

Public Works (1897) Department.

5/12/86 / RH

G.O., No. 725 J

DATED 4 Aug 97

C. 5/8/97

[Despatch Abstract.]

Runto, Certain transfers of - under "43.
minor works and navigation" for works
in the Vizalapatam Dⁿ sanctioned
with remarks.

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

Government { 1897 } of Madras.
PUBLIC WORKS.

Spare copies

G.O., No. 725 I., 4th August 1897.

AUGUST.

Certain transfers of — under “43. Minor Works and Navigation” for works in the Vizagapatam Division, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.

Account.

READ—the following paper:—

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), Mis. No. 5838, dated 27th July 1897.

Read—the following letter from the Collector of Vizagapatam, dated 9th July 1897, R.C. No. 4768:—

Adverting to Board's Proceedings, Mis. No. 6226, dated 7th December 1896, Revenue Settlement, I have the honour to report that I recovered Rs. 500 from the agharamdars of Petagollapalli agharam, which was the amount first offered by them, and which, in my opinion, was a fair proportion of the expenditure on the tank in question to be charged to them. The Superintending Engineer, I Circle, informs me that the total expenditure on the tank

	RS.	A.	P.
Works	1,441	1	5
Establishments	331	0	0
Tools and plant	22	0	0
Total	1,794	1	5

was Rs. 1,794-1-5, as detailed in the margin. Deducting from this the Rupees 500 recovered from the inamdars, a sum of Rs. 1,294-1-5 has to be paid to the Public Works Department from the minor irrigation grant of the official year, as directed in G.O., No. 895 I., dated

29th October 1896. I beg to state that I have no funds to spare for meeting this charge, and therefore request that the amount (Rs. 1,294-1-5) may be placed at my disposal from the Board's reserve.

2. The grant now applied for is in addition to the Rs. 1,200 asked for in my telegram of the 8th instant.

Resolution—Mis. No. 5838, dated 27th July 1897.

The Collector will be informed that, under Board's Proceedings, No. 72, dated 8th February 1894, the whole cost of the work should be debited to the grant under minor irrigation works and the amount recovered from the agharamdars shown as receipts under the same head. As the work was executed by the Public Works Department, the cost should be met from the sum of Rs. 35,000 placed at its disposal for repairs of minor irrigation works on behalf of the Revenue Department during the current official year. The Chief Engineer for Irrigation will accordingly be requested to debit the cost, viz., Rs. 1,794-1-5, to that head.

(True Copy and Extract.)

(Signed) R. V. SRINIVASIAH,
Secretary.

ORDER—No. 725 I., dated 4th August 1897.

The following transfers of funds are sanctioned:—

From		To	
		RS.	
Reserve—		Vizagapatam Division—	
Original works	340	Original works	340
Establishment	78	Establishment	78
Tools and plant	5	Tools and plant	5
Total	423	Total	423

2. There are no funds available to meet the balance, viz., Rs. 1,371, which the Superintending Engineer should provide by transfers from the existing grants in his circle under "43. Minor Works and Navigation."

(True Extract.)

Under Secretary to Government,
Irrigation Branch.

To the Chief Engineer for Irrigation.
Superintending Engineer, I Circle.
Examiner, Public Works Accounts.
Revenue Department.

The grant now applied for is in addition to the Rs. 1,200 asked for in my telegram of the 8th instant.

The Collector will be informed that, under Board's Proceedings, No. 72, dated 8th February 1894, the whole cost of the work should be debited to the grant under minor irrigation works and the amount recovered from the agharamdars shown as receipts under the same head. As the work was executed by the Public Works Department, the cost should be met from the sum of Rs. 35,000 placed at its disposal for repairs of minor irrigation works on behalf of the Revenue Department during the current official year. The Chief Engineer for Irrigation will accordingly be requested to debit the cost, viz., Rs. 1,794-1-5, to that head.

Exd. C. M. Thumbuswamy.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

5P

Read the following

Income, Board of Revenue, Revenue } (H.E. No. 5838 his. d. 27.7.97)
Pc/Settlement, Land Records & Agriculture.

No 725 Id 4.8.97

The following transfers of funds are sanctioned:—

Irrigation.

43, Minor Works and Navigation.
Minor Works, Revenue Dept.

From	Rs.	Vizagapatam Division Rs.
Reserve—		
Original Works. —	340.	Original Works. — 340.
Establishment. —	78.	Establishment. — 78.
Tools and plant. —	5.	Tools and plant. — 5.
Total	423	Total 423.

Issue.

30.7.97

To The Chief Eng. p. Engr.
Supp. Eng. Dist Circle.
Examiner, P.W. Dept.
Revenue Dept.

2. There are no funds available to meet the balance, viz. Rs. 1,371, which the Super. Engineer should arrange to provide by transfers from the existing grants in his Circle under 43, minor Works and Navigation.

30.7.97

W.H. 30.7.97

Posted 30.7.97

Public Works (1897) Department.

CURRENT No. ~~347~~
7678

Order

From The Board of Revenue
Settlement.

No. 5838. Mis.

Dated 27-7-97

Received 29-8-97
Enclosures 1

Spare copies

SUBJECT.

Minor irrigation work
Viragapatam th —
requesting the E. I. to debit
the cost of repairing a —
to the amount placed
at his disposal for ex-
penditure on M. I. works,
Revenue Department during
the current off year.

Draperdipatti. F. H. J.

1ccs
29/7/97

29/7/97

29/7/97

No.	Date.
R562.5.87	12-11-96✓

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 8TH FEB. 1894, No. 72.

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 18th October 1893, Mis. No. 6004 :—

Read—the following letter from J. N. ATKINSON, Esq., Acting Collector of Kistna, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Masulipatam, 12th September 1893, No. 2197-Acc. :—

With reference to the remark in Board's Proceedings, No. 298, dated 17th July 1893, calling for an explanation of the difference of Rs. 471-0-3 between the progress report and the detailed statement on account of minor irrigation expenditure in this district for 1892-93, I have the honour to subjoin the following explanation regarding the same :—

	RS.	A.	P.
The figure as per progress report	13,010	12	0
Deduct amount of special advance made to the Head Assistant Collector, Kistna, in September 1892, but debited to "Minor Irrigation Works" instead of to "Special Advances" under "Advances repayable" ...	500	0	0
Net figure ...	12,510	12	0
Add amount credited to "Minor Irrigation Works" in the month of March last which was first omitted to be deducted from the gross expenditure	28	15	9
The figure as per detailed statement ...	12,539	11	9

Hence the difference.

2. A copy of the Treasury Deputy Collector's letter to the Accountant-General explaining the above discrepancy is also enclosed for perusal.

Resolution—dated 18th October 1893, Mis. No. 6004.

It is observed from the Accountant-General's final statement for March 1893 that the erroneous debit of Rs. 500 to minor irrigation expenditure in Kistna has since been corrected in his accounts.

2. In future progress reports, the Collector should give the actual expenditure and the amounts taken credit for separately.

3. The Accountant-General is requested to inform the Board whether credits to "Minor Irrigation Works" may be taken in abatement of the charges in calculating the excess of expenditure over the budget grant, for which sanction of Government has to be sought—*vide* paragraph 2 of Board's Proceedings, dated 17th July 1893, No. 298.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary:

To the Accountant-General.
" Collector of Kistna.

READ—again the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 20th October 1893, Mis. No. 6018:—

READ—the following papers:—

From the Collector of Ganjam,	dated 16th September 1893, No. 1497-Ver.	65-Dis.
" " of Vizagapatam,	" 29th " " "	2317-Gl. Br.
" " of Bellary,	" 14th " " "	254.
" " of Madura,	" 18th " " "	752.
" " of Tinnevely,	" 28th " " "	

ABSTRACT.—Explaining discrepancies in the statements of expenditure on minor irrigation works submitted by them.

Resolution—dated 20th October 1893, Mis. No. 6018.

The papers read above, together with a copy of Board's Proceedings, dated 25th August 1893, No. 5095, to which they are replies, will be communicated to the Accountant-General with reference to G.O., dated 28th August 1893, No. 835, Financial.

2. The Accountant-General is requested to state whether contributions paid by ryots and such other credits may be deducted from the actual expenditure on minor irrigation works and the net amount alone shown as a charge against the minor irrigation grant.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Accountant-General, with copy of Board's Proceedings,
dated 25th August 1893, No. 5095.

Copy to the Examiner, Public Works Accounts.

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 25th November 1893, Mis. No. 6701:—

Read—the following letter from T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Fort St. George, 4th November 1893, No. 3363:—

With reference to Proceedings of the Board, Mis. Nos. 6004 and 6018, dated the 18th and 20th ultimo, inquiring whether contributions paid by ryots and other similar credits may be deducted from the actual expenditure on minor irrigation works and the net amount alone shown as a charge against the grant, I have the honour to state that such a procedure would be incorrect as the case stated does not come under the exceptions to the general rule laid down in article 1 of the Civil Account Code.

Resolution—dated 25th November 1893, Mis. No. 6701.

The Board observes that the Accountant-General has not correctly understood the nature of the reference made to him in the first two papers read above. It was not proposed that contributions paid by ryots and other similar receipts should not be brought to account or that the money so received should not be lodged in full in the Government treasury. In the statements of expenditure received from the Examiner of Public Works Accounts—*vide*, for instance, the one enclosed in Accountant-General's letter, dated 13th October 1893, No. 328-I.B.D., both the gross debit and the net debit *after deducting credits* are shown. That net expenditure is shown distinct from the gross in the civil books also is clear from the Accountant-General's remarks against the first item in the statement above referred to. The Board wishes to know whether the expenditure which should be debited against the minor irrigation grant

for the year is the "gross debit" or the "net debit" referred to by the Examiner. If the net amount is not the one to be taken as the sole charge against the grant, the object of exhibiting it in the books of the Accountant-General and of the Examiner is not clear.

(True Copy and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Accountant-General.

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 22nd January 1894, Mis. No. 512:—

Read—the following letter from T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Fort St. George, 23rd December 1893, No. 3923:—

With reference to Proceedings of the Board, Mis. No. 6701, dated the 25th of November 1893, I have the honour to state that, from article 155 (a) of the Civil Account Code, it will be seen that in the preparation of the budget estimate it is not permissible to show net receipts or net expenditure, and that the gross transactions should be entered in full.

2. The same rule applies to actual transactions, so that in the case of minor irrigation works the expenditure to be debited against the grant for the year should be the gross debit under the head as received in the accounts, and the presumption that the expenditure on minor irrigation works was exhibited net in my accounts is not therefore correct. The statement enclosed in my letter, No. 328-I.B.D., dated 13th October 1893, referred to by the Board, was intended to explain the difference between the figures reported by the Examiner of Public Works Accounts and those given by the Collectors. The amount in column 2 represents the gross debit as recorded in the books of my office, while that in column 4 represents the net debit as per the Examiner's accounts, and the remark against item 1 was merely intended to reconcile the two, after deducting the credit which appeared in my accounts, which was shown in column 3.

3. It will thus be seen that only in the Examiner's accounts were net debits shown on account of minor irrigation works, and on reference made to the Examiner on the subject that officer informs me that he is unable to refer me to any distinct order prescribing such a course in connection with minor irrigation works, but that from the concluding sentence of paragraph 2019-A, V, of Madras Public Works Code (*vide* Standing Order, No. 900, dated 19th September 1889) it may be inferred that only net charges should be shown in his books. He also remarks that no provision for revenue is made in the Public Works budget for minor works in the Revenue Department.

4. In the civil book a head for exhibiting revenue is provided under XXX. Minor Works and Navigation (*vide* Appendix H, Civil Account Code, volume 2, page 640), and as the transactions are now finally adjusted in my books, it is necessary that the receipts should be credited and the gross charges debited.

Resolution—dated 22nd January 1894, Mis. No. 512.

The Accountant-General is requested to state whether, under the view expressed by him in the letter read above, the amount of excess expenditure for which he desired, in his letter, dated 7th September 1893, No. 286-I.B.D., that the sanction of

4 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), 8TH FEB. 1894, No. 72.

Government should be obtained, does not require alteration. The Board desires to be furnished with a statement giving districtwar particulars of minor irrigation expenditure in 1892-93 as finally adjusted by the Accountant-General.

(True Copy and Extract).

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Accountant-General.

RESOLUTION—dated 8th February 1894, No. 72.

The foregoing papers will be communicated to the Collectors of all districts, except South Canara and the Nilgiris, for information and guidance.

(True Copies and Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

(True Copy.)

(Signed) I. SARABHALINGAM NAIDU,
First Assistant.

To the Collectors of all districts, except South Canara and
the Nilgiris.



Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

Dated 27th July 1897.

No. 5838 mis

READ The following letter from the collector of
Vizagapatam, dated 9th July 1897 Ref: 4768.

Adverting to Board's Proceedings
No. 6226 Mis: dated 7th December 1896. —
Revenue Settlement, I have the honor
to report that I recovered Rs 500 from
the Agraharamdars of Petagallapalli
Agraharam, which was the amount
first offered by them and which,
in my opinion, was a fair proportion
of the expenditure on the Tank in question
to be charged to them. The Superintending
Engineer, First Circle, informs me
that the total expenditure on the
tank was Rs 1,794 - 1 - 5, as detailed
in the margin. Deducting from this
the Rs 500 recovered from the inamdars, a
sum

Works Do	1441-1-5
Establishment	331-0-0
Tools and plant	22-0-0
	<u>1794-1-5</u>

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7825(8)

1894.

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

Printed February 28th.

Proceedings, 8th February 1894, No. 72.

Communicating to Collectors of all districts,
except South Canara and the Nilgiris, for informa-
tion and guidance, correspondence on the subject
of debiting in the accounts the gross, and not
simply the net, expenditure on minor irrigation
works.

Sum of Rs 1294-1-5 has to be paid to the Public works department from the Minor Irrigation grant of the official year, as directed in Government order No 895 I, dated 29th October 1896. I beg to state that I have no funds to spare for meeting this charge and therefore request that the amount (Rs 1294-1-5) may be placed at my disposal from the Board's reserve.

2. The grant now applied for is in addition to the Rs 1200 asked for in my telegram of the 8th instant.

Resolution

The collector will be informed that, under Board's Proceedings No 72 dated 8th February 1894, the whole cost of the work should be debited to the grant under Minor Irrigation works and the amount recovered from the Agraharandars shown as receipts under the same head. As the work was executed by the Public works department, the cost should be met from the sum of Rs 35,000 placed at its disposal for repairs of Minor Irrigation

Irrigation works on behalf of the Revenue department during the current official year. The Chief Engineer for Irrigation will accordingly be requested to debit the cost, viz, Rs 1794-1-5 to that head.

(True copy and Extract)

P. V. Srinivasan
Secretary.

To the collector of Vizagapatam
" " Chief Engineer for Irrigation with a copy
of Board's Proceedings 72 of 8-2-94.

Encl
2877/87

1897.

(Sett. 30-2,000-18-11-95.)

Board of Revenue

(Revenue Settlement, Land Records
and Agriculture),

MADRAS.

To

349. m.

The Chief Engineer for
Irrigation.

No. of Enclosures.

Proceedings, dated 27th July 1897.
No. 5838 his

Subject.

Minor Irrigation work Virajapatam District

Requesting the Chief Engineer
for Irrigation to debit the cost
of repairing a ——— to the
amount placed at his disposal
for expenditure on minor irri-
gation works Revenue Depart-
ment during the current official
year.