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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
20th March 1875.

Read the following letters:—

No. 526. From T. MOSS, Esq., Controller of Public Works Accounts, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Madras, 4th December 1874, No. 7,891.

I HAVE the honor to request that you will be good enough to inform me whether, in addition to the information afforded to you by Lieutenant Christie during his visit to Ootacamund, my individual opinion is required by Government for the preparation of the report mentioned in the 2nd paragraph of G. O., No. 2,973-A, of the 17th October 1874, as intended to be made to the Government of India.

2. If my views are expected, it will save time if I make them known here. Briefly then, I beg to state that I have accepted the memorandum printed with the above quoted Government Order as my guide, and as recognizing the difficulties which will have to be overcome before the Capital and Revenue Accounts can be completed. I am aware of and respect the views held by Lieutenant Christie regarding charges for Establishment and Tools and Plant, based as those views are on the desire to ascertain, as nearly as possible, the actual charge falling against Irrigation Works, but these are points which I do not desire to urge, and will certainly not class among the difficulties we have to face. Government having decided on the course to be adopted, it will be for this office to follow that course. In respect to Establishment, I intend, both for the past and the future, to make a charge at the rate of 25 per cent. on the outlay, except in any case in which the work or works had a special establishment exclusively employed. In such cases, I will, for the period concerned, charge the cost of the special establishment exclusively employed, and thereafter I will charge at the rate of 25 per cent. In fact, I will follow the course prescribed in Section IV. of G. O., No. 2,991-A, of the 20th October 1874. As regards tools and plant, where actuals cannot be ascertained for the past I will charge according to an estimated percentage. In future, however, I expect that we shall be able to charge against Irrigation Works the *actual* cost of tools and plant which, unlike the charge for Establishment against Irrigation Works, can certainly be ascertained by a simple change of practice, which change has formed the subject of a recent reference to the Accountant-General, Public Works Department.

3. Having stated above that the memorandum attached to G. O., No. 2,973-A, will be my guide, I may add a few words to describe my intended action. I shall very shortly depute Lieutenant Christie to the Kistna with the view of settling the points referred to in Sections V., X., XI., and XVIII. of the memorandum, and I have already asked the Chief Engineer for Irrigation to prepare the Superintending Engineer of the Kistna for the visit of Lieutenant Christie, with whose aid the grouping or classing of works should, and no doubt will, be completed. This grouping or classing (which I may state was intended to be done entirely by District Engineers) may be regarded as the frame-work, so to say, on which all our work is to be adjusted and fixed, and, therefore, this frame-work once formed, the greatest of the difficulties will have been got over. I have noted the approval* by the Government of India of the scheme of grouping proposed by the Chief Engineer for Irrigation, and as the

* Section XVI. of the Memorandum attached to G. O., No. 2,973-A.

suggestions by that Government have (with one exception to be noticed further on), been accepted by the Madras Government, I have instructed Lieutenant Christie to follow those suggestions as closely as possible, and to regard them as the last or final orders, notwithstanding that the remarks in G. O., No. 2,991-A, of 20th October 1874, are of more recent date. These last-mentioned remarks are referred to in the 2nd paragraph of G. O., No. 2,973, of the 17th October 1873, as already passed or disposed of, and, therefore, it is clear that the later date to the earlier orders is due to the delay in printing the bulky accompaniments to G. O., No. 2,991. I have dwelt above on the importance of having the grouping or classing completed, and I may add that the importance and indeed necessity for this was admitted by the Government in Proceedings No. 962 of the 14th April 1874. I am not sure that it will be an easy matter to decide what works were and were not materially improved or restored, or extended or constructed, but I have told Lieutenant Christie that if he and the Superintending Engineer should differ on this point in respect to any particular work, a reference should be at once made to the Chief Engineer for Irrigation, whose decision should be final.

Of course when Lieutenant Christie leaves Madras for the Kistna he will have with him all the information obtainable from the records here. I have not yet, and do not hope to receive eventually from the office of the Accountant-General of Madras, any information of a kind likely to be very useful. I find that the lump sum entries of yearly charges recorded in his books prior to 1856-57 do not represent the outlay in each year but the amount *audited*, which in those years did not mean the amount spent. As regards Miscellaneous Receipts (Revenue) I find that there are no details to distinguish between receipts derived from Irrigation Works and other receipts.

4. The Revenue Officer who may be associated with Lieutenant Christie will probably be able to help towards ascertaining the revenue derived from Irrigation Works but not credited to the Public Works Department; and this brings me to notice the one suggestion by the Government of India which has not received the unqualified approval of the Madras Government. While in the 2nd paragraph of G. O., No. 2,973-A, of the 17th October 1874, the views of the Government of India are accepted; in the 4th paragraph of the same order the Board of Revenue is required to report whether the co-operation of a special Revenue Officer, as suggested by the Government of India, is necessary. While this point is undecided, I should perhaps not depute Lieutenant Christie to the Kistna without the special sanction of Government, and, if so, I beg that the sanction may be accorded, for I am satisfied that Lieutenant Christie will be doing real useful work in the Kistna even in the absence of a Revenue Officer. If my opinion about the appointment of a special Revenue Officer be likely to carry any weight, I should like to say that such an officer would, to my mind, be far more useful than the local or resident Revenue Officer, for not only would the special Officer be able to devote the whole of his time to the work, but there would be the great advantage of having the same mind to carry out, in all districts, the principle that may be fixed in, and applied to, the first district in which the investigation may be commenced.

5. There is one point which is not mentioned by the Government of India in the memorandum attached to G. O., No. 2,973-A, but which is referred to in

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Section I., of G. O., No. 2,991-A, of the 20th ber 1874, and regarding that point, therefore, I beg for orders. I refer to the of cost of extensions and improvements chargeable to the Revenue Account. n the Government Order last quoted, s said that the rule* making Revenue ble for all extensions, &c., not costing re than Rupees 5,000 each, is not applicable to this Presidency, but I am doubtful whether this opinion was expressed in forgetfulness of that expressed in the 2nd paragraph of G. O., No. 2,731, of the 10th November 1873, or intentionally as in supersession of the opinion previously held. In the Government Order last quoted, the Government decided that the rule above mentioned should be applied to all large systems of irrigation in this Presidency, and that in other cases, the outlay, other than for maintenance (Repairs), should be charged to Capital. I should be glad if the Government would, on reconsideration of the subject, hold to the view expressed in November 1873, at least in respect to the past, for unquestionably the Capital and Revenue Accounts will be much sooner prepared if we observe the simple rule of charging all but maintenance charges to Capital. As the old accounts will have to be taken up year by year, it will not be possible to judge of a work according to the expenditure during that year, and as the fact of its being an isolated work, or part of an extension scheme, will not be known at the time the figures have to be tabulated under Capital and Revenue, the course prescribed in G. O., No. 2,991-A, of the 20th October 187 , will be almost impracticable.

6. I think I may appropriately here refer to the orders contained in Proceedings No. 3,103-C, of the 31st October 187 , in which I was directed to communicate with the Accountant-General, Public Works Department, on certain points. I beg to state that beyond sending that officer a copy of those Proceedings and of my reply No. 6,922, of the 4th November 1874, I have not sought advice or instructions from him. Until the other day, when the Accountant-General telegraphed to say that his plans have been altered, I was expecting that officer on inspection duty, and it was my intention to discuss the whole subject personally with him. I am not at present aware whether the inspection has been postponed indefinitely, but I shall have information on this point shortly and will act accordingly. I confess that I would much rather speak to the Accountant General than write to him, for I cannot hope by means of a letter to make him thoroughly understand matters which are so different to what he is familiar with in other parts of India. For example, in the matter of establishment it would be difficult to explain why we are numerically strong and yet very weak for purposes of work, and how little will be gained by the employment of Apprentice Accountants, while there are no really qualified Accountants in Range Offices to place them under. As to my own establishment, I could not urge more than I did in the letter printed with G. O., No. 2,379, of the 21st August 1874. I there tried to show that the cost of the establishment was not excessive and was considerably under the limit recognized as necessary by the Government of India. Since writing that letter I have ascertained from the Controller of Public Works Accounts, Bombay, (the only Province with which this Presidency can fairly compare,) that his office establishment costs Rupees 7,397 per mensem, or Rupees 2,197 more than is sanctioned for the establishment attached to this office. With these facts before him I am

* Government of India Circular, No. 80, of 29th December 1874.

certain that the Accountant-Gene[ral] could not but support my application for increase. I would not, however, a[sk] for sanction to a regular revised scale, (the time not having yet come for a perm[anent] revision,) but I would ask for the grant of a lump sum of Rupees 1,000 per [men]sem to be utilized as I may think best in the employment of men, until I am [in] a position to submit a permanent scheme which would exclude some who now belong to this office establishment, and include others of a higher order. I should much like to have a superior man to attend to the special work under Lieutenant Christie, (see my letter printed with G. O., No. 947, of 11th April 1874,) and I trust the Government will see fit to sanction the immediate entertainment of such a man, the choice being left to Lieutenant Christie. I trust to be pardoned for using the old illustration of the pinch of the shoe being known only to the wearer, to describe my present position. The insufficiency and inefficiency of the Account Establishment was represented by me when I had no thought of being the permanent Controller; the pinch which then led me to complain is perhaps more acutely felt now, and certainly it will be most distressing if I have to continue working with the same establishment while greater results are expected.

No. 527. From the same Officer, dated Madras, 7th January 1875, No. 8,680.

As Lieutenant Christie, R.E., Deputy Controller, Irrigation Branch, is quite ready to proceed to the Kistna, I have the honor to call attention to my letter, No. 7,891, of the 4th December last, and to solicit orders on the question asked and the suggestion made in the 4th paragraph.

No. 528. ORDER THEREON, 20th March 1875, No. 796.

IRRIGATION No. 37.
Account.

His Excellency the Governor in Council observes that the Controller of Public Works Accounts is correct in supposing that it has been finally decided that Establishment Charges are to be debited to Irrigation Works in accordance with the arrangements detailed in G. O., No. 2,991-A, of the 20th October 1874.

2. The deputation of Lieutenant Christie to the Kistna to make a commencement with the Irrigation Accounts of that district is approved, but the Government notice that the Controller is mistaken in supposing that any alteration in the grouping or classification of Irrigation Works for the purposes of the Capital and Revenue Accounts has been made. The orders of the 30th April 1872, No. 1,102, as slightly modified by those of the 3rd April 1873, No. 1,030, and as further explained by paragraphs 3 and 4 of the order of the 20th October 1874, No. 2,991-A, are still in force, and should be strictly conformed to. The grouping of Irrigation Works for professional treatment is a matter to be kept entirely distinct, and while its importance is fully recognized, it must not be allowed to interfere in any way with the Capital and Revenue Accounts of the several classes of works. It may be remarked that this ruling does not affect the separate systems of irrigation. Lieutenant Christie will have in the first instance

to take up the Kistna Delta works, which are an individual and separate system belonging to class I.; and, for the present, at any rate, it is uncertain whether there are many, if any, Irrigation Works of the delta which have been materially improved by the British Government, and for which, therefore, separate accounts will, under the first paragraph of the Memorandum printed in Proceedings, Madras Government, No. 2,973-A, of the 17th October 1874, have to be opened. The subject of the returns from the irrigation of the delta is under investigation in the Revenue Department, and it will be desirable that Lieutenant Christie should give his undivided attention, at least in the first instance, to the outlay on Irrigation Works chargeable to Capital and Revenue.

3. The question of detailing a Revenue Officer to assist in ascertaining what is the revenue to be credited to Irrigation Works is under consideration in the Revenue Department, and delay in its settlement need not affect the Deputy Controller's present proceedings. It is observed that the Controller also expresses a similar opinion.

4. With regard to paragraph 5 of Mr. Moss' letter, the Government consider that it will be the best and simplest plan to make paragraph 5 of G. O., No. 2,991-A, of the 20th October 1874, applicable only to expenditure incurred subsequently to the 1st April 1874. Prior to that date all expenditure on new works will, therefore, be charged to Capital, and all maintenance, or as they have been hitherto denominated, repairs, to Revenue. It may, however, be noticed that all charges to Revenue already booked under the operation of paragraph 2 of G. O., No. 2,731, of the 10th November 1873 may, if this course be preferred by the Controller, be allowed to stand. Only the large systems of irrigation will have had any revenue debits made under that order, and it is comparatively immaterial whether an adjustment be made or no, and comparatively easy to trace and correct them. All that is necessary is that the Controller should, with reference to the state of his records, issue definite instructions to the Deputy Controller on this subject, and see that action in conformity therewith is at once taken. From and after the 1st April 1874, all extensions and improvements carried out to works of which the cost is known will, if estimated at less than 2,500 Rupees, be debited to Revenue, and similarly 500 Rupees will be the limit of Revenue charge for other works. It will be necessary for the Controller to prepare a list of all the works coming under the first of these classes, in order that all future sanctions may indicate correctly the head to which the expenditure is to be charged. The list should be submitted to Government for communication to the Chief Engineer for Irrigation and to the District Engineers concerned.

5. The proposals of paragraph 6 of the Controller's letter have been superseded by submission of a definite scheme for re-organization of the Control Department, on which separate orders have been passed.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.
" Chief Engineer for Irrigation.
" Superintending Engineer Kistna.
" Revenue Department.

Exd. S. T. Austin.
Spare Copies

No. 1051
Revenue Department
Govt. of {1875} Madras.

PUBLIC WORKS.

To

THE CONTROLLER of PUBLIC

WORKS ACCOUNTS.

&c., &c., &c.

Dated March 20th.

Read -a- 23d

Encl

G. O., 20th March 1875, No. 796.

MARCH.

Nos. 526-528

Lieutenant C. H. P. Christie, R.E.—The deputation of — to the Kistna District to make a commencement with the Irrigation Accounts of that district, approved with remarks.

No. 580
Communicate to the Bd.
& Rev:.
24: March 75