M.R.O. 1—10,006—23-2-50.

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MADRAS RECORD OFFICE

Government of Madras

pub. works DEPARTMENT

G.O: No.	3371	Press
~~B.P. No.~~ 1-2-A		~~Mts.~~
Dated	1-12-1874	~~195~~ .

Not to be folded or roughly handled

No. 1. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Irrigation,) dated Fort William, 23rd July 1874, Nos. 227—33 A—I.:—

Apportionment of the charges for Establishment in mixed Irrigation Divisions between Capital and Revenue.

Read again—

Public Works Department Resolution Nos. 9—22 A—I, dated 8th February 1869.

Read also the following papers:—

From Colonel H. A. BROWNLOW, R.E., Officiating Joint Secretary to the Government of the North-Western Provinces in the Public Works Department, Irrigation Branch, to the Secretary to the Government of India, Public Works Department, dated 27th September 1872, No. 2,328 I—C.

In paragraph 10 of your letter No. 229 A—I, dated 9th August 1872, alluding to certain proposals made by this Government for the revision of the existing rules for the distribution of establishment charges, you stated that His Excellency in Council would be prepared to consider them if laid before him in a separate communication. I am now directed to re-submit these proposals, but in a somewhat modified form as recommended by the Controller of Public Works Accounts.

2. The following table extracted from the Controller's Appropriation and Outlay Account for 1871-72 shows the percentage of establishment charges on gross outlay and revenue under the head "Ordinary" to have been for the last two years, 20·2 :—

	1870-71.			1871-72.		
	Total outlay and revenue.	Charges for establishment.	Percentage of establishment to total outlay.	Total outlay and revenue.	Charges for establishment.	Percentage of establishment to total outlay.
	RS.	RS.		RS.	RS.	
Ordinary	12,52,787	...	...	14,70,158	...	...
Revenue receipts ...	24,47,648	...	...	24,31,103	...	...
Total Ordinary...	37,00,435	7,47,510	20·2	39,01,261	7,89,096	20·2
Extraordinary ...	11,19,748	3,21,768	28·7	13,42,716	3,24,371	24·0
Total and average ..	48,20,183	10,69,278	22·2	52,43,977	11,13,470	21·2

The total outlay in this statement includes outlay on establishment; excluding this, the percentage under Ordinary would be raised from 20·2 to about 25. According to the rules now in force, the debit for establishment to Capital in mixed Divisions is only 10 per cent. of the outlay on works and tools and plant, from which it is clear that the debit of the balance to Revenue throws an unduly high percentage under that heading. It appears, therefore, to His Honor the Lieutenant-Governor that the existing rules should be altered.

3. It was at first intended to propose that in mixed Divisions the debit to Capital on account of establishment charges should be 20 per cent. of the outlay on works: that in purely extraordinary Divisions 5 per cent. of the gross outlay should be added to charges for establishment employed on construction as share of Direction and Accounts; and that the balance of establishment charges should come against Revenue.

But the Controller has brought to notice that it would simplify the work of his Office very much if a working percentage on outlay of all kinds, excluding establishment, were to be fixed, according to which he could distribute from month to month the charges for establishment in mixed Divisions.

He shows that the rate of 20 per cent. on gross expenditure is equal to about 25 per cent. on the outlay on works, etc., excluding establishment, and he proposes that on all outlay on works and repairs in mixed Divisions, whether Extraordinary or Ordinary, Capital or Revenue, or neither Capital nor Revenue, a constant percentage, whether 20 or 25 per cent., shall be charged month by month, leaving the difference between this and the total charges for establishment to go against revenue collected. Whatever percentage is fixed, should fluctuations in expenditure or revenue cause the rate on the latter to be much above or below the fixed percentage, power should be given to the Controller to equalize it at the end of the year.

In purely Extraordinary Divisions, the Controller considers that 5 per cent. of the outlay on works and tools and plant will be a fair addition to the cost of establishment employed on construction for "Direction" and "Accounts."

4. These proposals appear calculated to ensure a perfectly fair distribution of establishment charges, and His Honor the Lieutenant-Governor trusts that they may meet with the approval of His Excellency in Council.

5. I am further directed to remark that, whatever may be fixed upon as the working percentage for the use of the Accounts Department, the full rate of 25 per cent., which is shown to be the average rate, should be allowed in the Budget Estimate.

6. In conclusion, I am to request that, if possible, you will communicate the orders of the Government of India on these proposals by the end of October, so that they may be adopted in the preparation of the Budget for the coming year.

From the Government of India, Public Works Department, to the Joint Secretary to the Government of the North-Western Provinces in the Public Works Department, Irrigation Branch, dated 6th November 1872, No. 348 A—I.

I AM directed to acknowledge receipt of your letter No. 2,328 I—C, dated 27th September 1872, submitting proposals for an alteration in the rate to be charged to the Capital Account of canals for establishment executing Capital works in mixed Divisions, and in reply to state as follows.

2. The rate suggested by the Government, North-Western Provinces, is 25 per cent. of the outlay on works, instead of 10 per cent. as fixed by the rules in force, the higher rate being based on the proportion the total charges for establishment bear to the total outlay and receipts of the Irrigation Department in the North-Western Provinces. But as a large proportion of the charges for establishment are for survey purposes, and as some portion of the amount included under that head is for items not connected with Capital works, such as the salary of Dr. Day, the Government, North-Western Provinces, will readily understand that, by basing the percentage on the total charges, an undue amount will thereby be thrown on the Capital Account. Moreover, it has to be remembered that for the most part the establishments for divisions of canals in operation are primarily required for maintenance purposes, so that the rate of 10 per cent., which excludes the proportion of the charges for Direction and Account, and which has been based on paragraph 116 of Colonel (now General) Strachey's Report on Irrigation finance and management, does not seem unreasonable.

3. The Government of India are, however, quite prepared to alter that rate if it can be shown by a detailed analysis of the charges for establishment in mixed Divisions that it is insufficient for the purpose in view. For instance, if it can be proved that in the Divisions of the Ganges Canal a large excess over the establishment necessary for maintenance and revenue purposes is required to carry out Capital work, and that the cost of such extra establishment is in excess of the

amount produced by the 10 per cent. rate, a fair case would be made out for increasing that rate by the amount of that excess. But until this is done, the Government of India consider that the existing rules on the subject should be maintained.

Note by H. MARTEN, Esq., Controller of Public Works Accounts, North-Western Provinces, on manner of charging Establishments to Capital in mixed Divisions, dated 12th April 1873.

EXECUTIVE.

These Establishments consist of—

I.—Engineers.
II.—Upper Subordinates.
III.—Lower ,,
IV.—Petty.
V.—Office.
VI.—Deputy Magistrates, Zillahdars, Mohurrirs, Ameens, Chowkeedars, etc., Plantations and Navigation.
VII.—Travelling allowances.
VIII.—Contingencies.
IX.—Civil Officers' charges for collection.

Nos. 1 and 5 are universally employed on every duty connected with a running canal.

Nos. 2, 3, and 4 may be considered as principally confined to works. No. 6, though specially exhibited as for revenue collection, are more or less employed on works also. No. 7 may follow the foregoing. No. 8 is universal in every sense. No. 9 has solely to do with revenue.

2. Taking the Ganges Canal for 1871-72, we have—

	RS.
Outlay on Capital works	3,52,713
Do. on Miscellaneous	20,408
Do. on Repairs	3,66,086
Works and maintenance	7,39,207
Revenue realized	18,29,075
Total...	25,68,282

The outlay on establishments as a whole was Rupees 4,87,063, or 19 per cent.

3. In detail as in paragraph 1, the Establishment was as follows :—

	RS.	RS.
I.—Engineering		1,30,610
II.—Upper Subordinates		21,010
III.—Lower do.		26,143
IV.—Petty		22,155
V.—Office		39,781
VI.—Deputy Magistrates, etc., Navigation and Plantation	1,05,323	
IX.—Civil Officers' charges	70,000	
		1,75,323
VII.—Travelling allowances		55,388
VIII.—Contingencies		16,653
Total...		4,87,063

4. Distinguishing the incidence (approximately) of these several charges according to the suggestions in paragraph 1, we should have—

		Rs.
A.—Universal or General to all—		
I.—Engineering		1,30,610
V.—Office		39,781
VII.—Travelling allowances		55,388
VIII.—Contingencies		16,653
	Total General	2,42,132
B.—Works wholly—		
II.—Upper Subordinates		21,010
III.—Lower ,,		26,143
IV.—Petty		22,155
	Total wholly Works	69,308
C.—Revenue wholly—		
IV.—Deputy Magistrates, etc., Navigation and Plantations		1,05,323
IX.—Civil charges		70,000
	Total Revenue	1,75,323
	Total	4,87,063

Then total outlay and revenue realized as in paragraph 2, Rupees 25,68,282, and A. Rupees 2,42,432, or 9·5 per cent. nearly.

And—

Works and Maintenance, Rs. 7,39,207 @ 9·5 per cent. = Rs. 69,715
Revenue ... ,, 18,29,075 @ 9·5 ,, = ,, 1,72,717

Giving for Works—	Rs.
A.	69,715
B.	69,308
Total	1,39,623

For Revenue—	
A.	1,72,717
C.	1,75,323
Total	3,48,040

Then as Works Rs. 7,39,207 : 1,39,023 = 19 per cent., nearly.
Revenue ,, 18,29,075 : 3,48,040 = 19 ,, and a little over.

5. Now, considering that item VI. really does a share of the work, and that its cost is charged wholly to Revenue, it cannot be considered that any attempt has been made to swell up the charges for establishments against works, and if the distribution of the charges followed be deemed fair, there seems to be an argument in favor of works being charged more than 10 per cent. for executive establishments. I would note that the Ganges Canal in the year under review had no Survey Establishment except Rupees 1,225, which has been allowed to remain in it as being too small to affect the results.

6. It will be observed that the percentage of establishment to Works and Revenue when taken as whole as in paragraph 2, and when allotted separately as in paragraph 4, is exactly the same, and that in this particular case there is nothing gained by distinguishing and discriminating the several incidences of charges. It would not always be so, of course.

7. The Eastern Jumna Canal had in 1871-72—

			Rs.
Outlay on Capital works			20,062
Do. Miscellaneous ditto			9,312
Do. Repairs			71,153
Works and maintenance			1,00,527
Revenue realized			5,10,263
		Total	6,10,790
The outlay on executive establishments as a whole was			1,06,324
But there was a special establishment for drainage inquiries, which, though properly chargeable to Revenue, may be left out altogether from these calculations so as to place the Eastern Jumna Canal in the same condition as the Ganges Canal			11,358
Cost of ordinary establishment			94,966

or 15·5 per cent. on the total outlay and revenue realized.

8. In detail of para. 1 the establishment was as follows :—

			Rs.
I.—Engineering			18,220
II.—Upper Subordinate			6,100
III.—Lower ,,			5,821
IV.—Petty			3,100
V.—Office			5,800
VI.—Deputy Magistrates, etc., and Plantations,	24,206		
IX.—Civil Officers' charges	21,310		
			45,516
VII.—Travelling allowances			8,764
VIII.—Contingencies			1,645
		Total	94,966

9. Distinguishing the incidence of these several charges in the same way as for the Ganges Canal, we have—

A.—Universal or common to all—			Rs.
I.—Engineering		18,220	
V.—Office		5,800	
VII.—Travelling allowances		8,764	
VIII.—Contingencies		1,645	
	Total General		34,429
B.—Works wholly—			
II.—Upper Subordinates		6,100	
III.—Lower ,,		5,821	
IV.—Petty		3,100	
	Total Works		15,021

				Rs.
C.—Revenue wholly—				
VI. and IX.—Irrigation and Civil charges	...	...	...	45,516
		Total...	...	94,966

Then total outlay and revenue realized as in paragraph 7, Rupees 6,10,790, and A. Rupees 34,429, or 5·64 per cent. nearly.

	Rs.
And works and maintenance, Rs. 1,00,527 @ 5·64 per cent. =	5,665
Revenue realized, Rs. 5,10,263 @ 5·64 per cent. ... ... =	28,765

Giving—		Rs.
For Works	A.	5,664
	B.	15,021
Total...		20,685
For Revenue	A.	28,766
	C.	45,516
Total...		74,281

Then as Works Rs. 1,00,527 : Rs. 20,685 = 20·5 per cent.
Revenue ,, 5,10,263 : ,, 74,281 = 14·5 per cent.

10. This, though not producing the same equality in the percentage over Works and Revenue as in the case of the Ganges Canal, clearly shows that 20 per cent. would be a fair charge to Works.

	Rs.
11. The Doon Canals in 1871-72 had outlay on Capital works ...	6,928
,, ,, in ,, ,, on Repairs	8,232
Total works, etc...	15,160
Revenue realized	47,143
Total...	62,303

The outlay on executive establishments as a whole was Rupees 16,314, or 26·2 per cent., nearly, on the total outlay and revenue realized.

12. In detail of paragraph 1 the establishment was as follows :—

	Rs.
I.—Engineering	11,054
II.—Upper Subordinate	.....
III.—Lower ,, ...	924
IV.—Petty	.....
V.—Office	783
VI.—Zillahdars, etc.	
IX.—Civil Officers' charges ... ... Rs. 972	
,, 869	
	1,841
VII.—Travelling allowances	982
VIII.—Contingencies	730
Total ..	16,314

13. Distinguishing the incidence of these in the same way as for the Ganges Canal, we have—

A.—Universal or common to all—

	Rs.
I.—Engineering	11,054
V.—Office	783
VII.—Travelling allowances	982
VIII.—Contingencies	730
Total General ...	13,549
B.—Works wholly—	
III.—Lower Subordinates	924
C.—Revenue wholly—	
VI. and IX.—Irrigation and Civil charges	1,841
Total ...	16,314

Then total outlay and revenue realized as in paragraph 11, Rupees 62,303, and A. Rs. 13,549 or 21·7 per cent.

And works and maintenance, Rupees 15,160 @ 21·7 per cent. = Rupees 3,300
Revenue realized Rupees 47,143 @ 21·7 per cent. = Rs. 10,249

Giving for works	A. ,,	3,300
	B. ,,	924
	Rs.	4,224
for Revenue...	A. ,,	10,249
	C. ,,	1,841
	Rs.	12,090

Then, as Works Rs. 15,160 : Rs. 4,224 = 27·8 per cent.
Revenue ,, 47,143 : ,, 12,090 = 25·6 ,,

14. Here, again, if the discriminating incidence adopted be of any worth, we have more proof that 10 per cent. as a charge to Capital is not sufficient.

15. It is no use following this out with regard to the other revenue-yielding works, as they are not in a condition to afford any useful data. Nor is it necessary, as there are in these three works, the conditions which bear on the question at issue. They are not burdened with any extraneous or disturbing causes, except that in the Doon. From the commencement of 1872-73, the Engineering establishment will be relieved of Rupees 3,600 by a portion of Captain Wilcock's salary being charged to Provincial. This reduction applied to 1871-72 would reduce the general percentage to 20·5, and those for works and revenue under the discriminating process to 22 and 20 per cent. respectively.

16. I cannot see what more can be said to show that 20 per cent. as a fixed charge for executive establishments on capital outlay is a fair one. For the convenience of this Office, and to save it from the labor of apportioning over the many heads which require it, this 20 per cent. should also be charged to miscellaneous works and repairs, and the sum of these deducted from the aggregate monthly cost of the entire establishment, would, in the difference, give the amount to be placed against the collection of revenue. The latter would then fluctuate in proportion somewhat to the ratio of revenue realized to expenditure on works. From the illustrations given we see that in the case of the Ganges Canal, where the realized revenue is 2½ times more than the outlay on works and maintenance, and in the Doon Canals when the charges for establishment are reduced as referred to in paragraph 15, and where the realized revenue is about three times more than the outlay on works and maintenance, the percentages are nearly equal ; whilst on the eastern

Jumna Canal, where the revenue is five times more than the outlay, there is a wide difference between the two percentages. This is right, I think, and does not vitiate the process adopted by me to bring out what is fairly chargeable to outlay for establishments.

From H. MARTEN, Esq, Controller of Public Works Accounts, to the Joint Secretary to the Government of the North-Western Provinces in the Public Works Department, Irrigation Branch, dated 12th April 1873, No. 85—1,204 I.

WITH reference to your No. 908 I, dated 31st ultimo, I have the honor to state that, now that the outlay on establishment has to be apportioned off monthly instead of annually as before, it would be more convenient to adopt the suggestion of the Government of India, and distribute the charges for direction and accounts in proportion to the outlay and receipts, but on the same principle as urged in my separate note of this date on executive establishments, I would advocate that for facility in manipulation of the accounts, I should be permitted to charge to works and maintenance a fixed rate of 5 per cent., placing the remainder against revenue.

2. By the system followed in 1871-72, the direction and accounts charges were distributed over Circles, thus—

Vide Controller's Table II. to Revenue Report of 1871-72.	Works, repairs, and executive establishment and assessed revenue.	Direction and Accounts.	Percentage.
	RS.	RS.	
1st Circle ... 4th ,, ... } Ganges and Lower Ganges Canal ...	28,23,552	1,20,649	4·3
3rd ,, ... Rohilkhund	2,57,351	11,344	4·4
2nd ,, ... Eastern Jumna, Agra and Bundelkhund	15,90,303	99,288	6·2
Totals and average...	46,71,106	2,31,281	5·0

The average percentage, it will be observed, supports the recommendation that 5 per cent. may be fairly charged.

3. This plan would, of course, equalize the charge for Superintending Engineers over the whole Province irrespective of the actual Circles, as is the case with Chief Engineer and Accounts already; and there would be advantage in this, as it is due to the inability of arranging Circles, so that each should have a somewhat corresponding outlay and revenue which makes the rates of cost of Superintending Engineers more in one case than another.

From Lieutenant-Colonel H. A. BROWNLOW, R E., Officiating Joint Secretary to the Government of the North-Western Provinces in the Public Works Department, Irrigation Branch, to the Secretary to the Government of India, Public Works Department, dated 6th May 1873, No. 1,223 I.

IN continuation of No. 1,185 I, dated 3rd instant, replying to the orders of the Government of India on the Budget of this Department for 1873-74, and with reference to paragraph 6 of the orders and to previous correspondence* regarding the incidence of establishment charges on Capital and Revenue in mixed Divisions, I am directed to inform you that it has been found impossible to prove, in the manner suggested in your letter No. 348 A—I, that the present allowance of 10 per cent. on works for the share of establishment charges debitable to Capital is insufficient.

* Ending with Government of India's No. 348 A—I., dated 6th November 1872.

Until the time comes when the works of the Ganges Canal are complete and the Capital Account closed, it will be impossible to say what establishment will be required for the maintenance of works and distribution of water. It may, perhaps, then be found that the number of Divisions can be reduced, but on this point nothing positive can be said at present.

2. In the meanwhile, the accompanying note by the Controller, Public Works Accounts, appears to His Honor to supply ample proof that the present rule bears too heavily on the Revenue Account, and that 20 per cent. of the outlay on works and tools and plant would be a fair sum to charge to the Capital Account as its share of the cost of executive establishment.

3. In another letter* received from the Controller, a copy of which is enclosed, it is shown that the average rate of charges for direction and accounts on the total expenditure and revenue is 5 per cent.; and though, perhaps, a fairer division of the charges for Superintending Engineers is secured by the method hitherto adopted of distributing them within the Circles to which they belong, still the difference in results obtained by this, and by the method proposed by Controller, is not great, and, in consideration of the great convenience to the Accounts Branch of using a fixed percentage in distributing these charges, His Honor recommends Controller's proposal for adoption.

* No. $\frac{85}{1204}$ I, dated 12th April 1873.

4. It appears, then, that 20 per cent. on outlay for executive establishment, and 5 per cent. for direction and accounts, is a fair proportion to charge to the different heads of expenditure. Paragraph 16 of Controller's note shows that there will be a great saving of labor in his Office if he is allowed to adopt a fixed percentage for the monthly distribution of the charges for establishment, instead of distributing them ratably in the manner now in force, and I am, therefore, directed to request sanction to the adoption of the following rules, which are the same in effect as those proposed in my letter No. 2,328 I, dated 27th September 1872.

I.—In mixed Divisions, or Divisions where expenditure is incurred against both Capital and Revenue Accounts, the cost of executive establishment will be distributed by charging against each head* of service, a sum equal to 20 per cent. of the outlay under that head on works and tools and plant. The balance left, after making this distribution, will be charged against Revenue.

* *Viz.*—*Capital* "Extraordinary."
Ditto "Ordinary."
Revenue, Original Works and Maintenance.
Neither Capital nor Revenue, Works and Maintenance.

II.—A further debit, equal to 5 per cent. of the outlay, including cost or share of executive establishment, will be made against each head of service as its share of the charges for direction and account. The balance of these charges will be debited to Revenue.

III.—The cost of establishment employed on surveys will be charged to the works for which the surveys are being made, and will be separated from the other charges for establishment before making the above distribution.

IV.—At the close of the year, should it appear that these rules have pressed unfairly on either the Capital or Revenue Account, the Controller may make such adjustments as will equalize the proportions charged to each.

5. In conclusion, I am to inform you that, in framing the current Budget Estimate, an attempt was made to carry out, to a certain extent, the suggestions made in your letter No. 348 A—I of 6th November, by showing separately the cost of extra establishment specially provided for the remodelling of the Ganges Canal; but that, in practice, it will be impossible for the Accounts Branch to preserve this distinction, since the establishment will merely be employed in addition to that now working in the different Divisions, which will also be largely employed in carrying out the various works of remodelling and extension.

Unless, therefore, the present proposals are agreed to, the total charges will have to be distributed according to existing rules, and the Revenue Account of the Ganges Canal will

be debited with far more than is shown in the Budget. It may be noted that the transfer of establishment charges from the Extraordinary to the Ordinary grant that will be effected by these proposals will only amount to Rupees 7,000 or Rupees 8,000 in the Budget for 1873-74.

RESOLUTION.—The Government of India observe that the calculations made by the Controller, North-Western Provinces, go to show that the amount charged under present rules to Capital for Establishment charges in a Division in which a canal is in operation might be increased from 10 to 20, or including Direction and Account, to 25 per cent. of the outlay on works. In these calculations Revenue is left to bear the remainder of the charge in mixed Divisions supposed to be due to looking after irrigation which occupies a large share of the time of the highest paid agency in a Division. It was supposed that the gross receipts would form an approximate measure of the extent of supervision required, and this has been worked out and found roughly to answer; but it is more simple in accounts to work out the percentage only of outlay on works, and to leave the balance to cover the cost of supervising irrigation and other accounts of control. It remains to be seen how far these conclusions hold good elsewhere.

2. Before coming to a decision as to whether the percentage fixed should be altered, the opinion of the several Governments concerned will be invited on the proposals made by the Government, North-Western Provinces, and to the accuracy of the mode of calculation adopted in the justification of those proposals.

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin for the purpose indicated in paragraph 2, and to the Government, North-Western Provinces, for information.

Governments of Madras, Bombay, Bengal and Punjab; Chief Commissioner, Mysore; Governor-General's Agent, Rajpootana.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

No. 2. ORDER THEREON, 1st December 1874, No. 3,371.

IRRIGATION, No. 1.
Account.

THE "mixed divisions," referred to in the papers communicated with the foregoing Resolution of the Government of India, appear to be those in which the Public Works Establishments employed are concerned only with Irrigation Works, but in which, some canals being in operation and others under construction, establishment charges have to be divided between Capital and Revenue.

2. In the Madras Presidency there are no divisions or, as they are here called, Ranges, in which establishments are employed on Irrigation Works exclusively,

consequently there are no data on which the opinion asked for by the Government of India, as to the proportion in which the distribution of charges on that account, to Capital and Revenue, respectively, should be made, can be based. Public Works Officers in this Presidency look after all works within their ranges, and it would be impracticable to determine with any degree of accuracy how much of their time should be deemed to be devoted—

1*st.*—to Irrigation Works, and also to construction and maintenance respectively under this head;
2*ndly.*—to other Imperial Works;
3*rdly.*—to Provincial Works;
4*thly.*—to Local Funds, and other special fund works;

and consequently in what proportions the cost of establishments should be divided.

3. It is observed that no fixed percentage on outlay for establishments has here been charged to Capital expenditure on Irrigation Works, but that a ratable distribution has been made, although not simply in proportion to outlay, but with certain special additions and exceptions.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

No. 2-A. (DOCKET No. 3,371-A, dated 1st December 1874.)

COPY of the above forwarded to the Government of India.

(True Copy.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

Exd. S. T. Austin.
Spare Copies

Public Works Department

Proceedings of the Madras Government

Read the following

from

The Govt of India

PWD

(No 22-33-A/J

dy 23 July 1849)

3371

The mixed Dr-
versions, referred to in
the papers communi-
cated with the
foregoing resolution
of the Government
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the Public Works Es-
tablishments employ-
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2. In the Madras Presidency there are no Divisions or, as they are here called, Ranges, in which Establishments are employed on Irrigation works exclusively, consequently there are no data on which the opinion asked for by the Government of India, as to the proportion in which the distribution of charges on that account, to Capital & Revenue, respectively, should be made, can be based. Public Works officers in this Presidency look after all works within their Ranges and it would be impracticable to determine with any degree of accuracy how much of their time should be devoted to 1st to Irrigation works, also to construction & maintenance respectively by under this head 2nd to other Imperial works 3rd to Provincial works 4th to Local Funds, & other special fund works.

and consequently in what proportions the cost of establishments should be divided.

3. It is observed that no fixed per centage or outlay for Establishments, has been charged to Capital expenditure on Irrigation works, but that

that a suitable distribution has been made although not simply in proportion to outlay, but with certain special additions and exceptions.

29/10/74.

Docket No. 3378.B.74

Copy of the above forwarded to the Govt. of Bikaner

Despatched to Govt. of India 2/12/74.

1 & 2 A.

Rec'd 6/11/74. Recd 6/11/74

1749

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To The Chief Engr. for Irrn. — Controller of Works

Despatched 2/12/74.

Rd Despatch dated 15/12/74.

8746.

Proceedings of the Madras Govt.

Read again Financial Department Lr. No. 1613. dated 25th Sept. 1874.

Read also the following

From the Govt. of India - (P. C. Nos. 227-33. A. & P. 23rd July 1874.)

Communicated to the Officers concerned.

His Excellency the Governor in Council is of opinion that charges for surveys, establishments, whether for the investigation of irrigation projects, or in connection with the maintenance of existing irrigation works, should form a charge additional

additional to the fixed percentage proposed to be debited to all Imperial grants for or outlay on Public Works in the Proceedings in the Financial Dept. above recorded, and provision should for the future be made in the Irrigation Budget under Capital Extraordinary and Ordinary, and under Revenue, respectively, for each Establishment. For 1875-76 this provision will be based on the actual charges

Ilei Dft. dated 8 Oct 1874 subject which shall be left distinct.

In reply to the Financial Dept. address of 25 Sept 74 (No. 1663) a statement addressed to the Executive Engineers of the several Districts

Accepted the letter from the S. P. I 23 July 74 — the S. P. I. also on Secretary of the Govt. of the North West Provinces

cost of the foundations to be charged to established on Irrigation Works, in accordance with Imperial orders, and in addressed to the Govt of India

8/10/10

charges for these several services in recent years, which will be reported by the Controller, while for 1876-1877 and subsequent years it will be necessary that Superintending and District Engineers should obtain sanction for the entry in their Budgets of the amounts required, their proposals being supported by explanation of the work to be undertaken in each year.

29/9/76

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Govt. of [illegible] Madras.

PUBLIC WORKS.

To

The Chief Engineer &
Secretary to Govt.

Rec'd. 4-20-25 Read.

G. O. 1st Dec 1874 No. 3371

No. 1-2A.

Irrigation Account

Transmitting

Offering observations
on Proceedings of the Govt.
of India, communicating
Resolution regarding the
Apportionment of the
Charges for Establishment
in mixed Irrigation Works
between Capital
and Revenue —