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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2089 (2)	Press
B.P. No.		Mis.
Dated	14-8-	1876.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
14th August 1876. No. 2,089.*

No. 276. Read the following docket 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, 2nd August 1876, No. 142-W. :—

Copy of the following forwarded to the Secretary to Government, Public Works Department, for information.

No. 276A. From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Lieutenant-Colonel J. J. McLEOD INNES, R.E., Accountant-General, Public Works Department, dated Fort St. George, 2nd August 1876, No. 64-A.

With reference to your letters of the 13th October 1875 and 11th March 1876, Nos. 2,483-G and 51-I, respectively, I have the honor to submit the following statement regarding the work done and progress made in the preparation of Capital and Revenue Accounts of Irrigation Works.

2. A Deputy Controller was, as you are aware, appointed in February 1873, for the charge of the Irrigation Accounts, with especial reference to the preparation of Capital and Revenue Accounts, and approximate Capital Accounts were at once got out for a certain number of the more important irrigation systems.

3. These accounts, which were submitted to you in March 1873, were known to be, and were stated to be, only rude approximations based on imperfect and insufficient materials; it was known that these accounts would at some subsequent period have to be thoroughly overhauled with a view to the preparation of more trustworthy statement; but it was thought that much time and labor would be wasted if any such revision were attempted before certain essential preliminaries had been settled, of which the most important were :—

(a)—For what works should Capital and Revenue Accounts be attempted?

(b)—How should these works be grouped and arranged for the purpose of Capital and Revenue Accounts?

(c)—The preparation of proper lists of the component parts (tanks, channels, &c.,) of the several groups or systems for which Capital and Revenue Accounts were to be kept.

4. Pending the settlement of these preliminaries, it seemed that the only thing to be done was to search for and collect all existing material which could be of use in the subsequent preparation of the required statements of capital outlay and working expenses. A good deal of time was spent in this search with, I am sorry to say, only the negative result of discovering that, of the details of Public Works expenditure previous to 1862-63, there remain virtually no original records, the few fragments that remain are so disconnected as to be practically useless. In these circumstances, it was necessary to abandon the idea of attempting to go back beyond 1862-63, except in the few cases in which statements more or less fragmentary have at different times been prepared; which statements, although there is no means whatever of checking them, must be accepted as the only possible basis of the financial statements required.

5. The next step was to overhaul the accounts of recent expenditure (*i.e.*, since 1862-63) actually in this office. From the original schedules (the sub-journals being quite unreliable) for the years 1862-63 to 1873-74, complete extracts were made of all entries relating to Irrigation Works, these were squared with the annual accounts, and thrown into such a shape as would admit of their being readily utilized as soon as a decision was arrived at on the preliminary matters referred to in paragraph 3 above. The statements were in many cases greatly wanting in detail, owing to the deficiency of proper detail in the original schedules; but it was thought that until the requirements of Government were accurately known and a programme of work could be arranged, it would be better to defer the collection of detail, much of which might ultimately prove useless, and in the collection and arrangement of which much time and labor would probably be wasted, owing to ignorance of the precise application to be made of the material.

6. In the meanwhile the Government decided that the scheme of Capital and Revenue Accounts should embrace every Irrigation Work in the Presidency, tanks and channels to the number of about forty thousand, and District Engineers were directed to carry out, for the purposes of these Capital and Revenue Accounts, an arbitrary grouping of such works as did not naturally form a connected system.

7. Until this grouping had been carried out, the Capital and Revenue *unit* fixed and properly classified lists prepared of the component channels and tanks of such units, for at least one district, nothing useful could be done towards the compilation of the accounts of such units. Even in the case of such systems as those of the Godavery and Kistna Deltas no accurate accounts could be prepared; because even with regard to them no information was available as to the limits of the ancient systems, the connection of the several canals and channels, and their classification as main canals and branches or as distributaries.

8. Accounts prepared in the absence of this information would have had no more pretensions to accuracy than those already submitted in March 1873. Representations were made regarding the necessity for this information, but until about nine months ago little or nothing seems to have been done towards preparing the required lists, and it was only three months ago that the first instalment of the information was received in the shape of lists of the canals and channels of the Godavery Delta system. Press of work has made it necessary to postpone the printing and indexing of these lists; but, as soon as this is done, a commencement will be made with the *final* statements of capital outlay and working expenses for past years: for by that time I hope that the current accounts will have been placed on a perfectly satisfactory footing. Lists of the canals and channels of the Kistna Delta, classified and systematically arranged, will, I understand, be ready very shortly, and the Chief Engineer for Irrigation will be asked to furnish information as to the progress made with the other lists.

9. Pending the completion of the preliminary measures for the compilation of accounts for past years, the special establishment sanctioned for this work (and at intervals partly entertained), besides preparing a final Capital Account of the Madras Water Works, has been employed to assist the general establishment in setting the accounts of current expenditure on a proper footing, in introducing the necessary

system for securing a proper check over irrigation expenditure, in classifying and arranging the large estimates sanctioned in recent years for Irrigation Works throughout the Presidency, and in ascertaining and classifying the outlay against those estimates.

10. The absence of any separation of the Irrigation Accounts from the accounts of buildings and roads, for a long time made real progress in this matter very slow and extremely difficult. Complete separation of the accounts has, however, been recently made, and since then much has been done. A statement of working expenses in the form prescribed for submission with the monthly returns of capital outlay, will be furnished with the accounts for the month of June, for all systems for which Capital and Revenue Accounts are to be kept, the number of which has been much reduced by recent orders of Government; similar statements for back months of the current year will be furnished at the same time, and these statements will be regularly continued thereafter.

11. For the systems on which the entire capital outlay has been incurred within recent years, the Capital Accounts will I hope be properly completed in a few months; it will take a little longer to ascertain the working expenses in each

year subsequent to the coming into operation of these works, because the necessary information regarding the component works of these systems has not yet been finished.

12. The preparation of final accounts of capital outlay and working expenses for the older systems, more especially for the works in the deltas of the Godavery, Kistna, and Cauvery, will take longer, but I hope to see them completed within the next twelve-month, with as much accuracy as can ever be attained.

13. With regard to the progress made in the compilation of accounts of revenue receipts, I beg to refer you to Proceedings of Madras Government of the 20th May 1876, No. 1,268.

No. 277.

ORDER THEREON, 14th August 1876, No. 2,089.

IRRIGATION, No. 26.
Account.

ORDERED to be recorded.

(True Extract.)

Colonel,

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

To the Chief Engineer for Irrigation.

Exd. E. C. Shunker.

Spars Copies

No. 1427

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government
Public Works Department
Fort Saint George, 2^d August 1876.
Recd. 3.8.76

Copy of the following forwarded
to the Secretary to Government, Public
Works Department for infor-
mation.

Loway-Gordon

Examiner P.W. Accounts.

From

N^o 64 A

The Examiner of P.W. Accounts
To,

The Accountant General

Public Works Department,

Fort St George 2^d August 1876.

Sir

With reference to your letters
of the 18th October 1875 and 11th March
1876, N^{os} 2483 G- and 51 J, respectively,
I.

to search for and collect all existing material which could be of use in the subsequent preparation of the required statements of Capital outlay and working expenses. A good deal of time was spent in this search with, I am sorry to say, only the negative result of discovering that of the details of Public Works expenditure previous to 1862-63 there remain virtually no original records the few fragments that remain are so disconnected as to be practically useless. In these circumstances it was necessary to abandon the idea of attempting to go back beyond 1862-63, except in the few cases in which statements more or less fragmentary have at different times been prepared; which statements, although there

there is no means whatever of checking them, must be accepted as the only possible basis of the financial statements required.

5. The next step was to overhaul the accounts of recent expenditure (i.e. since 1862-63) actually in this office. From the original Schedules (the sub-journals being quite unreliable) for the years 1862-63 to 1873-74, complete extracts were made of all entries relating to Irrigation Works, these were squared with the annual accounts, and thrown into such a shape as would admit of their being readily utilised as soon as a decision was arrived at on the preliminary matters referred to in para 3 above. The statements were in many cases greatly wanting in detail, owing to the deficiency of proper

to proper detail in the original Schedules,
but it was thought that until the
requirements of Government were
accurately known and a programme
of work could be arranged, it
would be better to defer the collec-
tion of detail, much of which might
ultimately prove useless, and in the
collection and arrangement of which
much time and labour would
probably be wasted, owing to ig-
norance of the precise application
to be made of the material.

6. In the mean while the
Government decided that the
scheme of Capital and Revenue
Accounts should embrace every
irrigation work in the Presidency,
in tanks and channels to the number
of about forty thousand, and
the District Engineers were directed
to carry out, for the purposes of
these

these Capital and Revenue Accounts
an arbitrary grouping of such
works as did not naturally form
a connected system.

7. Until this grouping had been
carried out, the Capital and Revenue
units fixed and properly classified
lists prepared of the component
channels and tanks of such units,
for at least one district, nothing
useful could be done towards
the compilation of the accounts
of such units. Even in the case
of such systems as those of the
Godavari and Krishna Deltas no
accurate accounts could be
prepared; because even with
regard to them no information
was available as to the limits
of the Aricat systems the
connection of the several canals
and channels, and their classifi-
cation

as main Canals and Branches
or as Distributaries.

8 Accounts prepared in the
absence of this information, would
have had no more pretensions to
accuracy than those already sub-
mitted in March 1873. Represen-
tations were made regarding the
necessity for this information, but
until about nine months ago little
or nothing seems to have been done
towards preparing the required
lists, and it was only three
months ago that the first in-
statement of the information
was received in the shape of
lists of the Canals and Channels
of the Godavari Delta System.
Press of work has made it ne-
cessary to postpone the printing
and indexing of these lists; but
as soon as this is done a
commencement

commencement will be made
with the final statements of
Capital outlay and Working
Expenses for past years: for by
that time I hope that the
current accounts will have
been placed on a perfectly
satisfactory footing. Lists of
the canals and channels of
the Krishna Delta, classified
and systematically arranged
will, I understand, be ready
very shortly, and the Chief
Engineer ^{for} Irrigation will be
asked to furnish information
as to the progress made with
the other lists.

9 Pending the completion
of the preliminary measures
for the compilation of accounts
for past years, the special es-
tablishment sanctioned for
this work (and at intervals -
partly

partly entertained), besides
preparing a final Capital^{Account}
of the Madras Water Works, has
been employed to assist the
general establishment in
settling the accounts of current
expenditure on a proper footing,
in introducing the necessary
systems for securing a proper
check over irrigation expenditure,
in classifying and arranging
the large estimates sanctioned
in recent years for Irrigation
Works throughout the Presidency,
and in ascertaining and
classifying the outlay against
those estimates.

10 The absence of any separa-
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from the accounts of Buildings
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penses in the form prescribed
for submission with the
monthly returns of Capital
Outlay, will be furnished with
the accounts for the month
of June, for all systems for
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Accounts are to be kept, the
number of which has been
much reduced by recent
Orders of Government; similar
statements for back months
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furnished at the same time
and these statements will be
regularly continued thereafter.

11 For the systems on which
the entire Capital Outlay has
been incurred within recent
years, the Capital
Accounts will

Polanduram Anicut
Sivakuntam do
Chemburambakulam tank

I hope be properly completed in a few months; it will take a little longer to ascertain the working expenses in each year subsequent to the coming into operation of these works, because the necessary information regarding the component works of these systems has not yet been finished.

12 The preparation of final accounts of Capital Outlay and working expenses for the older systems - more especially for the works in the deltas of the Godavari, Krishna, and Kaveri, will take longer, but I hope to see them completed within the next twelve-month, with as much accuracy as can ever be attained.

13 With regard to the progress made in the compilation of accounts of revenue receipts I beg to refer you to Proceedings of Govt of the 20th May 1876 No 1268.

I have &c
Wm L. Carnarvon Gordon
Esq. M. P. Secy. to Govt.

Wm L. Carnarvon Gordon

W. 1875 Dep.
No. 5559

From

The Examiner
P. W. Adams

To.

Shelby: to Genl.
P. W. Dept.

Dated 27 } August 1876
P. W. 4 }

No 1427

Forward copy of letter
to the Atty. Genl. P. W. D
regarding the work done
and progress made in the
preparation of Capital
and Revenue Accts of
Migration Work.

No 20897 14 Aug 76

Recorded

W. 1078

W. 4.0.76

Chas J. In Engt.

No 276-277

Dec 11. 8. 76 M. 14. 8. 76
Dec 16. 8. 76

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GOV. OF ILLINOIS
PUBLIC WORKS.

The Chief Eng^r for Eng^r

14" deep 2089

276-277

Buff. 276-277
2089

Capital and Revenue Accounts
of Engleton Vahs - Books
from the Examiner of Public Works
forwarding copy of a letter
addressed to the Accountant
Genl. P. W. D. regarding the
work done and the progress
made in the preparation of
the ——— needed.