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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.

155

B.P. No.

Press

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Dated

28-5-1972

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Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
14th May 1872.*

Read the following letters :—

No. 405. From the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th March 1872, No. 3,190.

I HAVE the honour to enclose, for the consideration and *early* orders of Government, a Circular from the Accountant General of the Public Works Department, under date the 13th March

1 Copy of Circular.
1 Set of Forms.

1872, forwarding, with reference to " paragraph 2 of Public Works Department Circular No. 80 of 1871," samples of certain forms for Range Officers' Accounts, showing the manner in which expenditure on Irrigation Works should be recorded from and after the 1st *proximo*.

2. The new forms comprize a Cash Account Current, a Stock Account Current, and Schedules of receipts and expenditure.

3. The forms would seem to indicate that they are intended for use by officers exclusively in charge of Irrigation Divisions, and hence provision is made in the Account Current for the entry of credit orders, cash balances, etc., appertaining entirely to such charges.

4. In this Presidency we have only one range (Chembrumbaukam) which is exclusively irrigation, and even, as regards this charge, it is clear from G. O., No. 819, dated 23rd March 1872, that it is in contemplation to treat the Supervisor, whom it is proposed to place in executive charge of the Chembrumbaukam works, not as an officer directly in account with this office, but as a disburser in connection with the officer in charge of the Mount Range of the Chingleput District. In all our ranges, then, works of every description (building, roads, irrigation, etc.,) will be under the supervision of our Range Officers, and these have, at their disposal, monies allotted from—

1. Imperial Fund Extraordinary.
2. Do. do. Ordinary.
3. Provincial do.
4. District Road do.
5. Other Local do.

5. It follows, then, that in these cases the credits are granted against the aggregate assignment from all sources, and as only one cash account and one cash chest are maintained, the cash balances are general, and cannot be said to appertain to any particular fund.

6. With the charges under the Government of India the case is different, as, I believe, Irrigation Divisions are special, and it is an easy matter in such ranges to maintain the forms now circulated for general adoption.

7. Moreover, we have no separate Irrigation Department, the establishments, other than that of the Chief Engineer for Irrigation, being employed on general duties. It is thus impossible, under the existing organization, to show the salaries of any specified number of Superintending Engineers, Executive Engineers, Assistant Engineers, Upper Subordinates, and others, as charges against Irrigation, as seems to be required by the form of schedule of *expenditure* now submitted.

That form, moreover, requires a monthly comparison of expenditure with estimate under properly classified heads, and this, as Government are aware, is not now required to be done, the original form of the Madras Progress Report having been modified under the orders of Government No. 216, dated 22nd January 1867.

8. The new form of Account Current provides for the exhibition, monthly, of receipts from water rates, and the revenue generally from Works of Irrigation. Upon this subject, orders are requested for the guidance of this office and that of Range Officers. At present certain figures are furnished annually by Collectors to Superintending Engineers in connection with the statements of remunerative and reproductive works, and these are, I believe, in most cases unconditionally accepted, but find no place in the Public Works Accounts. It has now to be determined in what manner the figures which are to be recorded in the Public Works books should be obtained, and whether those figures are, in any way, to be checked by the Public Works Department.

9. Another very important question requiring consideration is, What are the works for which separate Capital and Revenue Accounts are to be kept? The forms require that the transactions in connection with works of this class should be recorded distinctly from those relating to other works of irrigation.

10. I have not received Public Works Department Circular No. 80 of 1871, quoted in the first paragraph of this letter, but it is possible that that document is one emanating from the *Government of India*, and now under the consideration of this Government.

11. The new forms are in great detail, and will require much care and labour in their preparation. It has on several occasions been represented to Government that my own office and the office establishments of Range Officers are already over-taxed, the work in the Accounts branch having considerably increased in recent years, and it is very doubtful whether the requirements of the two Circulars under reference and those which may follow, can possibly be met without a sensible augmentation of the strength of our various office establishments, or a radical change in the organization of the Madras Public Works Department.

No. 406. From the same Officer, dated Fort St. George, 5th April 1872, No. 45.

ADVERTING to my letter No. 3,190 dated 27th ultimo, I have honour to

* Circular No. 8, dated 20th March 1872.
Letter „ 384 G, „ 22nd „ „
forward herewith copies of further communications* from the Accountant General of the Public Works Department, giving detailed instructions as to the manner in which the Public Works Accounts should be closed for the current year, and the forms in which they are to be rendered for the ensuing year 1872-73.

2. It will be seen from the papers now submitted that the Accountant General has defined the principles on which the divisions or ranges are to be classed as Irrigation Imperial, or Provincial, so that the points of difficulty, mooted in my letter under reference, in the way of maintaining exclusively Irrigation Divisions and Accounts are now cleared up, and it is only left for the

Government to decide on the works for which Capital and Revenue Accounts are to be opened out.

3. I also request to be favoured with the early orders of Government on this letter, for permission to circulate the papers from the Accountant General, Public Works Department, for the information and guidance of all officers in account with this office, with instructions on such points as seem to call for explanation.

No. 407.

ORDER THEREON, 14th May 1872, No. 1,310.

ESTABLISHMENT, No. 44.

WITH the first of the letters recorded at the head of these Proceedings the Controller of Public Works Accounts requests the orders of Government on a Circular from the Accountant General of the Public Works Department relative to the forms of Accounts to be adopted from the 1st April, and to the manner in which expenditure on Irrigation Works should be recorded. In the second letter he states that further instructions received from the Accountant General have cleared up many of the points on which he solicited instructions, and requests the Government to decide on the works for which Capital and Revenue Accounts are to be opened.

2. The last point is disposed of in G. O., No. 1,102, dated 30th April 1872, to which the attention of the Controller is called.

3. Until the Districts have been divided into Circles, and the information required to admit of the Capital and Revenue Accounts being opened has been obtained, the forms proposed for adoption from the 1st April cannot be opened in their integrity. The Government observe that the form of Progress Report (No. 26) to be adopted appears to be applicable to large projects for Irrigation, relative to which it is desirable to record expenditure separately under each distinct head, but all the information which will be required to admit of Capital and Revenue Accounts being kept for Circles, the works in which consist of numerous petty tanks and channels, will be afforded if the accounts are recorded as in the present form of Progress Report, the adoption of which was approved on the recommendation of the Controller in Order No. 216, dated 22nd January 1867.

4. The adoption of the new forms will undoubtedly increase the work of the offices of Executive Engineers, who already complain of the inadequacy of their establishments to meet the numerous demands made upon them. The Government observe that in paragraph 12 of the Accountant General's letter he solicits suggestions relative to improvements or modifications in the forms of Accounts proposed; the Controller should therefore carefully consider the matter, and should suggest such modifications as may tend to augment work in the Executive Offices in the least possible degree and to throw the work of compilation as much as possible on his own office, as it will be far more economical to concentrate the work and to increase the establishment of the Controller's Office than to augment the establishments of some eighty Executive Officers.

5. It appears to the Government that even for large projects the present form of Progress Report might be retained with but slight modifications, as the

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information required relative to expenditure and included in the new forms is actually now recorded in the Form B. B. I.

6. Pending the division of the Districts into Circles the Government are of opinion that it will be sufficient to adopt the new form of Progress Report for the

Godavery Delta.

Kistna.

Pennair.

Palar Anicut.

Streevigoontum and Upper Coleroon.

Chembrumbaukum Tank Project.

Madras Water Supply Project.

works noted in the margin, and the

Controller will issue instructions accord-

ingly; as the Circles into which the

Districts are to be divided are determin-

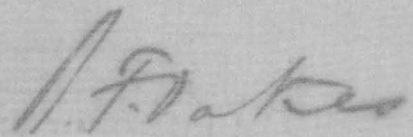
ed upon the adoption of the new form

of Progress Report may be extended

to them unless the modifications which the Controller may suggest in order to economize labour are approved by the Accountant General, Public Works Department. Forms 22 and 24 should be adopted at once.

7. As the revenue is not collected by the members of the Public Works Department the receipts from Irrigation, whether in the form of water rates or in the form of a consolidated tax on irrigated land, can be entered in the account current only at the end of the year from information furnished by the Revenue Department; but all proceeds from miscellaneous sources, such as from nanal, etc., plantations, from navigation on irrigation channels, etc., etc., should find a place in the accounts current of the months in which such sums are realized.

(True Extract.)



Captain, R.E.,

Acting Joint Secretary to Government.

To the Controller of Public Works Accounts.
To Superintending Engineers.
To the Chief Engineer for Irrigation.
.. Revenue Department,
To Major R. B. Kennedy.

Exd. S. T. Augustin.

Dec. 4 28th

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Cousin to the Boy

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