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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1999	Press
B.P. No.		Mis. ☒
Dated	28.8.1966	1966

Not to be folded or roughly handled

Dr.

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No. 11. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 14th July 1876, No. 112-W.

I HAVE the honor to acknowledge the receipt of the series of orders noted in the margin, all relating to Capital and Revenue Accounts of Irrigation Works, and with reference thereto, I beg respectfully to make the following remarks.

No. 1,268 of 20th May 1876.
" 1,500 }
" 1,502 } of 17th June 1876.
" 1,503 }
" 1,504 }

2. In the first place with reference to G.O., No. 1,500, of 17th June, in which it is stated that the report of the Conference on Capital and Revenue Accounts has not been received, I venture to point out that this report was actually read in Proceedings of the same date, (17th June) No. 1,504, having been submitted to Government in the Revenue Department on the 31st January, and transferred to the Public Works Department on the 12th February.

3. And in as much as it would seem from G.O., No. 1,502, read in connection with G.O., No. 1,500, that certain projected arrangements with regard to Capital and Revenue Accounts have been reported to the Government of India in ignorance of the existence of the Conference's report, it is possible that the arrangements so reported may differ slightly—whether from being more detailed or otherwise—from the arrangements ordered in G.O., No. 1,504, after consideration of the report of the Conference; I venture to ask that I may be informed of the substance of the communication to the Government of India, in order that I may be in a position to conform to the wishes of Government as therein expressed.

4. With regard to G.O., Nos. 1,500, 1,502, and 1,503, I am in some perplexity as to the object which Government have in view in communicating to me the two despatches from the Secretary of State and the letter of the Government of India. The Secretary of State's despatch of the 11th November 1875, together with the letter of the Government of India, No. 48-A. I., of 25th January 1876, were first communicated to me in Proceedings of 20th May 1876, No. 1,268. The Secretary of State's despatch and the letter of the Government of India have now been communicated to me for the second time, the former in G.O., No. 1,500, and the latter in G.O., No. 1,502 of the 17th June; and with G.O., No. 1,503, of the same date is communicated to me another despatch from the Secretary of State, of which the substance appears to be identical with the substance of the previous despatch and of the letter from the Government of India.

5. I am at a loss to know what is the object of Government in thus repeatedly communicating to me these letters and despatches; but I feel that the object must be one to which Government attach much importance.

6. I might perhaps suppose that Government desire to urge me to immediate operations with a view to the preparation of final statements of financial results, I

sincerely trust that this is not the intention of Government; for, I am myself fully convinced of the correctness of the principle so strongly insisted on in paragraph 5 of G.O., No. 1,504, of 17th June 1876, viz., that *current accounts should first be placed on a proper footing*, and I would earnestly deprecate any departure from the principle thus marked out.

7. It was only in February last that I was able to carry out in my own office a separation of the Irrigation Accounts from the other accounts of the department, and to make efficient supervision of those accounts possible by placing them directly under the Deputy Examiner who, since February 1873, has been *nominally* in charge of them. Since then much has been done towards placing these accounts on a satisfactory footing, and I can confidently assure Government that in a very short time it will be possible to take up one by one the Capital and Revenue Accounts of the eight systems enumerated in G.O., No. 1,504, with a view to the preparation of final statements of financial results *as far as they are dependent on Public Works Accounts and figures*.

8. I am bound however to point out that before complete statements of financial results can be prepared, there is much to be done with which my office has only an indirect concern. Irrespective of the principles according to which the revenue is to be calculated, there are many matters of detail which must be definitely settled before proper statements of financial results can be prepared for the past, and carried on in the future. The geographical limits within which irrigation revenue is to be credited to each system must be clearly defined and made known to all concerned, if there is to be any sort of correspondence between the Revenue and the Public Works elements of the statements; the details in which accounts of revenue (or assessments) are to be kept must be decided; the forms in which these accounts are to be rendered; the officers by whom and to whom they are to be submitted; and the periods of submission; these and other points have all to be determined.

9. I must also point out that after reading G.O., No. 1,504, of 17th June, I am in some doubts as to the wishes of Government with regard to Capital and Revenue Accounts and classification of expenditure. In paragraph 2 and in the first part of paragraph 3, Government direct that Capital and Revenue Accounts be kept for eight systems only according to the classification prescribed by the Government of India. But the last sentence of paragraph 3 seems to imply that the very same classification (with an additional sub-head) will be required in the case of an indefinite number of other systems.

10. If this really is required the decision recorded in paragraph 2, as far as it may have had for object the reduction of labor, will be simply a dead letter, and I venture to hope that on reconsideration Government will be pleased to prescribe some more simple scheme for the classification of expenditure on systems of works other than the eight enumerated in paragraph 2 of G.O., No. 1,504, of 17th June 1876.

11. The classification shown in Appendix A of the report of the Conference will, I think, be found to provide for everything that is required. That classification is as follows:—

I.—Works.

Preliminary Investigations.
Land.
Head Works.
Supply Channels.
Reservoirs.
Distributaries.
Buildings.
Miscellaneous.

II.—Establishment.

III.—Tools and Plant.

IV.—Suspense Accounts.

V.—Abatement of Land Revenue.

VI.—Interest.

12. I ought also to mention that approximate statements of the financial results of the Kistna Delta System, and of a few other systems (prepared by me at the request of the Secretary to Government) are now in the press; and that the statement prepared by me for the Kistna Delta does not agree with the statement prepared by Mr. Wilson (and printed in G.O., No. 1,268, of 20th May 1876) in anything except revenue. I merely mentioned the fact. Mr. Wilson's figures may be nearer the truth than mine, which do not pretend to be other than rude approximation based on very imperfect and insufficient data.

13. Lastly, I must notice Mr. Wilson's statement that he has been "unable to ascertain either from the Controller of Public Works Accounts or from the Superintending Engineer what amounts are chargeable since the year 1867-68 to 'Ordinary' and 'Extraordinary' respectively." I cannot find that Mr. Wilson has ever asked me for this information, had he done so it would have been furnished at once. Mr. Wilson certainly asked me for a statement of the working expenses of the Kistna Delta System from the commencement of operations, and I at once replied that I did not possess the information, which in fact is part of the very information which, when once the current accounts have been placed on a satisfactory footing, it will be the duty of this office to ascertain with a view to its being finally recorded as the basis of the Capital and Revenue Account.

I venture to think that some confusion, and some waste of time, would be avoided if Mr. Wilson's investigations were strictly confined to the revenue side of the question.

No. 119-W.

No. 11-A.

Note by the Chief Engineer for Irrigation.

From an office note by the Deputy Examiner of Public Works Accounts on a memorandum to District Engineers, with forms and instructions, drawn up with reference to paragraph 6 of G.O., No. 1,504, of the 17th June 1876, the undersigned understands that the classification of Irrigation Works laid down by the Government of India is not required to be applied to works which are classed under *Primary Agricultural*, but only to those for which the technical Capital and Revenue

Government of India, No. 48-A.I., Proceedings, Madras Government, 20th May 1876, No. 1,268.

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*Proceedings of the Madras Government, Public Works Department,
2nd August 1876. No. 1,949.*

Accounts are to be kept. This being the case, and for administrative purposes no classification by main or sub-heads being required, the undersigned considers with reference to paragraphs 9 to 11 of the Examiner's letter, No. 112-W, of the 14th instant, that there is no necessity for any subdivisions under I.—Works in paragraph 11, and that all requisite information will be made available if the cost of Irrigation works of the description referred to be booked under—

- I.—Works.
- II.—Establishment.
- III.—Tools and Plant.
- IV.—Suspense Accounts.
- V.—Abatement of Land Revenue.
- VI.—Interest.

OOTACAMUND,
21st July 1876.

(Signed) JOHN MULLINS, Lt.-Col., R.E.,
Chief Engineer for Irrigation.

To the Secretary to Government, Public Works Department.

No. 12. ORDER THEREON, 2nd August 1876, No. 1,949.

IRRIGATION, Nos. 3 to 5.
Account.

THE wording of G.O., No. 1,500, of the 17th June 1876, being incorrect at that date will be cancelled and the copies issued will be recalled.

2. With regard to paragraphs 9, 10 and 11 of the Examiner's letter and to the note by the Chief Engineer for Irrigation from which the Government understand that a detailed classification of outlay on Irrigation works other than those for which the technical Capital and Revenue Accounts are to be kept is not necessary, it will be understood that for no works classed as Ordinary Agricultural will any such detailed classification be required, and for works of that class, for which a continuous record of expenditure may be ordered to be maintained, expenditure will be shown under the heads (or classes as they are termed in connection with Capital and Revenue Accounts) given in paragraph 11 of the Examiner's letter, but without any subdivisions under *Works* which are, for the purpose intended, entirely unnecessary.

(True Extract.)


Colonel,
Offg. Under Secy. to Govt., P.W.D.

To the Examiner of Public Works Accounts.

„ Board of Revenue.

„ Revenue Department.

„ Chief Engineer for Irrigation.

To District Engineers.

Exd. W. H. French.

Spare Copies

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11/11/55
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Revenue 1875 Definite
Govt. of 1876 Madras
PUBLIC WORKS.

To
THE EXAMINER OF PUBLIC
WORKS ACCOUNTS.
&c. &c. &c.

Dated August 2nd.

Issued

Recd. 19 Aug 46 Encl.

G. O., 2nd August 1876, No. 1,349.

AUGUST.
Nos. 11-12.

Capital and Revenue Accounts of Irrigation
Works.—Passing orders on Note by the
Chief Engineer for Irrigation remarking
that detailed classification of outlay on Irriga-
tion works for which — are kept is not
necessary and that expenditure on Ordinary
Agricultural works shall be shown as
described.

No 1999
Lodged
23 August 1876

V P W L O 30 Sep 76 P 2688

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS