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ADRAS RECORD OFFICE.**Government of Madras.***Public Works* **DEPARTMENT.**

G.O. No. <i>262,263</i>	<i>460</i>	Press Mis.
Dated	<i>12-2-</i>	<i>1873.</i>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
12th February 1873.*

No. 262. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 28th December 1872, No. 2,275:—

Circular No. 41 of 1872 with one statement.
Letter No. 252-I, dated 17th December 1872, with three statements and an extract of a letter to the Controller of Public Works Accounts, Punjab, No. 251-I, dated 17th December 1872.

SINCE writing my letter, No. 2,130, dated 11th December 1872, I have received the accompanying papers, as per margin, from the Accountant-General of the Public Works Department.

2. In the first of these a return of Capital expenditure on irrigation works up to 31st March last, and monthly statements of similar outlay from April 1872, are called for. With the second revised forms are furnished for the preparation of the "Abstracts of Financial Results of Irrigation Works," and this office is required to recast the return for 1870-71 and to include in the new statement the transactions of 1871-72.

3. The first return called for by the Accountant-General is said to be required on the 1st proximo and the second on the 31st idem.

4. The revised form for the "Abstract of Financial Results" is a modification and enlargement of that laid before Government with my letter, No. 2,130, dated 11th December 1872, and the instructions now communicated for my guidance in recasting the returns previously submitted render it absolutely necessary, so far as may be possible, that the detailed accounts of irrigation works from the earliest period for which records are available should be closely scrutinized, not only to ensure correct figures being arrived at, but also to admit of transfers being made to the head of "Revenue" of such "renewals and extensions" costing not more than Rupees 5,000 each for separate objects as were formerly debited to Capital. Moreover, there is a very material alteration in the mode of calculating charges for interest, and the rate of interest differs from that heretofore adopted.

5. The Accountant-General's letter, dated 2nd December 1872, restricts the abstract of financial results to the thirty works appearing in the statement for 1870-71 and to such other works as may have had loan funds expended upon them. Paragraph 7 of the present requisition, however, dated 17th December, requires that the statement shall embrace all such other works on which outlay was incurred from 1862-63 to 1871-72 the Capital and Revenue accounts of which can be made up, while paragraph 1 prescribes that the figures in that statement shall be given *year by year* to end of 1871-72 from the commencement of the several works, and that the entries shall be supported by *detailed* statements showing the manner in which the amounts have been arrived at for each year.

6. It is clear from the Accountant-General's instructions that the figures under "Capital" in the two returns under notice should agree, and, in order to this, it will be absolutely necessary, for the correct preparation of the statement required in the earlier of Colonel O'Connell's letters, to scrutinize thoroughly the old accounts with a view of eliminating from the entries appearing under "Capital" in the Annual Statements of Remunerative Works all such renewals and extensions as require now to be shown under "Revenue." This unprecedentedly heavy demand, as Government are aware, cannot possibly be met by an establishment organized on a scale felt to be sadly unequal to the *ordinary current* duties of this

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office, and looking to the fact of our old accounts not having been prepared so as to show expenditure, with any degree of accuracy, either under New Works or Repairs, according to projects, and to the extreme difficulty which is felt in classifying expenditure in this form, and bearing in mind that the records of this office (organized as a separate department in 1863) are very incomplete so far as regards old accounts, and that a considerable period must necessarily be occupied in tracing such as are available in the records of Government, the local Accountant-General and District Engineers, I feel sure that it will not be possible, even with a special establishment controlled and directed in details by an officer unencumbered with other duties, to comply with the Accountant-General's requisitions for some time to come.

7. Another matter which will tend to impede the compilation of the required returns is the difficulty which will now be felt in ascertaining the "land rent of land" taken up for each irrigation work from the earliest period. The capitaliza-

* In Statement I.

tion of such land is required to be noted* as a charge to "Capital." Moreover, as a debit to "working expenses," the proportion of establishments employed

† In Statement II.

under Civil Officers in the collection of land revenue has to be added,† and the "area of land irrigated" entered against each year, to be followed up, if possible, with additional columns giving particulars as to the irrigating capacity of each work, cost of working expenses per acre, length of canal opened, length of canal in progress, etc. This office is not possessed of information on any one of these points, but application will be made to the Board of Revenue, District Engineers, and Chief Engineer for Irrigation for the requisite details if forthcoming.

8. In paragraph 5 of his circular letter, No. 41, the Accountant-General directs that the estimated charges for "Establishments" and "Tools and Plant" in connection with the works which are required to appear in the returns therein called for should be duly noted in the columns provided for the purpose. I have been in communication with the Chief Engineer for Irrigation on this subject, and understand that none of the estimates contain specific provision under the heads in question. As regards a limit being placed on the outlay under Establishments and Tools and Plant, I may observe that there are no purely irrigation divisions in this Presidency, and that the establishment charges against Extraordinary Irrigation Works are raised in reference to the proportion which the expenditure on such works in the ranges in which they are under execution bears to the total outlay on works of all kinds in those ranges, and to these are added the cost of the department of the Chief Engineer for Irrigation. There is, therefore, no likelihood of any unusual or extravagant expenditure being incurred here on account of the establishments for extraordinary works. With respect to Tools and Plant the debits have been very trifling, but the subject is brought before Government for such orders as they may deem necessary to issue.

9. In conclusion, I beg to report that owing to these calls being made upon my establishment during the current month, and to the urgency of the requisitions, my office has been kept open during the vacation, but, in consequence of the difficulties which I have briefly stated, and of the heavy and numerous demands

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made upon the time and attention of every one of the employés of this office, the progress has been very inappreciable. The extra establishment applied for in my letter, No. 2,130, dated 11th December 1872, has not yet been sanctioned, but as soon as its entertainment is authorized, and the additional officer is appointed, all possible help will be given in order to expedite compliance with the Accountant-General's demands. I fully recognize the importance of that officer's requisition, and the responsibility which devolves upon this department in connection therewith; but, as the Government are aware of the obstacles which have to be overcome and the difficulties under which any one engaged in this duty must necessarily labour, from the imperfect information which is available and from the various sources from which such information has to be obtained, I trust that all due allowance will be made and such relief afforded as the circumstances of the case show to be urgently necessary.

No. 263. ORDER THEREON, 12th February 1873, No. 460.

ACCOUNT, No. 20.

THE Government concur with the Controller in considering that it will take some time to prepare the accounts

of Irrigation works in the forms and with the degree of detail desired by the Accountant-General, Public Works Department. The Controller will, however, use every endeavour to collect and compile the information required; and, should any statement be likely to be long detained on account of the absence of some of the particulars for one or two works, it will be advisable that it should be submitted incomplete rather than be too long delayed. For instance, much of the Return called for in the Accountant-General's Circular, No. 41, for recent periods be made out at once: another part, Establishment, is determinable annually by a percentage chiefly; Capitalization of land does not affect many of the monthly returns, and for old expenditure may either take considerable time to ascertain or may be unascertainable.

2. The Controller will have learnt from G. O., No. 134, dated 15th January 1873 that the additional establishment asked for by him for special employment on the Irrigation accounts has been sanctioned.

3. With regard to the Accountant-General's letter, No. 252-I, the instructions appear to be very full and clear, and the Controller should ascertain at once what part of the information required is at once obtainable. The Chief Engineer for Irrigation will be able to tell him what modifications of the headings of the forms should be made in order to adapt them to the circumstances of this Presidency, and where, as under "Revenue, direct income," the Accountant-General has overlooked the fact that water rates are in force in the Godavery and in the greater part of the Kistna Deltas, of course the entries will be made to accord with the facts.

(True Extract.)

Lieut.-Colonel, R. E.,
Joint Secretary to Government.

To the Controller of Public Works Accounts.
" Chief Engineer for Irrigation.
Exd. A. S. Rodgers.

Circular No. 41 of 1872.

[For Controllers only.]

FROM

THE OFFG. ACCOUNTANT GENERAL,
PUBLIC WORKS DEPARTMENT,

To

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS.

FORT WILLIAM, DECEMBER 4, 1872.

SIR,

As great diversity of practice exists in the manner in which the monthly return of capital expenditure on Irrigation Works required by this Office Circular No. 10 of 1871, is submitted, I have the honour to enclose herewith a form in which such returns should be rendered. The returns from April to September should now be re-cast in this form and submitted to this Office by the 1st January 1873 at the latest. Those for subsequent months should be furnished at the same time with the monthly accounts, but under a separate covering letter.

2. In the return for April 1872, particular care should be taken to see that the outlay to end of previous month (March 1872) corresponds with the total capital outlay to end of 1871-72 as already reported to this Office. The entries under "Outlay during month mentioned in heading" should agree with the entries in the monthly accounts, but annas and pie need not be shewn in the return.

3. The outlay on all works for which a Capital or Revenue Account is maintained, whether such outlay is incurred from Loan or Ordinary funds, should be entered in the return. Works on which no outlay was incurred during the month, but on which there was previous expenditure, should likewise be entered. And in the case of works on which outlay has been, or will be, incurred from contributions, such as the case of the Sirhind Canal in the Panjab, the amount actually expended from that source, and which has been debited to the head Deposits in the annual or monthly accounts, should be shown distinct in columns set apart for the purpose, and to be headed 'Contributions.' This arrangement will, of course, require the addition of three columns to the return.

4. The charges for interest should be shown under the heads 'Ordinary' and 'Extraordinary.' The same course should be followed in the case of capitalization of rent of land taken up for the canal. And in the case of the Orissa Irrigation Project, the amount of interest paid to shareholders, and included in the purchase money of the undertaking, should be shown as a distinct item immediately after the head "Works."

5. Particular care will be necessary to see that the columns "Estimated cost of work" are filled in as accurately as possible. In the 13th column should be entered the actual outlay on works that were completed up to end of 1866-67, before the introduction of the scheme for incurring outlay from borrowed money. The estimated cost of works that were not completed at the end of that year should be entered in the 11th column. For Establishment and Tools and Plant,

the figures for the estimated cost, if not obtainable from the estimate for the project, can be ascertained from that portion of the report in the same in which the probable net returns of the scheme are given. If the figures have not been mentioned therein, an immediate intimation should be made to the Local Government, as well as to this Office, in view to admit of some limit being placed on the outlay under these two heads.

6. To prevent misconception it may be explained that the heads under which estimated cost will be required to be given are—

- Works.
- Establishment.
- Plant.
- Charges for interest.
- Capitalization of land taken up for work.

And the amounts sanctioned for expenditure under the head Extraordinary should be shown distinct from that allowed for Ordinary in the manner shown in the form.

7. The filling in of the amounts of estimated cost in the case of the new works in Bengal, North Western Provinces, and Punjab, will doubtless give much trouble. But the returns from April to September 1872 need not be delayed for this purpose. In the return for October 1872, the figures should, however, be given, and that return should be accompanied by a memorandum showing how the amounts for estimated cost have been arrived at, the number and date of orders of the Government of India being invariably quoted in cases of items where such orders exist, and in other cases the precise authority under which the amounts have been included as a portion of the estimated cost of the project. It may be added that when the entries in the 11th and 12th columns of the return do not agree with the return for the previous month, the differences should be explained in a separate memorandum. Such differences will necessarily often occur.

8. The submission of the return in the comprehensive form now prescribed will add somewhat to the work in the Controller's Office. But arrangements will be considered to give relief by substituting this form for some of the schedules forwarded with the monthly accounts. Such relief can, however, only be afforded in connection with the accounts of the next official year. Meanwhile, it is necessary to ask you to furnish the comprehensive return now prescribed, as the Secretary of State has required the submission to him of a monthly report of the outlay on Irrigation Works. That requisition must be met. And in meeting it, particular care is required to see that no differences occur between previous returns, the monthly accounts, and the annual statements, as such differences attract attention and throw much discredit on the Accounts Branch, and give rise to complaints that proper capital accounts are not kept. It is to avoid such complaints and to ensure the accurate and correct keeping up of the capital accounts, month by month, both as to outlay and to sanctions, that I am compelled to prescribe the detailed return herein ordered. I have the less reluctance in doing so because it adds to the checks and ensures compliance with the rules laid down for an accurate record of the outlay, and gives the means of detecting errors and rectifying omissions. I may add that a copy of the return should be submitted invariably to the Local Government monthly.

9. The returns need not be rendered in duplicate.

I have the honour to be,

SIR,

Your most obedient Servant,

P. P. L. O'CONNELL, Lieut.-Colonel, R. E.,
Offg. Accountant General.

N^o 252. I.

From

The Accountant General

Public Works Department

To,

The Controller of Public Works Accounts

Madras.

Fort William 17th December 1872.

Sir,

In continuation of my letter N^o 226 I dated 2nd December 1872, I have the honor to forward herewith two forms in which I wish you to recast the Abstract of Financial Results of Irrigation works under the Government of Madras. The forms are of two kinds; one a general abstract showing the results, and the other a detail of the items entered in that abstract under the heads "Capital", "Revenue", and working expenses.

2. The following points may be noted in connection with these returns.

1. Capital.

The form requires that the outlay should be shown year by year under the two heads of Ordinary and Extraordinary. Under Extraordinary the entries will commence from 1867/68, and the amounts against it for each year should correspond exactly with the sums charged to loan funds in the appropriation account.

The

The entries under Capital are required to be supported by a detailed statement showing under the heads noted in the margin the manner in which the amounts are made up for each year. The amounts entered under works, whether under ordinary or Extra-ordinary from 1862/63 to 1870/71. ^{Works.} ^{Establishment} ^{Plant} ^{Expenses} ^{Capitalization} ^{of Land} ^{Revenue} ^{Less Recd} ^{in Capital} ^{Account} should correspond exactly with the amounts shown as the outlay on works (including minor works) in the "Detail of Expenditure" on agricultural works. If any portion of the outlay so shown has to be charged to "Revenue", a memo should accompany the return showing the sums thus charged year by year in order to admit of its being seen whether the desired agreement exists.

For 1871/72 the entries under works should correspond with the sums charged in the appropriation account against each project - plus the amounts relating to that project entered under the head "Minor works" - a memo of the amounts so entered should be submitted by you.

Under

Under Establishment and Tools and Plant the entries under Extraordinary should correspond with the sums debited under these heads to Loan Funds in the "Disbursements" the aggregate of the several heads concerned (excluding stock) for each project will be shown as a charge of the year 1871-72. The amounts having been charged off to the grant of the year - for stock the entries should be made year by year either as an addition or deduction from the period in which the stock was charged off against the grant.

70

For Establishment and Tools and Plant
under ordinary, the amounts should be
arrived at according to the instructions
given in para 7 of my letter no 226 J. dated
2nd December 1872. It is to be understood
that the instructions in that para apply
solely to the debits to be made against
the two heads referred to under the head
"Ordinary". The debits against Extraordinary
being already known and on record. —

The Capital outlay is required
to be shown year by year up to the
period in which the Canal was
brought into operation; the ex-
penditure for previous years
in this part of work being
known. But Mr. Major has
requested that the entries
be carried on up to the
of the works. Here

ought to be no difficulty in doing
this for as the returns are to be
confined to the 30 works entered in
the abstract of financial results,
and to such other works on which
loan funds have been expended, the
means exist as pointed out in my
letter no 226 J. of 2nd December 1872
for obtaining the information. If in
some cases the entries previous to 1862/63
cannot be ascertained either from
Accounts or Progress Reports the amounts
entered in the Remunerative Statement
for 1861/62 and previous years with
the necessary addition for Establishment
and Tools and Plant may be entered
year by year. But recourse to the
Remunerative Statement should be
avoided as much as possible and
the entries should be based on
actual Accounts or Progress Reports.
Much importance is
attached to the amounts for each
project being shown under the
heads

land Working Establishment Plant &c,
and I request that you will take
the necessary steps to see that the
entries are made accordingly.

II. Revenue

Under this head the
amounts have to be entered under
Priest income which in
the case of Ellabura would be confined
to Miscellaneous Receipts such as tolls
from Irrigation &c. &c.
Increased Land Revenue
due to Irrigation Works.
The amounts for the
years for the last 3 or 4 years
will be obtained from the records
of your Office. The aggregate should
correspond with the net sum
credited to Irrigation Revenue in
the Annual Accounts. For the
previous period in which the
receipts were not credited as Irrigation
Revenue in the P.W. Accounts
it is left to you to ascertain
the

the amounts from the Local Accountant
General or the Board of Revenue.

Under the second head the
amounts must be taken from the
figures given by the local authorities
and the Board of Revenue. But on
this point I must ask your partic-
ular attention to para 18 of my
letter No 226, dated 24 December 1892.

The amount entered in
the General Abstract under head
"Priest income" is required to be
supported by a statement showing
the items comprising the amounts.

The headings of the items given
in the forms herewith sent are
intended for the use in Cochin
India, and they should therefore
be modified to suit the circumstances
of the Irrigation Works in Ellabura.

III. Working Expenses

The amounts demanded
this head year by year in the
General

General Abstract are required
to be supported by a detailed State-
ment of the items making up those
amounts. The form given, like the
case of the form for direct revenue
is not quite applicable to Madras,
and it may be modified to give
the particulars year by year under
the following heads:

1. Repairs and Maintenance.
2. Works chargeable to Revenue.
3. ~~Canals~~ Establishment.
4. ~~Canals~~ Establishment under
such sub-heads as can be given.
5. Direction and Account.
6. Proportions of Establishment
employed under Civil Officers.
7. Other items chargeable to Revenue.
8. Total corresponding to the
amount entered in the General
Abstract under Working Expenses.

The amounts entered under
Heading 1 should correspond from 1862/63
to

1870-71 with the sums shown
as outlay on Repairs in the
"detail of expenditure on Agri-
cultural works". For 1871-72 the
amounts should agree with the
sum charged for Repairs of
each project in the appropria-
tion account. Care should
be taken to see that such agree-
ment exists.

Under 2 the amount should
agree with the portion of the
outlay excluded from the
Capital account & of which
a memo. has to be submitted
according to the first portion of
this letter.

The aggregate of the an-
nuals for the General Canals under
3 should correspond with the
amounts charged to the head

Conservancy Establishment in
the Appropriation Accounts
from 1865-66. Previous to that
year the charges were adjusted
in the Civil Accounts & the amounts
thus charged should be ascer-
tained from the Local Ac-
countant General.

Under 4 & 5 the amounts
shd. be calculated by you ac-
cording to the proportion of the
total outlay incurred.

Under 6 the Board of Revenue
shd. be asked what proportion
of the Civil Establishment
employed in collection of Land
Revenue may fairly be considered
as due to Irrigation works. The
amounts should be entered ac-
cordingly.

Under 7 such miscellaneous
items as do not fall within the
previous 6 heads may be entered.
But a brief description of such

items should be given.
These remarks apply to
the outlay from 1862-63 to 1871-72.
For the outlay previous to 1862-63
the accounts when obtainable &
they can be obtained. from 1856-57
so far as your office is con-
cerned, & for an earlier period
from the Office of the Local Ac-
countant General) should be re-
ferred to & the figures entered there-
from. If the information can-
not be obtained for any period
the amounts entered in the re-
memorative statements made.
fixed & such extent as is obvi-
ous by necessity may be taken.
Each project should have
a distinct set of returns. For the
whole of the projects for which
Capital & Revenue accounts may
be rendered by your com-
pliance with the requisition
made in this letter & in the pre-
vious one no. 226 I, dated 2^d De-
cember 1872.

...cumber up; a general abstract
summarizing the whole of the
results in the same manner the same
form as that prescribed for
each project should be sub-
mitted. The columns in that
form for the general abstract
for the whole of the Canals headed
"During year" should be used for
the transactions of 1871-72 only, the
following additional columns
to be added in that general abstract.

- I. Three more columns under
heading Revenue for recording
the receipts for 1871-72 only, the ex-
isting columns being used for
the receipts to end of 1871-72.
 - II. One more column under
heading working expenses for the
records of the outlay of 1871-72, the
existing column under that head
being used for recording the af-
filiate charges to end of 1871-72.
 - III. Three more columns under
"Net Revenue" for recording the results
for 1871-72, the existing columns being
used for the aggregate of the net results
to end of 1871-72.
- These modifications should be

be remembered; are not to be confined to the
general abstract for the whole of the Canals.
I may add that the entries in the columns
of Percentage of net revenue on Capital outlay
for each year should be calculated on the
Capital outlay at the end of the preceding
year. Thus if the Capital outlay of 1871/72
was Rs. 1 lakh, and the Capital outlay
to end of 1870/71 twenty lakhs the percentage
of net profits of 1871/72 would be calculated
on the outlay of 20 lakhs.

4. The returns herein required are in subse-
-tution of the series ordered in para 17, and
clause II para 18 of letter N. 226 of
8/2^d December 1872. They are not intended
to do away with the submission of the Capital
and Revenue accounts for 1871/72 which has
to be submitted by the 15th January 1872 -
But the returns now ordered should be rendered
with those accounts by the 15th January
is too early a period to admit of their
being done accurately, their submission
of the statements may be delayed to the
end of January. But they must be
rendered by that date. To prevent delay the
reference

references you may have to make to the Local Accountant General, and the Board of Revenue should be of a personal nature. Your particular and devoted attention should be paid to the preparation of the returns for the matter is important, and accuracy is expected.

5. There is too much reason to fear that accuracy is neglected in the preparation of the returns of irrigation works. Thus in the case of the Madras Water Supply Project - a new work commenced in 1866/67 - the outlay shown by me in the returns of remunerative works to end of 1870/71 amounts to Rs. 9,28,678.

But the outlay on the works themselves, excluding Establishment and Plant amounts to end of 1870/71 according to the accounts to Rs. 9,66,728. Difference including Establishment and Plant 38,050.

When such a difference as this can exist in the accounts of a new work, the accounts of which are in your office, it affords only too good grounds for looking

looking upon the several returns with suspicion and distrust. It is to avoid this that I have been careful to impress upon you the absolute necessity of ensuring agreement so far as such agreement can be effected between the accounts and the returns now called for.

6. The total of the general abstract for all Canals for which Capital accounts have to be rendered should obviously agree under the head Extraordinary with the sums charged to loan funds in the annual accounts. I annex a Statement of the sum so charged, and request that particular care may be taken to ensure that the total of the general abstract under the head referred to corresponds with the aggregate of the State-

ment now sent. To admit of this being done all the works on which loan funds have been expended should be included in the Capital accounts now called for, and other of the works entered in the abstract of financial results on which loan funds have not been expended should also be included.

and

and if there are (no) other works, on which ordinary outlay was incurred from 1862/63 to 1871/72, the Capital and Revenue accounts of which can be made up accurately at once they should likewise be included.

8. The charges for repairs to works from 1862/63 to 1870/71 are required to correspond with the sum charged under that head in the detail of expenditure on Agricultural works. But I request that you will satisfy yourself of the accuracy of the amount so charged, in view to ensuring a correct debit of the charges. Thus the detail, referred to as the following at the outlay on repairs from 1862/63 to 1870/71 for several of the larger works.

	1862/63	1863/64	1864/65	1865/66	1866/67	1867/68	1868/69	1869/70	1870/71
Godavery (Delta) works	118953	122117	92408	89654	17833	48905	48810	19160	22751
Krishna (Delta)	57371	71278	82363	48600	36509	24018	25943	38969	25498
Pandur (Ancient Project)	3257	7029	979	1489	5599	7069	2796	1635	14837

If these sums are correct they should be shown in the Revenue account of the Canals as the outlay on Repairs, but the large decrease in the outlay for the last four or five years compared with the outlay in the first three years suggests the idea that some mistake may have been made in the Detail of expenditure and that a portion of the outlay on repairs on the large project has been shown in the detail under the heading other works Godavery District, Krishna District and so on. It is necessary therefore for you to make a detailed analysis of the amount so shown whether under the heads works or repairs and if you find that a portion should be charged off to the Projects for which you have to render Capital and Revenue accounts according to these orders you should make the necessary correction in the detail and communicate the results to this Office.

9. The Calculation of the charges for interest

Charge for interest.											
Ordinary			Extraordinary			Total					
During year	To end of year		During year	To end of year		During year	To end of year				

44 m. works charged in,

the Cause of antislavery on works charged in the

the Appropriation accounts under the head
Original works but chargeable to Revenue,
the abstract of charges for working ex-
penses should have an additional
Column for the record of the amount of such
charges year by year. The amount should not
be included under the head "Repairs," and the
heading of that Column in the return should be
altered accordingly.

By a little trouble the correct charges under
several heads for the larger projects will be ascertained
to end of 1871/72, and will admit of the monthly return
prescribed in my circular No. 41 of 1872 being correctly
prepared. A separate communication will be addressed to you on the subject.

of that return.

11. It may sometimes occur that
outlay from Contributions and Local funds
may have to be debited to the capi-
tal account of a Project. Such
outlay should be included under the
head Ordinary in the general abstract
for each Canal, but in the abstract
of charges against Capital account
the amount should be shown separately
year by year thus:

Ordinary	
Capital funds	
Contributions	
Local funds	
Total	
Extraordinary	

The total (a) should be entered in the
general abstract under head Ordinary.

12. I annex extract from a letter addressed
to the Controller Punjab on the subject of
these returns. If the information required
by

by that extract can be given by you
in the case of each of the works in
Madras it should be given in the manner
indicated.

13. To summarize: what is required
is submission of Capital and Revenue
accounts for each of the works on which
loan funds have been expended other ordinary
works entered in the abstract of financial
results and such other works on which outlay
was incurred from 1862/63 to 1871/72
the Capital and Revenue accounts of which
can be made.

The figures are required to be given year
by year to end of 1871/72 from the commence-
ment of the works they are expected
to appear under Extraordinary with the amounts
charged to loan funds in the appropriation
accounts, and under ordinary with the sum
shown in "details" from 1862/63 to 1870/71,
the latter being modified if necessary in
the case of any errors that may be
discovered in the charge for Repairs.
A memo of such errors to be furnished
to this office.

The charges for interest are required
to be recalculated. The entries and direct
income are expected to agree with the ac-
counts shown as Irrigation revenue in
the Public Works Accounts and the entries
for increased land revenue are to be obtain-
ed from the Board of Revenue and other
local authorities.

Finally the returns must be rendered
with the Capital and Revenue account
for 1871/72 by the 1st of January at
the latest.

14. These instructions deal with the
outlay on the large projects or on projects
the expenditure on which was incurred
by the British Government. They in
no way cancel or modify the instructions
already issued for the compilation of a
return showing the outlay on Agriculture
works to end of 1861/62 from the earliest
period for which accounts are available.
These instructions must be attended
to, and that without delay.

15. I hope you are duly impressed
with the responsibility that rests upon
you in a primary degree for furnish-
ing accurate information as to the charges,
and in a lesser degree for giving particu-
lars as to the receipts from the large
irrigation works. The arrangements
under which Executive Engineers and
Superintending Engineers are required to
furnish returns to the Capital and Revenue
Expenditure, and the prospect of amalga-
mating these returns into one document
must not be lost sight of as meeting the
necessities of the case. Your office is
expected to re-classify under Capital and
Revenue the accounts rendered to you as
regards the past, and it must be done.
The excuse that differences occur be-
cause the returns are rendered by Ex-
ecutive Engineers will not be accepted,
for the returns must be altered by
you

you from the booked accounts. Call
for explanation from Executive and
Superintending Engineers so far
as differences in the outlay by
P.W. officers are concerned are simply
useless, for Executive and Super-
intending Engineers have not the
same means of classifying the
outlay as you have. In this matter
you must take upon yourself the
duty of arranging the outlay, and
return Executive and Superintending
Engineers of annual returns of outlay
which necessarily must give them great
trouble to prepare, as the Controller
of Accounts the Government look to
you to see that the returns are
accurate and that they are fur-
nished promptly, and I hope
you will justify the confidence
placed in you in this matter,
and

and set up to the responsibility
 that devolves upon you. There
 is no more important work in the
 Madras Public Works account
 Department than in preparing
 these returns of irrigation works,
 and I must ask of you to give the
 matter your most serious and
 devoted attention.

I have &
 signed P. Council L.P. & B.
 Off. Sec. General
 (True Copy)

S. Hoell
 Secy. of P.W.

P.W. 6497/72

Madras
 Abstract of Expenditure on Irrigation works & canals
 from Jan. 1867 to 1871/72.

	1867-68	1868-69	1869-70	1870-71	1871-72	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works in Connection with the Coarung Delta	77,426	1,32,309	112,537	31,671	1,69,228	6,11,441
Establishment	16,672	42,872	43,016	31,948	42,821	1,76,873
Tools & Plant	363	956	"	12,798	5,963	21,723
Total	94,461	1,76,137	155,553	1,26,417	2,28,012	8,09,039
Works in Connection with the Coarung Delta	209,302	222,627	136,320	92,365	83,309	7,30,983
Establishment	46,170	47,846	49,139	35,543	27,532	2,06,228
Tools & Plant	2,323	2,421	1,108	699	341	6,907
Total	257,795	272,894	186,567	1,28,607	1,11,182	9,43,118
Canals in the District of the St. Lawrence District	62,363	71,848	62,065	67,606	80,000	3,41,781
Establishment	13,456	15,474	21,088	18,167	99,69	87,114
Tools & Plant	694	834	1,469	270	30	2,297
Total	76,513	88,156	84,622	85,942	89,989	4,31,192
Canals in the District of the Coarung Delta	28,309	27,14	11,267	36,897	103,664	2,62,620
Establishment	6,094	27,14	37,94	16,060	49,525	1,480
Tools & Plant	216	187	22	"	"	1,480
Total	34,719	27,321	11,289	52,957	153,189	3,15,625
Canals in the District of the Coarung Delta	44,469	31,727	97,871	98,949	618,205	1,08,729
Establishment	23,964	37,678	20,727	26,370	1317	1317
Tools & Plant	1212	105	"	"	"	1317
Total	1,20,636	1,09,510	1,18,698	1,25,319	7,20,257	7,20,257

	1867-68	1868-69	1869-70	1870-71	1871-72	Total
Water Supply Project Mad.	235,163	257,513	240,796	62,154		845,626
Establishment Project	6,139	6,904	26,054	16,004		161,499
Tools & Plant	3,178	2,988	1,702	34		7,902
Total	244,479	267,405	268,552	78,192		1,018,628
Canal Revenue from Mad.						
Project		84,743	93,800			
Establishment		19,431	13,308			
Tools & Plant		981				981
Total		105,154	107,108			212,262
Palanidurai Canal						
Vellur Divn in the North						
Area District						
Establishment				87,741	34,254	121,995
Tools & Plant				7,694	8,008	15,702
Total				15,799	193	15,992
Investigating Perryam				46,814	42,455	89,269
at Madras					4263	4263
Charges for Survey						
Establishment					6639	6639
Madras & District						
Station charges						
Extraordinary Madras	8,197	12,863	11,761	62,643	767,620	46,12,430
Total						
1871-72						

Extract from letter No 251 dated 17 December 1872 from the Accountant General, Public Works Department to the Controller of Public Works Accounts, Punjab.

In continuation of my letter No 245 dated 14 December 1872 I have the honor to request that the following additional columns may be added to the form of general abstract of financial result of each canal, after the column "area of land irrigated" i. Irrigating capacity of canal at end of each year ii. Cost of working expenses per acre of land irrigated iii. Length of Canal opened at end of each year iv. Area of canal

IV Length of main canals in progress at
end of each year

A Main canal

B Branch canal

V Length of distributing channels
opened at end of each year

VI Length of distributing channels
in progress at end of each year

2. The information under each
of these columns should be filled
in as far as the particulars
are obtainable.

3. After the heading of the general
abstract of each canal a brief de-
scription should be given of its length,
object, average width at top and bottom,
area of land intended to be irrigated,
its terminus, situation of head works,
estimated cost, estimated net profit,
number of branches, and other information
likely to give a fair idea of the work,
the results from which are shown in
the returns. The information on this
point is obtainable from the office
of

of the Chief Engineer of Irrigation
works, but if delay arises in the
receipt of particulars the returns
may be forwarded without the
information.

True Copy 1

S. Hood

Chief Engineer

Public Works Department
No. 160
Proceedings of the Madras Government
Read the following

From The Controller of P.W.D. / H.E. No. 22757/28. Durg

W.C.
The Government
concur with the Controller in
considering that it will take
some time to prepare the
accounts of Irrigation works
in the forms and with the
degree of detail desired by the
Accountant General P.W.D.

The Controller will however
use every endeavour to collect
and compile the information
required; and, should any
statement be likely to be
long

Public Works Department
No. 160
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The Government
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accounts of Irrigation works
in the forms and with the
degree of detail desired by the
Accountant General P.W.D.

The Controller will however
use every endeavour to collect
and compile the information
required; and, should any
statement be likely to be
long

long detained on account of
the absence of some of the
particulars for one or two months,
it will be advisable that it
should be submitted incom-
plete rather than be too long
delayed. For instance much of
the Return called for in the
Accountant General's Circular
No. 41 can for recent periods
be made out at once; another
part, establishment, is
determinable annually by a
percentage chiefly; Capitalization
of land does not affect many
of the monthly returns, and
for old expenditures may
either take considerable time
to ascertain or may be unascer-
tainable.

The

61
The Controller will
have learnt from S. O. No.
dated that the
additional establishment asked
for by him for special
employment on the Irriga-
tion accounts has been sanc-
tioned.

3. With regard to the
Accountant General's letter
No. 252 the instructions
appear to be very full and
clear, and the Controller should
ascertain at once what part
of the information required
is at once obtainable. The
Chief Engineer for Irrigation
will be able to tell him what
modifications of the headings
of the forms should be
made

made in order to adapt them
to the circumstances of this
Presidency, and whereas under
"Revenue, Direct income, the
Accountant General has
overlooked the fact that
water rates are in force in the
Godavery and in the greater
part of the Krishna Delta,
of course the entries will
be made to accord with
the facts.

W. 10/1/73

G. N. W.

28

22

To the Secretary
The Chief of Police

Desp 15/2/73

L. 86497

Govt. of 1873 Madras.
PUBLIC WORKS.

The Controlling Public
Works Account

Date

Recd.

Encl. 7

G. O. 12 Feb 1873. No. 460.

No. 12163

Trigant Account
Referring to the
a letter from the
Controller P.M.A.
regarding the
preparation of
Trigant Account