Public Works (1897) Department.

G.O., No. 118 I

DATED 5 February 1897

3/2/97

[Despatch Abstract.]

Staff boats in the Kistna Delta: Comtg. to the S.E. II Circle note by the Chief Engineer for Irrigation on the working of the — during 1895-96 and directing the continuance of the present rates of rent and method of accounts.

100/6

T.C. 5/2/97.

16-2-97

P.W. 28.

Indexed. 5/2

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

IRRIGATION.
ACCOUNT.

Government (1897) of Madras.

PUBLIC WORKS.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 118 I., 5th February 1897.

FEBRUARY.

Staff boats in the Kistna Delta

Communicating to the Superintending Engineer, II Circle, note by the Chief Engineer for Irrigation, on the working of the — during 1895–96, and directing the continuance of the present rates of rent and method of accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Read—the following papers :—

From H. T. KEELING, Esq., Executive Engineer, Kistna Northern division, to the Superintending Engineer, II Circle, dated 8th October 1896, No. 411 S.E.

I have the honour to submit, herewith, the annual statements on the working of the staff boats in the Kistna delta during 1895–96.

2. The total earnings up to 31st March 1896 were Rs. 16,506–13–1 and the total cost of repairs Rs. 12,124–5–10, leaving a balance of Rs. 4,382–7–3 for repairs and reconstruction, against Rs. 11,152 required under G.O., No. 662 I., dated 26th August 1878. The balance is about 39·3 per cent. of what it should be, and is 5·5 per cent. less than that available last year.

3. The reduction in the balance available is attributable to—

(*a*) a fall in rent recovered of Rs. 146 ;
(*b*) special repairs to boat No. XII costing Rs. 517.

The fall in rent is due to boats having been idle for short periods owing to the occupants being on leave.

4. The actual expenditure in 1895–96 is Rs. 1,906–15–3, but the boat rent schedule shows an expenditure of Rs. 1,700 ; the difference is Rs. 206–15–3. The difference is accounted for as follows :—

RS.	A.	P.	
207	0	0	Originally charged to repairs on Camp clerk's boat, but since transferred to Capital cost as special repairs—*vide* return for August 1895.
4	13	6	Spent on repairs on Camp clerk's boat in June 1894, but omitted from the accounts. Mistake rectified in August 1895.
4	12	9	Excess against boat XIX shown in August 1894. Rectified in August 1895.
206	15	3	

The statements for 1894–95 were prepared in September 1895, and showed the above figures although they appeared in the accounts 1895–96. The present return is prepared with reference to the corrected statement for 1894–95, and shows the present position correctly.

5. I would point out the following facts which appear from the statements enclosed :—

(*a*) The rent recovered is less by 12·9 per cent. on the average than the estimated recoverable rent.

(*b*) Of the eleven boats, six were repaired at a cost exceeding the estimated annual repairs previously laid down. The amounts laid down are Rs. 105 for a first class and Rs. 95 for second class. This is due to increasing age of the boats.

6. The system of accounts now in vogue as regards these boats is based on incorrect data, and so long as the latter are allowed to remain, so long will the accounts remain unsatisfactory. The return expected from the boats is based on the full rents chargeable, but many of the boats are occupied by some subordinates to whom full rent cannot be charged, and Government has recently sanctioned the extension of reduced rents to all subordinates which will further reduce the returns. The expenditure, on the other hand, has been under-estimated, no due allowance having been made for increased repairs rendered necessary by increased age. The scale for repairs at present in use is Rs. 105 for first-class and Rs. 95 for second-class boats. This is inadequate for boats over five years old. The average expenditure on boats XI—XVIII inclusive, during the past five years, has been Rs. 185 apiece; of these boats, No. 18 is four years old, and the remainder much older. On boats XIX, XX, XXI, the average expenditure has been Rs. 54 apiece. These boats are two and a half years old, and the results show that the older the boat, the greater the annual amount necessary for repairs. This being so, I would recommend that the scale for repairs be amended to agree with results, with allowance for increasing age, and be as follows :—

	RS.
All boats over five years of age	250
Do. under five years	175

and that no expenditure above this be incurred without previous sanction. The latter figure seems somewhat high. It is taken at Rs. 5 less than the actual average cost of repairing boat No. XVIII for four years and has not been based on the average of Rs. 54 previously given, because I consider that amount misleading inasmuch as boats Nos. XIX and XXI are now in need of considerable repairs which should have been done before, but which repairs for unavoidable reasons could not be executed until 1896–97.

7. Under existing conditions the boat accounts must always show bad results. There are three ways of dealing with the question :

(*a*) Abolish the separate boat accounts and treat the revenue derived from the boats as part of the revenue derived from the irrigation system and the expenditure as part of the annual maintenance charges without supplemental accounts. At present it is this system with supplemental accounts.

(*b*) Keep the accounts and the present system with revised data, but maintain the present rents. The annual deficit to be made up by debiting revenue from the system with the sum necessary to obtain the required credit for the boats.

(*c*) Increase the rents of the officer's boats to suit new data and to cover the estimated loss owing to reduction in the rent chargeable to subordinates, the excess recovered from officer's boats being distributed over subordinate boats.

8. Of these three proposals (*c*) may be dismissed as unjust. Of the remaining two proposals (*a*) will be the simplest and involve least work. The check on the expenditure being the Superintending Engineer's sanction over the allotted sums mentioned in paragraph 6 (*b*) is practically the same ; but the check on the expenditure will, in this case, be not only the Superintending Engineer's sanction, but the necessary sanction of Government to debiting the revenue with the sum necessary to make up the deficit.

9. In my opinion it is really immaterial whether proposal (*a*) or (*b*) be accepted, as the practical result of both will be the same, the difference being that the result is arrived at in a less round-about way under (*a*) than under (*b*), but it is more evident under (*b*) than under (*a*). On the whole I would recommend (*a*) as being more direct than (*b*).

10. A form showing the working of proposal of (*b*), paragraph 7, is put up for information. The debit for succeeding years will obviously not be so large as for the past year.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

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7. Under existing conditions the boat accounts must always show bad results. There are three ways of dealing with the question :

(*a*) Abolish the separate boat accounts and treat the revenue derived from the boats as part of the revenue derived from the irrigation system and the expenditure as part of the annual maintenance charges without supplemental accounts. At present it is this system with supplemental accounts.

(*b*) Keep the accounts and the present system with revised data, but maintain the present rents. The annual deficit to be made up by debiting revenue from the system with the sum necessary to obtain the required credit for the boats.

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9. In my opinion it is really immaterial whether proposal (*a*) or (*b*) be accepted, as the practical result of both will be the same, the difference being that the result is arrived at in a less round-about way under (*a*) than under (*b*), but it is more evident under (*b*) than under (*a*). On the whole I would recommend (*a*) as being more direct than (*b*).

10. A form showing the working of proposal of (*b*), paragraph 7, is put up for information. The debit for succeeding years will obviously not be so large as for the past year.

Enclosures.

Statement showing the average cost of repairs of staff boats in the Kistna delta for five years.

Number of boat.	Expenditure during					Total of five years.	Average.	Remarks.
	1891–92.	1892–93.	1893–94.	1894–95.	1895–96.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Staff boat No. IX ..	164	12	..	..	..	176	88	Sold in auction in 1895-96.
" " XI ..	59	257	151	346	189	1,002	200	
" " XII ..	56	105	151	197	518	1,027	205	
" " XIV ..	106	95	177	331	74	783	157	
" " XV ..	175	352	193	527	389	1,636	327	
" " XVI ..	95	98	251	13	146	603	121	
" " XVII (Old No. VI).	51	77	101	244	159	632	126	
" " XVIII ..	..	128	232	175	87	622	155	Built in 1891-92.
" " XIX ..	..	..	..	12	56	68	34	Built in 1893-94.
" " XX ..	..	..	3	130	188	321	107	
" " XXI ..	..	..	1	18	48	67	22	
Superintending Engineer's Camp Clerk's boat.	..	..	156	..	53	209	69	Built in 1892-93.
Total ..	706	1,124	1,416	1,993	1,907	7,146	..	

Statement showing the actual amount at credit of each existing boat at end 1895–96 and the amount required as laid down in G.O., No. 662 I., dated 26th August 1878.

Number of boat.	Original cost.	Actual credit.	Required credit.	Remarks.
	RS.	RS.	RS.	RS. A. P.
XI. (More than 12 years)	2,020	1,107	2,020	— 2 1 1 due.
XII. (Do.)	2,513	874	2,513	
XIV. ($\frac{12}{12}$ of Rs. 1,398)	1,398	537	1,398	
XV. ($\frac{10}{12}$ of Rs. 1,951)	1,951	— 131	1,626	
XVI. ($\frac{8}{12}$ of Rs. 1,556)	1,556	738	1,037	
XVII. ($\frac{5}{12}$ of Rs. 990)	990	— 144	413	6 3 4 due.
XVIII. ($\frac{5}{12}$ of Rs. 2,486)	2,486	454	1,036	
XIX. ($\frac{2}{12}$ of Rs. 1,815)	1,815	520	303	
XX. ($\frac{2}{12}$ of Rs. 2,271)	2,271	190	378	
XXI. ($\frac{2}{12}$ of Rs. 1,721)	1,721	391	287	2 1 1 due.
Superintending Engineer's Camp Clerk's boat ($\frac{3}{12}$ of Rs. 566)	566	— 154	141	
Total ..	19,287	4,382	11,152	6 3 4 dues.

Statement showing the earnings of boats and the expenditure on their repairs during the year 1895–96.

Number of boats.	Rent on earnings.			Repairs expenditure.		
	RS.	A.	P.	RS.	A.	P.
XI	236	5	1	189	7	11
XII	225	1	0	517	7	11
XIV	193	0	5	74	4	3
XV	170	13	7	389	6	4
XVI	110	11	5	146	3	9
XVII	86	0	0	159	2	1
XVIII	265	15	6	86	9	4
XIX	226	13	5	55	15	5
XX	262	2	8	187	10	1
XXI	253	10	7	47	11	10
Superintending Engineer's Camp Clerk's boat	48	8	0	53	0	4
Total of the year ...	2,079	1	8	1,906	15	3

Statement showing the dates of completion, earnings, &c., of the staff boats constructed, purchased, &c., prepared agreeably to G.O , No. 1749 of the 7th July 1873 for 1895–96.

Number of boat.	Name of boat or officer using.	Date of completion or purchase (years).	Cost, amount.	Monthly rent.	Amount received up to end of March 1896.			Amount spent on repairs up to end of March 1896.			Amount reserved for repairs and reconstruction up to end of March 1896.		
1	2	3	4	5	6			7			8		
			RS.	RS.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
XI.	M.R.Ry. S. A. Subramania Iyer Avergal, Rai Sahib, Executive Engineer.	Built at Bezwada in 1881-82. Special repairs, 1889-90.	1,621 399 2,020	30	3,548	5	2	2,441	0	8	1,107	4	6
XII.	C. A. Smith, Esq., Executive Engineer.	Built at Bezwada in 1881-82. Special repairs in 1889-90. Special repairs in 1895-96.	1,621 375 517 2,513	30	3,316	10	0	2,442	12	8	873	13	4
XIV.	Mr. U. N. Joyce, Supervisor.	Built at Bezwada in 1883-84. Cost of new sails provided in 1889-90.	1,355 43 1,398	24	2,146	3	11	1,609	10	7	536	9	4
XV.	Major W. L. C. Baddeley, R E., Superintending Engineer.	Built at Bezwada in 1885-86. Special repairs during 1890-91	1,898 53 1,951	35½	2,646	2	8	2,776	13	4	—130	10	8
XVI.	Sergeant C. J. Smith, Overseer.	Built at Bezwada in 1887-88.	1,556	30	1,657	5	8	918	14	10	738	6	10
XVII.	M.R.Ry. S. Panchapagesa Iyer, Supervisor.	Received from Buckingham Canal division in 1891-92.	990	16	504	2	8	648	1	1	—143	14	5
XVIII.	R. N. H. Reid, Esq., Assistant Engineer.	Built at Bezwa- in 1891-92.	2,486	30	1,076	8	5	622	6	11	454	1	6
XIX.	M.R.Ry. N. Rajagopala Aiyangar, Sub-Engineer.	Built at Bezwada in 1893-94.	1,815	30	588	3	9	68	3	8	520	0	1
XX.	A. A. G. Malet, Esq., Executive Engineer.	Built at Bezwada in 1893-94.	2,271	30	510	8	9	320	9	5	189	15	4
XXI.	M.R.Ry. L. D. Venkataramier Avergal, Assistant Engineer	Built at Bezwada in 1893-94.	1,721	30	458	2	1	66	14	6	391	3	7
Superintending Engineer's Camp Clerk's boat.	M. Ramasamy Pillay, Overseer.	Built at Bezwada in 1892-93. Special repairs during 1893-94 and 1894-95.	359 207 566	0 4 0 a day	54	8	0	208	14	2	—154	6	2
					16,506	13	1	12,124	5	10	4,382	7	3
Deduct net deficit on boats sold in previous years ..											3,824	5	8
Balance ..											558	1	7
Income during the year ..											2,079	1	8
Deduct expenditure during the year ..											1,906	15	3
Total ..											172	2	5
Add surplus at end of last year ..											385	15	2
Total surplus ..											558	1	7

Statement showing the amount that should be debited to Revenue to bring up the actual credit to the amount of "required credit" calculated under the rules in force in regard to the finances of staff boats :—

Number of boat.	Required credit calculated according to rules.	Actual credit as per statement No 1.	Balance required to be debited to Revenue.
	RS.	RS.	RS.
Staff Boat No. XI	2,020	1,107	913
,, ,, XII	2,513	874	1,639
,, ,, XIV	1,398	537	861
,, ,, XV	1,626	— 131	1,757
,, ,, XVI	1,037	738	299
,, ,, XVII	413	— 144	557
,, ,, XVIII	1,036	454	582
,, ,, XIX	303	520	— 217
,, ,, XX	378	190	188
,, ,, XXI	287	391	— 104
Superintending Engineer's Camp Clerk's boat ..	141	— 154	295
Total ..	11,152	4,382	6,770

(Signed) H. T. KEELING,
Ex. Engr., Kistna Northern Divn.

2nd October 1896.

No. 2115 K.N.

Forwarded to the Chief Engineer for Irrigation. In the opinion of the undersigned, proposal *(b)* in paragraph 7 of the Executive Engineer's letter should be adopted.

2. It may be observed that the statements do not show the present book values of the boats, but if these values were calculated on the system in force in the Buckingham Canal division, viz., by a deduction of one-twelfth original cost for each year of use, the value of three of the boats would be *nil* and of two others it would be small.

3. The revised scale for repairs may be accepted, as it is obviously necessary to realize the fact that the older a boat gets, the more repairs it requires up to some point when further repair is impossible.

(Signed) W. L. C. BADDELEY, Major, R.E.,
Superintending Engineer, II Circle.

4th November 1896.

To the Examiner, Public Works Accounts, dated 13th November 1896, No. 362.

For verification of receipts and expenditure and early return, with any remarks he may wish to make on the proposal advocated in paragraph 1 of the Superintending Engineer's endorsement.

(Signed) W. HUGHES,
Chief Engineer for Irrigation.

13th November 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 25th November 1896, No. 4078 D./A.

[Your office-note No. 362, dated 13th November 1896.]

Receipts and expenditure checked and found correct.

With reference to the proposal made by Executive Engineer in paragraph 7 *(b)* of his letter, I do not know what he means. At present the receipts realized in connection with the renting of staff boats are credited to 42. Navigation receipts, Kistna delta system, and the cost of repairs is debited to Tools and plant under the same head, and this is probably what the Executive Engineer advocates.

No. 13 I.

Submitted to Government. The total earnings of the staff boats of the Kistna delta system up to end of 1895-96 amounted to Rs. 16,506–13–1 and the charges to Rs. 12,124–5–10. Deducting from the balance of Rs. 4,382–7–3 the amount of loss resulting from the sale of unserviceable boats, viz., Rs. 3,824–5–8, the net sum at credit for repairs to existing boats and construction of new boats is only Rs. 558–1–7 against Rs. 11,152, which should have been available under Proceedings of Madras Government, No. 662 I., dated 26th August 1878.

2. In paragraph 1 of the Superintending Engineer's endorsement he expresses his opinion that the Executive Engineer's proposal to debit the annual deficits shown in the staff boat statements to the revenue derived from the Kistna delta system should be adopted. The proposal to expunge from these statements the accumulated deficits, due to the loss on sale of dilapidated boats in former years, was negatived by Government in Proceedings of Madras Government, No. 834 I., dated 25th September 1893, on the ground that "the deficits should stand as hitherto, as they do not prejudice the paying boats and are useful reminders." In Proceedings of Madras Government, No. 827 I., dated 16th October 1893, and No. 538 I., dated 25th June 1896, Government approved of rents below the ordinary rents being collected from subordinates. It is necessary that they should be provided with good boats which are essential for good work in a Canal division. It is admitted that the principle of providing boats on condition of their paying their way recognised in G.O., No. 1749, dated 7th July 1873, cannot be adhered to in every case. The present rents are as much as can be charged in conformity with the principle that travelling allowance should cover an officer's or subordinate's expenses in travelling. Superintending Engineers may be allowed to sanction repairs to boats within their ordinary powers of sanction to the extent which they may consider really necessary, and it seems unnecessary to lay down any hard and fast rule for sanctioning repairs to boats with reference to their surplus income. No modification of the present system of accounts is, however, recommended.

(Signed) W. HUGHES,
Chief Engineer for Irrigation.

23rd January 1897.

Order—No. 118 I., dated 5th February 1897.

Communicated to the Superintending Engineer, II Circle.

2. The present rates of rent of staff boats and the method of account hitherto adopted will be continued.

(True Extract.)

Under Secretary to Government,
Irrigation Branch.

To the Chief Engineer for Irrigation.
,, Superintending Engineers, I and II Circles.
,, Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

PUBLIC WORKS DEPARTMENT,
IRRIGATION BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 8P

READ the following

Order thereon

Communicated to the Supg Engr, II Circle.

2. The present rates of rent of Staff boats & the method of account hitherto adopted will be continued.

ASH
29.1.97

18/1/97

WH
20/1/97

Issue

2/2/97
D.I

BJR
2.2.97

To
The Chief Engr for I.
Supg Engrs I & II
Ex T.W.D.

15/1/97 BJR

Public Works (1896) Department.

16 NOV 1896

CURRENT No.

R 362 Ks

6 P

Order No. 362 dy 13th Novr/96.

To C for verification of receipts + Expenditure + Early return with any remarks he may wish to make on the proposal advocated in para 1 of the Supdg Engineer's endorsement.

13/11

W.H.
13/11
E.I.

From Major W. L. C. Baddeley R.E.
Superintending Engr
2nd Circle.

No. 2115 K.N

Dated 4 November 1896

Received 6-11-96

Enclosures 4.

Spare copies

SUBJECT.

Staff Boats —
Forwarding annual
statements on the work
-ing of — in the Kis-
-tna delta during 95-9

P.W. E-6/1227/97

E. I. Form No 1—1,000—27-11-95.

BACK PAPERS.

G.O.	No.	Department.	Date.	
Receipt	252	O.U.	25 11 96	✓
G.O	538	〃	25. 6 96	✓
G.O	44	〃	16 1 96	✓
G.O	834	〃	25 9. 93	✓
G.O	827	〃	16 10 83	✓
G.O	612	〃	26 8. 78	✓
G.O	1749	-	7. 7. 73	✓
G.O	1352	-	1. 5. 68	

FURTHER PAPERS.

G.O.	No.	Department.	Date.
R	252	O.N	25-11-96
R	194	O.N	19-12-96

E. No. 27.
1,000—9-12-95.

Keep-with

Current No.

dated 189 .

GOVT. OF MADRAS. } 1896. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

7P

Madras, 25 November 1896.

Office Note No. 4078 D/A

To

I.

Your Office Note No 362
dated 13th November 1896

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C.

A.I.M.
25/11.

CHIEF ENGINEER
FOR IRRIGATION.
26 NOV 96
No. 252

Pw. E.7/122/7/97

Public Works (1896) Department.

CURRENT No. 252

Order

From
The Examiner
P. W. Accounts.
No. 4078 D.A.

Dated 25 Nov/96
Received 26 - 11 - 96
Enclosures 5
Spare copies

SUBJECT.

Working of staff Boats during 1895-96 in the Kistna Delta System — Returns duly checked the —

R 27-11-96.

BACK PAPERS.

G.O. ~~Issue~~	No.	Department.	Date.
I	362	(A.t)	13-11-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.
R	194	I	19-12-96

Statement showing the average cost of repairs of staff **boats** in the Kistna delta for 5 years.

16 NOV 1896

No of boat	Expenditure during					Total of 5 years	Average	Remarks
	1891-92	1892-93	1893-94	1894-95	1895-96			
Staff boat No:								
IX	164	12				176	88	Sold in auction 95-96
XI	59	257	157	346.	189 ✓	1002	200	
XII	56	105	157	197	578 ✓	1027	205	
XIV	106	95	177	331	74 ✓	783	157	
XV	175	352	193	527	389 ✓	1636.	327	
XVI	95	98	251	13	146 ✓	603	121	
(old No VI) XVII	51	77	101	244	159 ✓	632	126	
XVIII	–	128	232	175	87 ✓	622	155	Built in 1891-92 Average of 4 yrs
XIX	–	–	–	12	56 ✓	68	34	in 1893-94 – 2 yrs
XX	–	–	3	130	188 ✓	321	107	in 1893-94 – 3 yrs
XXI	–	–	1	18	48 ✓	67	22	in 1893-94 – 3 yrs
Superintending Engineer's camp clerk's boat	–	–	156	–	53 ✓	209	69	in 1892-93 – 3 yrs
	–	–	–	..	..	..	..	
Total	706	1124	1416	1993	1907 ✓	7146.		
	4	4	4	4	4	4	4	

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A. T. Reeling 2/10/96
Executive Engineer.
Northern Division Kistna

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CHIEF ENGINEER FOR IRRIGATION.
2 … 96
No. 2053

SUPDG. ENGINEER'S OFFICE SECOND CIRCLE P.W.D
3-OCT-96
No. 4/17

O.W. E.1 1227/97

CHIEF ENG
FOR IRRIGATIO

16 NOV 1896

Statement showing the actual amount at credit of each existing boat at end 1895-96 and the amount required as laid down in G. O. No 662 I dated 26. 8. 1878

Number of boat	Original cost	Actual credit	Required credit	Remarks
XI More than 12 years	2020	1107	2020	- 2-1-1 due
XII do	2513	874	2513	
XIV 12/12 of Rs 1398	1398	537	1398	
XV 10/12 of Rs 1951	1951	-131	1626	
XVI 8/12 of Rs 1556	1556	738	1037	
XVII 5/12 of Rs 990	990	-144	413	6-3-4 due.
XVIII 5/12 of Rs 2486	2486	454	1036	
XIX 2/12 of Rs 1815	1815	520	303	
XX 2/12 of Rs 2271	2271	190	378	
XXI 2/12 of Rs 1721	1721	391	287	2-1-1 due
Superintending Engineers camp clerks boat 3/12 of Rs 566	566	-154	141	
	19287	4382	11152	6-3-4 dues.

Statement shewing
The earnings of boats and the expenditure on their repairs during the year 1895-96.

Number of boats	Rent or earnings	Repairs expenditure	Remarks
XI	236-5-1	189-7-11	
XII	225-1-0	517-7-11	
XIV	193-0-5	74-4-3	
XV	170-13-7	389-6-4	
XVI	110-11-5	146-3-9	
XVII	86-0-0	159-2-1	
XVIII	265-15-6	86-9-4	
XIX	226-13-5	55-15-5	
XX	262-2-8	187-10-1	
XXI	253-10-7	47-11-10	
Superintending Engineer's camp clerks boat	48-8-0	53-0-4	
Total of the year	2079-1-8	1906-15-3	

CHIEF ENGINEER
FOR IRRIGATION.
12 ... 96
No. 252

A. J. Kirkin
2/10/96
Executive Engineer
Northern Division Kistna

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CHIEF ENGINEER
FOR IRRIGATION
6 NOV. 96
No. 3

SUPG. E. OFFICE
No. 3/1727
8 OCT. 96
P.W.D.
SECOND CIRCLE.

P.W. 1727/97 E.2

Statement Showing the dates of completion, earnings etc of the Staff boats constructed purchased etc prepared agreeably to G.O. No 1749 of the 7th July 1873 for 1895-96.

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1362 Rs/2

Number of boat	Name of boat or officer using	Date of completion or purchase years	Cost Amount	Monthly rent	Amount received up to end of March 96	Amount spent on repairs up to end of March 96	Amount reserved for repairs and reconstruction up to end of March 1896
1	2	3	4	5	6	7	8
XI	M.R.Ry S.A. Subramania Iyer Avl Rai Sahib Executive Engineer	Built at Bezwada in 1881-82 Special repairs 1889-90	1621 399 2020	30	3548-5-2	2441-0-8	1107-4-6
XII	C. A. Smith Esq Executive Engineer	Do in 1881-82 Special repairs in 1889-90 do 95-96	1621 375 577 2573	30	3316-10-0	2442-12-8	873-13-4
XIV	Mr. H. H. Joyce Supervisor	do in 1883-84 cost of new sails provided in 1889-90	1355 43 1398	24	2146-3-11	1609-10-7	536-9-4
XV	Major W. L. C. Baddeley R.E. Superintending Engineer	do 1885-86 Special repairs during 90-91	1898 53 1951	35/8/0	2646-2-8	2776-13-4	-130-10-8
XVI	Sergeant C. J. Smith overseer	do in 1887-88	1556	30	1657-5-8	918-14-10	738-6-10

EXAMINER
13 NOV 1896

XVII	M.R.Ry. S. Panchapagesa Iyer Supervisor	Received from B. C. D. in 1891-92	990	16	574-2-8	648-1-1	143-14-5
XVIII	R. A. H Reid Esqr Asst. Engineer	Built at Bezwada in 1891-92	2486	30	1076-8-5	622-6-11	454-1-6
XIX	M.R.Ry N. Rajagopala Iyengar Sub Engineer	Do 1893-94	1815	30	588-3-9	68-3-8	520-0-1 ~~528-0-1~~
XX	A. A. G. Malet Esquire Executive Engineer	do in 1893-94	2271	30	570-8-9	321-9-5	189-15-4
XXI	M.R.Ry. L. D. Venkataramier Acg. Assistant Engineer	Do in 1893-94	1721	30	458-2-1	66-14-6	391-3-7
Superintending Engineer's camp clerk's boat	M. Ramasawmy Pillay overseer	do in 1892-94	359	0-4-0 a day	54-8-0	208-14-2	-154-6-2
		Special repairs during 93-94 & 94-95	207				
			566				
					16506-13-1	12124-5-10	4382-7-3
Deduct net deficit on boats sold in previous years.							3824-5-8
						Balance	558-1-7
	Income during the year						2079-1-8
	Deduct expenditure during the year						1906-15-3
						Total	172-2-5
	Add Surplus at end of last year						385-15-2
					Total	Surplus	558-1-7

SUPG. ENGINEER'S OFFICE, SECOND CIRCLE.
8 OCT. 96

2/17.27

P.W. E. 3
1227/97

CHIEF ENGINEER
FOR IRRIGATION.
20 NOV. 96
No. 252
3

H. T. Keeling
2. 10. 96
Executive Engineer
Northern Division Kistna

AK
30/9

Statement showing the amount that should be debited to Revenue to bring up the actual credit to the amount of "required credit" calculated under the rules in force in regard to the finances of staff boats

CHIEF ENGINEER
FOR IRRIGATION.
20 NOV. 96
No. 252
2

Number of boat	Required credit calculated according to rules	Actual credit as per statement No 1.	Balance required to be debited to Revenue	Remarks.
Staff Boat No XI.	2020	1107	913.	
XII	2513	874	1639.	
XIV	1398	537	861	
XV	1626	131	1757	
XVI	1037	738	299	
XVII	413	-144.	557	
XVIII	1036	454	582	
XIX	303	520	-217	
XX	378	190	188	
XXI	287	391	104	
Superintending Engineer's camp clerk's boat	141.	-154	295	
	11152	4382	6770	

H. T. Keeling
2. 10. 96
Executive Engineer
Northern Division Kistna

AK
30/9

16 NOV 1896
ACCOUNTS

CHIEF ENGINE
FOR IRRIGATI
96
No.

SUPG. ENGINEER'S OFFICE
No. 11727
8-OCT. 96
P.W.D.
SECOND CIRCLE

F.W. E.4 1227/97

18

16 NOV 1896

Letter from H. T. Keeling Esquire, Executive Engineer, Kistna Northern division, to the Superintending Engineer, 2nd Circle, &c. 411 S.E. dated 8th October, 1896.

I have the honor to submit herewith the annual statements on the working of the staff boats in the Kistna Delta during 1895-'96.

2. The total earnings up to 31-3-'96 were Rs 16,506-13-1 and the total cost of repairs Rs 12,124-5-10 leaving a balance of Rs 4,382-7-3 for repairs and reconstruction against Rs 11,152 required under G.O. No. 662 I, dated 26-8-'78. The balance is about 39.3 per cent of what it should be, and is 5.5 per cent less than that available last year.

3. The reduction in the balance available is attributable to

(a) A fall in rent recovered of Rs 146.

(b) Special repairs to boat No. XII costing

Rs 517.

The fall in rent is due to boats having been idle for short periods owing to the occupants being on leave.

4. The actual expenditure in '95-'96 is Rs 1906-15-3, but the boat rent schedule shows an expenditure of Rs 1700/; the difference is Rs 206-15-3. The difference is accounted for as follows:—

207-..-.. Originally charged to repairs on camp clerk's boat but since transferred to Capital cost as Special repairs vide return for August '95.

4-13-6. Spent on repairs on Camp clerk's boat in June '94 but omitted from the accounts. Mistake rectified in Aug '95.

4-12-9. Less against boat XIX shown in August '94; rectified in August '95.

-206-15-3

The statements for 1894-'95 were

prepared

28

prepared in September, 1895, and sho -ed the above figures although they appeared in the accounts 1895-'96. The present return is prepared with refe -ence to the corrected statement for 1894-'95 and shows the present positi correctly.

5. I would point out the following facts which appear from the statements enclosed.

(a) The rent recovered is less by 12.9 per cent on the average than the estimated recoverable rent.

(b) Of the eleven boats six were repaired at a cost exceeding the estimated annual repairs previous laid down. The amounts laid down are Rs 105/ for a 1st class and Rs 95/ for 2nd class. This is due to increasin age of the boats.

6. The System of accounts now in

in vogue as regards these boats is based on incorrect data, and so long as the latter are allowed to remain so long will the accounts remain unsatisfactory. The return expected from the boats is based on the full rents chargeable but many of the boats are occupied by some subordinates to whom full rent cannot be charged, and Government has recently sanctioned the extension of reduced rents to all subordinates which will further reduce the returns. The expenditure on the other hand has been underestimated, no due allowance having been made for increased repairs rendered necessary by increased age. The scale for repairs at present in use is Rs 105/- for 1st class and Rs 95/- for 2nd class boats. This is inadequate for boats

over

over 5 years old. The average expenditure on boats 11–18 inclusive during the past 5 years has been Rs 185/- apiece. Of these boats No 18 is 4 years old, and the remainder much older. On boats 19, 20, 21 the average expenditure has been Rs 54 apiece. These boats are 2 1/2 years old and the results show that the older the boat the greater the annual amount necessary for repairs. This being so I would recommend that the scale for repairs be amended to agree with results, with allowance for increasing age, and be as follows:-

All boats over 5 years of age Rs 250
" under 5 years --- 175

and that no expenditure above this be incurred without previous sanction. The latter figure seems ~~som~~ somewhat

somewhat high. It is taken at Rs 5/- less than the actual average cost of repairing boats No 18 for 4 years and has not been based on the average of Rs 54 previously given because I consider that amount misleading in as much as boats No 19 and 21 are now in need of considerable repairs which should have been done before, but which repairs for unavoidable reasons could not be executed until 1896-97.

7. Under existing conditions the boat accounts must always show bad results. There are three ways of dealing with the question.

(a) Abolish the separate boat accounts and treat the revenue derived from the boats as part of the revenue derived from the irrigation system and the expenditure as part of the annual maintenance charges without supplemental accounts. At present it is this system with supplemental accounts.

(b) Keep the accounts and the present system with revised data, but maintain the present rents. The annual deficit to be made up by debiting revenue from the system with the sum necessary to obtain the required credit for the boats.

(c) Increase the rents of the officer's boats to suit new data and to cover the estimated loss owing to reduction in the rent chargeable to subordinates. The excess recovered from officer's boats being distributed over subordinate boats.

8. Of these three proposals (c) may be dismissed as unjust. Of the remaining two proposals (a) will be the simplest and involve least work. The check on the expenditure being the Superintending Engineer's sanction

sanction over the allotted sums mentioned in para 6.(b) is practically the same; but the check on the expenditure will in this case be not only the Superintending Engineer's sanction but the necessary sanction of Government to debiting the revenue with the sum necessary to make up the deficit.

9. In my opinion it is really immaterial whether proposal (a) or (b) be accepted as the practical result of both will be the same the difference being that the result is arrived at in a less round-about way under (a) than under (b), but it is more evident under (b) than under (a). On the whole I would recommend (a) as being more direct than (b).

10. A form showing the working of proposal of (b) para 7 is put up

up for information. The debit for succeeding years will obviously not be so large as for the past year.

Enclos: 4 No 2115 K.N / 4.11.96

Forwarded to the Chief Engr. for Irrigation. In the opinion of the undersigned proposal (b) in para 7 of the Executive Engineer's letter should be adopted.

2. It may be observed that the statements do not show the present book values of the boats, but if these values were calculated on the system in force in the Buckingham Canal Division viz by a deduction of 1/12th original cost for each year of use, the value of three of the boats would be nil & of two others it would be small.

3. The revised scale for repairs may be accepted, as it is obviously necessary to realise the fact that the

older

older a boat gets, the more repairs it requires up to some point when further repair is impossible.

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Major R.E.
Superintending Engineer.
II Circle.

J.M.
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CHIEF E[illegible]NE
FOR IRRIGATI[illegible]
[illegible] 96
No.

CHIEF ENGINEER
FOR IRRIGATION.
2[illegible] 96
No. 252

P.W. E.5 / 1227/97

Staff boat accounts Kistna Delta
Madras

A

H.E.

Public Works (1897) Department
PUBLIC WORKS DEPARTMENT,
IRRIGATION BRANCH.

No. 118 I of 5-2-97

Current No: 1227

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Recd: 3.2.97

Enclos: 7

UNDER date the

15

[illegible]

READ the following

From Supdg Engr. II Circle, No. 2115 K.N., d/ 4. 11. 96.
To C. Office Note no. 362 d/ 13. 11. 96
From C " - 4078 $\frac{D}{I}$ d/ 25. 11. 96
No 13 I d/ 23 1-97

Submitted to Govt. The total earnings of the staff boats of the Kistna Delta System up to end of 1895-96 amounted to Rs 16,506-13.1 & the charges to Rs 12124.5.10. Deducting from the balance of Rs 4382.7-3 the amount of loss resulting from the sale of unserviceable boats, viz Rs 3824-5.8, the net sum at credit for repairs to existing boats & construction of new boats is only Rs 558.1.7 against Rs 11,152 which should have been available under P. W. G. No. 662 I, d/ 26th Augt/78.

2. In para 1 of the Supdg Engr's endorsement he expresses his opinion that the Ex. Engr's proposal to debit the annual deficits shown in the staff boat statements to the revenue derived from the Kistna Delta System should be adopted. The proposal to expunge from these statements the accumulated deficits due to the loss on sale of dilapidated boats in former years was negatived by Govt in P.W.G. No. 834 I, d/ 25 Sept/93, on the ground that "the deficits should stand, as hitherto, as they do not prejudice the paying boats & are useful reminders."

In P.W.G. No. 827 I, d/ 16th Oct/93 & No. 538 I, d/ 25 June/96. Govt approved of rents below the ordinary rents being collected from subordinates. It is necessary that they ~~must~~ should be provided with good boats which are essential for good work in a canal divn. & the rents should be fixed according to the means of the occupants, when their salaries do not admit of paying rents so as to avoid loss in the upkeep of the boats. It is admitted that the principle of providing boats on condition of their paying their way recognized in G.O. No. 1749 d/ 7 July/73 cannot be adhered to in every case. The present rents are as much as can be charged in conformity with the principle that travelling allowance should cover an officers or subordinates' expenses in travelling. Supg Engrs may be allowed to sanction repairs to boats within their ordinary powers of sanction to the extent which they may consider really necessary, & it seems unnecessary to lay down any hard & fast rule for sanctioning repairs to boats with reference to their surplus income. No modification of the present system of accounts is, however, recommended.