly charges being debited to Imperial funds. At the end of each quarter or half year, or year, an exact re-adjustment could be made, and I request that you will submit proposals to the Government of Madras ac-cordingly."

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On obtaining the approval of the Government of Madras to the proposals suggested and I apprehend that that Government will accord approval to the proposals without any hesitation whatever, I request that you will be good enough to make the necessary write back in your ac-counts accordingly.

4. Having now placed the complete case before Govern-ment I shall await orders for my future guidance. I may mention that I believe it to be the desire of the Chief Engineer for Irrigation to work out as closely as may be possible the charges for Establishment debitable to Irrigation. No doubt such charges could be

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adjusted during the current year. If the Government should decide on a different arrangement after considering the remarks that may be made by the Chief Engineer on Lieutt Christie's Memorandum, it will be, I imagine, be possible to readjust the year's charges before closing the Books, or, if preferred, to introduce the change from 1874-75.

I have the honor to be
Sir
Your most Obedt Servant

Jno

Offg Controller C. W. Accounts

Rec'd

Public Works 1873 Department
Opn: of Letter Received
No. 5721

From

The Offg Controller of
P.W. Accounts
Madras

To The Secretary to Govt
Public Works Department
Fort St George

Dated 21st
Recd 22nd October 1873

No. 4648

Reporting on the
debit of Establishment
charges to Imperial
Ordinary after deducting
the share falling on
the head Extraordinary

No 294

No. 2869 - 27th Nov 73.

Recd to Acctt in Acctts (Dr 13-11-73

No 2869 P. W. D.

Proceedings of the Madras Govt

Read the following

From

The Offg: Controller of
P.W. Accounts

Dated 21st October

His Excellency the Governor
in Council considers the
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on account of Establish-
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para 3 of this letter
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Local Funds shall be
fixed on the principles
approved on G. O. N° 199
of 24 March/73 - The
Charge now approved will
be subject to any modi-
-fication which may be
considered necessary with
reference to the report to be
submitted by Lt Christie

Genl

Genl Depot ✓
Cavalry 280 30
Ch. Engr for Depots ✓
Dy Engineers ✓
Asst Dr Engr Wks ✓
Engrs Office
Washington 1st/73
Sd/ 1396-5395

52

31-3-08

No. 5421

Govt. of Madras.

PUBLIC WORKS.

To The Financial Depn.

Dated

Recd. Encl.

G. O. 27 Nov. No. 2869.

Nos. 394 & 395.

Establishments. Paying orders on letter from the Accountant General & Dir. Accts. regarding the mode of adjusting charges on account of establishments.

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