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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>1184-1185</u>	Press Mis.
<u>302-304.</u>	
Dated <u>20.4.</u>	18 <u>68.</u>

Original

Not to be folded or roughly handled

To

THE SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.

SIR,

We have the honour to acknowledge the Order of Government, dated 12th February 1868, No. 497, Department Public Works, and to inform you that prior to its receipt, as time was a great object, the various subjects therein mentioned were discussed by us with the collective Board of Revenue.

2. We have the honour to enclose a Memorandum of the result of our conference.
3. We have forwarded a copy of the Memorandum to the Board of Revenue, who, we beg to add, unanimously concurred in it.

We have the honour to be,

Sir,

Your most obedient servants,

W. Thackeray Esq.
Inspector General of Irrigation Works.

J. D. S. S.
Second Member of the Board of Revenue.

J. C. Anderson Esq.
Chief Engineer for Irrigation.

MADRAS, 17th February 1868.

Encl. T. Cartledge.

3

MEMORANDUM of the results of a conference at the Board of Revenue of Madras, on the questions relating to Irrigation works, referred to in the Resolution of the Government of India, Public Works Department, No. 101, dated 1st February 1868.

1st.—EXHIBITION IN THE PUBLIC ACCOUNTS OF RECEIPTS AND EXPENDITURE, OF THE REVENUE DEPENDENT ON IRRIGATION WORKS, AND THE CHARGES INCURRED UPON THEM, UNDER SEPARATE HEADS.

1. The advantage of making the proposed separation, on the general grounds mentioned by the Government of India, was considered.

2. It was presumed that the introduction of additional heads of account would not be objected to in the Financial Department.

3. On a full discussion of the subject, it was agreed that the end in view would best be attained by adopting the following general course.

4. The present head of "*Land Revenue*" to be divided into two, "*Land Revenue, Ordinary*," and "*Land Revenue, Irrigated*." This sub-division to be made both on the credit and debtor side of the Account.

5. The Revenue under "*Land Revenue, Irrigated*," to include the whole aggregate income derived from Irrigated lands, whether received in a consolidated assessment, or in separate items of *Land Revenue* and *Water Rate*.

6. In Madras, any distinction between the income due to land, and that due to the application of water to the land, could in the majority of cases only be established in an arbitrary and imperfect manner; and though it would be possible to do this, the advantage of attempting such a separation of the elements of the income obtained from Irrigated land is not very evident, and all that is aimed at could, it is thought, be at least as well obtained by exhibiting the *whole* revenue derived from the irrigated land as a separate sub-head of the public accounts.

7. To take this course will have the great advantage, as regards Madras, of admitting the adoption of the figures given in the existing Revenue accounts, without any change at all, as the basis of the new proposed entry.

8. Colonel Strachey remarked that, as regards the North-Western Provinces and the Punjab, the simple water rate is not a proper index of the revenue due to the irrigation of land, and in many cases now, and hereafter universally, it would be necessary to add a certain portion of the Land Revenue to the Water rate to arrive at a just estimate of the total value of the water to the State. In these Provinces, therefore, a good deal of complication will also be avoided by adopting the course proposed.

9. It may further be added that in many parts of the country a complete failure of the water supply would in practice involve a complete loss of the whole revenue, whether the assessment were made in a consolidated rate or otherwise; and that in point of fact, the whole of the revenue derived from Irrigated lands is more or less completely dependent on the proper maintenance of the works which supply them with water.

10. On the whole, having in view that the system to be adopted should be fairly applicable to all the Provinces of India, what has been suggested appears to be the best practicable.

11. The receipts under "*Land Revenue, Irrigated*," will include, therefore, the whole Land Revenue on Irrigated lands when levied in a consolidated rate, and both the whole Land Revenue and the Water rate on such lands, when the latter is separately charged. Also all the Miscellaneous items of income derived from the Irrigation works will be included under this head; and with the water rate these will be wholly excluded from "*Public Works*" income.

12. It may be left for consideration in the Public Works Department, whether the income from Navigation on Canals of Irrigation, shall be kept under the head of Public Works, or thrown under the head of *Land Revenue, Irrigated*. The amount concerned is not large, and whatever course is practically most convenient, may safely be adopted.

13. The charges under "*Land Revenue, Irrigated*," would include the following items:

First.—The cost of all new works constructed from Revenues, and all outlay for repairs and maintenance.

Second.—A proportionate charge for the Public Works Establishments employed on construction and maintenance, and all special establishment charges incurred for the works.

Third.—A proportionate charge for the cost of the Land Revenue Establishments with any special charges of a like description.

Fourth.—The interest on the special grants obtained by loan applied to the construction of new works.

The revenue and charges under the head of "*Land Revenue, Ordinary*," would include all sums not entered under "*Land Revenue, Irrigated*," which now fall under "*Land Revenue*."

14. The detailed control and audit of the income and expenditure under the several heads would remain as at present, the needful transfers being made in the customary manner now in force by the local Accountant General or Public Works Controller to the new heads of account.

15. The Revenue Board desired to have it placed on record that their assent to the separation of the "*Irrigation*" revenue from the general Land Revenue was given on the distinct understanding that the separation was to be solely a Financial or Budget arrangement, designed to show the Home and Supreme Governments at a glance, the "*Irrigation*" or "*Nunjah*" Revenue of the Presidency, and was not to be the precursor of the transfer of the collection of that Revenue, of its assessment, of the determination of disputes, &c., &c., from the Revenue authorities, by whom those duties are now discharged, to the Irrigation or Public Works Department. The Board being convinced that in this Presidency, Irrigation laws, rights, and privileges, are so interwoven with, and form so essential a part of the Land Tenure, that no such transfer could be effected without the most seriously injurious consequences alike to the interests of the State and the people, and would be highly unacceptable to the latter.

16. With reference to the above remarks of the Revenue Board, Colonel Strachey desired to observe, that whatever might be his own opinions on the subjects mentioned, he was satisfied that the Government of India would never think of pressing for the adoption of any system of management for the Irrigation works of this Presidency which was not approved by the Madras Government.

2ND.—THE FORM OF REVENUE ACCOUNT TO BE ADOPTED FOR IRRIGATION WORKS.

17. Colonel Strachey handed in a copy of a letter addressed by him to the Government of India on the general principles that seem to call for attention in dealing with this subject. This paper is annexed.

18. It was agreed that the principle to be followed in reckoning the profits of Irrigation works should be that explained in paragraph 7 of this letter, namely, that the entire income of Government derived from the land irrigated in each year, including both the whole Land Revenue and any Water rate, should be compared with the whole income derived from the same land before the works were constructed, and that the difference should be considered the gross increase of income due to the irrigation. In this manner all conjectural estimates are excluded, and the actual facts only are dealt with.

19. Adopting this principle, it follows of course that a similar comparison must be made between the charges in the current year and those of the anterior period, and any increase of charge will become a deduction from the gross increase of income as above estimated.

20. In practice it will be more convenient to let the yearly account show the current charges without deduction, and to make the needful allowance for the charges before the works were constructed by deducting them from the former gross income and then comparing the former net income with the present gross income. The result will obviously be identical whichever plan is followed. A sketch of the form of such an account is annexed, in which the several entries likely to appear are introduced.

21. An account in this form will be applicable to all irrigation works in all parts of India, and any special details considered necessary for any purposes of ^{local} control or comparison, can of course be introduced with facility.

22. It will be desirable to adopt an uniform system of classification of the elements of cost of new works in order to obtain some standard by which to compare the character of works constructed in various parts of the country and under various conditions. The same classification will, with very few changes, accommodate itself to the comparison of charges for maintenance.

23. A common classification of the main heads of income and expenditure will, also be convenient, and can easily be adopted.

24. The annexed papers show the classification suggested by Colonel Strachey and assented to by Lieutenant-Colonel Anderson. These details are of a nature to call for no special comment in this place, and may be best settled in the Public Works Department.

25. It is understood that special Revenue Accounts will only be rendered for the larger class of Irrigation works, and for those works to which grants of money obtained by loan shall be made. So far as it is practicable also minor works which form part of one system of supply, might be combined, so as to exhibit their financial results in one account. It is not desirable to increase the number of separate Revenue accounts, and all that is needed may, it is believed, be secured without extending these Statements very greatly.

3rd.—THE REQUIREMENTS OF THE MINOR IRRIGATION WORKS IN THE PROVINCES OF MADRAS.

26. Having regard to the great importance of the smaller works of irrigation, it was agreed that it would be desirable to reduce the limit which has been placed to the application of money obtained by loan from works costing 100,000 Rupees, to works costing 25,000 Rupees. It is hoped that for the present this may give a sufficient additional sum for the smaller works to admit of all that are of pressing importance being put in hand.

27. As regards the grants from Revenue for maintenance, the Revenue Board expressed their adherence to certain recommendations which they have already made to the Government of Madras on the subject; but it did not seem expedient to discuss those proposals on the present occasion. Supposing, however, that the present general system continued in force, it was thought that a somewhat increased grant for maintenance should be asked for, if the Government of India would be prepared to make it in addition to the customary grant to Madras. It was considered that the Madras Government would not be able to increase the grant for Irrigation repairs at the expense of the other services to be provided for from the General Public Works grant to Madras, and that no such increase, therefore, could be hoped for unless given as an absolute addition. It was believed that the immediate result of such an increase in the outlay on this class of works, would be improvement to the Revenue to a still greater extent. The sum of fifteen lakhs was named as an amount which in the opinion of the officers of the Madras Government could certainly be profitably laid out annually on the repairs of this class of works, the present grant being about eleven lakhs. It would, however, be desirable to make this additional grant applicable at the discretion of the Madras Government, either to minor new works or to repairs. It was, therefore, agreed to advise that the increase to the grant from Revenue which would raise the total amount for new minor works and repairs to twenty lakhs against fifteen lakhs assigned for the coming year, should be allowed in the manner above explained, on the understanding that it would be made exclusively for Irrigation works, and would not be transferable to other works.

W. Strachey
Inspector General of Irrigation works.

Edmund
Second Member of the Board of Revenue.

W. Strachey
Chief Engineer for Irrigation.

MADRAS,
15th February 1868.

CLASSIFICATION OF ESTABLISHMENTS AND CHARGES FOR COLLECTION.

A. GENERAL.

1. *Direction*—
Engineering.
Office.
Accounts.
2. *Executive*—
Engineering.
Office.
Water Regulation.
3. *Medical*.
4. *Survey*.

B. REVENUE.

1. Share of Land Revenue Establishments.
2. Special Canal Establishments.
3. Fees and Allowances.

C. NAVIGATION.

1. General control.
2. Working locks.
(and any others necessary.)

D. PLANTATIONS.

E. COMPENSATIONS AND REMISSIONS.

In each case charges for contingencies would appear under the head with which they arose.

10/11/10

1868
Chief Engineer
No 771

From

The Capt. Genl of India
" Second Member of the
Bd of Revenue
Chief Eng. for Irrigation

17 February 1868

to: me

Forwarding
- a summary of the results
of a Conference at the
of Rev. of Irrigation on the
questions relating to
works referred to in the
Resolution of the Govt
of India, 17th Decr
101. of 12 Feb 1868

No 302

25 March 1868 - 2nd of Feb

1868-1869-2072 of Feb

Forward

11/184

Pub: Works Dept

Proceedings of the Madras Govt

From the Inspector of
Irrigation Works.

Second Member of the Bd of Rev.

Chief Engineer for Irrigation

Under date the 20th March/68

Read the following

(N. E. 17 March/68)

In the Proceedings
of the Government of
India of the 1st Feb
1868. To/101 the
Government were advised
of the despatch to
Madras of the Inspector
General of Irrigation
works for the purpose
of considering in com-
munication with the
Officers of this Presi-
- dency the propriety of
introducing an im-
- proved system of
framing the Revenue
Accounts of Irrigation
Works.

1868
1869

Works with a view to
the exhibition of that
revenue in the annual
accounts of the Empire
under a separate and
distinct head, and ^{of determining} the
mode in which it
may best be possible,
with due regard to
financial considerations,
to assist the improvement
or restoration of the
numerous minor agri-
cultural works in the
several Districts

2. Agreeing in opinion
with the Government
of India that these
important matters
could best be arranged
by personal communi-
cation between the
Officers of this Govt

13
and the Inspector
General of Irrigation
Works, His Excellency
in Council was pleased
to direct that Mr J S
Sim, as a member of
the Board of Revenue,
and the Chief Engr
for Irrigation should
be associated with
Colonel Maichay for
the purpose of dis-
cussing and reporting
on the points adverted
to in paras 6 to 15 of
the order of the Govt
of India.

3 The letter recorded
at the head of these
Proceedings gives cover
to a memorandum of
the results of a conference
held by those
Officers

Officers on the questions relating to Irrigation Works which were consulted for their consideration in the order of the 12th February 1858. No. 487. The various subjects are reported to have been discussed with the collective Board of Revenue, who, it is added, unanimously concur in the views ^{and} recommendations of the Committee.

4 On the first of the points above mentioned, viz the propriety of introducing an improved system of framing the Revenue accounts of Irrigation Works, the Committee,

^{assuming} ~~assuming~~ that no objection would be raised in the Financial Department to the introduction of additional heads of account, give it as their opinion that the proposed separation of Irrigation Revenue from the general Land Revenue of this Presidency would best be attained by the subdivision, both on the credit and debtor side of the account of the present head "Land Revenue" into "Land Revenue, Polman" and "Land Revenue, Irrigated". The latter will include the whole income derived from irrigated lands

lands when levied in
a consolidated rate,
and ~~but~~ the whole
land revenue as well as
the water rate on such
lands when the latter
is separately charged,
as also the Miscella.

several items of income derived from Irrigation works, which, together with the water rate, will ^{have} be excluded from Pub. Exp.

Public Works income
The charges to be en-
tered under "Land
Revenue, Irrigated,"
will be those noted
in the margin, and
the revenue and charges
under "Land Revenue,
Ordinary," will include
all sums not entered
under "Land Revenue,

The cost of all new works constructed, from revenues, and all outlay for repairs and maintenance.

A proportionate charge for the Public Works Establishment employed on construction and maintenance and all special Establishment charges incurred for the works.

of proportionate charges for
the cost of the Land Revenue
Establishments with
any special charges of a
kind description -

The interest on the special grants obtained by loan applied to the construction of new works.

Ingrated, which now
fall under "Land Re-
venue" -

5 The assent of the Board of Revenue to the separation of the Irrigation Revenue from the General Land Revenue has been given on the distinct understanding that such separation is under no circumstances to be followed by the transfer of the duty of collecting that revenue from the Revenue Authorities to the Public Works Department.

6 Looking to the growing dependence on agricultural work and to the large ^{disposable} grants which will

hereafter be made
available from borrow-
ed capital for the
extension of irrigation
in this Presidency the
Government fully re-
cognizing the necessity
and importance of
recording in a dis-
tinct form in the
Annual Accounts
the results of the Irri-
gation outlay on the
Revenue and charges
of each year. Con-
sidering however in
the opinion of the
Board of Revenue
that a change
in the system under
which the Irrigation
Revenue is collected

in

in this Presidency is
either necessary or
desirable, the Govern-
ment of India will
be informed that His
Excellency in Council
agrees to the change re-
commended by the
Committee on the as-
surance that the pre-
sented separation of
the Irrigation Revenue
is to be carried out
solely as a Financial
or Budget arrangement
and to be confined
to the accounts -

7. Adverting to para-
graph 12 of the Committee's
Memorandum, the Govt.
consider that no change
should be made in
the

the mode of dealing with
income derived from
Navigation on Canals
of Irrigation. Such
receipts will continue
to be credited in the
Accounts of the Public
Works Department.

8 The principle to be
followed in the running
the profits of irrigation
works, as explained in
para 18 to 20 of the
Committee's Memo: as
well as the form of
Revenue Account ap-
pended to the Com-
mittee's report, and the
classification of the main
heads of income and ex-
penditure proposed by
Col^l Stacey & agreed to by
the Chief Eng^r for Irrigⁿ, are
approved.

9 The Board of Re-
venue will be requested
tho' the Revenue De-
partment to take mea-
sures in communica-
tion with the Accountant
General and the Con-
troller of Accounts
for giving effect to the
changes sanctioned
in the Proceedings
and the later Office
will at once arrange
for the maintenance
of special Revenue
Accounts for the
classes of Irrigation
Works referred to in
para 25 of the Con-
troller's Memorandum.

10 With regard to
the manner in which
it may best be possi-
ble to provide for the

requirements of minor
Irrigation works in the
Districts of this Pro-
vince, the Committee
propose that the mi-
nimum cost of work
to be undertaken from
money obtained from
loan should be reduced
from Rs. 100,000 as
originally fixed to
Rupees 25,000.
This arrangement
will provide the means
of carrying out im-
provements on a class
of very useful work,
which, in this Pro-
vince, are both
numerous and generally
of a highly remunerative
character. With re-
spect to the allowances
to be made from

23
the general revenues
for agricultural works,
the Government con-
in opinion with the Board of
Revenue that the grant
of about 15 lacs. for
Ordinary Irrigation
new works and repairs
in 1868/69 should be
increased in future,
upwards to twenty lacs,
the additional assign-
ment being made
available, at the discretion
of the Government,
for either minor new
works or repairs, and
as it will be absolutely
impossible to diminish
the allotments under
other heads of service
to make up the amount,
His Excellency in Council
will recommend to the

Government of
 India that as a co-
operation to the required
 extent. As hereafter
 made to the machinery
 pending the adoption
 of an improved system
 for providing for the
 repair and maintenance
 of minor irrigation works - a
 subject which
 will receive
 the early considera-
 tion of the Govt.
 in future.
 The Government will
 be pleased to consider
 the subject of the
 proposed Bill in
 connection with the
 proposed Bill for
 the improvement of
 the irrigation system
 of the Government
 of India.

I would add -

pending the adoption
 of some general system
 for the repair
 maintenance of minor
 irrigation works by
 the retention of a
 percentage in the
 assessment of the
 importance of an
 additional water
 cess & appropriated
 to the important
 object.

I would say
 "pending the adoption
 of an improved
 system for providing
 for the repair &
 maintenance of
 minor irrigation
 works."

Dec 21/18

works; - a subject which
 will receive the early
 consideration of the
 Government in future.

a similar provision
 should be made in the
 letter of the Govt.
 of India.

A

by G.

27

(6)

Sir -

I am directed to
acknowledge the ^{receipt of the} Proceed-
ings of the Govern-
ment of India of
the 1st February 1868.
No. 101, wherein this
Government are advised
of the despatch to
Members of the In-
spector General of Ir-
rigation works for the
purpose of considering
in communication with
the Officers of this
Presidency, the propie-
ty of introducing an
improved system of

[illegible]

25th March / 68 Od - 2nd April

framing the Revenue
Accounts of Irrigation
Works with a view to
the exhibition of that
revenue in the annual
Accounts of the Empire
under a separate and
distinct head, and of
determining the mode
in which it may best
be possible, with due
regard to financial
considerations, to as-
sist the improvement
or restoration of the
numerous minor agri-
cultural works in the
several Districts.

2 Recognizing
the extensive scale on
which irrigation is car-
ried on in this Presi-
dency, the Gov^t of
India

29
India point to the great
importance of the re-
quirements of its sys-
tem of revenue and
irrigation adminis-
tration being thoroughly
considered in order to
the arrangement of a
plan which shall meet
all essential wants and
be applicable to other
parts of India. To
give effect to the propo-
sal for the separation
of the Irrigation revenue
and charges from those
due to other sources in
the annual accounts
the Government of India
suggest the adoption of
the plan now followed
in respect to the Forest
Revenue, which, while
conclusively demonstrating
the

the wants of the works
that serve the income
exhibited in those
accounts, would at the
same time afford a
ready and useful check
on the economical ma-
nagement of the Ir-
rigation Department.
Finally, taking into
consideration the re-
strictions which are
imposed by existing
rules on the appropriation
of money obtained by
loan it is suggested
that some plan should
be devised whereby
this Government could
have at their com-
mand whatever funds
may be essential for
the improvement of minor

31
Agricultural Works -
31 Agreeing in opinion
with the Government of
India that these im-
portant matters could
best be arranged by
personal communica-
tion between the Of-
ficers of this Govern-
ment and the In-
spectors General of
Irrigation Works, the
Excellency in Council
requested Mr. J. G.
Linn as a member
of the Board of Re-
venue, and the Chief
Engineer of Irrigation
to associate themselves
with Colonel Strachey
for the purpose of
discussing and re-
porting on the points
adverted to in paras 6

6 to 15 of the Orders
of the Government of
India

The results of the
conference held by
these Officers on the
questions submitted for
their consideration will
be found recorded in
the accompanying
Memorandum dated
the 15th February 1858.
The various subjects
treated of in that
Memorandum were
discussed with the
collective Board of
Revenue, who it is
stated, unanimously
concur in the views
and recommendations
of the Committee

5 On the first of
the points above men-
tioned viz, the pro-
prietty of introducing
an improved system
of framing the Revenue
accounts of Irrigation
Works, the Committee,
~~assuming~~ ^{assuming} that no
objection would be raised
in the Financial
Department to the
introduction of addi-
tional heads of ac-
count, give it as their
opinion that the pro-
posed separation of
the Irrigation Revenue
from the general
Land Revenue of
this Presidency would
best be attained by
the subdivision, both
on

on the credit and debtor side of the account, of the present head "Land Revenue" into "Land Revenue, Ordinary" and "Land Revenue, Irrigated". The latter will include the whole income derived from irrigated lands when levied in a consolidated rate, and the whole land revenue as well as the water rate on such lands when the latter is separately charged, as also the miscellaneous items of income derived from irrigation works, which, together with the water rate, will then be excluded from

The cost of all new works constructed from revenues and all outlay for repairs and maintenance.

A proportionate charge for the P.W. Establishments employed on construction and maintenance and all special establishment charges incurred for the works.

A proportionate charge for the cost of the Land Revenue Establishments with any special charges of a like description.

The interest on the special grants obtained by loan applied to the construction of new works.

Public Works Income.

The Committee state that the charges to be entered under "Land Revenue, Irrigated" should be those noted in the margin, and that the revenue and charges under "Land Revenue, Ordinary" should include all sums not entered under "Land Revenue, Irrigated", which now fall under "Land Revenue".

6 The dissent of the Board of Revenue to the separation of the Irrigation Revenue from the general Land Revenue has been given on that

distinct understanding
that such separation
is under no circum-
stances to be followed
by the transfer of the
duty of collecting that
revenue from the Re-
venue Authorities to the
Public Works Depart-
ment.

Looking to the
growing expenditure on
Agricultural works and
to the large grants which
will hereafter be made
available from borrowed
capital for the exten-
sion of irrigation in
this Presidency, the
Government fully
recognize the necessity
and importance of
proceeding in a distinct
form.

37
form in the annual
accounts the results of
the irrigation outlay on
the revenue and charge
of each year. Concurring
however in the opinion
of the Board of Re-
venue that a change
in the system under
which the Irrigation
Revenue is collected
in this Presidency is
neither necessary nor
desirable, I am to say
that His Excellency
in Council agrees to
the change recommended
by the Committee
on the assurance that
the proposed separation
of the Irrigation Re-
venue is to be carried
out

don't solely as a Finan-
cial or Budget arrange-
ment, and to be con-
fined to the accounts.

Adverting to
para 12 of the Com-
mittee's Memorandum,
the Government con-
sider that no change

should be made in
the mode of dealing
with income derived
from Irrigation or
Canals of Irrigation,
and they have accord-

ingly directed that
such receipts should
continue to be en-
tered in the Accounts
of the Public Works Deptt.

Kew

37
The principle to be
followed in reckoning
the profits of irrigation
works, as explained
in paras 18 to 20 of
the Committee's Memo-
randum, as well as
the form of Revenue
Account appended to the
Committee's report,
and the classification
of the main heads
of income and expen-
diture proposed by
Colonel Maclay and
agreed to by the Chief
Engineer for Irrigation,
are approved of by the
Government, and I
am to state that the
Board of Revenue
have been requested to
take measures, in

communication with
the Accountant General
and the Controller of
Public Works Accounts,
for giving effect to the
changes under notice,
and that instructions
have been issued to the
latter Officer to arrange
for the maintenance
of special Revenue
Accounts for the
classes of Irrigation
works referred to in
para 25 of the Com-
mittee's memorandum.

10 With regard to the
manner in which
it may best be possi-
ble to provide for the
requirements of minor
Irrigation works in

the Districts of this
Presidency, the Com-
mittee propose, and
this Government strongly
recommend, that
the minimum cost
of works to be under-
taken from money
obtained from loan
should be reduced from
Rupees 100,000, as
originally fixed to
Rupees 25,000. This
arrangement will
provide the means
of carrying out im-
provements on a class
of very useful works
which, in this Presi-
dency, are both nu-
merous and generally
of a highly remunerative
character. With respect

to the allowance to
be made from the
general revenues for
Agricultural works,
the Government concur
in opinion with the
Board of Revenue that
the grant of about 15
lacs for Rainy
Irrigation new works
and Repairs in 1868/69
should be increased
in future years to twenty
lacs, the additional as-
signment being made
available, at the dis-
cretion of this Govt.,
for either minor new
works or repairs, and
as it will be absolutely
impossible to diminish
the allotments under
other heads of service
to

to make up the amount
His Excellency the Go-
vernor in Council
trusts that an ^{extra} grant
to the re-
quired extent will
hereafter be made
pending the adoption
of an improved system
for providing for the
repair and maintenance
of minor irrigation
works; - a subject which
will receive the
earliest consideration
of the Governor in Council

Forblain George
20 April 1868.

14.7.15 Poll

22.7.16 II

19/8/22 Poll ✓

✓

24-11-32 III

13-10-32 IV

Public Room 1868 Decrth

Pro of Geoth for April

N^o 1184 & 1185

Pro of the Madras Geoth

D/20th April 1868

Adding orders in the
Report of the Committee
appointed to consider the propriety
of having an improved
system of Revenue Accounts
of the works in the
Public Works

Adding the
Revenue in the above
subject.

N^o 302 @ 304

25th March 1868 or 2nd April