-18-

(1) Number of pages 27-6-87.

(2) Date of repair 27-6-87

(3) Initials of the Referencer lava

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

G.O. No. / B.P. No.	2331 - w.	Press. / Mis.
Dated	18. 8. 1883.	188 .

K.M.K.

Not to be folded or roughly handled.

Archives — 1 10,006-9 89

1/2331.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper :—

Office Note from the Examiner, Public Works Accounts, dated 14th August 1883, No. 499.

ERRATUM.

In the Statement in paragraph 19 of the Chief Engineer's Note printed with G.O., No. 562 W., dated 20th February 1883, page 29—

For	*Read*
" Total per mensem Rs. 258	" Total per mensem Rs. 204
Total per annum ,, 3,096 "	Total per annum ,, 2,448 "

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Superintending Engineer, First Circle.
" " " Second Circle.
" " " Third Circle.
" Board of Revenue.
" Revenue Department.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated August, 18th.

Read. *Encl.*

G.O., 18th Aug. 1883, No. 2331 W.

AUGUST.

Erratum

In the Statement in paragraph 19 *of the Chief Engineer's Note printed with G.O., No.* 562 *W., dated* 20*th February* 1883, *page* 29, regarding the revised Navigation Rules.

2/2331

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following papers :—

From Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—Irrigation), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 16th June 1883, No. 78 A.I.

I am directed to acknowledge the receipt of your letter, No. 363 I., dated 1st May 1883, forwarding thirty printed copies of the Final Issue of the Budget Estimates of the Irrigation Branch, Madras, for the year 1883-84.

2. In reply, I am to invite your attention to the correspondence noted in the margin, in which it was stated that the Final Issue of the Budget Estimates should agree in every respect with the amounts passed by the Government of India in the Orders thereon. Several discrepancies have, however, been noticed in the Budget Estimates under review, and I am accordingly to request that they may be made to agree with the orders and resubmitted with as little delay as possible.

Telegram No. 67 A.I., dated 22nd June 1882.
Letter „ 117 A.I., „ 14th Aug. „
Telegram „ 56 A.I., „ 14th April 1883.

3. The following are the differences which need correction :—

PRODUCTIVE PUBLIC WORKS.

I. XXX. PORTION OF LAND REVENUE DUE TO IRRIGATION (PAGES 3 AND 4).—The old maintenance charges saved have been included with the share of the revenue due to the projects noted in the margin, whereas they were excluded by the Government of India, as it was not then decided how they should be treated in the estimates and accounts of this department.

Pennér Anicut System.
Cauvery Delta do.
Srivaikuntham Anicut System.

II. G. 39. IRRIGATION AND NAVIGATION (PAGE 5).—Under I-B, Maintenance and Repairs, in column 5, "Budget Estimate, 1882-83," is entered Rs. 4,61,125 instead of Rs. 3,95,000, and against "Total," in the same column, Rs. 11,63,236 instead of 10,97,111.

III. Under "Total" on the same page as above against the item "Additional allotment provisionally allowed to stand pending further consideration" is entered Rs. 2,68,674, as the "Budget Estimate for 1883-84," column 3, instead of Rs. 2,63,161. The total of the column is, however, correctly entered at Rs. 27,09,600.

IV. M. 54. IRRIGATION AND NAVIGATION (PAGE 6).—The figures of the Revised Estimate for 1882-83 of the projects noted in the margin have been modified by the Government of Madras. This is inadmissible under the orders contained in Circular No. XVI P.W. of 3rd October 1882. The figures shown in the orders on the estimates are those which have been adopted by the Department of Finance in the general estimates of the Empire, and it is with those figures that the actual outlay incurred during the year is required to be compared in reviewing the accounts of the department. It is admitted that certain modifications of the figures accepted may become necessary after the issue of the orders of the Government of India ; but such modifications cannot be allowed to affect figures passed as the Revised Estimate ; they

Godávari Delta System.
Kistna do.
Sangam Anicut System.

should, however, be specially noticed in explaining differences between the Revised Estimate and the Actuals of the same year.

V. The following has been omitted on page 7 under the heading "G. Expenditure on Productive Public Works—Revenue Account":—"39. Irrigation and Navigation." And under "Grand Total" on the same page Rs. 22,09,600 is entered instead of 27,09,600 in column 6, "Budget Estimate, 1883-84."

VI. Budget Estimate of Expenditure in England (Page 7).—The entries under this head in the columns "Budget Estimate, 1883-84," and "Revised Estimate, 1882-83," *i.e.*, Rs. 19,300 and 1,567, respectively. These amounts were neither intimated in the Home Estimates received from the Secretary of State, nor were they entered in the orders of the Government of India.

VII. Budget Estimate of Establishment Charges (Page 20).—Details as shown in the margin, on which the contribution to Provincial Funds on account of Establishment Charges at 23 per cent. on the grant for Works and Repairs are necessary, and should be supplied in the present and future estimates. Similar details should be supplied to show the manner in which percentages on Revenue are arrived at.

	Rs.
Grant for Works and Repairs	
Deduct—(Items on which no charge for Establishment is admissible, *vide* Code XV, iv, 131)—	
Land	
House property	
&c., &c.	
...	...
Net ...	

VIII. Budget Estimate of Expenditure on Tools and Plant (Page 23).—A sum of Rs. 3,018 is entered against the Kurnool-Cuddapah Canal as the Budget Estimate for 1882-83, whereas no such provision was made. This should be omitted and the totals corrected accordingly; the grand total should also be altered from Rs. 1,05,814 to 1,02,796.

IRRIGATION AND NAVIGATION—AGRICULTURAL AND PROTECTIVE WORKS.

IX. Works for which neither Capital nor Revenue Accounts are kept (Pages 4 and 6) and Agricultural Works (Page 5).—The figures entered in column 3, "Budget Estimate, 1883-84," differ from the amounts passed by the Government of India.

X. Famine Relief and Insurance. 34. Protective Works, Irrigation, (Page 7).—The details in column "Revised Estimate, 1882-83," do not work up to the total shown in that column.

XI. Budget Estimate of Expenditure in England (Page 7).—No transactions have been shown under this head, while in the Home Estimates furnished by the Secretary of State the estimated outlay has been shown as follows:—

	Rs.
Revised Estimate, 1882-83	10,900
Budget do. 1883-84	18,500

These amounts were quoted in the foot note to the statement given in paragraph 21 of the orders of the Government of India on the Budget Estimates for 1883-84.

XII. Budget Estimate of Establishment Charges (Pages 16, 17, and 18).—Please see Item VII above.

The foregoing corrections must be carried out in full detail throughout the Budget Estimates.

4. The method of calculating the credit to be afforded to Provincial Funds on account of Establishment Charges, based on the figures of the Indirect Revenue due to Productive Public Works, seems to have been misunderstood, and, as the figures stand in the Budget Estimate, it appears to have no practical advantages. In the opinion of the Government of India it appears simpler to calculate the quota payable for Establishment by Imperial Funds for estimate purposes on the estimated figures, and for actuals on the actuals or approximate actuals as shown in the Finance and Administrative Accounts. Any over or under Estimate of Revenue will rectify itself on the actuals being known. The ultimate result over a series of years

will be the same, and it is clear that it would be more accurate to allow a year of large revenue to bear, as far as possible, its full charge than to place a portion of those charges on a year in which the return is less, or *vice versâ*. I am accordingly to inquire whether this proposal, which is in accordance with the procedure followed throughout the rest of India, will meet the views of the Government of Madras.

5. The transfer of Rs. 11,500 from the allotment provisionally allowed to stand in the Budget Estimate for 1883-84 on account of Establishment to Special Tools and Plant, applied for in your letter under reply, is sanctioned. In communicating this sanction I am to say that the Government of India is of opinion that in the case of Tools and Plant for works classed as Productive and Protective, for which items of Special Plant have to be supplied, it would be more satisfactory to treat all the Tools and Plant supplied to such projects as special, and charge the actual cost thereof to the projects concerned, and abolish the present percentage allowed for Tools and Plant altogether. The projects will thus bear the actual charge instead of the present charge of 1½ per cent. on the outlay on Works and Repairs *plus* the charge for Special Tools and Plant. An expression of the opinion of the Government of Madras on this proposal is solicited.

No. 75 I.

Note by the Acting Chief Engineer for Irrigation

The accompanying Budget Estimates for 1883-84 have been duly corrected with reference to the remarks contained in the foregoing letter, No. 78 A.I., dated 16th June 1883, from the Government of India, and the following explanations are furnished with regard to certain points which require notice.

2. (*Paragraph* 3, *Clause I.*)—In the absence of any remark, in the Resolution of the Government of India on the Preliminary Issue of the Budget Estimates, as to the cause of the omission of the old maintenance charges from the Estimate of Revenue adopted by them, those charges were included in the Estimate of Revenue, in conformity with Proceedings, Madras Government, No. 440 I., dated 13th July 1881. The Government of India have, however, suggested in their letter, No. 68 I.,* dated 17th May 1883, that the old maintenance charges should be deducted from the gross expenditure on Productive Public Works, Revenue Account, a corresponding amount being shown as expenditure under Works for which neither Capital nor Revenue Accounts are kept. This procedure has been agreed to, as the net results will not be affected. Should the Budget Estimates be prepared on the same principle it would involve a reduction of the current year's grant under Productive Public Works, Revenue Account, and a corresponding increase in the grant under Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept. The necessity for these modifications in the grants will be obviated if the Government of India were to agree to the deduction from the gross revenue of the entire system of the *net* instead of the *gross* revenue due to the old works in all future estimates and accounts. If this suggestion is approved, it will materially affect the calculation of Establishment Charges in the accounts for 1882-83, which are to be closed on the 15th of this month. It is therefore necessary that the Government of India should be requested to wire their orders on this subject. If the proposal is not approved by the Government of India, an application for the necessary modifications of budget grants under the heads above referred to will be submitted for sanction.

* Proceedings, Madras Government, No. 473 I., of 16th June 1883.

3. (*Paragraph* 3, *Clause VI.*)—The Budget Estimate for 1883-84 of Expenditure in England on Productive Public Works, Capital Account, comprises the estimate of English stores, amounting to Rs. 16,100, forwarded to the Director-General of Stores with Proceedings, Madras Government, No. 2174 W., dated 23rd August 1882, the classification of which was subsequently corrected in Proceedings, Madras Government, No. 840 I., dated 20th October 1882, and the estimated cost, Rs. 3,200, for a

8-H.P. engine for the Godávari Delta, which was included in the annual indent forwarded to the Home Government with Proceedings, Madras Government, No. 84 W. dated 10th January 1883. The Revised Estimate of Expenditure in England for 1882-83 represents the amount allotted in G.O., No. 702 I., dated 6th September 1882, for a centrifugal pump and leather belting required for the Sangam Anicut Project Works. As the Government of India state that these amounts have not been included in the Home Estimates furnished by the Secretary of State, the amounts have been shown in the Budget Estimate under Expenditure in India, but the cause of the omission in the Home Estimates is not known. The payments in England for the machinery indented for will be met by reappropriations in the course of the year.

4. (*Paragraph* 3, *Clause IX.*)—The difference referred to by the Government of India is the additional grant of Rs. 1½ lakhs sanctioned by them in their letter, No. 40 I.,* dated 26th January 1883, for bringing Minor Irrigation Works to a standard of efficiency. This assignment should have been included under Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept, and not under Agricultural Works, as shown in the Budget Orders. The Budget Estimates, Final Issue, which included the amount under the correct head, have accordingly been altered to agree with the Budget Orders, and it is therefore necessary that the sanction of the Government of India should be obtained to the transfer of Rs. 1½ lakhs as shown in the margin from "Agricultural Works" to "Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept."

* Proceedings, Madras Government, No. 143 I., dated 12th February 1883.

	Rs.
Works	82,000
Establishment	65,600
Tools and Plant	2,400
Total ...	1,50,000

5. (*Paragraph* 3, *Clause XI.*)—The Home Estimates for Irrigation and Navigation and Agricultural Works for 1882-83 and 1883-84, amounting to Rs. 10,900 and Rs. 18,500, respectively, have now been included in the Budget Estimates.

It is not known, however, for what purpose the amounts were intended, but it is probable that they represent the cost of the machinery required for Productive Public Works. It is suggested that the Government of India may be requested to furnish a statement showing the particulars of these amounts. On receipt of this statement a redistribution of the reduced grant for Expenditure in India under Irrigation and Navigation and Agricultural Works can be made.

6. (*Paragraph* 4).—It will be seen from paragraph 8 of the note printed in Proceedings, Madras Government, No. 362 I., dated 1st May 1883, that the instructions contained in paragraph 3 (3) of the Government of India letter, No. 117 A.I.,* dated 14th August 1882, regarding the method of calculating the Establishment Charges on the Indirect Revenue due to Productive Public Works, have not been misunderstood. The Indirect Revenue due to Productive Public Works in this Presidency represents the ascertained demand for the Fasli year, which closes three months after the official year, and not the actual collections of revenue during the official year, as it appears to be in other parts of India. As it was impracticable to obtain from the Revenue Department the revenue figures by 15th July (the date fixed for closing the Public Works Accounts), it was proposed to adopt the revenue figures of the previous year for the purpose of calculating the Establishment Charges, and consequently, as the actuals of the year were not available, the Budget Estimate of those charges for 1883-84 was calculated on the estimated revenue for the previous year. But, as special arrangements have since been made by Mr. Wilsen to furnish this office with revenue figures earlier than usual, the proposal now made by the Government of India, by which the Estimates or Actuals of the Establishment Charges for any year should be based on the Estimates or Actuals of Indirect Revenue of that year, may be adopted.

* Proceedings, Madras Government, No. 700 I., of 6th September 1882.

7. (*Paragraph* 5).—The proposal made by the Government of India regarding Tools and Plant charges is the same as that suggested by Colonel Mullins, R.E., in

paragraph 3 of his note printed in Proceedings, Madras Government, No. 571 I., dated 5th September 1881, in the case of the Sangam Anicut Project. Although it was considered essential that the charges to this project for Tools and Plant should represent the actual cost, the proposal was not sanctioned by Government, as it was not then deemed desirable to except this project from the operation of the existing rules, until some arrangement for an equitable distribution of the charges had been approved by the Government of India. The rate of the percentage charge for General Tools and Plant was subsequently reduced from 2½ to 1½ per cent. The charges for Tools and Plant on account of Productive and Protective Public Works, as well as for the Buckingham Canal, which forms a division by itself, should, it is thought, represent the actual cost instead of the percentage charge, the distribution of the charges between Capital and Revenue being determined according to the object for which the articles are obtained. But as this arrangement would, under the existing rules, affect the charge to Provincial Funds for General Tools and Plant, it is suggested that the opinion of the Chief Engineer, Public Works Department, and of the Examiner of Public Works Accounts should be obtained on the subject.

4/233

Kurnool, (Signed) J. O. HASTED, Colonel, R.E.,
12th July 1883. Ag. Chief Engineer for Irrigation.

To the Ag. Joint Secretary to Government, P. W. D., Irrigation Branch.

Order—dated 23rd July 1883, No. 585 I., Public Works.

The abstracts of the Budget Estimates, together with Parts I, IV, VII, and the Appendices, as corrected by the Chief Engineer for Irrigation, will be reprinted and submitted to the Government of India, the other parts not being required by them as laid down in their Circular No. 56 P.W.,* dated 15th July 1879.

* Proceedings, Madras Government, No. 2310 W., of 10th September 1879.

(2.) The method of calculating the Establishment Charges on Indirect Revenue due to Productive Public Works, as suggested by the Government of India in paragraph 4 of their letter read above, being simpler than the present arrangement, will be adopted in all future estimates and accounts.

(3.) The Chief Engineer, Public Works Department, and the Examiner of Public Works Accounts will report on the proposal to debit to Productive and Protective Public Works, and to the Buckingham Canal, the actual charges incurred on Tools and Plant instead of the percentages charges.

(4.) The Government of India will be addressed on the points adverted to by the Acting Chief Engineer for Irrigation in paragraphs 2 to 5 of the foregoing note.

(Here enter No. 586 I., dated 23rd July 1883.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Ag. Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer, Public Works Department.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Superintending Engineers.
" Revenue Department.
" Board of Revenue.
To all Collectors.
To the Financial Department.
" Accountant-General.
" Director of Revenue Settlement and Agriculture.
" General Superintendent, Public Works Stores.

Exd. A. F. Goodall.

Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated July, 23rd.

Recd. *Encl.*

G.O., 23rd July 1883, No. 585 I.

JULY.

Irrigation Budget Estimates

Certain parts of the — for 1883-84, ordered to be forwarded to the Government of India, duly corrected with reference to their instructions.

5
233

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

LETTER—from

COLONEL J. O. HASTED, R.E.,

Acting Joint Secretary to the Government of Madras,

Public Works Department, Irrigation Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

In forwarding, herewith, a copy of Proceedings, Madras Government, No. 585 I., dated 23rd July 1883, together with such parts of the Irrigation Budget Estimates for 1883-84 as are required by the Government of India, Circular No. 56 P.W., dated 15th July 1879, duly corrected with reference to your letter, No. 78 A.I., dated 16th June 1883, I am directed to suggest, for the approval of the Government of India, that in all future estimates and accounts the *net* instead of the *gross* revenue due to the old works may be deducted from the gross revenue of the entire systems classed as Productive Public Works, as the arrangement proposed in your letter, No. 68 I., dated 17th May 1883, if adopted in the Budget Estimates, would involve a reduction of the grant for Productive Public Works, Revenue Account, and a corresponding increase in the grant for Works for which neither Capital nor Revenue Accounts are kept. It is requested that the orders of the Government of India on this subject may be wired, as it affects the calculation of Establishment Charges in the accounts for 1882-83, which are to be closed on the 15th of this month.

2. I am also directed to request that you will be so good as to furnish me with a statement showing the particulars of the Home Estimates, as it is not known for what purpose the amounts provided under Irrigation and Navigation and Agricultural Works are intended, and in the absence of this information a redistribution of the reduced grant for Expenditure in India under Irrigation and Navigation and Agricultural Works cannot be made.

3. The additional grant of 1½ lakhs sanctioned in your letter, No. 40 I., dated 26th January 1883, for improving Minor Irrigation Works, should have been included under "Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept," and not under "Agricultural Works" as shown in the Budget Orders. The sanction of the Government of India to the transfer of Rs. 1½ lakhs as detailed in the margin from the latter to the former head is requested.

	Rs.
Works	82,000
Establishment	65,600
Tools and Plant	2,400
Total ...	1,50,000

4. With reference to paragraph 4 of your letter under reply, I am to state that it is not clear in what respects the instructions contained in paragraph 3 (3) of your letter, No. 117 A.I., dated 14th August 1882, have been misunderstood. As special arrangements have now been made to obtain the figures of Indirect Revenue from the Revenue Department earlier than usual, there is no objection to the adoption of the method suggested for calculating the Establishment Charges on Indirect Revenue due to Productive Public Works; I am therefore directed to say that all future estimates and accounts will be prepared accordingly.

5. As regards your proposal to charge to Productive and Protective Public Works the actual cost of Tools and Plant supplied, instead of the present percentage charges, I am directed to state that it will form the subject of a separate communication.

I have the honor to be,

Sir,

Your most obedient servant,

Under Secy. to Govt., P.W.D.,
Irrigation Branch.

OOTACAMUND,
23rd July 1883.

Exd. A. F. Goodall.
Spare Copies

IRRIGATION.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated July, 23rd.

Read. *Encl.*

23rd July 1883, No. 586 I.

JULY.

Irrigation Budget Estimates

FORWARDING, with remarks, parts of the — for 1883-84, duly corrected with reference to certain instructions received from the Government of India.

fo. 562 — no. 2 83

P.W.C. No. 6570

[Exr. Wks. Form No. 111.]

OF GOVT. MADRAS. } 1883. {P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 3? August 1883

Office Note No. 456.

To

W.

Please send me a copy of G.O. No. 562 W. dated 20th. February 1883 regarding the revised scale of the Toll Establishment of the Buckingham Canal to enable me to audit the claims accordingly. It has not been communicated to this office.

KEEP WITH Genl. No.

dated 18

R. No 438 fo 8.8.83 C. Encl.

To 3/8 No 1711 Dt/ 8th Aug/83

To Mr. Hellenith

Sy. W 4/8/83

23314

No 499 dy 14 augt/83

To W.

Your Office Note No. 1711 D. dated 8th. August 1883.

Please state the circumstances under which Rs. 258/ has been entered in para 19 of Chief Engineer's (P.W. Department) note printed in the accompaniment to G.O. No. 562 W, dated 20th. March 1883 as the monthly expenditure of the Toll Establishment of the Buckingham Canal, when the correct total of the several items amounts to Rs. 204/ only.

DC

C.

CP. 14/8

A/

No 2331W PUBLIC WORKS DEPARTMENT.

8/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 18th August/83

READ the following

Office Note from the Exam.r P.W. Accounts } No. 499 of 14th August/83

Erratum

In the statement in para 19 of the Chief Engineer's note printed with G.O. No. 562 W dated 20th February 1883 page 29:—

For "Total per mensem Rs 258
Total per annum Rs 3096"

Read

"Total per mensem Rs 204
Total per annum " 2448"

To
The Chief Engineer for Sts.
" S.E. First Circle
" " Second Circle
" " Third Circle
" Board of Revenue
" Revenue Department
" Exam.r P.W. Accts

CS 17/8

28/8

0900

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated 21/8

Rcd. Encl.

G. O. 18 August 1883, No. 2331-4

Nos.

Erratum

In Mr Statement in para 19 of the Chief Engineers Printed letter G.O. No 562 W dy 20 February 1883 page 29. regarding Navigation works

Entd in Receipt Register