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(1) Number of pages 40

(2) Date of repair Jun 1987

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public works DEPARTMENT

G.O. No. / B.P. No.	479W + 480W	Press. / Mis.
Dated	22-2-1881	—197—.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

22nd February 1881, No. 479 W.

General.
Account.

No. 87. Read again Proceedings of the Government of India in the Public Works Department (Account—Irrigation), dated 17th December 1880, Nos. 193-94 A.I.

No. 88. ORDER THEREON, 22nd February 1881, No. 479 W.

ORDERED that the Government of India be addressed.

2. The Government consider that the drafts of all orders in the Irrigation Branch which have a bearing upon general questions in regard to either finance or establishment should be submitted through the Secretary to Government, Public Works Department.

(Here enter No. 480 W., dated 22nd February 1881.)

(True Extract.)

Colonel, R.E.,
Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.

Exd. E. C. Shurker.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1881) Madras.

PUBLIC WORKS.

To

THE CHIEF ENGINEER FOR IRRIGATION.

Dated February, 22nd,

Issued

Read *Encl.*

G. O., 22nd February 1881, No. 479 W.

FEBRUARY.
Nos. 87-88.

Finance and Administrative Accounts of the Irrigation Branch, Madras, for the year 1879-80.—Directing that the Government of India be addressed on the subject of their Resolution on the —.

2/1879-80

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 480 W.

No. 89.

FROM

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
Public Works Department,

To

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

SIR,—I am directed to request the consideration of the Government of India to the following remarks in connection with their Proceedings Nos. 193-94 A. I., of 17th December 1880.

2. In paragraph 2 of the Accountant-General's Note recorded with the above Proceedings it is stated that, owing to the existing system of charging establishment percentage, "Productive Public Works outlay is unduly debited with Establishment charges to the benefit of Provincial Revenues."

3. In my letter No. 225 W., of 27th January 1881, it has been urged upon the Government of India that the proper mode of calculating Establishment charges is to debit them in accordance with actual facts, that is, that the cost of establishments should be debited, as nearly as may be practicable, to the heads of service on which they are employed.

4. If, however, the principle of a percentage charge is adhered to, the Right Honorable the Governor in Council entirely agrees with the Accountant-General that "the outlay and not the grant should be the basis of that charge," and so far is altogether in accord with that officer, but when the latter goes on to say, with special reference to the year 1879-80, that the excess charged to Productive Public Works under the existing rules is charged "*to the benefit of Provincial Revenues*," it becomes necessary to point out that he is under a serious misapprehension.

5. The enclosed statement shows for six successive years, ending with 1879-80, the expenditure on works as contrasted with the Establishment charges.

6. It will be seen from this statement that excluding the special Irrigation charges, which as explained in my letter above referred to have no connection with "works" outlay, the debits to Irrigation on account of establishment were, for the four years ending with 1877-78, in excess by Rs. 2,22,000 of what would have been charged on an equal all round distribution based upon outlay only.

7. The whole of this saving to Provincial has been absorbed by the excesses owing to the 25 per cent. charged to Military and Other Services not representing the actual cost of establishment, and the net result was that for the four years in question the final debit to Provincial Funds exceeded by Rs. 49,000 what it would have been under an equal all round distribution.

8. For the two following years, however, Irrigation has had to pay altogether Rs. 2,58,000 less and Provincial eight and a half lakhs more than would have been debited thereto under an equal distribution.

9. The excess debit which the present system has undoubtedly thrown upon "Productive Public Works" is to the benefit not of Provincial Revenues but of Irrigation, Ordinary, Military, and Imperial, in fact of every head of service *except* Provincial.

10. For the current year the burden thrown upon Provincial by the present system of calculation will be greater than ever.

11. The reason why the effect of the existing system altered so suddenly after 1877-78 was of course the fact that up to that period the 25 per cent. now debited on account of establishment to heads other than Provincial, if it did not actually represent the true cost of establishment, did so nearly represent it that the difference was fairly covered by the excess debits to Productive owing to grants instead of outlay being taken as the basis of calculation.

12. In 1878-79 and 1879-80 this was not the case, the actual percentage being 42 in the former year and 40 in the latter.

13. Taking the six years in question together Irrigation has paid a sum of Rs. 36,000 less than it would have done under an equal all round distribution based upon outlay, in other words Irrigation has benefited at the expense of Provincial to this small amount.

14. The current year would therefore appear in the opinion of this Government to be a favorable period for changing to the more equitable mode of distributing Establishment charges proposed in my letter No. 225 W., of 27th January 1881.

15. In conclusion, I am directed to point out that it is not easy to reconcile the opinion expressed in paragraph 2 of the Accountant-General's note that "it appears more than doubtful whether these works will ever yield a revenue sufficient to cover the interest on the outlay," with the figures given in paragraph 16 of the same note, showing that on the four of the Productive works included in the statement there is a net revenue in excess of interest of over 196 lakhs of rupees; a result, it is believed, incomparably superior to that of any other works of a similar class in India.

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

Colonel, R.E.,
Secretary to Govt., P.W.D.

Fort St. George,
22nd February 1881.

Exd. E. C. Shunker.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1881) Madras.

PUBLIC WORKS.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA.

Initial Tilvency, 22nd

Issued

Read. *Encl.*

G. O., 22nd February 1881, No. 420 W.

FEBRUARY.
No. 89.

REQUESTING consideration to certain points in the Government of India Resolution on the Finance Administrative Accounts of the Irrigation Branch, Madras, for the year 1879-80.

STATEMENT showing proportionate share of Establishment Charges debitable to Provincial on all round distribution.

—	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1). Total expenditure on Works, including normal value of famine works.	76,59,721	77,91,727	71,34,462	91,34,002	61,89,533	47,39,681
(2). Total expenditure on Provincial Works, including normal value of famine works.	21,76,862	15,27,202	12,81,175	43,19,622	15,92,856	5,78,186
(3). Total expenditure on Establishments, including normal value of famine works, and excluding Special Irrigation Establishment.	19,35,775	19,80,234	20,26,736	25,50,211	26,12,948	19,03,950
(4). Proportionate share of Establishment, Provincial.	5,47,298	3,88,132	3,64,115	12,06,037	6,72,442	2,32,247

ABSTRACT showing the results of present and proposed systems of debiting Establishment Charges.

—	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1). Total expenditure (including normal value of famine work).	76,59,721	77,91,727	71,34,462	91,34,002	61,89,533	47,39,681
(2). Expenditure on Irrigation.	23,48,639	26,18,856	20,74,347	20,40,537	20,24,485	17,49,284
(3). Total cost of establishment (excluding Special Irrigation Establishment).	19,25,776	19,80,234	20,26,736	25,50,211	26,12,948	19,03,950
(4). Proportionate cost chargeable to Irrigation on an equal all round distribution.	5,90,485	6,65,671	5,69,268	5,69,717	5,54,648	7,02,658
(5). Amount actually charged to Irrigation (excluding Special Irrigation Establishment).	6,77,292	6,93,703	6,60,605	7,05,380	6,97,547	6,01,762
(6). Difference between (4) and (5).	(1) — 86,807	(1) — 28,132	(1) 28,663	(1) — 1,35,663	(2) 1,57,101	(2) 1,00,896
(7). Expenditure from Provincial (including normal value of famine work).	21,76,862	15,27,202	12,81,175	43,19,622	15,92,856	5,78,186
(8). Proportionate share of Establishment, Provincial.	5,47,298	3,88,132	3,64,115	12,06,037	6,72,442	2,32,247
(9). Actual debit on account of Establishment, Provincial.	2,05,070	5,28,609	5,39,598	12,79,056	11,27,000	- 6,33,199
		Normal value of famine.		1,440		
(10). Difference between (8) and (9).	3,42,228	— 1,40,477	— 1,75,483	—73,469	(3) —4,54,558	(3) —4,00,952

(1) — 86,807
— 28,132
— 1,35,663
— 2,50,602
+ 28,883
— 2,21,991 or (1) 2,22,000, paragraph 6 of letter to Government of India.

(2) 1,57,101
1,00,896
2,57,997 or (2) 2,59,000, paragraph 8 of do. do.

Net .. 36,078 Paragraph 13 of letter to Government of India.

(3) — 4,54,558
— 4,00,952
8,55,510 or 8½ lakhs, paragraph 8 of letter to Government of India.

22nd February 1881.

Colonel, R.E.,
Secretary to Govt., P.W.D.

5/479-62

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

12th January 1881, No. 32 I.

Irrigation.
Account.

Read the following paper:—

No. 50. Proceedings of the Government of India in the Public Works Department, (Account—Irrigation), dated Fort William, 17th December 1880, Nos. 193-94 A.—I.

Orders on the Finance and Administrative Accounts of the Irrigation Branch, Madras, for the year 1879-80.

Read the following:—

No. 205 I., dated 11th November 1880.

Note by Major A. J. FILGATE, R.E., Officiating Accountant-General, Public Works Department, on the Finance and Administrative Accounts of the Irrigation Branch, Madras, for the year 1879-80.

The following is an abstract of the transactions of the year, compared with the Budget and Regular Estimates:—

	Budget Estimate	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts—			
Productive Public Works, Imperial	1,21,750	1,13,102	1,15,627
Irrigation and Navigation Works, Imperial ...	250	457	3,229
Do. do. Provincial ...	...	...	74,670
Agricultural Works, Imperial	15,000	15,000	10,726
Total ...	1,37,000	1,28,559	2,03,643
Charges—			
Productive Public Works, Capital Account ...	5,80,000	1,81,382	2,02,366
Do. do. Subsidiary.	88,432	...	—7,441
Do. Revenue Account, Imperial.	5,49,435	7,46,620	6,93,303
Irrigation and Navigation Works, Imperial ...	16,90,434	17,02,655	14,76,995
Do. do. Provincial ...	...	...	2,16,701
Agricultural Works, Imperial	2,07,323	3,64,381	2,74,272
State outlay on Guaranteed Irrigation Works ...	7,376	7,376	4,720
Total ...	32,33,099	30,02,424	27,87,516

Note.—The charges detailed above are Rs. 20,631 in excess of those sent forward by the Examiner. This amount having been credited to *Imperial* and debited to Deposits in the accounts for 1875-76, as per this Office No. 451 G., dated 23rd August 1879, on account of excess charges for Establishment, should now be credited to "Deposits" by a debit to *Provincial*, and not credited again to *Imperial*.

PRODUCTIVE PUBLIC WORKS.

2. *Capital Account.*—The subjoined statement details the outlay by projects during and to the end of the year. It will be seen that the charges of the year are in excess of the Regular Estimate by Rs. 21,584, as per details in the margin. The increase in the charges for "Establishment," which solely causes the excess over the Regular Estimate, is stated to be due to the percentage (25 per cent.) having been calculated on the grant of the year for works, which was considerably greater than the actual outlay, this being authorised in Public Works Department letter No. 56 A—G., dated 22nd January 1875. The statement in the margin* shows how the percentage of Establishment charges on outlay on works has varied since 1875-76, and on which the Examiner remarks that it is essential that the outlay, and not the grant, should be the basis of the percentage charges. I must say that I fully concur with the Examiner in this matter, especially in the case of Productive Public Works. If Establishment charges continue to be debited as at present for outlay on Productive Public Works, it appears more than doubtful whether these works will ever yield a revenue sufficient to cover the interest on the outlay. Moreover, by the Madras Government applying for grants which cannot be utilized, Productive Public Works Outlay is unduly debited with Establishment charges to the benefit of Provincial revenues.

	Regular Estimate.	Actuals.
	Rs.	Rs.
Works	1,94,412	1,80,820
Establishment	67,113	1,53,276
Tools and plant	23,830	19,019
Suspense, &c.	—63	—149
Refunds from Provincial ..	—1,00,000	—1,00,000
Total ..	1,91,582	2,02,966

* Years.

	Outlay on Works.	Charges for Establishment.	Percentage.
	Rs.	Rs.	
1875-76	4,10,681	1,24,955	30·42
1876-77	2,05,300	1,01,850	49·62
1877-78	1,78,267	1,00,491	56·32
1878-79	1,07,854	1,21,220	112·38
1879-80	1,80,520	1,53,276	117·16

3. The short outlay on "Works" occurs chiefly on the Godávari and Kistna delta systems; in the case of the former it is explained to be due partly to the large provision for compensation for land not having been utilized, and partly to the frequent change of officers. Under the present procedure, when the land is paid for, a second charge of Rs. 25 per cent. will be debited to the project for Establishment charges, whereas it appears doubtful whether any percentage should be charged on outlay on land.

4. The amount written back under "Ordinary" represents the past expenditure on the Commamur canal, which is now treated as an ordinary work of Irrigation and Navigation, as per orders on the Budget Estimate for 1880-81.

—	Sanctioned Estimate.	Outlay to end of 1879-80.	GRANT AND OUTLAY OF YEAR. Productive Public Works. Budget Estimate.	Regular Estimate.	Outlay.	Ordinary Outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godávari Delta System.	81,25,377	82,89,613	2,84,080	1,99,104	1,93,948	...
Kistna do. do. ...	45,18,109	48,02,202	3,23,247	36,845	33,037	—72,635
Pennér Anicut do. ...	12,36,792	14,19,507	..	5,345	7,128	...
Srivaikuntham Anicut System.	11,53,027	12,13,073	11,773	17,797	33,114	—2,806
Cauvery Delta System ...	...	...	...	22,291	35,739	...
Refunds from Imperial and Provincial.	...	...	—1,00,000	—1,00,000	—1,00,000	...
Total ...	...	...	5,90,000	1,81,382	2,02,966	—75,441

NOTE.—The outlay to end of 1879-80 of the Godávari, Kistna and Pennér systems, as shown above, are approximate, as the accounts have not yet been completed. The accounts of the Cauvery system not having been prepared, the outlay is not given.

5. Revised estimates for all the projects noted above are needed, and have been called for by the Government of India.

6. *Revenue Account.*—The direct receipts and charges of the year are detailed in the following statement. The revenue realised is slightly in excess of the Regular Estimate. The Cauvery System shows a falling off to the extent of Rs 5,513 out of an estimate of Rs. 9,000. Under "Working expenses" there is a saving of Rs. 53,326, which occurs chiefly on the Godávari and Cauvery Systems, due to the short outlay on Works and Repairs:—

—	Revenue. Regular Estimate.	Revenue. Actuals.	Working Expenses. Regular Estimate.	Working Expenses. Actuals.
	Rs.	Rs.	Rs.	Rs.
Godávari Delta System	75,509	76,445	3,57,595	3,18,260
Kistna do. do.	26,350	33,234	1,94,431	2,11,184
Pennér Anicut do.	252	252	47,616	47,627
Srivaikuntham Anicut System	2,060	3,209	34,101	32,539
Cauvery Delta System	9,000	3,487	1,06,856	74,809
Special revenue investigation	...	...	6,000	8,884
Total ...	1,13,102	1,15,627	7,46,629	6,93,303

7. In the statement above, under "Working expenses," a sum of Rs. 8,884 is shown separately as "Special revenue investigation." This the Examiner states will be apportioned off to the systems concerned, on receipt of certain information called for from the Board of Revenue. The total expenditure on this account to end of 1879-80 has, it is stated, amounted to Rs. 71,784, and it seems necessary that the charges previous to 1879-80, which have been debited in the Finance accounts of the Government of India to Irrigation and Navigation, Capital, should now be written back from that head to the debit of Revenue account of Productive Public Works and should also be apportioned off to the systems concerned.

IRRIGATION AND NAVIGATION (INCLUDING AGRICULTURAL) WORKS.

8. The transactions relating to *Irrigation and Navigation works* are as follows:—

—	Regular Estimate.	Actuals.
Receipts.	Rs.	Rs.
Imperial—		
Works for which Capital and Revenue Accounts are kept ...	457	512
Do. do. do. are not kept ...	...	2,708
Provincial—		
Works for which Capital and Revenue Accounts are kept ...	...	74,070
Total ...	457	77,290
Charges.		
Imperial—		
Works for which Capital and Revenue Accounts are kept—		
Capital Account	2,10,730	2,06,647
Revenue Account	62,568	54,888
Works for which Capital and Revenue Accounts are not kept.	12,33,795	10,13,898
Refunds to Madras Irrigation and Canal Company on account of abandoned projects	1,95,562	1,95,562
Provincial—		
Works for which Capital and Revenue Accounts are kept—		
Capital Account	...	1,21,748
Revenue Account	...	91,953
Total ...	17,02,655	16,87,696

9. *Imperial.—Works for which Capital and Revenue Accounts are kept.*—The details by projects are given below. On *Capital Account* the outlay has fallen short of the Regular Estimate by Rs. 4,085, and on *Revenue Account* by Rs. 7,680. Under Capital, the Commamur canal shows an excess outlay of Rs. 71,800 due probably to the write-back noted in paragraph 4 of this note:—

—	CAPITAL ACCOUNT.					REVENUE ACCOUNT.			
			GRANT AND OUTLAY OF YEAR.			REVENUE.		WORKING EXPENSES.	
	Sanctioned Estimate.	Outlay to end of 1879-80.	Budget Estimate.	Regular Estimate.	Outlay.	Regular Estimate.	Actuals.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chembrambakam Tank ..	6,55,410	5,65,210	6,507	76,686	2,883	7	56	3,321	1,371
Pálár Anicut System ..	12,75,155	12,75,084	7,200	8,360	3,213	400	455	40,978	36,476
Pelandurai Anicut System ..	3,36,248	2,72,241	..	634	553	50	6	18,274	17,941
Commamur Canal ..	3,55,850	1,96,990	..	25,190	1,98,399	..	..	..	..
Refund to Productive Public Works on account of Chembrambakam Tank.	..	..	69,000	..	..	..	..	..	..
Total ..	..	..	83,837	2,10,730	2,05,647	457	512	62,563	54,868

NOTE.—The outlay to end of 1879-80 of the projects noted above, excepting in the case of the Commamur canal, are approximate, as the accounts have not been completed.

10. As regards *Works for which Capital and Revenue Accounts are not kept*, the revenue received therefrom amounted to Rs. 2,708. The expenditure was Rs. 10,13,898 against a Regular Estimate of Rs. 12,33,795, thus showing a lapse of Rs. 2,19,897. In addition to this a sum of Rs. 1,95,562 was charged off in the accounts as a refund to the Madras Irrigation and Canal Company on account of outlay incurred on abandoned projects, under authority of Public Works Department letter No. 15 A.—1., dated 6th February 1880.

11. Under *Provincial*, the transactions as shown below relate to the Buckingham Canal. Provision was made for outlay on this canal in the Budget Estimate for "Other Public Works," and it was found impracticable to transfer the grant to "Irrigation and Navigation," as orders regarding the classification of the work were issued after the close of the year. The administrative accounts of the canal have not been received and should be submitted.

Buckingham Canal.

	Rs.
Capital outlay	1,24,748
Revenue receipts	74,070
Do. outlay	91,953

12. Under *Agricultural*, the receipts have amounted to Rs. 10,726, being less than the Regular Estimate by Rs. 4,274. The charges, as detailed below, were Rs. 2,74,272, or Rs. 90,109 less than the Regular Estimate:—

	Regular Estimate.	Outlay.
	Rs.	Rs.
River conservancy	1,14,606	83,320
River embankments	2,36,080	1,85,277
Drainage	7,674	3,071
Miscellaneous	5,121	2,604
	3,64,581	2,74,272

13. An expenditure of Rs. 4,720 was incurred during the year as "State outlay on guaranteed irrigation works;" this has been referred to in a separate note on the accounts of the Madras Irrigation and Canal Company.

14. In addition to the transactions referred to above, outlay was incurred from *Contributions* under the following heads, viz.:—

	Outlay.
	Rs.
Productive Public Works, Revenue Account	2,843
Irrigation and Navigation works	14,365
Agricultural works	331
Total ...	17,539

15. The following is a detailed statement of the charges for "Establishment" for the past two years, compared with the Budget Estimate. The excess in the charges of the year under *Imperial* is wholly due to the amount (Rs. 1,95,562) refunded to the Madras Irrigation and Canal Company, referred to in paragraph 8, of this note, and charged under this head:—

—	1879-80.		1878-79.	
	Budget Estimate.	Charges.	Budget Estimate.	Charges.
Imperial.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Office	58,172	57,733	58,100	68,639
Share of Public Works Establishment ...	5,84,050	5,84,050	6,22,898	6,97,547
Survey	15,000	2,00,750	15,000	9,236
Revenue	1,14,995	1,09,354	1,14,648	1,08,165
Control of Guaranteed Irrigation Works ...	4,876	3,994	...	5,787
Special Revenue investigation	12,000	8,884	7,013	7,536
Total...	7,89,093	9,64,785	8,17,659	8,96,930
Provincial.				
Share of Public Works Establishment ...	...	38,243	...	...
Navigation	...	4,434	...	...
Total...	...	42,777	...	...
Grand Total ...	7,89,093	10,07,562	8,17,659	8,96,930

16. The following table exhibits the approximate financial results of all the Irrigation and Navigation works in the province. The Examiner states that the administrative accounts have not yet been matured, owing to the want of reliable data, which have to be obtained from other sources beyond the records of his office, but that most of the difficulties have been overcome, and that, with the exception of the Cauvery Delta and Pálár anicut systems, the documents and statistics for the remaining systems are in a fair way towards completion:—

—	CAPITAL CHARGES.			NET REVENUE.		Simple Interest on direct Capital Outlay.	Net Revenue in excess of Interest.
	Direct.	Indirect.	Total.	Excluding Land Revenue.	Including Land Revenue.		
Productive Public Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godávari Delta System ..	82,89,618	..	82,89,618	—67,07,014	2,15,29,667	63,89,655	1,51,40,012
Kistna do. do. ..	46,62,202	..	46,62,202	—31,60,587	82,13,244	37,28,461	44,84,783
Pennér Anicut do.	14,19,507	..	14,19,507	—1,86,320	11,93,226	9,01,109	2,92,117
Sirvaikuntam Anicut System.	12,13,073	83,346	12,96,419	—2,82,342	43,672	6,33,491	—5,89,819
Total ..	1,57,84,400	83,346	1,58,67,746	—1,04,25,263	3,09,80,169	1,13,58,716	1,96,21,393
Irrigation and Navigation Works.							
Chembrambakam Tank .	5,65,219	..	5,65,219	—1,47,915	—56,733	1,96,894	—2,53,127
Pelandurai Anicut System	2,72,241	..	2,72,241	—81,685	—64,224	60,928	—1,25,152
Commamur Canal ..	1,96,990	..	1,96,990	..	..	4,434	—4,434
Total ..	10,34,450	..	10,34,450	—2,29,631	—1,21,357	2,61,754	—3,83,111

RESOLUTION.—Separate orders have been issued in Government of India letter No. 169 A.—I., dated 23rd October, on the matter brought forward in the Accountant-General's note regarding the large amounts charged for establishment on Capital Outlay of Productive Public Works.

2. The submission of revised estimates for the several Productive Public Works projects in the Madras Presidency should be expedited, and it should be at once stated when these may be expected.

3. The charges for "Special revenue investigation," referred to in paragraph 7 of the note, should be apportioned to the Revenue Account of the several projects concerned, in the accounts for the current year.

ORDER.—Ordered, that this resolution be communicated to the Government of Madras, in the Public Works Department, Irrigation Branch, for information and guidance.

Ordered also, that a copy be forwarded to the Accountant-General, Public Works Department, for information.

(Signed) A. FRASER, Major-General, R.E.,
Secy. to the Government of India.

No. 51. ORDER THEREON, 12th January 1881, No. 32 I.

COMMUNICATED to the officers concerned.

2. The information called for in paragraph 2 of the Resolution of the Government of India should be submitted as soon as possible.

(True Extract.)

Captain, R.E.,
Ag. Under Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
" Chief Engineer, Public Works Department.
" Examiner of Public Works Accounts.
To all Superintendents of Works.
" Superintending Engineers.

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PUBLIC WORKS.

TO

THE CHIEF ENGINEER FOR EDUCATION,

&c., &c., &c.

Dated January, 1854.

Issued

Rec'd *Rec'd*

C. O., 12th January 1854, No. 32 I.

JANUARY.

Nos. 50-51.

Plans and Administrative Accounts of the Irrigation Branch for 1870-71.—Resolution of the Government of India on the — communicated to the officers concerned, and requesting early submission of the information called for in paragraph 2 of the Resolution.

Dept of P. O. 9/1854

Ordered that the
Government of India be
acquainted—

That Government consider
that all the duties
of a Member in the
Irrigation Branch
Public Works Department
upon General questions
of principle
should be submitted
through the Secretary
to Government P.W.D.—

C. E. for I.

his branch which

22.2

10/679-R

Hon W Hudleston

Hr Secretary to Govt

For approval

The accompanying draft submitted for approval if it is found sufficiently explicit and I have no further observation to offer. I beg to submit for the consideration of Government whether with reference to the amended G.O. of 12th Jan: 1832 I should be required by me for the first time it would not be desirable the Colonial Auditor is invariably to forward all draft orders in his branch which

C.12.R.22.2

Statement showing proportionate share of Establishment charges debitable to Provincial on all-round distribution

	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80
(1) Total Expenditure on Works including Normal value of Famine Works	76,59,721	77,91,727	71,84,462	91,34,002	6,89,533	1,732,641
(2) Do — on Provincial Works, including Do	21,76,862	15,27,202	12,81,175	43,13,622	15,92,856	5,78,188
(3) Do — on Establishments including Do and excluding Special Establishments	19,25,775	13,80,234	20,26,786	25,50,211	26,12,948	19,03,858
(4) Proportionate share of Establishment Charges	5,47,298	3,88,132	5,64,116	11,06,037	6,72,442	2,32,247

29/1/87

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679-81

Abstract showing the Results of Annual and Prospective Valuations of debiting Establishment Charges.

	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80
(1) Total Expenditure (including normal Cost of Famine Works)	76,59,721	77,91,727	71,34,462	91,34,002	61,87,533	47,39,681
(2) Expenditure on Irrigation	23,48,639	26,18,856	20,74,347	20,40,537	20,24,485	17,49,284
(3) Total Cost of Establishment (including Establishment charged to Famine Works)	19,25,775	19,89,234	20,26,786	25,50,211	26,12,948	19,03,850
(4) Proportionate Cost of Establishment charged to Irrigation on an equal all round distribution	5,99,485	6,65,571	5,89,288	5,69,717	8,54,648	7,02,658
(5) Actual Cost of Establishment charged to Irrigation (including Steam Establishment Cost)	6,77,292	6,93,703	5,60,605	7,05,380	6,97,547	6,01,762
(6) Difference between (4) and (5)	(1) −86,807	(1) −28,132	(3) 28,683	(1) −135,663	(2) 157,101	(2) 100,896
(7) Expenditure from Provincial (including normal value of Famine Works)	21,76,862	15,27,202	12,81,175	43,19,622	15,92,856	5,78,186
(8) Proportionate Share of Establishment, Provincial	5,47,298	3,88,132	3,64,118	12,06,037	6,72,442	2,32,247
(9) Actual Debit on account of Establishment Prov[l]	2,05,070	5,29,609	5,39,598 (and Liability for)	12,78,086 / 1,440	11,27,000	6,33,199
(10) Difference between (8) and (9)	3,42,228	−1,40,477	−1,75,483	−72,489	(3) −4,54,558	(3) −4,00,952

(1) −86,807
−28,132
−1,25,663
−250,602
+ 29,683
−221,941 or 2,22,000 Rupees Gain to Govt

(2) 157,101
1,00,896
2,57,997 or 2,58,000 Rupees — to
Rebate 36,078 —— Rupees to —

(3) −4,54,558
−4,00,952
8,55,510 or 8½ Lakhs Rupees to —

29/1/81

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 22d February 1837

Read the following :—

Rec: of the Govt of India in the Public Wks Dept (Accounts — Irrigation) dated 17th December 1836 No 130-94 A.D.

Ordered that the Government of India be acknowledged.

2. That Government consider that the draft of all orders in the Irrigation Branch which bear on Revenue upon general principles in regard to either finances or establishment should be

Dr. Rec. R. 22-2

Has submitted Estimate
Hon Secretary Govt
P. W. Department -

Sd

To the Chief Engr Govt

Ordd
22-2-81.

No. 4806 P 2

Government of Madras,

PUBLIC WORKS DEPARTMENT.

To

The Secy to the Govt of India,
P. W. D.

22° Feby 1881.

Sir,

I am directed to forward the consideration of the Govt of India to the following remarks in connection with your proceedings No. 193-96, of 17th December 1880.

2. In para 2 of the Accountant General's letter recorded with the above proceedings it is stated that owing to the existing

system of charging establishment percentages "Productive Public Works entirely debited with establishment charges to the benefit of Provincial Revenue".

3. In my letter No. 2254 of 27th January 1881 it has been urged upon that Board that the transfer made of incidental establishment charges is to debit them in accordance with actual facts, that is, that the cost of establishments should be debited as nearly as may be practicable to the heads of services on which they are employed.

4. If however the principle of a percentage charge is adhered to, the Right Honorable the Governor in Council entirely agrees with the Accountant General that "the outlay must not the grant should bear the brunt of that charge", and so far as obtainable in accordance with that opinion, but when the latter proves to be, with special reference to the year 1879-80, that the moneys charged to Productive Public Works

under the existing head is changed "to Municipal Establishment" it becomes necessary to frame rules that have been under the Provincial Establishment.

6. The enclosed statement shows for five consecutive years ending with 1879-80 the expenditure that would be considered with the establishment charged.

7. It will then be seen that this statement shows excluding the special irrigation charge, which as explained in my letter above referred

to, shows no connection with "works" on hand, that is the Irrigation and Establishment were for the four years ending with 1879-80 in excess by Rs 2,22,000 of what would have been charged on an equitable Provincial distribution of the Establishment for Irrigation only.

7. The whole of this amount to Provincial then be debited by the excess arising of the 25 per cent charged to Military and other services not requiring the actual cost of establishment and therefore result

were fixed for the year gen-
-ing particulars Provincial
liabilities Provincial funds
exceeded by Rs 2,9000 and
Provincial liabilities exceeded
Provincial funds by Rs 2,9000
it would have been unde-
-sirable to have made
an equable allotment
distribution

8. For the two following
years there was Irrigation
loss had to pay as Imperial
Rs 2,58, per annum
Provincial ~~Imperial~~ Eight and a half
Lacs more than would
have been debited thereto
under an equal distribution.

9. The excess debit which
the present system
throws upon "Productive Public
Works," is to the benefit
of Provincial Revenue,

head of Irrigation ordinary
Military and Imperial, in
fact of every head of
service except Provincial

10. For the current year
the deficiency thrown
upon Provincial by the
present system of calcu-
-lation will be greater
than usual.

11. The reason why the
effect of the existing
system ceased suddenly
after 1877-78 was of course
that fact that up to
that period the 25
per cent was deducted
on account of establish
-ment to Imperial, if
there Provincial, if

It did not authorize Government the Assessment of Water Rate on Land which is already assessed for Irrigation Purposes, but only to recover the difference between that Rate previously assessed by the Irrigation Act and the Maximum Rate which the Government was entitled to demand under the Land Revenue Act.

12. In 1878-79 and 1879-80 this was not the case, the Water Rate being 4 & 2 per cent. the Assessment levied under the Irrigation Act.

13. In dealing with these two questions together Irrigation has raised an amount of Rs 36,000 less than it would have done

done

[illegible]

do not amount to a Million and distributed over the whole Province would benefit at the expense of Provincial Revenue.

14. The amount spent on Canals therefore appears to me a fair measure of the Benefit to Land to be assessed for Irrigation Purposes, and I propose to make the Assessment for charging to the owners equitable and distributing establishment charges proposed in my letter No. 2254W of 27th Jany 1881.

15. In conclusion I am directed to point out

shall it be made up to
the sensible standpoint
expressed in favour of
of the Accountants'
Memorials dated that
"it appears more than
doubtful whether these
works will ever yield
a revenue sufficient
to cover the interest
and other outlay," until
the figures given in
favour of the income
note, obtaining that
are the figures of the
Productive works in-
cluded in the statement
there is no net revenue
in excess of interest
of over 19 lakhs of

Rupees; as would it be
believed incomparably
superior to that of
any other works of a
similar class in India.

27.1.81

Dorab
25-2-81

Gd.

573.

Dept. of Public Works.

PUBLIC WORKS.

Requesting consideration
Dentaria Carrick in
the Govt Resolution in
the Finance Acc
=ounts Account of
Irrigation Branch
for the year 1899-900.

Thirdly that the Govt
be advised on the
subject of this Resolution
as the