Public Works (1897) Department.

G.O., No. 167-89

Dated 16 February 97.

[Despatch Abstract.]

Accounts: Concurring in the opinion of the Exv of P.W. accts on the system proposed by the Govt of India for recording the old & current sanctions of Irrigation Works in the annual Administrative — and other documents and directing that a copy of the Govt be forwarded to the Govt of India.

Accounts: Forwarding Copy of Govt: Concurring in the opinion of the Exv of P.W. Accts on the system proposed by the Govt of India for recording the old & current sanctions of Irrigation Works in the annual Administrative Accounts & other documents.

[P.W. Law 22-24]

Indexed

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. / *Regd.* } 1897. *Enclosures* / *Spare copies*

G.O., Nos. 167, 168 I., 16th February 1897.

FEBRUARY.

Accounts

Forwarding copy of Proceedings concurring in the opinion of the Examiner of Public Works Accounts on the system proposed by the Government of India for recording the old and current sanctions of Irrigation works in the annual Administrative accounts and other documents.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Read—the following papers :—

From A. R. BECHER, Esq., Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Irrigation), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 15th December 1896, No. 92 A.I.

It has been brought to notice that, as no definite rules have yet been laid down by the Government of India as to the manner in which the old and current sanctions for Irrigation works for which sanctions have been accorded under Open canal capital are to be dealt with, there is at present no uniform system of recording such sanctions.

2. In the Punjab and some other provinces the sanctioned estimate of the original project *plus* the aggregate of the sanctions given under Open canal capital rules is shown as the estimated cost of construction of the entire project. The figures, therefore, include the unspent balance of the estimate which has ceased to be operative: and the estimated cost of the works which remained incomplete at the time the construction estimate was closed is shown twice over, while in the case of completed Open canal capital works, the sanctioned amount is not adjusted to agree with the completion reports.

3. The Government of India are therefore of opinion that, in order to secure uniformity of practice, the old and current sanctions of Irrigation works should be recorded in the annual Administrative accounts and other documents in the following manner.

4. *No.* 1, *General abstract of financial results.*—The figures to be entered in the columns headed "Estimated cost of construction" should be the actual expenditure against the construction estimate which has been closed *plus* the actual expenditure on all works which were sanctioned after the closure of the construction estimate and reported as complete at the end of the year to which the accounts relate *plus* the estimated cost of all unfinished works.

5. The headings of the last two columns of statement No. 2 should be altered to "Total old and current sanctions" and "Expenditure against old sanctions," respectively, and the figures therein posted should be in accordance with these headings, the difference between the two columns representing the sanctions still current.

6. Statement No. 6 should be slightly modified as shown in the accompanying statement. In column 5 of this statement should be shown the expenditure on works which remained incomplete up to the close of the year, and in column 6 should be shown the aggregate of the sanctioned estimates for all works which remained incomplete or were not commenced up to the close of the year. The figures to be posted in the other columns should be in accordance with the headings.

7. Under the system proposed in the foregoing paragraphs, the amounts of the expired and current sanctions as shown in the Administrative accounts of the previous year, will be modified for the year to which the accounts relate after the completion of the annual return of Open capital works prescribed in Public Works Department Code, Volume II, chapter V, para. 35 (x), in the following manner :—

The amount of "expired sanctions" will be increased by the amount of the actual expenditure incurred on the estimates closed during the year and detailed in the return referred to (Public Works Department Form No. 154), while the amount of "current sanctions" will be reduced by the total of the amounts for which the estimates thus closed were sanctioned in the previous years and increased by the amount of the estimates sanctioned against open capital, but not completed during the year. The combined total of the expired and current sanctions thus brought out will be the total sanction for the canal at the end of the year under reference.

8. I am to request that you will inform the Government of India at an early date whether the Government of Madras have any suggestions or criticisms to offer on the proposals herein described.

Enclosure.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 189 -9 .

——— Canal.

No. 6 *Statement comparing charges to date with the sanctioned estimate.*

Particulars.	Charges against old sanctions that have expired.			Current sanctions.			Total outlay to date against old and current sanctions (4) + (5).	Remarks.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.		
1	2	3	4	5	6	7	8	9
Direct Charges.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Works								
Establishment								
Tools and plant								
Suspense balances								
Total ..								
Less receipts on Capital account.								
Net Total ..								
Indirect Charges.								
Capitalized abatement of land revenue								
Leave and pension allowances .								
Total ..								
Grand Total ..								

To the Examiner of Public Works Accounts, dated Madras, 11th January 1897, No. 10.

For remarks and early return.

(Signed) W. HUGHES,
Joint Secretary to Government,
Irrigation Branch.

From the Examiner of Public Works Accounts, Madras, to the Joint Secretary to Government, Public Works Department, Irrigation Branch, dated 25th January 1897, No. 32-A.

The proposals may be approved, except that I find the last column of statement *No. 2* proposed to be headed as "Expenditure against old sanctions" to be unnecessary, as the information which that column is intended to convey will be found in column 4 of the modified form of statement *No. 6*.

2. The only difference between the two statements (so far as the entry of expenditure on old sanctions is concerned) is that in statement No. 2 the outlay on work is distributed over main and sub-heads, whereas in statement No. 6 it is not so distributed, but exhibited as a whole against the departmental head "Works."

3. It seems to me unnecessary to detail the outlay on *expired* sanctions by main and sub-heads under a separate column in statement 2, as the particulars are included in another column of the same statement immediately before the column headed "Total old and current sanctions." I am therefore of opinion that the column in question may be omitted altogether from statement No. 2.

ORDER—No. 167 I., dated 16th February 1897.

The Government concurs in the opinion expressed by the Examiner of Public Works Accounts.

2. Ordered that a copy of these Proceedings be forwarded to the Government of India for information.

[Here enter No. 168 I., dated 16th February 1897].

(True Extract.)

(Signed) W. HUGHES,
Joint Secy. to Government,
Irrigation Branch.

To the Chief Engineer for Irrigation.
,, Superintending Engineers.
,, the Examiner, Public Works Accounts.

ENDORSEMENT—No. 168 I., dated 16th February 1897.

Forwarded.

(By order.)

(Signed) W. HUGHES,
Joint Secy. to Government,
Irrigation Branch.

Exd. T. K. Narayana Aiyangar.

PUBLIC WORKS DEPARTMENT,

IRRIGATION BRANCH.

No 167 dy 16.2.97

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From Govt of India No 92a I., 15 Dec 196.
To C No 10 dy 11 Jan 197
From C . 32 a dy 25 Jan 197

The Govt concurs in the opinion expressed by the Examiner of P.W. Accounts.

2. Ordered that a copy of these Proc: be forwarded to the Govt of India for information.

Endorsement.
No 168 dy 16-2-97
Forwarded.

Issue

To
The Chief Engr for Irrigation
Supdg Engrs
Exr P.W.

Public Works (1897) Department.

CURRENT No. 896

Order

From The Examiner
O. W's accounts
Madras

No. 32 A

Dated 25th January 1897.

Received 25. 1. 97

Enclosures 3

Spare copies

SUBJECT.

Sanctions of certain Irrigation Works.
Stating that proposals for a new system of recording the old and current ——— in the annual administrative accounts & may be approved with remarks.

BACK PAPERS.

G.O.	No.	Department.	Date.
I	10	d/	11-1-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

All communications should be addressed to Secretary.

No. 92 A.I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
IRRIGATION.

EXAMINER,
P. W. ACCOUNTS.
16 JAN 1897
No

To

The Secretary to the Government of Madras,
Public Works Department.

Calcutta, the 15th December, 1896.

Sir,

It has been brought to notice that as no definite rules have yet been laid down by the Government of India as to the manner in which the old and current sanctions for Irrigation Works for which sanctions have been accorded under open canal capital are to be dealt with, there is at present no uniform system of recording such sanctions.

2. In the Punjab and some other Provinces the sanctioned estimate of the original project plus the aggregate of the sanctions given under open canal Capital rules is shown as the estimated cost of construction of the entire project. The figures therefore include the unspent balance of the estimate which has ceased to be operative: and the estimated cost of the works which remained incomplete at the time the construction estimate was closed is shown twice over, while in the case of completed open canal capital works the sanctioned amount is not adjusted to agree with the completion reports.

3. The Government of India are therefore of opinion that, in order to secure uniformity of practice, the old and current sanctions of Irrigation works should be recorded in the annual Administrative accounts and other documents in the following manner.

4.

4. No.1 General abstract of financial results. The figures to be entered in the columns headed "Estimated cost of construction" should be the actual expenditure against the construction estimate which has been closed plus the actual expenditure on all works which were sanctioned after the closure of the construction estimate and reported as complete at the end of the year to which the accounts relate plus the estimated cost of all unfinished works.

5. The headings of the last two columns of statement No.2 should be altered to "Total old and current sanctions" and "Expenditure against old sanctions" respectively, and the figures therein posted should be in accordance with these headings, the difference between the two columns representing the sanctions still current.

6. Statement No.6 should be slightly modified as shown in the accompanying statement. In column 5 of this statement should be shown the expenditure on works which remained incomplete upto the close of the year, and in column 6 should be shown the aggregate of the sanctioned estimates for all works which remained incomplete or were not commenced upto the close of the year. The figures to be posted in the other columns should be in accordance with the headings.

7. Under the system proposed in the foregoing paras the amounts of the expired and current sanctions as shown in the Administrative accounts of the previous year will be modified for the year to which the accounts relate after the completion of the annual return of Open Capital works prescribed in Public Works Department Code Volume II Chapter V para 35-X, in the following manner:-

The amount of "expired sanctions" will be increased by the amount of the actual expenditure incurred on the estimates closed during the year and detailed in the return referred to (Public Works Department Form No.154), while the amount of "current sanctions" will be reduced by the total of the amounts for which the estimates thus closed were sanctioned in the previous years and increased by the amount of the estimates sanctioned against open capital, but not completed during the year. The combined total of the expired and current sanctions thus brought out will be the total sanction

for

for the canal at the end of the year under reference.

8. I am to request that you will inform the Government of India at an early date whether the Government of Madras have any suggestions or criticisms to offer on the proposals herein described.

I have the honour to be,

Sir,

Your most obedient servant,

Offg: Dy.Secy. to the Govt.of India.

17.12.36

Documents accompanying:-

One statement.

Administrative accounts for the year 189 -9

—Canal

No 6 Statement comparing Charges to date with the sanctioned estimate

EXAMINED,
P. W. ACCOUNTS.
16 JAN 1897
No.

Particulars	Charges against old sanctions that have expired			Current sanctions				Remarks
	Expenditure against construction Estimate	Expenditure against open Canal sanctions	Total	Charges to date	Amount of sanctioned Estimate	Unspent balance of estimate	Total outlay to date against old and current sanctions 4+5	
1	2	3	4	5	6	7	8	9
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Direct Charges								
Works								
Establishment								
Tools and plant								
Suspense balances								
Total								
Less Receipts on Capital account								
Net Total								
Indirect Charges								
Capitalized abatement of land revenue								
Leave and pension allowances								
Total								
Grand Total								

Ors 2
856/87

Public Works (1896) Department.

S. 3

CURRENT No. 11751
856(97)

EXAMINER,
P. W. ACCOUNTS.
16 JAN 1897
No.

P3/14
Pencil

~~**Order**~~ No 10 dy 11-1-97

To C for remarks and early return.

W.H.
11/11/97
I

From The Govt of India

No. 72 a D

Dated 15. 12. 96

Received 30. 12. 96

Enclosures 1

Spare copies .

A

SUBJECT.

Suggesting a new System of recording the old and current sanctions of certain Irrigation works in the Annual Administrative accounts and other documents

856/97

[P. W. 29. 2,000—16-11-96.]

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No	Date.
PWE 896	25-1-97

E. No. 27.
1,000—9-12-95.

KEEP-WITH CURRENT No. GOVT. OF MADRAS. } 1896.7 { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

Madras, 25th January 1896.7

OFFICE NOTE No. 32 A

P.W.E. 4

To

I.

Your Office note No.10 of the 11th. instant.

The proposals may be approved, except that I find the last column of statement No.2 proposed to be headed as "Expenditure against old sanctions" to be unnecessary, as the information which that column is intended to convey will be found in coulmn 4 of the modified form of statement No.6.

2. The only difference between the two statements (so far as the entry of expenditure on old sanctions is concerned), is that in statement No. 2 the outlay on work is distributed over main and sub heads, whereas in statement No.6 it is not so distributed, but exhibited as a whole against the Departmental head, "Works".

3. It seems to me unnecessary to detail the outlay on expired sanctions by main and sub heads under a separate

column in statement 2, as the particulars are included in another column of the same statement immediately before the column headed "Total old and current sanctions". I am therefore of opinion that the column in question may be omitted altogether from statement No.2.

C. 23/1