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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2683-84	Press
B.P. No.		Mis.
26.6.23		
Dated	3-11-	1951 873

Not to be folded or roughly handled

Read the following papers:—

- No. 20. From Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—Irrigation,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Simla, 7th July 1873, No. 149 A. I.

I AM directed to acknowledge receipt of the Proceedings* of the Government of Madras on the orders on the Madras Irrigation Budget Estimate for 1873-74, and in reply to observe as follows.

* No. 1,453, dated 30th May 1873.

2. With reference to the provision made in the Budget Estimate under the head Reserve, the explanation furnished is to the effect that the provision is intended to meet outlay on works costing under Rupees 2,500 each, as also to provide for works the necessity for which cannot be foreseen at present. But I am to say that the provision is thus practically for minor works, and that head should therefore be used accordingly, it having been determined on full consideration that the term "Reserve" should not be used.

3. In respect to the explanation furnished as to the necessity for the increased provision made in the Budget under the head Tools and Plant, I am to say that for so much of the amount provided under this head as may be required for the repairs of the floating stock in the Godavery and Kistna Deltas a re-appropriation of Budget credits will be sanctioned, but as regards the balance of the increased provision, I am to ask a reference to paragraph 20 of the Orders on the Budget Estimate for Buildings and Roads for 1873-74, and to state that a final decision as to the manner in which funds should be provided to meet the increased charge will be deferred until receipt of a reply.

4. With reference to paragraph 4 of the Proceedings of the Government of Madras, I am to invite attention to Public Works Department letter, No. 949, dated 23rd October 1872, and to inquire when the revised estimate for Streeriguntum Anicut Project may be expected. The probable amount of the revised estimate of the work should immediately be reported.

5. The Government of India will await the receipt of the report called for in paragraph 8 of the Proceedings of the Government of Madras regarding the excessive cost of establishment and the classification of the entries in the Irrigation Budget Estimate.

No. 664.

No. 21.

MEMORANDUM.

THE following observations are submitted with reference to the Orders of this Government, No. 1,453, dated 30th May 1873, and letter No. 149 A.—I., dated 7th July 1873, from the Government of India, relating to the Madras Irrigation Budget for 1873-74:—

1. *Extraordinary Tools and Plant.*—Under this head a lump sum of Rupees 50,000 was entered in the Budget for expenditure in England, the requirements of the different districts not being ascertainable at the time. Steps will be taken to have the precise items making up this provision appended to future Budgets.

*Proceedings of the Madras Government, Public Works Department,
3rd November 1873*

2. *Streeriguntum Anicut Project.*—A revised estimate for this work, amounting to Rupees 9,57,000, has been received from the District Engineer, but not in a form in which it can be submitted by the Chief Engineer for sanction, and the District Engineer has been called upon for further information and explanation. The revised estimate will be submitted for sanction as soon as possible.

3. The Controller of Public Works Accounts has been consulted on the subject of paragraph 8 of the Order of Government as regards *Establishments*; it will be seen that so long as these are employed generally on Loan Fund, Imperial, Provincial, and Local Fund Works, the actual charges to any particular class of work are not ascertainable. Paragraph 6 of the Controller's letter as per margin No. 2,235, 18th July 1873. treats of this subject, and is accompanied by a detailed report by the Deputy Controller, Irrigation Branch. Further discussions with the latter officer appear to indicate that the only change practicable in the apportionment of Establishment charges is to localize them, that is to distribute construction or executive charges of ranges to the works of the range, instead of, as at present, treating the Presidency Establishment as a whole, and dividing this whole Establishment according to expenditure.

The *Budget Estimate* will for 1874-75 be prepared as far as possible in accordance with the wishes of the Government of India, the first part of the Controller's letter shows what is necessary to this end.

The *apportionment of the grant for repairs by projects* and that for Minor New Works is for the principal systems of Irrigation shown below:—

				Repairs.	Minor New Works.
Godavery	...	...	...	1,75,000	2,000
Kistna	...	...	...	1,35,000	5,000
Cauvery	...	...	...	1,60,000	12,000
Pennair	...	...	...	27,000	1,000

The expenditure on Minor New Works has not hitherto been debited to Revenue but to Capital. The limit of Rupees 5,000 laid down in paragraph 13 of the Accountant General's Note (paragraph 11, G. O., 30th April 1872, No. 1,102,) is inapplicable to the generality of Irrigation works in this Presidency, for hundreds of which this sum would represent more than the entire capital outlay. It may be adopted for all works for which separate Revenue and Capital Accounts are to be kept, but for the rest of the works it would seem to be better to continue the present arrangements, for otherwise it would be requisite to fix different limits for works of different magnitude, and this would lead to many complications. For the reasons already given the cost of *Establishments other than Conservancy chargeable to Revenue* can be determined only approximately for entry in the Budget.

The classification of works referred to in paragraph 13 of the Resolution of the Government of India will be carried out as far as may be practicable in preparing the Budget of 1874-75.

4. With regard to paragraph 5 of the Order of Government, which is further referred to in paragraph 2 of the letter, No. 149 A.—I., from the Government of

*Proceedings of the Madras Government, Public Works Department,
3rd November 1873.*

India, it seems necessary to point out that a large part of the sum hitherto entered in the Budget under the head "Reserve" has been absorbed annually in providing for incomplete works of the preceding year which, owing to the expectation of their being finished by the end of that year, have not been otherwise provided for. The sums thus taken up in the last three years have been—

1873-74 for works of 1872-73	...	...	...	Rupees	42,350
1872-73	..	1871-72	...	..	68,719
1871-72	..	1870-71	...	..	39,845

In some way and under some name the requirements of such works will have to be met, and perhaps the best way will be to make a provision under the head of "Incomplete works of 187—7—." The instructions contained in paragraph 12 of the Note attached to Circular No. 64, Public Works Account, Irrigation, dated 28th October 1871, from the Government of India, do not meet the needs of Irrigation works in this Presidency. It is there intimated that unforeseen new works costing between 5,000 and 10,000 Rupees may be provided for in a lump sum under the head of "Ordinary" Capital, and similar works costing under Rupees 5,000 under the head "Original Works" "Revenue." The aggregate of these lump sums, moreover, is not to exceed 10 per cent. on the total Ordinary grant. If this latter remark means the Ordinary grant including Repairs, it is possible that the rule might be carried out, but if it refers to Ordinary Capital and Revenue, exclusive of Repairs, it would not be practicable to adopt it here. In the Northern part of India there are a few large works, and the wants of these can be regularly provided for, and it is perfectly reasonable that unforeseen works should be restricted to a moderate per-centage, but here the provision of this kind is not for the large works, but for thousands of small ones, which otherwise have no connection with the Budget. It would be perfectly possible, of course, to decide in one year what is to be done in the next, and this to a great extent is done, and there might be dozens of Budget entries for each district of works estimated to cost from 200 to 1,000 Rupees, but this is opposed to the wishes of the Government of India, and there must accordingly be lump sum provision for these. Hitherto the provision has been made for the Presidency in the Reserve, and has amounted to, from 70,000 to 75,000 Rupees, which is very inadequate considering what an enormous number of tank and channel sluices and escape weirs are required all over the country, and what numbers of Irrigation works breach yearly for want of them, causing thereby the expenditure of large amounts for repairs as well as loss of revenue. The provision therefore should, for 1874-75, be one lakh;

It can be entered as for Minor Works under 5,000 Rupees, but a more appropriate limit would be 2,000 Rupees.

and, if it be properly utilized, it should be augmented for some years to come to 1½ or 1¾ lacks. So far there will not be a rupee at the disposal of Government for

unforeseen works, of which in every year there must be some, and 75,000 Rupees should be provided on this account, which could be entered as "Minor Works under 10,000 Rupees each."

FORT ST. GEORGE,
19th September 1873.

(Signed) J. MULLINS, Lieut.-Colonel, R.E.,
Chief Engineer for Irrigation.

*Proceedings of the Madras Government, Public Works Department,
3rd November 1873.*

From T. MOSS, Esq., Officiating Controller of Public Works Accounts, & Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, dated Fort St. George, 18th July 1873, No. 2,235.

I HAVE the honour to acknowledge the receipt of your letter No. 414, of the 15th instant, requesting me, first, to suggest the steps that should be taken to give effect to the orders of the Government of India with reference to the Irrigation Budget of the current year, and, second, to issue the necessary instructions to District Engineers for the preparation of the Irrigation Budget for 1874-75.

2. The second point above noticed had better be considered first. The District Engineers should receive copies of the forms prescribed by the Government of India for the Irrigation Budget. I am not aware whether those officers have been supplied with the forms, but as this office was not supplied with copies till the 23rd June last, and then only on special application,* I am disposed to

* No. 1,393 of 17th June 1873 think that District Engineers have not yet received copies. If this be so, I beg to suggest that a sufficient number of copies be sent to them to allow of Range Officers being supplied, as it is very desirable that these officers should know in what detail the Budget is required by the Government of India.

3. With the copies, instructions should be sent to the District Engineers to place themselves in communication with the Range Officers and to compile a District Budget, making use of Parts III., IV., VI., and VII., for the purpose. Part III. will be the most troublesome, because it will be necessary to classify the heads (the main heads at least) under which outlay chargeable to Capital Account is to be incurred, but with the example entries in the printed form, and with the actual estimates to refer to, the difficulty will be overcome. I may here mention that, in future years, there will be no difficulty in this matter if abstracts of estimates are prepared in the manner suggested in my letter No. 2,175 of the 16th instant. Parts IV., VI., and VII., do not need special notice, as the example entries made in them show very clearly what is required. The double columns under each of the sub-heads in Part VI. will show the years 1873-74 and 1874-75, the former to exhibit as closely as possible the probable outlay during the current year. Of course it will be understood that for the head "*Canal*" we shall have to substitute the names of the great Irrigation works as they are described in this Presidency—"Irrigation Works in Kistna Delta," and so on. Part VII. from each district on receipt in your office had better be transferred to this office for the preparation of a general statement, after such check or comparison with "actuals" as may be practicable from our records.

4. The District Budgets will of course be prepared within a sum which each District Engineer will feel certain of being able to utilize, and when they come to your office you will no doubt reduce or modify them so as to provide in your own general Budget for such of the works as can be undertaken without exceeding the grant that may be fixed for the year by the Government of India for Irrigation Works.

5. The completion of your own or General Budget would depend on the arrangement that may be sanctioned for the adjustment of Establishment charges. A sufficient sum would have to be set aside for such charges, and the difference

*Proceedings of the Madras Government, Public Works Department,
3rd November 1873.*

between that sum and the total grant for Irrigation would be allotted by you in Parts III., IV., and VI.

6. This question of Establishment is common to both the current and the ensuing year, and therefore the first point mentioned in my opening paragraph may now be considered. I confess that I feel very weak on this point, and that I cannot understand the hope entertained by the Government of India that actual charges can be ascertained and debited to Extraordinary. The term *actual* cannot, to my mind, be fitly applied to any results—however laboriously obtained—forthcoming from our mixed system which I understand to be a necessity in this Presidency. When the same Establishment has to attend to Irrigation Works and to Roads and Buildings, there is nothing for it but a per-centage arrangement for the adjustment of establishment charges. According to the rules in the Public Works Code of the Government of India a fixed charge of 10 per cent. is allowed on the actual expenditure for extraordinary works in divisions where both extraordinary and ordinary works are going on. A fixed per-centage might be applied here, but 10 per cent. would be too low, and perhaps the best plan would be to alter all estimates (as suggested by the Government of India in the 10th paragraph of its orders on the Budget of the current year) which do not at present provide 20 per cent. to meet the cost of Establishment. In considering this subject I think it desirable that the views of those who are not likely to be influenced by the practice or custom of past years should receive attention, and, in thinking so, I asked Lieutenant Christie, R.E., the Deputy Controller of Irrigation Accounts, to favour me with his views on the subject. He has drawn up a memorandum which I enclose for your information, and which I should like to be placed before the Government, being of opinion that he has placed the matter in a light which may induce the Government of India to abandon the revised "actual charges."

MEMORANDUM.

THE plan which I would suggest for the consideration of Government, with a view to meet the wishes of the Government of India for a complete separation of Irrigation Establishment and General Establishments, in the Accounts and in the Budget Estimates, is as follows:—

2. Certain districts, for instance Godavery, Kistna, Nellore, Tanjore, and Tinnevely, to be classed as *Irrigation Districts*; and certain Ranges, for instance the fourteen ranges which are now so classed, to be classed as *Irrigation Ranges*.

3. The establishments of District Engineers of Irrigation Districts, and of Executive Officers in charge of Irrigation Ranges, would then be treated in the Accounts as "Establishment, Irrigation."

4. If the proposal went no further than this there would of course be irrigation works carried on in a number of non-irrigation ranges without any debits for establishment and *vice versa*; general works carried out in irrigation ranges would not be debited with any charge for establishment.

5. To obviate the objection pointed out in the last paragraph every Irrigation Range Officer should receive credit for all non-irrigation work done by him, at a fixed per-centage on the outlay on such works, and *vice versa* every Non-irrigation Officer carrying out irrigation work would receive credit for the same at the same fixed per-centage on the outlay on that work. Similarly, District Engineers of Irrigation Districts, for superintending the execution of non-irrigation work, should be credited with a fixed per-centage on the outlay on such work, and *vice versa*.

*Proceedings of the Madras Government, Public Works Department,
3rd November 1873.*

6. Every officer would then be considered as entertained primarily for one of two branches—either Irrigation or General; but he would be ready to carry out work for the other branch at a fixed per-centage on the cost of the work.

7. Under this arrangement there would, I think, be no difficulty in preparing the Budget Estimate of the Irrigation Department in such a way as to meet the wishes of the Government of India.

8. Part V. of the Budget Estimate would run somewhat as follows:—

GENERAL.

DIRECTION.

Office of Chief Engineer and Joint Secretary.

(Detail the Establishment.)

Total, Office of Chief Engineer and Secretary ...

DISTRICT ENGINEERS.

(Detail the Establishment of the District Engineers of the several Irrigation Districts.)

Add A. per cent. on Irrigation outlay in Non-irrigation Districts ...

Total ...

Deduct A. per cent. on Non-irrigation outlay in Irrigation Districts ...

Total, District Engineers ...

ACCOUNTS.

(Deputy Controller and Establishment in detail.)

Contribution from Irrigation Branch for Controller's pay, etc., etc. ...

Total, Accounts ...

Total, Direction ...

EXECUTIVE ESTABLISHMENT.

(Detail the several Executive Establishments.)

Add B. per cent. on Irrigation outlay in Non-irrigation Ranges ...

Total ...

Deduct B. per cent. on Non-irrigation outlay in Irrigation Ranges ...

Total ...

Total, Executive Establishment ...

3 way the apportionment of Establishment charges according to fluctuating per-centages would be reduced to a minimum. It would only require to be carried out for the different groups of irrigation works in irrigation ranges or districts; among these works would have to be distributed the difference between the total establishment charges and the sum with which the establishment account is credited on account of outlay on non-irrigation works.

10. But even this might be simplified by considering each Irrigation Officer as primarily entertained for a specific group of works; debiting the whole of his establishment in the first instance to that work, and crediting the establishment account of that work with a fixed per-centage on the outlay on the other irrigation groups in his district.

11. To make the process of apportionment of charges as simple as possible, I would go one step farther, and debit Revenue, in the first instance, with the cost of all establishments not entertained solely and expressly on account of works chargeable to Capital; subsequently crediting Revenue and debiting Capital with a fixed per-centage on the cost of work done on that account. I believe the establishments on all Indian Railways are now treated in this way.

12. To put the matter as clearly as possible in a few words, the system which I propose is based on the fiction of two distinct departments, operating in distinct areas, and nominally concerned with the direction and execution of distinct classes of works, but actually occupied with the direction and execution of works of all classes: each department undertaking, for a fixed charge, the supervision and execution, within its own area, of works of a class coming nominally within the sphere of the other department's operations.

13. Short of a real division of the existing Public Works Department into two distinct branches—irrigation and non-irrigation—which is of course out of the question in Madras, I can think of no other plan which will at all meet the wishes of the Government of India with regard to the separation, in the accounts, of the establishment charges—irrigation and non-irrigation.

*Proceedings of the Madras Government, Public Works Department,
3rd November 1873.*

14. The plan which I have sketched may, at first sight, seem somewhat complicated; but this, I think, is entirely owing to the necessity of explaining it at length in all its bearings. In actual operation nothing could be simpler, certainly not the present system of apportionment according to per-centages which are continually changing and which necessarily include inconvenient fractions. At any rate no extra work will be thrown on Range Offices, as the apportionment of establishment charges should, under existing orders, be done in this office.

15. In paragraph 2, I have suggested certain districts and ranges which might be classed as "Irrigation." The suggestion was of course only made by way of illustration, as the question is hardly one on which this office should advise. I may, however, observe that the rule according to which ranges are now classed as irrigation (i.e., according to the head to which the bulk of the expenditure is debitable) is not very convenient. If any separation of the establishment charges in the accounts of the department is to be based upon the classification of ranges, it would, I think, be well that the classification should be made by the Chief Engineer on general grounds, rather than that it should be liable to vary from year to year according to expenditure. Under the present rule, at the commencement of a financial year, a range in which the bulk of the expenditure in the preceding year had not been on Irrigation account, would be treated as an irrigation range on the strength of its having been classed as such in the last year but one, and, on closing the books of the expired year, it would be found necessary to write back entries made during the then current year.

16. I have throughout laid stress on having fixed per-centages for charging establishments, as simplifying the process of apportionment; and I have had in view one per-centage (probably 20 per cent., which is a very fair per-centage, is the most convenient that could be adopted) for the whole Presidency. But if it should be thought better to have different per-centages for different districts (the real proportion of establishment charges of course varies considerably in different localities), the extra trouble thrown on this office would be insignificant. The important point to my mind, more especially now that the apportionment has to be made monthly, is that the per-centage for any one district should be whole numbers, and should be fixed, and not fluctuating, so that the clerks who, in this office, have to apportion the charges may know at once how to proceed. There would be no difficulty in fixing for each district per-centages which for a considerable number of years would be quite near enough to the truth for practical purposes. They could be revised when necessary; but revision seldom would be necessary.

17. There is one other bearing of the question to which I will briefly allude. The Government of India now require that all estimates for new works shall make a specific provision for establishment. Under the proposed arrangement this would be done very simply. In the case of works intended to be carried out by a separate agency, as, for instance, the Perryaur Project, which will, if carried out, constitute a separate charge, the establishment considered necessary would be detailed in the estimate, and the number of years for which the establishment required having also been estimated, the total estimated amount of establishment charges would be got at. For all other works establishment charges would be estimated at the fixed per-centage, whatever it might be, for the district in which the work lay; and, except in the improbable event of a revision of the fixed per-centages, this per-centage and no other would actually be debited to the work.

MADRAS,
18th July 1873.

(Signed) C. H. P. CHRISTIE, Lieutenant, R.E.,
Dy. Con. of P. W. Accounts, Irrigation Branch.

No. 22. ORDER THEREON, 3rd November 1873, No. 2,683.

IRRIGATION, No. 1.

ORDERED that the following letter be sent:—

(Here enter No. 2,684, dated 3rd November 1873)

(True Extract.)

Colonel, R.E.,

Secretary to Government.

Exd. S. T. Austin.

PUBLIC WORKS DEPARTMENT,
OOTACAMUND, 3rd November 1873.

NO. 23.

No. 2,684.

FROM

COLONEL G. W. WALKER, R.E.,

Secretary to the Government of Madras,

Public Works Department.

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,

Public Works Department.

IRRIGATION, No. 2.

SIR,—In reply to your letter, No. 149 A.—I., of the 7th July last, I am directed to transmit, for the information of the Government of India, a copy of the Proceedings of this Government as per margin, on letter from Chief Engineer for Irrigation, dated 19th September, and to solicit orders as to the way in which those works, which have hitherto been provided for in the Budget by an item under the name of "Reserve," are to be shown in that estimate. If it be clearly understood that under the name of "Minor Works" provision can be made—

- (1.) for small unforeseen works or projects estimated to cost less than 10,000 Rupees and to be sanctioned by the Government;
- (2.) for what have hitherto been called Minor New Works, consisting chiefly of small masonry works to tanks and channels, and for which it has been usual to allot small sums to each district according to the extent and nature of the irrigation;
- (3.) for balances required for incomplete works of the preceding year; then there appears to His Excellency the Governor in Council to be no objection to this one sub-head being used; but for the reasons given by the Chief Engineer for Irrigation, it is manifestly impossible to restrict the provision of this kind to 10 per cent. on the total of the ordinary grant; and, indeed, it should bear no definite relation thereto unless it be that the smaller the total grant the greater should be that for minor works. These, as the Chief Engineer has explained, are not additions to the detailed provision for large works, but are improvements or necessary additions to works for which no other provision is made or is likely to be made, and upon a fairly liberal grant for this purpose will depend the future efficiency of the numerous works under which more than half the total irrigation of the Presidency is carried on. It seems perfectly right to restrict within very narrow limits the expenditure on minor works connected with large projects, but additional to the sanctioned estimates for these; and, as a case in point, the Chief Engineer for Irrigation has already intimated to the District Engineer, Godavery, that no portion of the Minor New Works grant is to be considered available for expenditure

in the Eastern and Western Sections of that Delta, seeing that all the work considered requisite is supposed to have been provided for in the completion estimates which are under execution from Loan Funds. But these great works are differently circumstanced to the numerous channels from minor rivers, and the thousand of tanks which want, the former, head, surplus and irrigation sluices, and, the latter, surplus weirs and distribution sluices; and this Government, I am to say, entirely agree with the Chief Engineer for Irrigation in thinking that a larger annual expenditure is required upon works of this class, and that for want of it money is spent, and spent unprofitably, or, in other words, wasted on mere repairs. His Excellency, I am desired to observe, therefore trusts that rules—the applicability of which to large systems of Irrigation here as to those elsewhere is admitted—will not be extended to works the circumstances of which are different, and which, at any rate until they are grouped, must continue to be dealt with separately, and for want of the means of ascertaining and providing for all their requirements at once will need to have the most urgent of those requirements met as early as may be practicable.

2. With regard to paragraph 3 of your letter under reply, I am to state that the provision made under Tools and Plant, Ordinary, has already been exceeded, and sanctions for re-appropriations of Budget credits will have from time to time to be applied for. It has been explained that the estimates of former years were inadequate, and that consequently Tools and Plant were allowed to deteriorate, thereby leading not only to loss, as regards the value of the plant, which might have been avoided, but also in respect to the work to be done. The distribution

G. O., No. 437, dated 10th February 1873. of the estimate of Rupees 50,000 for Indian expenditure showed how small the sums allotted to individual districts were, and it appeared to be the duty of this Government to provide the means of reformation. Throughout the Presidency the local officers need to be urged to keep tools and plant in efficient order, but it is useless to attempt this without money.

3. With regard to paragraph 5, I am to say that the revised estimate for the Streeviguntum Anicut Project, with the explanations and information needed in support of it, has not yet been received from the District Engineer. The amount of an estimate which could not as submitted be disposed of was Rupees 9,57,000, and the Chief Engineer for Irrigation thinks that this amount will not be to any

Rupees 8,31,600.

considerable extent exceeded. A large part of the difference between this and the sanctioned estimate is for establishments, which it was understood, and stated, when the estimates were reviewed in 1868, would be additional.

4. Lastly, in reply to paragraph 5, I am to invite attention to the remarks contained in the Memorandum by the Chief Engineer for Irrigation in the Proceedings now forwarded, and to point out that it does not appear to be practicable to determine the cost of Establishments debitable to Irrigation works otherwise than by dividing the whole outlay under this head ratably between the several classes of work, and that the classification of the entries in the Irrigation Budget of 1873-74 will be carried out as far as may be practicable. I am to add that Circular No. 64 A.—I., dated 28th October 1871, of the Government of India, left it optional with Local Governments and Administrations to decide how far the great detail suggested for entries in the Budget should be adopted, and at present it is considered requisite to restrict the sub-division of the entries for sanctioned

projects to the major sub-heads, as indicated by capital letters and figures in paragraph 11 of the Note attached to that Circular, as also to make one set only of entries for each separate sanction, as for the Eastern Delta of the Godavery.

I have the honour to be,

Sir,

Your most obedient servant,

Colonel, R.E.,

Secretary to Government.

Exd. S. T. Austin.

Spare Copies.

No 664

Memorandum

Encl. 3.

The following observations are submitted with reference to the Orders of this Government No. 14,53 - dated 30th May 1873, and letter No. 149 A.I. dated 7th July 1873 from the Government of India, relating to the Madras Irrigation Budget for 1873-74.

1. Extraordinary Tools and Plant.

Under this head a lump sum of Rupees 50000 was entered in the Budget for expenditure in England, the requirements of different districts not being ascertainable at the time. Steps will be taken to have the precise items making up this provision appended to future Budgets.

2 Treevayantam Amini Project. —

A revised Estimate for this work, amounting to Rs. 9,57,000, has been received from the District Engineer, but not in a form in which it can be submitted by the Chief Engineer for sanction, and the District Engineer has been called upon for further information and explanation. The revised Estimate will be submitted for sanction as soon as possible. —

3 The Controller of Public Works Accounts has been consulted on the subject of para 8 of the Order of Government as regards Establishments, it will be seen that so long as these are employed generally on Loan Fund, Imperial, Provincial and Local Fund works, the actual charges to any particular class of work are not ascertainable. Para 6 of

* No 2235-18th
July 1873.

of the Controller's letter as per margin treats of this subject, and is accompanied by a detailed report by the Deputy Controller Irrigation Branch. Further discussions with the latter officer appear to indicate that the only change practicable in the apportionment of Establishment charges is to localize them, that is to distribute construction or Executive charges of Ranges to the works of the Ranges instead of, as at present, treating the Presidency establishment as a whole, and dividing this whole establishment according to expenditure. —

The Budget Estimate will for 1874-75 be prepared as far as possible in accordance with the wishes of the Government of India, the first part of the Controller's letter shows what is necessary to this end. —

The apportionment of the grant for repairs by

by projects, and that for Minor new works is for the principal systems of Irrigation shown below

	Repairs	Minor new Works
Godavery	175000	2000
Kistna	135000	5000
Canary	160000	12000
Pennair	27000	1000

The expenditure on Minor new works has not hitherto been debited to Revenue but to Capital. The limit of Rupees 5000 laid down in para 13 of the Accountant General's note (para 11 G.O. 30th April 1872 W. 11.0.2.) is inapplicable to the generality of irrigation works in this Presidency, for hundreds of which this sum would represent more than the entire Capital outlay. It may be adopted for all works for which separate Revenue and Capital Accounts are to be kept, but for the rest of the works

works it would seem to be better to continue the present arrangements, for otherwise it would be requisite to fix different limits for works of different magnitude, and this would lead to many complications. For the reasons already given the cost of establishments other than Conservancy chargeable to Revenue can be determined only approximately for entry in the Budget.

The classification of works referred to in para 13 of the Resolution of the Government of India will be carried out as far as may be practicable in preparing the Budget of 1874-75.

4. With regard to para 5 of the order of Government, which is further referred to in para 2 of the letter W. 149 A.I. from the Government of India, it seems necessary to point out that a large part of the sum hitherto entered in the Budget under the head "Reserve" has been absorbed annually

annually in providing for incom-
-plete works of the preceding year
which, owing to the expectation of their
being finished by the end of that
year, have not been otherwise pro-
-vided for. The sums thus taken
up in the last 3 years have been

1873-74 for works of 1872-73	Rupers 42350
1872-73 — " — 1871-72	68719
1871-72 — " — 1870-71	39845

In some way and under some name
the requirements of such works will
have to be met, and perhaps the
best way will be to make a pro-
-vision under the head of "Incom-
-plete works of 187-7-". The

instructions contained in para 12 of
the Note attached to Circular W. 64
Pub. Works Account, Irrigation,
dated 28th October 1871 from the
Government of India, do not meet
the needs of Irrigation works in
this Presidency. It is there inti-
-mated that unforeseen new
works

works costing between 5000 and 10000
Rupees may be provided for in a
lump sum under the head of "Ordinary
Capital, and similar works costing
under Rupees 5000 under the head
"Original works" Revenue. The ag-
-gregate of these lump sums moreover
is not to exceed 10 per cent on the
total Ordinary grant. If this
latter remark means the Ordinary
grant including repairs, it is possible
that the rule might be carried
out, but if it refers to Ordinary
Capital and Revenue, exclusive of
repairs, it would not be practicable
to adopt it here. In the Northern
part of India there are a few
large works, and the wants of
these can be regularly provided
for, and it is perfectly reasonable
that unforeseen works should
be restricted to a moderate per-
centage, but here the provision of
this kind is not for the large works
but

but for thousands of small ones, which otherwise have no connection with the Budget. It would be perfectly possible of course to decide in one year what is to be done in the next, and thus to a great extent is done, and there might be dozens of Budget entries for each District of works estimated to cost from 200 to 1000 Rupees, but this is opposed to the wishes of the Government of India, and there must accordingly be lump sum provision for these. Hitherto the provision has been made for the Presidency in the Reserve, and has amounted to, from 70,000 to 75,000 Rupees, which is very inadequate considering what an enormous number of Tank and channel sluices and escape weirs are required all over the country, and what numbers of Irrigation works

It can be entered as for Minor Works under 5,000 Rupees, but a more appropriate limit would be 2000 Rupees.

works breach yearly for want of them, causing thereby the expenditure of large amounts for repairs as well as loss of Revenue. The provision therefore should, for 1874-75, be one lac; and, if it be properly utilized, it should be augmented for some years to come to $1\frac{1}{4}$ or $1\frac{1}{2}$ lacs. So far there will not be a Rupee at the disposal of Government for unforeseen works, of which in every year there must be some, and 75,000 Rupees should be provided on this account, which could be entered as "Minor Works under 1,000 Rupees each".

Fort Saint George
19th September 1873

Wm. Duns
Lieut. Col. R.
Chief Engineer for Irrigation

To
The Secretary to Government
P. W. D.

Office of the Controller of
Public Works, Accounts,
Fort Saint George, 8 July 1873.

My dear Sir

From
The Offg. Controller of P.W. Accounts,
To
The Chief Engineer in
charge of Irrigation,
Fort St. George.

I have the honor to
acknowledge the receipt of
your letter No. 414 of the 16th
Instant, requesting me (1st)
to suggest the steps that
should be taken to give effect
to the orders of the Govern-
ment of India with reference
to the Irrigation Budget of
the Current year and (2nd) to
issue

P.O. 1873 Oct 10
No. 5252

From
The Chief Engineer
in charge of Irrigation

To
The Secretary to Govt.

Dated 19th Oct
1873

No. 13

Accounts contain
observations with
reference to the Irrigation
Budget

1873-74

Recd. 28 Oct 1873

To The Controller Genl

No. 2683

And that the following

is the result

4

No. 2683-2084-3040
1873

issues the necessary instructions to District Engineers for the preparation of the Irrigation Budget for 1874/5.

2. The second point above noticed had better be considered first. The District Engineers should receive copies of the forms prescribed by the Government of India for the Irrigation Budget. I am not aware whether those officers have been supplied with the forms, but as this office was not supplied with copies till the 23rd of June last and then only on special application I am disposed to think that at District Engineers have not yet

N^o 1393 of 17th
June 1873.

yet received copies. If this be so, I beg to suggest that a sufficient number of copies be sent to them to allow of Range officers being supplied, as it is very desirable that these officers should know in what detail the Budget is required by the Government of India.

3. With the copies, instructions should be sent to the District Engineers to place themselves in communication with the Range officers and to compile a District Budget, making use of parts III, IV, V and VI for the purpose. Part III will be the most troublesome because it will be necessary to classify the heads (the main heads

heads at least) in order which
Outlay, Chargeable to Capital
Account is to be incurred, but
with the example entries in the
printed form and with the Ac-
tual Estimates to refer to, the
difficulty will be overcome.
I may here mention that in
future years there will be no
difficulty in this matter if
Abstracts of Estimates are pre-
pared in the manner sug-
gested in my letter No. 2/75
of the 16th Instant. Parts IV, VI & VII
do not need special notice,
as the example entries made
in them show very clearly
what is required. The double
columns under each of the
sub-heads

sub-heads in part VII will show
the years 1873/1874 and 1874/75,
the former to exhibit as closely
as possible the probable outlay
during the current year. Of
course it will be understood
that for the head "Canal" we
shall have to substitute the
names of the great Irrigation
Works as they are described
in this Presidency. "Irrigation
Works in Fudna Delta" and
so on. Part VII from each Dis-
trict on receipt in your Office
had better be transferred to
this Office for the prepara-
tion of a general Statement
after such check or compa-
-rison with "Actuals" as may
be

be practicable from our records.

4. 21/1/81 The District Budgets
will be prepared within
a sum which each District
Engineer will feel certain of
being able to utilize and
when they come to your office,
you will not doubt reduce or
modify them so as to provide
in your own General Budget
for such of the Works as can
be undertaken without ex-
ceeding the Grant that may
be fixed for the year by the
Government of India for
Irrigation Works.

5. The completion of your
own or General Budget would
depend on the arrangement

that may be sanctioned for the
adjustment of Establishment
charges. A sufficient sum
would have to be set aside for
such charges and the difference
between that sum and the
total grant for Irrigation would
be allotted by you in Parts III
and IV.

This question of Establish-
ment is common to both the
Current and the ensuing year
and therefore the first points
mentioned in my opening para-
may now be considered. I confess
that I feel very uneasy on this
point and that I cannot under-
stand the hopes entertained by
the Government of India that
actual charges will be ascertained

ascertained and debited to Extraor-
-dinary. The term Actual can
-not to my mind be fitly applied
to any results - however laboriously
obtained - forthcoming from
our mixed system which I un-
-derstand to be a necessity in
this Presidency. - When the same
Establishment has to attend to
Irrigation Works and to Roads
and Buildings, there is nothing
for it but a percentage ar-
-rangement for the adjustment
of Establishment charges. Ac-
-cording to the Rules in the
Public Works Code of the
Government of India a fixed
charge of 10 per cent is allowed
on the Actual Expenditure for
Extraordinary Works in Divisions

where both Extraordinary and
Ordinary Works are going on.
A fixed percentage might be
applied here, but 10 per cent
would be too low and perhaps
the best plan would be to
alter all Estimates (as sug-
-gested by the Government of
India in the 10th Para of its
Orders on the Budget of the
current year) which do not at
present provide 20 per cent
to meet the cost of Establishment.
In considering this subject,
I think it desirable that
the views of those who are
not likely to be influenced
by the practice or custom
of past years, should re-
-ceive attention and in-
-thinking.

CE No 1124
From the
The Off. Controller
of P. W. Accounts
To
The Chief Engineer
for Irrigation

Dated 18th July 1893
Recd 19th July 1893
Enc: one
No 2235

Offering suggestions as to the steps to be taken for giving effect to the Orders of Government of India with reference to the Irrigation Budget of the current and ensuing year.

CY 5252/73
400-2083-30

Memorandum

1. The plan which I would suggest for the consideration of Government, with a view to meet the wishes of the Government of India for a complete separation of Irrigation Establishments and General Establishments, in the accounts and in the budget estimate, is as follows.

2. Certain districts, for instance Godavery, Krishna, Nellore, Tanjore, and Pinnerelly, to be classed as Irrigation Districts, and certain ranges, for instance the fourteen ranges which are now classed, to be classed as Irrigation Ranges.

3. The Establishments of District Engineers.

Engineers of Irrigation Districts, and of Executive Officers in charge of Irrigation Ranges, would then be treated in the accounts as Establishment, Irrigation.

4- If the proposal went no further than this there would of course be irrigation works carried on in a number of non-irrigation ranges without any debit for establishment; and vice versa general works carried out in irrigation ranges would not be debited with any charge for establishment.

5- To obviate the objection pointed out in the last para every Irrigation Range Officer should receive credit for all non-irrigation work done by him, at a fixed percentage on the outlay on such works, and vice versa every non-irrigation Officer carrying out irrigation work would receive credit for the same at the same fixed percentage on the outlay on that

that work. Similarly, District Engineers of Irrigation Districts, for Superintending the execution of non-irrigation work, should be credited with a fixed percentage on the outlay on such work; and vice versa.

6- Every Officer would then be considered as intendant in primarily for one of two branches, either Irrigation or general; but he would be ready to carry out work for the other branch at a fixed percentage on the cost of the work.

7- Under this arrangement there would, I think, be no difficulty in preparing the Budget Estimate of the Irrigation Department in such a way as to meet the wishes of the Government of India.

8- Part V of the Budget Estimate would run somewhat as follows

General
Direction

Office

Office of Chief Engineer and
Joint Secretary

(Detail the Establishment)

Total, Office of Chief Engineer
and Secretary

District Engineers

Detail the Establishment of
the District Engineers of the
several Irrigation Districts.

Add A percent on Irrigation
outlay in non-Irrigation districts

Total

Deduct A percent on non-irri-
gation outlay in Irrigation
Districts

Total District Engineers

Accounts

Deputy

Deputy Controller and
Establishment in detail.

Contribution from Irrigation
branch for Controllers pay $\$8 \times 8$

Total Accounts

Total Direction

Executive Establishment

Detail the several Execu-
tive Establishments

Total

Add B percent on Irrigation
outlay in non-irrigation
ranges

Total

Deduct B percent on non-irrigation
outlay

outlay in Irrigation Ranges
Total Executive Establishment
and so on.

9. In this way the ap-
portionment of Establishment
charges according to fluctuating
percentages would be reduced
to a minimum. It would only
require to be carried out for
the different groups of irrigation
works in irrigation ranges or
districts. Among these works
would have to be distributed
the difference between the total
Establishment charges and the
sum with which the Establish-
ment account is credited on
account of outlay on non-irrigation
works.

10. But even this might be
simplified by considering each irrigation
officer

officer as primarily entertained for
a specific group of works, debiting
the whole of his Establishment in the
first instance to that work, and
crediting the Establishment account
of that work with a fixed percentage
on the outlay on the other irrigation
groups in his district.

11. To make the process of
apportionment of charges as simple
as possible, I would go one step
further, and debit Revenue in the
first instance with the cost of all
Establishments not entertained solely
and exclusively on account of works
chargeable to Capital; subsequently
crediting Revenue and debiting Capital
with a fixed percentage on the cost
of work done on that account.
I believe the Establishments on all
Indian Railways are now treated in
this way.

12. To put the matter as clearly
as possible in a few words, the
system which I propose is based
on

on the fiction of two distinct departments, operating in distinct areas, and nominally concerned with the direction and execution of distinct classes of works, but actually occupied with the direction and execution of works of all classes; each department undertaking, for a fixed charge, the supervision and execution, within its own area, of works of a class coming nominally within the sphere of the other department's operations.

13. Short of a real division of the existing Public Works Department into two distinct branches — Irrigation and non-irrigation — which is of course out of the question in Madras, I can think of no other plan which will at all meet the wishes of the Government of India with regard to the separation, in the accounts, of the establishment charges — irrigation and non-irrigation.

14. The plan which I have sketched may at first sight seem

somewhat complicated, but this, I think, is entirely owing to the necessity of explaining it at length in all its bearings. In actual operation nothing could be simpler, certainly not the present system of apportionment according to percentages which are continually changing and which necessarily include inconvenient provisions. At any rate no extra work will be thrown on range officers by the apportionment of establishment charges should, under existing orders, be done in this office.

15. In para 2 I have suggested certain districts and ranges which might be classed as Irrigation. The suggestion was of course only made by way of illustration, as the question is hardly one on which this office should advise. I may however observe that the only ranges are now classed as to which ranges are now classed as Irrigation.

Irrigation (i.e. according to the
head to which the bulk of the
expenditure is debitable) is not very
convenient. If any reparation of
the establishment charges in the
accounts of the department, is to
be based upon the classification
of sources, it would I think be
well that the classification
should be made by the Chief
Engineers on general grounds, rather
than that it should be liable
to vary from year to year according
to expenditure. Under the present
rule, at the commencement of a
financial year a range, in which
the bulk of the expenditure in
the preceding year had not been
on Irrigation account, would be
treated as an Irrigation range on
the strength of its having been
classified as such in the last year
but one, and on closing the books
of the expired year it would be
found necessary to write back entries
made during the then current year.

I

16. I have throughout laid
stress on having fixed percentages
for charging establishments as com-
-plifying the process of apportion-
ment and I have had in view
one percentage (probably 20 per cent
which is a very fair percentage, is
the most convenient that could
be adopted) for the whole presi-
-dency. But if it should be
thought better to have different
percentages for different districts
(the real proportion of establishment
charges of course varies considerably
in different localities) the extra
trouble thrown on this office would
be insignificant. The important
point to my mind more especially
now that the apportionment has
to be made monthly is that the
percentage for any one district should
be whole numbers and should be
fixed.

fixed, and not fluctuating, so that the clerks who, in this office, have to apportion the charges may know at once how to proceed. There would be no difficulty in fixing for each district percentages which for a considerable number of years would be quite near enough to the truth for practical purposes. They could be revised when necessary, but revision seldom would be necessary.

17. There is one other bearing of the question to which I will briefly allude. The Government of India now require that all estimates for new works shall make a specific provision for establishment. Under the proposed arrangement this would be done very simply. In the case of works intended to be carried out by a separate agency, as for instance the Periyar Project, which will, if carried out, constitute

constitute a separate charge, the establishment considered necessary would be detailed in the Estimate, and the number of years for which the establishment required having also been estimated, the total estimated amount of establishment charges would be got at. For all other works establishment charges would be estimated at the fixed percentage, whatever it might be for the district in which the work lay: and, except in the improbable event of a revision of the fixed percentages, this percentage and no other would actually be debited to the work.

Office of the Controller
of Public Works Accounts
Madras 18 July 1873

Charles Hunter J.R.
Deputy Controller of P.W. Accounts
Irrigation Branch.

J.R.

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Enclosure in a letter
from the Offg. Controller
of P.W. Accounts to
the Chief Engineer
for Irrigation dated
18 July 1893 No 2235

P.W. 5252/73.
4-C 2688-30 1/10/93

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No 2684 P.W. 5252/73.
1/10/93

To The Secretary to the
Government of India
Surplus to be
transmitted to your letter
No 149 A.I. of the 7th July last
I am directed to transmit
for the information of His
Government of India a copy
of the Proceedings of His
Government as per
on letter from Chief Eng for Irrigation 4/9/93
and to solicit orders as to
the way in which these
works which have hitherto
been provided for in the
Budget by an item under
the name of "Reserve" are
to

to be shown in that estimate.
If it be clearly understood
that under the name of
minor works provision can
be made.

1 for small unforeseen

Works or projects estimated
to cost less than 10,000 Rupees
and to be sanctioned by the
Government.

2 for which have hitherto

been called minor new

works consisting chiefly

of small masonry works

to tanks and channels,

and for which it has

been usual to allot small

sums to each District ac-

cording to the extent and

nature of the irrigation.

3 for balances required for
incomplete works of the
preceding year.
There appears to His
Excellency the Governor no
objection to be no objection
to this one sub head
being used, but for the
reasons given by the Chief
Engineer for Irrigation
it is manifestly impossible
to restrict the provision
of this kind to 10 percent
of the total of the ordinary
grant and indeed it
should bear no definite
relation thereto unless
it be that the smaller
the total grant the greater
should

should be that for minor
works. These as the
Chief Engineer has ex-
plained are not additional
to the detailed provision
for large works, but are
improvements or necessary
additions to works for
which no other provision
is made or is likely to
be made, and upon a
fairly liberal grant
for the purpose will de-
pend the future efficiency
of the numerous works
under which more than
half the total irrigation
of the Presidency is carried
on.

53/2
on. It seems perfectly
right to restrict within
very narrow limits
the expenditure on minor
works connected with
large projects but addi-
tional to the sanctioned
estimates for these, and
as a case in point, the
Chief Engineer for Iri-
gation has already in-
timated to the District
Engineer Solawary that
no portion of the minor
new works grant is to
be considered available
for expenditure in the
Eastern and Western sections
of

of that Delta, seeing that
all the work considered
requisite is supposed
to have been provided
for in the completion esti-
mates which are under
execution from Loans
Funds. But these great
works are differently cir-
cumstanced to the name-
less channels from
minor rivers, and the
thousand of Tanks -
which want, the former,
head, surplus and irri-
gation sluices, and the
latter, surplus weirs and
distribution sluices, and
the Government, I am to
day

say, entirely agree with
the Chief Engineer for
Irrigation in thinking
that a large amount
of expenditure is required
upon works of this class
and that for want
of it money is spent
and spent unprofitably.
By other words
wasted on mere repairs.
His Excellency has
desired to observe, therefore
trust that, under the
applicability of which
to large systems of
Irrigation here at least
His Excellency is right
will

will not be extended to work
the circumstances of which
are different and which
at any rate until they
are grouped must con-
tinue to be dealt with
separately, and for want
of the means of ascertain-
ing and providing for
all their requirements at
once will need to have
the most urgent of those
requirements met as early
as may be practicable.

With regard to
paragraph 3 of your letter
under reply I am to
state that the provision
made under tools and
plant

Sines

plant ordinary has already
been exceeded, and cautions
for reappropriations of
Budget credits will have
from time to time to be
applied for. It has been
explained that the
estimates of former
years were inadequate,
and that consequently
tools and plant were
allowed to deteriorate
thereby leading not only
to loss, as regards the
value of the plants which
might have been avoided,
but also in respect to
the work to be done & the
distribution of the estimate
of

of Rupees 50,000 for Indian
expenditure showed how
small the sums allotted
to individual Districts
were, and it appeared
to be the duty of His
Government to provide
the means of reformation.
Throughout the Presidency
the local Officers need to
be urged to keep tools
and plant in efficient order,
but it is useless to attempt
this without money.

5. With regard to
Jara & Jain, to say that
the revised estimate for the
Irrigation & Amrit project
with the explanations and
information

G.O. No 437

7-10 Feb 1873

Rupees 8,31,600

55/2
information needed in
support of it has not yet
been received from the
District Engineer. The
amount of an Estimate
which could not as sub-
mitted be disposed of was
Rupees 9,57,000 and the
Chief Engineer for Irrigation
thinks that this amount
will not be to any consi-
derable extent exceeded.
A large part of the differ-
ence between this and
the sanctioned estimate
is for establishments which
it was understood, and
stated, when the estimates
were reviewed in 1868
would be additional.

Lasby

6. Lastly in reply to
paragraph 5 I am to
invite attention to the
^{contained in the Mem^o by} remarks the Chief Engineer
for Irrigation in the Pro-
ceedings now forwarded,
and to point out that it
does not appear to be prac-
ticable to determine the
cost of Establishments
debitable to irrigation works
otherwise than by dividing
the whole outlay under this
head ratably between
the several classes of work,
and that the Classification
of the entries in the
Irrigation Budget of
1873-74 - will be carried
out as far as may be
practicable. I am to add
that

that Circular No 64 A.I.
dated 28th October 1871 of
the Government of India
left it optional with the
Local Governments and
Administrations to
decide how far the
great detail suggested
for entries in the Bud-
get should be adopted,
and at present it is con-
sidered requisite to
restrict the subdivision
of the entries for sanc-
tioned projects to the
Major Sub-heads as
indicated by Capital
letters and figures in
Paragraph

paragraph 11 of the note
attached to that Circular,
as also to make one
set only of entries for each
separate sanction, as for the
Eastern Delta of the
Godavary.

G.M.S.

It is to be noted
that the same
rule is to be applied to
the Godavary as to the
Krishna. The same
rule is to be applied to
the Godavary as to the
Krishna. The same
rule is to be applied to
the Godavary as to the
Krishna.

25.6.1912 with
the previous No. 10/11/12
is accordingly done and
forwarded

that

No. 3952 45252

Govt. of 1873 Madras.

PUBLIC WORKS.

The Secretary to the Govt
of India

Dated

Recd.

Ex. 13

G. O. 3rd Nov. 1873. No. 2683-
2684-

Nos. 20 @ 211 25

Migration Budget for

1873/74 - Papering orders

in terms by the Govt.
for the Govt. on letters
from the Govt. of India
concerning the
orders passed by the
Madras Govt. on the
Migration Budget.

N^o 20-23.

Letter to Govt. 26 Sept 73 O. L. 15.