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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No. *1734-35* Press
B.P. No. Mis.

Dated

19-6-1955

Not to be folded or roughly handled

No. 431. Read the following letter from Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to Lieutenant-Colonel J. MULLINS, R.E., Officiating Secretary to Government, Public Works Department, dated Fort Saint George, 29th May 1875, No. 1,025 :—

With reference to paragraph 3 of G. O., dated 19th April 1875, No. 1,101, I have the honor to submit the following explanation.

2. The particulars of Revenue outlay given in the report referred to in paragraph 3 of Government of India letter have apparently been extracted from the statement furnished to the Chief Engineer for Irrigation with this Office letter, No. 8,270, of 17th March 1874. But this statement formed no part of the recognized Capital and Revenue Accounts, and did not profess to give "*Revenue outlay*." It was prepared on receipt of letter from the Chief Engineer for Irrigation, No. 158, dated 16th February 1874, in which that officer requests the Controller to furnish a statement showing the maintenance charges of Irrigation works in each district of this Presidency for the year 1872-73, similar to that furnished with his letter, No. 524, dated 19th May 1873, for the year 1871-72 ; and it was accordingly prepared like the statement for 1871-72 under the heads Establishment and Agricultural Repairs only ; the outlay on New Works chargeable to Revenue, and the share of Tools and Plant charges were purposely omitted.

3. Coming now to the differences pointed out by the Government of India, I have to explain that the differences under Works (New) and Tools and Plant are simply due to the intentional exclusion of the latter from the statement prepared for the Chief Engineer for Irrigation. The figures given by the Government of India agree with our annual accounts.

4. The difference under Repairs is explained partly by an apparent clerical error in the Government of India letter 12,61,300 for 12,61,303 and partly by the exclusion of outlay by Civil Officers to the extent of Rupees 3,030 from the statement prepared for the Chief Engineer. Why this outlay was excluded I am unable to say.

5. The difference under the head Establishment I am not able to explain, as it is not known how the Government of India arrived at the figure 3,95,550, but I must state that any agreement between the annual accounts and the statement already alluded to in respect of establishment charges is not to be expected. In the former the charges for construction establishment, direction and accounts taken in the lump for the whole Presidency, were distributed ratably to the aggregate outlay under the several heads for the whole Presidency, whereas in the statement prepared for the Chief Engineer for Irrigation charges on account of construction establishments were separately distributed for each range, charges for District Engineer were debited to the districts concerned, and only in the case of the establishments of the Chief Engineer and Secretariat and of the Controller's Office was the aggregate charge for the Presidency ratably distributed throughout the Presidency.

*Proceedings of the Madras Government, Public Works Department,
19th June 1875.*

No. 432.

ORDER THIRTEEN, 19th June 1875, No. 1,734.

IRRIGATION, No. 39.
Account.

ORDERED that the information con-
tained in the foregoing letter be commu-
nicated to the Government of India.

(Here enter No. 1,735, dated 19th June 1875.)

(True Extract.)

Major, R.E.,

Offg. Joint Secretary to Government.

To all Superintending and District Engineers
To the Chief Engineer for Irrigation.
" Revenue Department.
" Board of Revenue.
" Controller of Public Works Accounts.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 19th June 1875.

No. 433.

No. 1,735.

FROM

MAJOR J. O. HASTED, R.E.,

Officiating Joint Secretary to the Government of Madras,

Public Works Department,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

Public Works Department.

IRRIGATION, 40.
Account.

No. 1,101, 19th April 1875.
" 1,734, 19th June "

SIR,—In reply to your letter, No. 30 I.,
of the 27th January last, I am directed to
transmit, for the information of the Govern-
ment of India, copies of the Proceedings of
this Government as per margin, and to say
that, in accordance with the wishes of the

Government of India, an endeavour will be made to separate land revenue from revenue
due to irrigation in preparing returns of Irrigation works which have been constructed or
materially improved under British rule, but I am instructed at the same time to point
out that it is not certain that this can be done, because the old revenue records in all
cases, and the current records in many cases, do not make any distinction between the
two sources of revenue, the Government demand being in the shape of a consolidated
assessment. The separation, where it may be found possible, will necessarily be a
work of time, and unless the Government of India are disposed to accept the Capital
and Revenue Accounts with the latter based upon the difference, between land revenue
and revenue due to irrigation combined, for the periods prior and subsequent to the
construction or improvement of works, it is feared that an indefinite time will elapse
before complete financial records of any one system of irrigation can be got ready.

2. The later Proceedings referred to contain the explanation of the Controller
of Public Works Accounts in regard to the discrepancies pointed out in paragraph 3
of your letter, and it will be seen that there was an omission of Rupees 3,030 from the
outlay under Repairs in the general report for 1872, that the items for Works and
Tools and Plant were purposely omitted as not considered to be required for the
purposes of this report, and that the considerable difference under establishment
is due partly to the mode of distribution of charges adopted for the two returns
being different, while the Controller is unable to ascertain how the sum entered for
establishment "as per finance accounts" in your letter has been arrived at.

I have the honor to be,

Sir,

Your most obedient servant,

Major, R.E.,

Offg. Joint Secretary to Government.

Exd. A. Grubert.
Spare Copies

Exd. A. Grubert.
Spare Copies

OFFICE OF THE CONTROLLER OF
PUBLIC WORKS ACCOUNTS,

No. 1025

From

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

To

THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.

Port St. George,

29 May

1875.

Enclosures.

Sir,

With reference to para 3 of G.O. dated 19th April 1875, N^o 1101, I have the honor to submit the following explanation.

2. The particulars of revenue outlay given in the report referred to in para 3 of Government of India letter have apparently been extracted from the statement furnished to the Chief Engineer for Irrigation with this office letter N^o 270 of 17th March 1874. But this statement formed no part of the recognized Capital and Revenue Accounts and did not profess to give "Revenue outlay". It was prepared

x Disposed of
in G.O. N^o 1101
19815 (22/5)

on receipt of letter from the Chief Engineer for Irrigation, No. 1858, dated 16th February 1874, in which that Officer requests the Controller to furnish a statement showing the maintenance charges of Irrigation works in each District of this Presidency for the year 1872-73 similar to that furnished with his letter No. 524, dated 19th May 1873 for the year 1871-72, and it was accordingly prepared like the statement for 1871-72 under the heads Establishment and Agricultural Repairs only; the outlay on New Works chargeable to Revenue, and the share of Tools and Plant charges were purposely omitted.

3. Coming now to the differences pointed out by the Government of India, I have to explain that the differences under Works (new) and Tools and Plant are simply due to the intentional exclusion of the latter from the statement prepared for the Chief Engineer

for Irrigation. The figures given by the Government of India agree with our annual accounts.

4. The difference under repairs is explained partly by an apparent clerical error in the Government of India letter 12,61,300 for 12,61,303 and partly by the exclusion of outlay by Civil Officers to the extent of Rs. 3030 from the statement prepared for the Chief Engineer. Why this outlay was excluded I am unable to say.

5. The difference under the head establishment I am not able to explain as it is not known how the Government of India arrived at the figure 3,95,550, but I must state that any agreement between the annual accounts and the statement already alluded to in respect of establishment charges is not to be expected. In the former the charges for Construction Establishment, Direction and Accounts taken in

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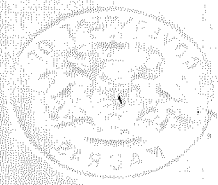
on the lump for the whole Presidency were
distributed ratably to the aggregate
outlay under the several heads for
the whole Presidency, whereas in the
statement prepared for the Chief Engineer
for Irrigation charges on account of
Construction Establishments were
separately distributed for each Range,
charges for District Engineer were
debited to the Districts concerned, and
only in the case of the establishments
of the Chief Engineer and Secretariat
and of the Controller's Office was the
aggregate charge for the Presidency
ratably distributed throughout the
Presidency.

I have the honor to be
Sir
Your most Obedt Servant
Lowrey Gordon
Controller of P. W. Accounts

[Faint handwritten notes and bleed-through from the reverse side of the page]

№ 431-433

under British rule, but
I am instructed at the
same time to point out
that it is not certain that
this can be done, because
the old revenue records
in all cases, and the
current records in many
cases, do not make any
distinction between the
two sources of revenue,
the Govt. demand being
in the shape of a con-
solidated assessment.
The separation where it
may be found possible
will necessarily be a
work of time, and unless
the Govt. of India are
disposed to accept the
Capital and Revenue
accounts with the latter
based



based upon the difference,
between land revenue
and revenue due to
irrigation combined, for
the periods prior and sub-
sequent to the construction
or improvement of works,
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definite time will elapse
before complete financial
records of any one system
of Irrigation can be got
ready.

2. The later Proce-
dings referred to contain
the explanation of the
Controller of P.W. Accounts
in regard to the discre-
pancies pointed out in
para 3 of your letter,
and it will be seen that
there was an omission

of

of Rupees 3030 from the
outlay under Repairs in
the general report for 1873,
that the items for works
and Tools and Plant
were purposely omitted
as not considered to be
required for the purposes
of this report, and that
the considerable difference
under Establishment is
due partly to the mode
of distribution of charges
adopted for the two returns
being different, while the
Controller is unable to
ascertain how the sum
entered for establishment
"as per finance accounts"
in your letter has been

arrived

arrived at.

15c
May 11/6

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copies of each of 50
2nd 1101 - 19th April
1734 of 1875