(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 1054-55 (9) Press
~~B.P. No.~~ ~~Mis.~~

Dated 27-4- 1876

Not to be folded or roughly handled

No. 391. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Irrigation), to Major-General G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, (Irrigation Branch), dated Fort William, 23rd March 1876, No. 142 A.—I.:—

I AM directed to acknowledge the receipt of your letter, No. 2,813, dated 29th September 1875, explaining that the statements of outlay on the Godavery and Kistna Delta Irrigation Works for 1873-74 were not sent to the Examiner of Accounts for verification, in consequence of that officer having expressed his inability to verify any statements prepared in the district.

2. With reference thereto, and with the view of obviating discrepancies such as have been found between these statements and the accounts rendered to the Accountant-General, Public Works Department, I am to suggest that, instead of the Chief Engineer himself compiling returns of expenditure from statements rendered by Executive Engineers, as he seems to have hitherto done, it would apparently be better that he should, in the future, call on the Examiner of Accounts to furnish him with whatever statements of expenditure he may require, leaving it to the Examiner to address Executive Engineers for any information he may need or to take such other measures according to circumstances as he may think fit. By this means the business of reconciling and drawing attention to discrepancies would be confined to the Examiner's Office, and much work would doubtless be saved.

3. I am to observe that one of the special functions of the Examiner of Accounts is to make inquiries in all cases when the information affecting accounts or returns of receipts and expenditure is insufficient. The fact of its insufficiency should lead him, with the support of the Government of Madras, to refer to the proper quarter, and press for the necessary facts or figures till he gets them. In the case of returns furnished by the Revenue Board, the Examiner should be at full liberty to request the proper officers of that Board to explain the meaning of the figures issued under their signature, and much of the past obscurity of the returns connected with irrigated land revenue would, the Government of India believes, have been cleared up if their meaning had been thus ascertained.

4. These remarks, I am to say, apply solely to accounts of actual receipts or outlay, and have no reference to *Estimates* or other statements dealing with probable or anticipated revenue or expenses.

5. With reference to errors of classification, I am directed to invite the attention of the Government of Madras to Government of India letter, No. 182 A.—I., dated 16th June 1875, in which inquiry was made as to whether estimates for Irrigation Works now show whether the charges are debitable to Capital or Revenue, and I am to add that the Government of India would be glad to receive a reply thereto at an early date.

Proceedings of the Madras Government, Public Works Department,
27th April 1876.

Nos. 392 & 393. ORDER THEREON, 27th April 1876, No. 1,054.

IRRIGATION, No. 31.
Account.

COMMUNICATED to the Chief Engineer for Irrigation and to the Examiner of Accounts for information and guidance. Communicated also to the Revenue Department and Revenue Board, with reference to paragraph 3 of the letter from the Government of India.

2. The Government of India will be informed that estimates for Irrigation Works now show whether the charges are debitable to Capital or Revenue.

3. Ordered that the following letter be sent.

(Here enter No. 1,055, dated 27th April 1876.)

(True Extract.)

Colonel,

Offg. Under Secy. to Govt., P.W.D.

PUBLIC WORKS DEPARTMENT,
FORT ST. GEORGE, *27th April* 1876.

No. 394. No. 1,055.

FROM

MAJOR-GENERAL G. W. WALKER, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

IRRIGATION, No. 32.
Account.

SIR,—With reference to the inquiry made in paragraph 5 of your letter, No. 142 A.—I., dated 23rd March 1876, I am directed to state, for the information of the Government of India, that estimates for Irrigation Works now show whether charges are debitable to Capital or Revenue.

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

Colonel,
Offg. Under Secy. to Govt., P.W.D.,
for *Secretary to Government.*

Exd. S. T. Austin.

Spare Copies

No. 142 A—I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation.

To

THE SECRETARY TO THE GOVT. OF MADRAS,
IN THE P. W. DEPT., IRRIGATION BRANCH.

Fort William, March 23, 1876.

SIR,

I am directed to acknowledge the receipt of your letter No. 2813, dated 29th September 1875, explaining that the statements of outlay on the Godavery and Kistna Delta Irrigation Works for 1873-74 were not sent to the Examiner of Accounts for verification, in consequence of that Officer having expressed his inability to verify any statements prepared in the district.

2. With reference thereto, and with the view of obviating discrepancies such as have been found between these statements and the accounts rendered to the Accountant General, Public Works Department, I am to suggest that, instead of the Chief Engineer himself compiling returns of expenditure from statements rendered by Executive Engineers as he seems to have hitherto done, it would apparently be better that he should, in the future, call on the Examiner of Accounts to furnish him with whatever statements of expenditure he may require, leaving it to the Examiner to address Executive Engineers for any information he may need or to take such other measures according to circumstances as he may think fit. By this means the business of reconciling and drawing attention to discrepancies would be confined to the Examiner's Office, and much work would doubtless be saved.

3. I am to observe that one of the special functions of the Examiner of Accounts is to make enquiries in all cases when the information affecting accounts or returns of receipts and expenditure is insufficient. The fact of its insufficiency should lead him, with the support of the Government of Madras, to refer to the proper quarter, and press for the necessary facts or figures till he gets them. In the case of returns furnished by the Revenue Board, the Examiner should be at full liberty to request the proper Officers of that Board to explain the meaning of the figures issued under their signature, and much of the past obscurity of the returns connected with irrigated land revenue would, the Government of India believes, have been cleared up if their meaning had been thus ascertained.

4. These remarks, I am to say, apply solely to accounts of actual receipts or outlay, and have no reference to *Estimates* or other statements dealing with probable or anticipated revenue or expenses.

5. With reference to errors of classification, I am directed to invite the attention of the Government of Madras to Government of India letter No. 182 A—I, dated 16th June 1875, in which enquiry was made as to whether estimates for irrigation works now show whether the charges are debitable to Capital or Revenue, and I am to add that the Government of India would be glad to receive a reply thereto at an early date.

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

Colonel, R. A.,
Secy. to the Govt. of India.

C E No 10 G.I.

CHIEF ENGINEER
1 APR
1876
FOR IRRICATION

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Irrigation.

To

THE SECY. TO THE GOVT. OF MADRAS,
IN THE P. W. DEPT., IRRIGN. BRANCH.

No. 142 A—1.

Dated March 23, 1876.

Received

Jo. E. I.
Bm H

Regarding verification by the Examiner of Public Works Accounts of statements of outlay on Irrigation Works.

No. 355, P. W. D. Press—23-3-76—32.

FORMER CASES.

No. of 187

" "

Receipt No.

Dated

LATER CASES.

No. of 187

" "

REMINDERS RECEIVED.

No. 1, dated 187

" 2, " "

" 3, " "

" 4, " "

" 5, " "

Keep-Withs.

No. 391-

Cir - 20-4-76. Rd. 27-4-76
V.L. Sheet 9 apl.

I FORM No. 29. 1876 Dept.

Register No. 10 G.I.

From No: 3070

Government of India

No. 142 A. I.

Dated 23 March 1876

Recd. 29 April 76

Subject:— Verification of Outlay on Irrigation works.

Papers put up
BR
3-4-76.

To E. I
Cancel

ENCLOSURES. 5-4-76

From to

" "

" "

" "

Orders and Proceedings in file.

No.	Date.	No.	Date.
2812	29 Sept/75		
1974	12 July/75		
1026	14 April/75		
3107	2 Nov/74		
2366	21 Aug/74		

No. 1054 Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 27th Apl/76

READ the following:

From the Govt. of India (Ir. No. 142 A.I. of 23rd March/76)

Communicated to the Chief Engineer for Irrigation and to the Examiner of Accounts for information and guidance. Communicated also to the Revenue Department and Revenue Board with reference to para 3 of the letter from the Government of India.

2. The Government of India will be informed

informed that estimates for irrigation works now show whether the charges are debitable to Capital or Revenue

3. Ordered that the following letter be sent.

To
The Chief Engr. for Irrign. ✓
" Examiner. P.W. accts. ✓
" Revenue Board ✓
" " Deptt. ✓

No 391-394

Detd 10/5/76

No 1055

P.W. Deptt
27th Apl/76

To,
The Secretary to the
Government of India

Sir,

With reference to the enquiry made in para 5 of your letter No 142 A. I. dated 23rd March 1876, I am directed to state for the information of the Govt. of India that Estimates for Irrigation Works now show whether charges are debitible to Capital or Revenue.

Ny. 24/4

Detd 10/5/76

3070

Govt. of 1876 Madras.

PUBLIC WORKS.

To,

Dated

Issued

Recd. Encl.

G. O. 27 April 1876. No. 1052 & 1055

Nos. 30 & 4

~~Informing in rep~~

Stating in reply to letter No. 142 A I & 23d March 76 that Estimates for Irrign Works now show whether charges are debitable to Capital or Revenue

Irrigation Works

Passing orders on letter from the Govt of India regarding verification by the Examiner of P W Accts of ~~Statements~~ of outlay on —

Desai 1075