M.R.O. 1—4,002—16 9-48.

(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. 1949-50 (9) Press
B.P. No. Mis.

Dated 2-8- 1876.

Not to be folded or roughly handled

No. 11. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 14th July 1876, No. 112-W.

I HAVE the honor to acknowledge the receipt of the series of orders noted in the margin, all relating to Capital and Revenue Accounts of Irrigation Works, and with reference thereto, I beg respectfully to make the following remarks.

No. 1,268 of 20th May 1876.
" 1,500
" 1,502
" 1,503
" 1,504
of 17th June 1876.

2. In the first place with reference to G.O., No. 1,500, of 17th June, in which it is stated that the report of the Conference on Capital and Revenue Accounts has not been received, I venture to point out that this report was actually read in Proceedings of the same date, (17th June) No. 1,504, having been submitted to Government in the Revenue Department on the 31st January, and transferred to the Public Works Department on the 12th February.

3. And in as much as it would seem from G.O., No. 1,502, read in connection with G.O., No. 1,500, that certain projected arrangements with regard to Capital and Revenue Accounts have been reported to the Government of India in ignorance of the existence of the Conference's report, it is possible that the arrangements so reported may differ slightly—whether from being more detailed or otherwise—from the arrangements ordered in G.O., No. 1,504, after consideration of the report of the Conference; I venture to ask that I may be informed of the substance of the communication to the Government of India, in order that I may be in a position to conform to the wishes of Government as therein expressed.

4. With regard to G.O., Nos. 1,500, 1,502, and 1,503, I am in some perplexity as to the object which Government have in view in communicating to me the two despatches from the Secretary of State and the letter of the Government of India. The Secretary of State's despatch of the 11th November 1875, together with the letter of the Government of India, No. 48-A. I., of 25th January 1876, were first communicated to me in Proceedings of 20th May 1876, No. 1,268. The Secretary of State's despatch and the letter of the Government of India have now been communicated to me for the second time, the former in G.O., No. 1,500, and the latter in G.O., No. 1,502 of the 17th June; and with G.O., No. 1,503, of the same date is communicated to me another despatch from the Secretary of State, of which the substance appears to be identical with the substance of the previous despatch and of the letter from the Government of India.

5. I am at a loss to know what is the object of Government in thus repeatedly communicating to me these letters and despatches; but I feel that the object must be one to which Government attach much importance.

6. I might perhaps suppose that Government desire to urge me to immediate operations with a view to the preparation of final statements of financial results. I

sincerely trust that this is not the intention of Government; for, I am myself fully convinced of the correctness of the principle so strongly insisted on in paragraph 5 of G.O., No. 1,504, of 17th June 1876, *viz., that current accounts should first be placed on a proper footing*, and I would earnestly deprecate any departure from the principle thus marked out.

7. It was only in February last that I was able to carry out in my own office a separation of the Irrigation Accounts from the other accounts of the department, and to make efficient supervision of those accounts possible by placing them directly under the Deputy Examiner who, since February 1873, has been *nominally* in charge of them. Since then much has been done towards placing these accounts on a satisfactory footing, and I can confidently assure Government that in a very short time it will be possible to take up one by one the Capital and Revenue Accounts of the eight systems enumerated in G.O., No. 1,504, with a view to the preparation of final statements of financial results *as far as they are dependent on Public Works Accounts and figures.*

8. I am bound however to point out that before complete statements of financial results can be prepared, there is much to be done with which my office has only an indirect concern. Irrespective of the principles according to which the revenue is to be calculated, there are many matters of detail which must be definitely settled before proper statements of financial results can be prepared for the past, and carried on in the future. The geographical limits within which irrigation revenue is to be credited to each system must be clearly defined and made known to all concerned, if there is to be any sort of correspondence between the Revenue and the Public Works elements of the statements; the details in which accounts of revenue (or assessments) are to be kept must be decided; the forms in which these accounts are to be rendered; the officers by whom and to whom they are to be submitted; and the periods of submission; these and other points have all to be determined.

9. I must also point out that after reading G.O., No. 1,504, of 17th June, I am in some doubts as to the wishes of Government with regard to Capital and Revenue Accounts and classification of expenditure. In paragraph 2 and in the first part of paragraph 3, Government direct that Capital and Revenue Accounts be kept for eight systems only according to the classification prescribed by the Government of India. But the last sentence of paragraph 3 seems to imply that the very same classification (with an additional sub-head) will be required in the case of an indefinite number of other systems.

10. If this really is required the decision recorded in paragraph 2, as far as it may have had for object the reduction of labor, will be simply a dead letter, and I venture to hope that on reconsideration Government will be pleased to prescribe some more simple scheme for the classification of expenditure on systems of works other than the eight enumerated in paragraph 2 of G.O., No. 1,504, of 17th June 1876.

11. The classification shown in Appendix A of the report of the Conference will, I think, be found to provide for everything that is required. That classification is as follows:—

Proceedings of the Madras Government, Public Works Department,
2nd August 1876. *No.* 1,950.

I.—Works.
- Preliminary Investigations.
- Land.
- Head Works.
- Supply Channels.
- Reservoirs.
- Distributaries
- Buildings.
- Miscellaneous.

II.—Establishment.
III.—Tools and Plant.
IV.—Suspense Accounts.
V.—Abatement of Land Revenue.
VI.—Interest.

12. I ought also to mention that approximate statements of the financial results of the Kistna Delta System, and of a few other systems (prepared by me at the request of the Secretary to Government) are now in the press; and that the statement prepared by me for the Kistna Delta does not agree with the statement prepared by Mr. Wilson (and printed in G.O., No. 1,268, of 20th May 1876) in anything except revenue. I merely mentioned the fact. Mr. Wilson's figures may be nearer the truth than mine, which do not pretend to be other than rude approximation based on very imperfect and insufficient data.

13. Lastly, I must notice Mr. Wilson's statement that he has been "unable to ascertain either from the Controller of Public Works Accounts or from the Superintending Engineer what amounts are chargeable since the year 1867-68 to 'Ordinary' and 'Extraordinary' respectively." I cannot find that Mr. Wilson has ever asked me for this information, had he done so it would have been furnished at once. Mr. Wilson certainly asked me for a statement of the working expenses of the Kistna Delta System from the commencement of operations, and I at once replied that I did not possess the information, which in fact is part of the very information which, when once the current accounts have been placed on a satisfactory footing, it will be the duty of this office to ascertain with a view to its being finally recorded as the basis of the Capital and Revenue Account.

I venture to think that some confusion, and some waste of time, would be avoided if Mr. Wilson's investigations were strictly confined to the revenue side of the question.

No. 119-W.

No. 11-A. *Note by the Chief Engineer for Irrigation.*

FROM an office note by the Deputy Examiner of Public Works Accounts on a memorandum to District Engineers, with forms and instructions, drawn up with reference to paragraph 6 of G.O., No. 1,504, of the 17th June 1876, the undersigned understands that the classification of Irrigation Works laid down by the Government of India is not required to be applied to works which are classed under Ordinary Agricultural, but only to those for which the technical Capital and Revenue

Government of India, No. 48-A.I., Proceedings, Madras Government, 20th May 1876, No. 1,268.

Proceedings of the Madras Government, Public Works Department, 2nd August 1876. No. 1,950.

Accounts are to be kept. This being the case, and for administrative purposes no classification by main or sub-heads being required, the undersigned considers with reference to paragraphs 9 to 11 of the Examiner's letter, No. 112-W, of the 14th instant, that there is no necessity for any subdivisions under I.—Works in paragraph 11, and that all requisite information will be made available if the cost of Irrigation works of the description referred to be booked under—

I.—Works.
II.—Establishment.
III.—Tools and Plant.
IV.—Suspense Accounts.
V.—Abatement of Land Revenue.
VI.—Interest.

OOTACAMUND,
21*st July* 1876.

(Signed) JOHN MULLINS, Lt.-Col., R.E.,
Chief Engineer for Irrigation.

To the Secretary to Government, Public Works Department.

No. 12.

ORDER THEREON, 2nd August 1876, No. 1,949.

IRRIGATION, Nos. 3 to 5.
Account.

THE wording of G.O., No. 1,500, of the 17th June 1876, being incorrect at that date will be cancelled and the copies issued will be recalled.

2. With regard to paragraphs 9, 10 and 11 of the Examiner's letter and to the note by the Chief Engineer for Irrigation from which the Government understand that a detailed classification of outlay on Irrigation works other than those for which the technical Capital and Revenue Accounts are to be kept is not necessary, it will be understood that for no works classed as Ordinary Agricultural will any such detailed classification be required, and for works of that class, for which a continuous record of expenditure may be ordered to be maintained, expenditure will be shown under the heads (or classes as they are termed in connection with Capital and Revenue Accounts) given in paragraph 11 of the Examiner's letter, but without any subdivisions under *Works* which are, for the purpose intended, entirely unnecessary.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

No. 13.

DOCKET No. 1,950, dated 2nd August 1876.

COPY of the above forwarded to the Government of India with reference to letter No. 1,501, dated 17th June 1876.

(True Extract.)

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

Exd. W. H. French.
Spare Copies

[Cr. Wks. Form No. 2.]

No. 1128.

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government,
Public Works Department.

FORT SAINT GEORGE, 14th July 1876.

Sir,

I have the honour to acknowledge the receipt of the series of orders noted in the margin No. 1268 of 20th May 1876 all relating to Capital and Revenue Accounts of Irrigation Works, and with reference thereto, I beg respectfully to make the following remarks.

—"— 1500
—"— 1502
—"— 1503
—"— 1504
of 17th June 1876

2 In the first place with reference to Government Order No. 1500 of 17th June, in which it is stated that the report of the Conference on Capital and Revenue Accounts has not been received, I venture to point out that this report was actually read in Proceedings of the same date (17th June) No. 1504, having been submitted to Government on the Revenue Department on the 31st January and transferred to the Public Works Department on the 12th February.

4V/1500 Cancld.

3 And in that as it would seem from Government Order No. 1502, read in connection with Government Order No. 1500,

that

that contains projected arrangements with regard to Capital and Revenue Accounts have been reported to the Government of India in pursuance of the existence of the Conference's report it is possible that the arrangements as reported may differ slightly from those given and being more detailed or otherwise from the arrangements ordered in Government Order No. 1522 after consideration of the report of the Conference; I venture to ask that I may be informed of the substance of the communications to the Government of India, and also that I may be in a position to compare the existence of Government as therein expressed.

4 With regard to Government Orders Nos 1500, 1502 and 1503 I have in some perplexity as to the object which Government have in view in communicating to me their Despatches from the Secretary of State and the letter of the Government of India. The Secretary of State's Despatch of the 11th November 1875, together with the letter of the Government of India No. 4841 of 23rd January 1876, were first communicated to me on Proceedings of 20th May 1876. No. 1268. The Secretary of State's despatch and the letter of the Government of India have now been communicated to me for the second time, the former in Government Order No. 1501 and the latter in Government Order

Order No. 1502 of the 10th June; and with Government Order No. 1503 of the same date is communicated to me another despatch from the Secretary of State of which the substance appears to be identical with the substance of the previous despatch and of the letter from the Government of India

5 I am at a loss to know what is the object of Government in thus repeatedly communicating to me these letters and despatches; but I feel that the object must be one to which Government attach much importance

6 I might perhaps suppose that Government desire to urge me to immediate operations with a view to the preparation of official statements of financial results. I sincerely trust that this is not the intention of Government for I am myself fully convinced of the correctness of the principle so strongly insisted on in para 5 of Government Order No. 1504 of 17th June 1876, namely, that current Accounts should first be placed on a proper footing, and I would earnestly deprecate any departure from the principle thus marked out.

7 It was only in February last that I was able to carry out in my own Office a separation of the Irrigation Accounts from the other Accounts of the Department, and

15

to make efficient supervision of these Accounts possible by placing them directly under the Dy. Accountant, who since February 1873, has been practically in charge of them. Since then much has been done towards placing these Accounts on a satisfactory footing, and I can confidently assure Government that in a very short time it will be possible to take up one by one the Capital and Revenue Accounts of the eight systems enumerated in Government Order No. 1504 with a view to the preparation of final statements of financial results as far as they are determined, and Public Works Accounts and figures.

8 I am bound however to point out that before complete statements of financial results can be prepared, there is much to be done with which my Office has only an indirect concern. In respect of the receipts according to which the revenue is to be calculated, there are many matters of detail which must be definitely settled before proper statements of financial results can be prepared for the past, and carried on in the future. The geographical limits within which irrigation revenue is to be credited to each system must be clearly defined and made known to all concerned, if there is to be any sort of correspondence between the

the Revenue and the Public Works elements in the statements, the details in which accounts of revenue (or assessments) are to be kept must be decided; the forms in which these Accounts are to be recorded; the Officers by whom and to whom they are to be submitted; and the periods of submission; these and other points have all to be determined.

9 I must also point out that after reading Government Order No. 1504 of 19th June, I am in some doubts as to the wishes of Government, with regard to Capital and Revenue Accounts and classification of Expenditure. In para 2 and in the first part of para 3, Government direct that Capital and Revenue Accounts be kept for eight systems only according to the classification prescribed by the Government of India. But the last sentence of para 3 seems to imply that the very same classification with an additional sub-head will be required in the case of an indefinite number of other systems.

10 If this really is required the decision recorded in para 2, as far as it may have had for object the reduction of labour, will be simply a dead letter, and I venture to hope that on reconsideration Government

will

will be pleased to prescribe some more simple scheme for the classification of Expenditure on systems of works other than the eight enumerated in para 2 of Government Order No 1504 of 17th June 1876.

11. The classification shown in Appendix A of the report of the Conference will, I think, be found to provide for everything that is required. That classification is as follows.

I— Works
- Preliminary Investigations
- Land
- Head Works
- Subsidiary Channels
- Reservoirs
- Distributaries
- Buildings
- Miscellaneous

II— Establishment

III— Tools and Plant

IV— Suspense Accounts

V— Abatement of Land Revenue

VI— Interest

12. I ought also to mention that approximate statements of the financial results of the Kistna Delta System and of a few other systems (prepared by me at the request of the Secretary to Government) are now in the press; and that the statement prepared by me for the Kistna Delta does not agree with the statement prepared by Mr Wilson (and printed in Government Order No 1268 of 20th May 1876) in anything except revenue. I hereby mention the fact. Mr Wilson's figures may be nearer the truth than mine which do not pretend to be other than rude approximations based on very imperfect and insufficient data.

13. Lastly I must notice Mr Wilson's statement that he has been 'unable' 'to ascertain either from the Controller of' 'Public Works Accounts or from the Superintending Engineer what amounts are' 'chargeable since the year 1867-68 to Ordinary' 'and 'Extraordinary' respectively'. I cannot find that Mr Wilson has ever asked me for this information, had he done so it would have been furnished at once. Mr Wilson certainly asked me for a statement of the working expenses of the Kistnah Delta System from the commencement of operations, and I at once replied that I did not possess the information, which in fact is part of the very information which, when once the current Accounts have been placed on a satisfactory footing, it will be the duty of

of this Office to ascertain with a view to its being finally recorded as the basis of the Capital and Revenue Account.

I venture to think that considerable confusion, and some waste of time, would be avoided if Mr Wilson's investigations were strictly confined to the Revenue side of the question.

I have the honor to be

Sir

Your most Obd.t Servant

L Conway-Gordon.

Comptroller, P.O. Accounts

E 20-5-76 No 1268
" 17-6-76 - 1500-1501-1502.
1503 & 1505.

P. W. 1876 Department

No 1244

From

The Examiner,
P.W. Accounts.

To

The Secretary to Government
P.W. Department.

No 112 W.

Dated the 14th July 1876.
Recd 14th " "
Received 15th " "

P. W. 5567/76

Offers observations relative to the Govt. Orders passed on accounts of Capital and Revenue Accounts of Irrigation Works.

No 11-
Relin. 28.7.76 Rtn 2.8.76
Cir-22-7-76 Rem. 28.7.76
Rep. to Dy 15-7-76.

E. I. Form No. 18.

OFFICE OF CHIEF ENGINEER FOR IRRIGATION,
~~Fort St. George~~ Coimbatore, 21 July 1876.

No 119-W.

Note by the Chief Engineer for Irrigation.

Secretariat

From an office note by the Deputy Examiner of P. W. Accounts on a Memorandum to District Engineers, with forms and instructions, drawn up with reference to para 6 of G. O. No 1504 of the 17th June 1876, the undersigned understands that the classification of Irrigation Works laid down by the Government of India is not required to be applied to works which are classed under Ordinary Agricultural, but only to those for which the technical Capital and Revenue accounts are to be kept. This being the case, and for administrative purposes no classification by main or subheads being required, the undersigned considers with reference to para 9 to 11 of the Examiner's letter, No 112 W of the

G. of I. No 48 A.I. P. W. 20 May 1876 No 1268.

14 instant that there is no necessity for any sub-divisions under I Works in para 11, and that all requisite information will be made available if the cost of irrigation works of this description referred to be booked under

I Works.
II Establishment.
III Tools and Plant.
IV Suspense accounts
V Abatement of land revenue.
VI Interest.

I am
Sir
Your obedient Servant
Lt. Colonel R.E.
Chief Engineer for Irrigation

The Secretary to Govt P.W.D.

Note dated 8-76

P. W. 1876 Department

From — No. 5567

The Chief Secretary for Bengal

To The Secretary to Govt. N.W.

Dated 21st July 1876
Received 4th August
Judl.
No 119 W.

Capital & Revenue Accts. Engr. Estabt. Civil Estabt. Sick allowances — Estabt. Civil detailed classification of Public & Irrigation Works other than those for which — are kept, is not necessary, & that Expenditure for & Drainage Agricl Works should be shown as indicated herein.

No 111 C.

Explanatory Memorandum.

G.O. No. 1500 of the 17th June 1876 and the letter to the Government of India No. 1501 of the same date were drafted a very long time before they were issued and, as orders are dated at the time of issue, No. 1500 which was correct when drafted became incorrect when dated 17th June. The papers appear to have been kept back until No. 1504 was finally passed.

Calcutta
21st July 1876

Lt-Colonel R.C.
Joint Secretary to Govt.
N.W. Dept.

Memorandum.

The following arrangements are suggested with reference to the remarks of the Honble Mr Ellis on the matters referred to in Examiner of S.W.A. Dr 112 of 14th instant.

G.O. Dr 1500 of 17th June is incorrect, and the only paper it contains is to be found in P.M.G. 20th May 1876. Dr 1268, it may therefore be cancelled.

Dr 1501 is a letter to Government of India, the terms of which are general, and nothing apparently need be done in connection with it.

Do Dr 1502 contains a paper which is also in P.M.G 1268. 20th May 1876, but the order contains nothing that needs alteration, except that it begins by referring to Dr 1501 which it is suggested should be cancelled.

Dr 1502 might be cancelled, but it will involve more difficulty than leaving it

Recd from Ack 4-8-76

G.O. No 1503 contains a fresh paper, its wording would have been better had the conclusion referred to G.O. No 1268 of 20th May 1876, but it is apparently harmless.

W.A. 27/7

Public Works Department.

Letter from the Examiner of P.W.S. No 1124 dy. 14 July/76
Note by the Chief Engr. for Irrigation No dy 21st do.

Circulated for Orders.

Edmund Mullins Lt. Colonel R.E.
Joint Secretary to Govt P.W.D.

Received Oct 6-8-76

E. I. Form No. 33.

No 1949 Irrn Sect Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 2d Aug/76.

READ the following:—

From Examiner of P.W.A. E.&E. Dr. 112 W of 14th July/76.
Note by the Chief Engr. for Irrign. E " " 119 W of 21st do

The wording of G.O. Dr. 1500 of the 17th June 1876 being incorrect at that date will be cancelled and the copies issued will be recalled.

2. With regard to paras 9. 10 and 11 of the Examiner's letter and to the Note by the Chief Engineer for Irrigation from which the Government understand that a detailed classification of outlay on irrigation

works other than those for which the Technical Capital and Revenue Accounts are to be kept is not necessary, it will be understood that for no works classed as Ordinary Agricultural will any such detailed classification be required, and for works of that class, for which a continuous record of expenditure may be ordered to be maintained, expenditure will be shown under the heads (or classes as they are termed in connection with Capital and Revenue Accounts) given in para 11 of the Examiner's letter, but without any subdivisions under works which are, for the purpose intended, entirely unnecessary.

4.27/7

GHW.

H.E. No 1950 dy 2 Aug 76

Copy of the above forwarded to the Govt of India with reference to letter No 1501 dy 7th June 1876.

Dated 16/8/76

Ex P.W.A.
B. of Rev.
Rev. Dept.
C.C. for I.
D.L. Engrs.

Dated 16/8/76

Forwarding copy of Proceedings passed on Note by the Chief Engr. for Irrign. re marking that detailed classification of outlay on Irrign. Works for which Capital & Revenue Accounts are kept is not necessary & that ordinary Agricultural Works shall be shown as described.

5567

Govt. of Madras.

PUBLIC WORKS.

To

The Examiner of P. W. A.

Dated

Issued

Encl. Encl.

G. O., 2nd ... 1876, No. 1949-1952.

Nos. 1 to 3.

Capital & Revenue Accounts of Irrigation Works

Passing orders on Note by the Chief Engr. for Irrign. remarking that detailed classification of outlay on Irrigation Works for which ___ are kept is not necessary & that ordinary Agl. Works shall be shown as