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# MADRAS RECORD OFFICE

## Government of Madras

Public works DEPARTMENT

| | | |
|---|---|---|
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| Dated | 10—11— | ~~195~~ 1873 |

***Not to be folded or roughly handled***

No. 136. Read the following Memorandum from Lieutenant-Colonel J. MULLINS, R.E., Chief Engineer for Irrigation, to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated S. S. *Agra*, 26th September 1873, No. 688 :

THE Circular No. 64 A. I. of the 28th October 1871, [1] of the Government of India, does not appear to have been communicated to the officers concerned, and as this circular contains the instructions necessary for the preparation of the Irrigation Budget in the manner desired by the Government of India, and as it is proposed to endeavour this year, in making out the Budget-Estimates of 1874-75, to carry out these instructions as far as may be practicable, it is suggested that the circular should be communicated to all District Engineers for information and guidance; as probably also some further instructions will be deemed necessary with reference to the differences between the works of this Presidency and those in relation to which the forms of the Budget have been prepared and the note accompanying the circular drawn up, the following observations are submitted for the consideration and orders of Government.

1 Circular No. 64 A. I., dated 28th October 1871, of the Government of India, with two enclosures.

1 Extract from Chapter XVI. of the Bengal Public Works Code.

2. Taking the paragraphs of the note on the form of Budget-Estimate of the Irrigation Department in order, the first requiring notice is paragraph 3.

3. PARAGRAPH 3.—This instruction, under which all repairs, renewals, and extensions under 5,000 Rupees each would be charged to Revenue, should be limited to large projects and systems of irrigation. It is manifestly inapplicable to the numerous irrigation works of the Presidency generally, and with regard to these latter no change in the arrangements now in force, by which individual sanctions are dealt with on their merits and Minor New Works are considered to be improvements chargeable to Capital, appears to be desirable. There is with these no question of closing the Capital Account.

4. PARAGRAPHS 6 AND 7.—These relate to Parts I. and II. of the Budget, which will be prepared in the Government Office.

5. PARAGRAPHS 8 TO 18.—These contain instructions regarding the preparation of Parts III. and IV. Part III. in the detail given in the form and in paragraph 11 of the note is applicable only to large projects, and at the present moment only to Loan Fund Works. As this year it will be difficult to get even a moderate amount of detail worked out in time, District Engineers have been instructed to restrict the sub-division to the heads and sub-heads denoted by the capital letters and figures, leaving the further sub-division, if introduced at all, to another time; but, so long as any discretion or option is left in the matter, I would recommend that no such further sub-division should be attempted. To enter such detail in this or in any periodical account involves a great amount of time and labour, and is consequently expensive, and, if occasionally it may be desired to use such information for a special purpose, it can so far as expenditure already incurred is concerned be obtained from the detailed accounts of the works. It is probably also an advantage that District Engineers should settle beforehand the work to be carried out from large estimates in any year, but it is very doubtful whether they can, at the time the District Budgets must be taken up, state in detail what particular works will be gone on with, for, in the first place, they hardly

know then what will be finished during the then current year, and, secondly, labour is always liable to affect the arrangements.

In the next place where, as in the Godavery Delta, the general scheme for the whole has been divided into geographically convenient sections, each forming a distinct part of the system, except for the general connection with the anicut, each of these sections should be considered a unit for purposes of account, and in the Budget only one set of sub-heads should be exhibited for each such section, *e. g.*, for the Eastern Delta, Western Delta, etc. If the Kistna where separate sanctions have been given for individual canals, and where at present completion estimates for each section of the delta have not been sanctioned, each estimate will need to be divided into the prescribed sub-heads. In Nellore there is only one sanctioned estimate* of the kind referred to at present under execution, and this can without difficulty be divided as required. Similar remarks apply to the Palandorai Project in South Arcot and to the Striviguntum Anicut Project in Tinnevelly; in the former case there will be but one set of sub-heads; in the latter two sets, one for each side of the river.

* Improvements to the Survapully Channel.

6. PARAGRAPH 15.—This refers to the entries to be made in the column of remarks of Part III.; Chapter XV. of the Public Works Code of the Government of India has been quoted by mistake for Chapter XVI. The paragraphs referred to are appended to this memorandum, and the District Engineers should be careful that the information required to be shown regarding sanctions and provision for expenditure in England is complete.

7. It has been directed that expenditure on Irrigation works should be charged to Capital, Revenue, or Ordinary Agricultural for which no Capital or Revenue Accounts are kept. In this Presidency all expenditure on certain large works will come under one or other of the first two heads, and will at once be capable of being disposed of in the accounts. These works are those for which separate accounts will be kept. The greater number of works are, however, intended to be brought to account in groups, and until the groups are arranged, expenditure upon them chargeable against Capital should be so exhibited. In the Budget-Estimates such works should follow the larger works, and all outlay upon them will be under Ordinary.

8. In some instances local sanction has been given under Ordinary for works forming part of a system, and these should be entered in their proper place in that system, the two columns showing whether the outlay is to be from Extraordinary or Ordinary Funds sufficing to indicate at once to what description of works they belong.

It would perhaps have been better had the form for Part III. shown, under "amount of estimate," the sanctions under Extraordinary and Ordinary respectively, but all items therein entered appertaining to a distinct sanction can be indicated by a letter or figure, and the total of these can be entered in the remark column, with the indicator and particulars of the sanction, etc.

9. The kind of works to be classed as those for which no Capital or Revenue Accounts are kept is indicated in paragraph 14 of the note and in the Budget form p. p. 8, 9. It will generally have to be decided, at the time that sanction for works is given, to what class they belong. The only works that are at present under execution, which appear to belong to this class, are the embankments of the Godavery above the delta and the similar work on the Tambrapoony in Tinnevelly; this



latter is being carried out from contributions and finds no place in the Budget of the current year.

10. Part IV. of the Budget-Estimate relates to Repairs. The form appears to be sufficiently explanatory, but it may be noticed that for the deltas the entries should be by delta sections, canals, and distributaries under canals; the rest of the irrigation works of a district can be provided for under the name "other works;" under "buildings" the maintenance of all inspection bungalows or rest-houses, store and plank-sheds, etc., appertaining to irrigation works, should be provided for. District Engineers need not absolutely restrict the entries in this part of the Budget to the sums which have usually been allotted to their districts, but they must take care to explain any considerable deviations, and it will bewell that entries in detail should be supported by a statement of lengths of canal to be maintained. The repairs of locks should be shown separately for each canal under the sub-head "Navigation."

11. PARAGRAPHS 19 TO 22.—Part V., Establishments, is treated of in these paragraphs. Entries by District Officers will be confined to Conservancy, Navigation, and Survey Establishments, and full explanations will be needed in support of any provision for which sanction has not been already given.

12. PARAGRAPH 23.—Part VI. of the Budget-Estimates appertains to Tools and Plant. The requirements are dealt with in paragraph 23 of the note. Care must be taken to provide not only for such new tools and plant as may be required, but for the proper and efficient up-keep of all that already belongs to the works. Under Navigation plant the general up-keep, as distinguished from the working expenses, which are chargeable to work done or service performed of the vessels, boats, etc., should alone be shown. The up-keep of harbour plant should not be included in the Irrigation Budget.

13. PARAGRAPHS 24, 25 AND 26.—Part VII. is to exhibit Revenue. There will probably be no difficulty in affording the information required, and a foot-note should explain what collections are made by the Revenue Officers. The entries will be by delta sections and projects, and then for "other works," which latter will embrace all but the few for which separate accounts are kept. The instructions contained in paragraph 26 of the note are not applicable to this Presidency. It has already been laid down by Government that water-rates, when such are levied and the consolidated assessment in other cases, is to be taken as the revenue for the purposes of these accounts.

14. PARAGRAPHS 27 TO 29.—Appendix A cannot at present be made out in a complete form. Part A of this appendix may be prepared for the large systems of irrigation, or for large projects; the rest will have to be postponed until the Capital and Revenue Accounts are brought up to date.

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Circular from the Government of India, Public Works Department, (Account—Irrigation,) dated Simla, 28th October 1871, No. 64.

*Form of Irrigation Public Works Budget-Estimate.*

READ—

Public Works Department Circular No. 63 of 1871.

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RESOLUTION.—It having been decided to separate the estimates and accounts of the Irrigation Branch from those of the rest of the Public Works Department,

it becomes necessary to lay down a pattern form of Irrigation Public Works Budget-Estimate. The accompanying forms, with the note thereon, are therefore issued for guidance in the preparation of Irrigation Budget-Estimates, commencing with those for 1872-73, which have to be rendered on 1st January next.

2. In order to ensure the complete separation of the accounts of the Irrigation Branch from those of the rest of the Public Works Department, it has been found necessary to prescribe a third head of account other than "Capital or Revenue" for the record of grants and outlay for which no separate Capital or Revenue Account is prepared. The description of outlay chargeable to this head is defined in the note; but the Governor-General in Council deems it necessary to prescribe that the separate head of account should not be used in cases where it is possible to establish a distinct Capital or Revenue Account.

3. It is probable that some difficulty will be experienced in the preparation of Appendix A of the estimate, being a Capital, Revenue, and Interest Account. The submission of the remaining portions of the Budget-Estimate should, therefore, not be delayed for the completion of Appendix A, which may be submitted separately, though not later than the 1st February.

4. It is to be understood that the estimate now prescribed is intended to embrace all the operations of the Irrigation Branch of the department, including State outlay on guaranteed Irrigation works in Madras, Establishment, and Tools and Plant, Ordinary as well as Extraordinary. In this view it will be necessary to preserve a complete distinction between the grants of the Irrigation Branch and those of the rest of the Public Works Department, and this has been done in the orders distributing the grants for 1872-73.

5. The form now laid down is not to be considered final, in which view it is left optional with Local Governments and Administrations to adopt the sub-heads of classification under Original Works and Repairs as given in paragraphs 11, 13, 16, and 17 of the note, as they may consider best. The Governor-General in Council will, however, be glad to receive any suggestions or proposals for simplifying the forms.

6. It is necessary to add that in provinces where a complete separation has not been made between the establishments of the Irrigation Branch and those of the rest of the Public Works Department, and this is chiefly in Madras, Part V. of the Irrigation estimate will give a detail of those establishments which are solely employed on Irrigation works only, the contribution to be given by the Irrigation Branch for general Public Works Establishments employed on Irrigation works as well as on other public works being entered in a lump sum, a corresponding deduction being made in the general public works estimate. A memorandum should be added to the foot of the estimate explanatory of the manner in which the contribution has been calculated.

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ORDER.—Ordered that this Resolution, together with the forms and note therein referred to, be forwarded to the Governments and Administrations noted in the margin, in the Irrigation Branch, for information and guidance, with the request that the forms may be adopted in the preparation of the estimates for 1872-73.

Governments of Madras, Bombay, Bengal, North-Western Provinces, and Punjab, and Chief Commissioners, Central Provinces, British Burmah, Oudh and Mysore.



Ordered also that a copy be forwarded to the Financial Department for information, with the remark that the separation herein ordered and the issue of the forms now prescribed is in consequence of the sanction conveyed in Financial Department Resolution, No. 4,064, dated 3rd October 1871.

(Signed) C. H. DICKENS, Colonel, R.A.,
*Secretary to the Government of India.*

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## *NOTE ON THE FORM OF BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT.*

The main heads into which this Budget is divided are three, *viz.* :—

*I.—Capital Outlay—*
(A) from loan funds.
(B) from ordinary revenues.
*II.—Revenue Outlay—*
(C) from ordinary revenues.
*III.—Outlay for which neither Capital nor Revenue Account is kept.*
(D) from ordinary revenues.

2. The head Capital will comprise all original projects and extensions, with share of establishment and tools and plant, that may be authorized to be charged to that head.

3. The head Revenue will include all repairs, all renewals, and all extensions, costing not more than Rupees 5,000 each for separate objects, and any others in excess of that sum which it may not be desired to charge to Capital.

4. The third account is intended for the record of ordinary grants and outlay, for which no Capital or Revenue Account has been kept, or is likely to be kept, such as the tidal observations on the Hooghly, the investigation into fisheries, and embankment works for which arrangements have not been made for the proper keeping of Capital Accounts. But the embankment works in British Burmah, and embankments forming portion of Canal projects, will not come under this heading, as the grants for them may most appropriately be recorded under the head Capital and Revenue.

5. The outlay under each of these three heads of account is recorded under four minor heads, *viz.* :—

(*a*)—Original Works.
(*b*)—Repairs.
(*c*)—Establishment.
(*d*)—Tools and Plant.

In the final accounts two more minor heads will be found necessary, *viz.* :—

(*e*)—Profit and Loss.
(*f*)—Fluctuation in balances, and a deduction entry for receipts on Capital Account.

It is, however, not considered necessary to provide for these additional minor heads in the Budget-Estimate.

6. Part I. of the Budget-Estimate brings the aggregate entries together under the three heads, Capital, Revenue, and outlay neither Revenue nor Capital. The grant from extraordinary funds is shown distinctly therein from the grant for ordinary funds; the total under each of these heads corresponding with the grant assigned for the purpose by the Government of India to meet the requirements of the Irrigation Department.

7. Part II. supplies the details of the gross entries in Part I. specifying the canals and projects, or other objects on which the outlay is to be incurred. Preserving the same distinction between extraordinary and ordinary grants, it shows the sums required from each of those grants for each project or object under each of the minor heads, and brings out the total requirements of the Irrigation Department under—

(*a*)—Original Works.
(*b*)—Repairs.
(*c*)—Establishment.
(*d*)—Plant.

8. Parts III. to VI. of the Budget-Estimate give the details of the amounts comprising the grants for each of the works entered under these minor heads. Part III. is the estimate for original works, Part IV. the estimate for repairs, Part V. the estimate for establishment, and Part VI. the estimate for plant.

9. Part III., the estimate for original works, like the Budget-Estimate of the Public Works Department as defined in paragraph 9, Section i, Chapter XVI. of the Code, provides for new works, and for such works as renewal of construction as come under the definition by Chapter XII., Section i, paragraph 2 of the Code. To meet the requirements of the Irrigation Department, the column "Estimate" for the ensuing year has been divided into two heads, one "extraordinary," and the other "ordinary." Necessarily the entries have to be arranged in the order of the main heads, *viz.* :—

Original works, debitable to Capital Account;
Original works, debitable to Revenue Account;
Original works for which no Capital or Revenue Account is kept.

10. The grants for the first head will be partly extraordinary and partly ordinary, while the allotments for the remaining two heads will be entirely ordinary.

11. Under the first head, outlay debitable to Capital Account, the grants for each canal or work for which a distinct account is kept, may be detailed under the following sub-heads :—

A.—Temporary Works—
To maintain and regulate supply.

B.—Cost of land { *a.* Main canals and branches. *b.* Distributing channels.

C.—Masonry Works—

1. *Main Canals and Branches*—
   (*a*) Dams and regulating works.
   (*b*) Falls and weirs.
   (*c*) Aqueducts and works to divert or pass drainage across the canal.
   (*d*) Escapes.
2. *Distributing Channels*—
   (*a*) Head-sluices and regulating works.
   (*b*) Falls and weirs.
   (*c*) Aqueducts.
3. *Drainage works (surface of lands).*
4. *Supply of tanks.*
5. *Road bridges.*
6. *Navigation works.*
7. *Mills and application of water-power.*
8. *Buildings.*

D.—Earth-works—

1. *Main Canals and Branches* ... { *a.* Excavation of bed. *b.* Embankments or protection of banks. *c.* Divisions of drainage crossing the canal. *d.* Escape channels.
2. *Distributing channels.*
3. *Drainage (surface of land).*
4. *Supply of tanks.*
5. *Navigation channels.*
6. *Supply channels to mills.*

F.—Miscellaneous.

G.—Plantations.

It is, however, left optional with Local Governments and Administrations to adopt the above sub-heads or not as they may consider desirable.

12. The provision for unforeseen new works costing Rupees 5,000 to Rupees 10,000 may be made in a lump sum under the head "Ordinary" Capital. For unforeseen works costing under

*Proceedings of the Madras Government, Public Works Department,*
*10th November* 1873.

Rupees 5,000, the provision will be made under the head "Original Works," "Revenue." The aggregate of the lump sums thus provided should not be in excess of 10 per cent. of the total ordinary grant.

13. Under the head Original Works debitable to Revenue, the grants for each canal will be detailed in the following order :—

*A.—I. Extensions and Improvement.*
   (1.) Main Canal.
   (2.) Distributing Channels.
   (3.) Drainage Works.
   (4.) Tanks.
   (5.) Navigation Works.
   (6.) Mills.
   (7.) Buildings.
   (8.) Miscellaneous.

*C.—Plantations.*

It is, however, left optional with Local Governments and Administrations to adopt the above sub-heads or not as may be considered desirable.

14. Necessarily no precise minor heads of account can be given for the third head. But all works of a kind, such as embankment works, should be classed together so as to ensure some uniformity of classification.

15. Paragraphs 13 and 14, Chapter XV., Section I. of the Code, regarding the entries to be made in the column of remarks, and the provision to be made for expenditure in England, is applicable to the Budget-Estimate of the Irrigation Department as to that of the Public Works Department.

16. It may happen that Irrigation works, chargeable to Capital, are in progress, but the estimates for which are not sub-divided according to the classification given in paragraph 11, or, although so classified, have been sanctioned for a total sum under all heads, so that if the grants are divided off between each of the sub-heads, the aggregate amount of the estimate as sanctioned for the work will not be traceable. In the latter case, and if Local Governments determine to adopt the classification by sub-heads as given in paragraph 11, an entry should be made against each of the items concerned in the column of remarks as follows :—

"Part of estimate for Rupees sanctioned by Government of India, as Register No. of 1871-72."

In the former case, and if the work is not approaching completion, the estimate should be sub-divided off, and the same remark entered against the item as above. If the work is approaching completion, the grant for it should be entered under the sub-head or sub-heads under which the outlay of the year is likely to be incurred.

17. Like the Budget-Estimate for original works, the estimate for repairs shows the grant for each canal or object of work distinctly. The outlay on repairs—Revenue Account—like the outlay on original works—Revenue Account—will be detailed under the following sub-heads :—

*A.—II. Maintenance of Works.*
   (1.) Main Canal.
   (2.) Distributing Channels.
   (3.) Drainage Works.
   (4.) Tanks.
   (5.) Navigation Works.
   (6.) Mills.
   (7.) Buildings.
   (8.) Miscellaneous.

*C.—Plantations.*
*D.—Compensation.*

It is, however, left optional with Local Governments and Administrations to adopt the above sub-heads or not as may be considered desirable.

18. The outlay on repairs charged to no revenue account will be classified under such sub-heads as local circumstances may require. An uniform classification will, however, be laid down on receipt of the Budget-Estimates for 1872-73.

19. The estimate of establishments, Part V., is prepared according to the same form as the Budget-Estimate of establishments of the Public Works Department. But the classification will be somewhat different as follows :—

A.—GENERAL.

*I.—Direction.*—Chief Engineer and Assistant, office establishment, travelling allowances and contingencies.

Superintending Engineers and Assistants, office establishment, travelling allowances, and contingencies.

Accounts, consisting of Deputy Controller and office establishment, with travelling allowances and contingencies.

*II.—Executive.*—Engineering, upper subordinates, lower subordinates, petty and office establishment, with travelling allowances and contingencies.

*III.—Water Regulation.*

*IV.—Medical.*—European and Native Doctors and contingencies.

*V.—Surveys.*—Detailed as under Direction and Executive.

B.—REVENUE.
C.—NAVIGATION.
D.—MILLS AND MACHINERY.
E.—PLANTATIONS.

20. The distribution of the charges for establishment for each canal, or object of work, distinguishing between Extraordinary and Ordinary, and Capital and Revenue, will be shown at the end of the estimate for establishments in which the expenditure to be incurred on works and repairs in each division is also given. The details given in this abstract dispenses with the necessity for Appendix A of the Public Works form of Budget-Estimate.

21. The estimate of establishments should be confined to sanctioned scales. If provision is required to be made for establishments proposed but not sanctioned, it should be shown distinctly according to the examples given in the pattern form.

22. A memorandum should accompany the estimate of establishments, explanatory of the differences between the demand for the ensuing year and the current year. These differences should be explained under the following heads :—

A.—Establishments sanctioned, but not provided for, in the Budget-Estimate of the current year.

B.—Establishments proposed but not yet sanctioned.

C.—Establishments provided for in the Budget-Estimate of the current year, but which have, or which it is proposed to reduce.

D.—Variations caused by the system of annual increases to salaries.

E.—Variations in the provision for travelling allowances and contingencies.

This explanation of differences may, most conveniently, be prepared in a tabular form.

*Proceedings of the Madras Government, Public Works Department,*
*10th November* 1873.

23. The estimate for Tools and Plant (Part VI.) shows the grant for each canal by divisi divided off into Extraordinary and Ordinary, and Capital, Revenue, and other objects. The hea under which the grants are to be detailed are—

*I.—Navigation Plant.*
*II.—Machinery for Mills.*
*III.—Miscellaneous Plant.*
A.—Surveying and mathematical instruments.
B.—Tools.
C.—Office furniture ;
and if need be
D.—Live Stock.

24. To complete the Budget-Estimate, an estimate of revenue is required. This is given in Part VII., which provides for the Budget figures of the ensuing year compared with the Regular Budget-Estimate of the current year, and the actuals of the previous year. The receipts for each canal have to be shown distinctly under the following heads :—

I.—Water-rates.
II.—Navigation.
III.—Water-power or Mill rents.
IV.—Plantations.
V.—Rents of Buildings.
VI.—Miscellaneous.

25. The receipts to be credited to Capital Account are not to be shown in the estimate, Part VII. Those receipts are to be recorded as a recovery of expenditure as explained in paragraph 57 and in the note at the end of the pattern form.

26. A memorandum should be added at the end of the estimate, Part VII., to show the portion of land revenue which is considered as properly creditable to Irrigation works. The amounts should be shown distinctly for each canal.

27. Appendix A is the Capital, Revenue, and Profit and Loss, or Interest Accounts. It shows—

*Under (A) Capital*—
I.—The outlay spent up to previous year on each canal ;
II.—The probable outlay during current year on each canal ;
III.—The proposed outlay for next year ; and
IV.—Total capital outlay.

*Under (B) Revenue*—
I.—The direct receipts for the year for each canal as shown in Part VII. ;
II.—The revenue charges for each canal as shown in Part II. ;
C. The balance of profit and loss to end of ensuing year.

*Under Profit and Loss or Interest Account.*
I.—The interest chargeable on Capital (Ordinary and Extraordinary) to end of previous year for each canal ;
II.—The probable interest for current year ;
III.—The probable interest for ensuing year ;
IV.—Total ;
V.—Balance of profit and loss to end of 1872-73 ;
VI.—Balance of loss or profit as the case may be.

28. The interest under heads II. and III. in Account C. will, of course, be calculated monthly.

29. The powers of Local Governments and Administrations to make transfers of Budget credits have already been defined in the code and in various circulars, as also the rules relating to distribution of charges between Ordinary and Extraordinary, and the debit of establishment and tools and plant to Loan and Revenue Funds ; but the whole of the orders relating to the Irrigation Department will probably be shortly brought together and published in the form of a code.

## GOVERNMENT OF_____

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

### Part I.

*Abstract of the estimated Charges for Irrigation Works in_____for the year from 1st April* 1872 *to* 31*st March* 1873, *including Ordinary and Extraordinary Expenditure.*

| Service Heads. | Reference to detailed Estimate. | Estimate. 1872-73. | Estimate. 1871-72. | Total. 1872-73. | Total. 1871-72. |
|---|---|---|---|---|---|
| CAPITAL. | PAGE. | RS. | RS. | RS. | RS. |
| *Extraordinary.* | | | | | |
| Works ... ... ... ... | ... | 42,50,000 | 39,05,000 | | |
| Establishment ... ... ... | ... | 9,00,000 | 8,75,000 | | |
| Tools and Plant ... ... ... | ... | 1,30,000 | 1,70,000 | | |
| *A.—Extraordinary Total.* | ... | ... | ... | 52,80,000 | 49,50,000 |
| *Ordinary.* | | | | | |
| Works ... ... ... ... | ... | 3,90,000 | 4,00,000 | | |
| Establishment ... ... ... | ... | 1,15,000 | 1,10,000 | | |
| Tools and Plant ... ... ... | ... | ... | ... | | |
| *B.—Ordinary Total* ... | ... | ... | ... | 5,05,000 | 5,10,000 |
| TOTAL CAPITAL, EXTRAORDINARY AND ORDINARY ... ... ... | ... | ... | ... | 57,85,000 | 54,60,000 |
| REVENUE. | | | | | |
| Works ... ... ... ... | ... | 85,000 | 1,00,000 | | |
| Repairs and Maintenance of works. | ... | 4,40,000 | 4,00,000 | | |
| Establishment ... | ... | 4,24,000 | 3,80,000 | | |
| Tools and Plant ... | ... | 30,000 | 25,000 | | |
| *C.—Revenue Total* ... | ... | ... | ... | 9,79,000 | 9,05,000 |
| ORDINARY AGRICULTURAL EXPENDITURE FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT. | | | | | |
| Original works ... ... ... | ... | 40,000 | 10,000 | | |
| Repairs ... ... ... | ... | 20,000 | 15,000 | | |
| Establishment ... ... ... | ... | 30,000 | 25,000 | | |
| Tools and Plant ... ... ... | ... | 10,000 | ... | | |
| *D.—Total* ... ... ... | | | | 1,00,000 | 50,000 |
| E.—TOTAL ORDINARY, B + C + D ... | | | | 15,84,000 | 14,65,000 |
| F.—GRAND TOTAL, ORDINARY AND EXTRAORDINARY, A + E ... | | | | 68,64,000 | 64,15,000 |

NOTE.—The State outlay on Guaranteed Irrigation Works in Madras should be shown as a distinct head under "Capital Ordinary," and the entry supported by a distinct schedule according to present form.

*Proceedings of the Madras Government, Public Works Department,*
*10th November* 1873.

## GOVERNMENT OF_____

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

### Part II.

*Distribution of Extraordinary and Ordinary Grants for* 1872-73 *by Canals and objects of work.*

| Work. | Works. | Repairs. | Establishment. | Tools and Plant. | Total. | Grant, 1871-72. |
|---|---|---|---|---|---|---|
| CAPITAL. | RS. | RS. | RS. | RS. | RS. | RS. |
| *Extraordinary.* | | | | | | |
| A.—Canal ... ... ... ... | 21,00,000 | ..... | 3,70,000 | 60,000 | 25,30,000 | 25,00,000 |
| B.—Do. ... ... ... ... | 1,50,000 | ..... | 20,000 | 40,000 | 2,10,000 | 2,00,000 |
| C.—Do. ... ... ... ... | 14,00,000 | ..... | 3,10,000 | 30,000 | 17,40,000 | 10,00,000 |
| D.—Do. ... ... ... | 6,00,000 | ..... | 2,00,000 | ..... | 8,00,000 | 12,50,000 |
| *A.*—Total... | 42,50,000 | ... | 9,00,000 | 1,30,000 | 52,80,000 | 49,50,000 |
| *Ordinary.* | | | | | | |
| A.—Canal ... ... ... ... | 3,00,000 | ..... | 85,000 | ..... | 3,85,000 | 2,00,000 |
| B.—Do. ... ... ... ... | 75,000 | ..... | 22,000 | ..... | 97,000 | 1,10,000 |
| C.—Do. ... ... ... ... | ..... | ..... | ..... | ..... | ..... | 1,00,000 |
| D.—Do. ... ... ... ... | 15,000 | ..... | 8,000 | ..... | 23,000 | 1,00,000 |
| *B.*—Total... | 3,90,000 | ..... | 1,15,000 | ..... | 5,05,000 | 5,10,000 |
| TOTAL CAPITAL, A.+B... | 46,40,000 | ..... | 10,15,000 | 1,30,000 | 57,85,000 | 54,60,000 |
| REVENUE. | | | | | | |
| A.—Canal ... ... ... ... | 40,000 | 2,90,000 | 83,00,000 | 20,000 | 6,50,000 | 6,00,000 |
| B.—Do. ... ... ... ... | 30,000 | 55,000 | 60,000 | ..... | 1,45,000 | 1,00,000 |
| C.—Do. ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... |
| D.—Do. ... ... ... ... | 15,000 | 95,000 | 6..,000 | 10,000 | 1,84,000 | 2,05,000 |
| C.—Total... | 85,000 | 4,40,000 | 4,24,000 | 30,000 | 9,79,000 | 9,05,000 |
| ORDINARY EXPENDITURE FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT. | | | | | | |
| Embankment Works ... ... ... | 35,000 | 20,000 | 20,000 | 10,000 | 85,000 | 50,000 |
| Fisheries ... ... ... ... | 5,000 | ..... | 10,000 | ..... | 15,000 | ..... |
| *D.*—Total... | *40,000* | *20,000* | *30,000* | *10,000* | *1,00,000* | *50,000* |
| E.—TOTAL ORDINARY, B.+C.+D... | *5,15,000* | *4,60,000* | *5,69,000* | *40,000* | *15,84,000* | *14,65,000* |
| TOTAL ORDINARY AND EXTRAORDINARY, A.+B. | 47,65,000 | 4,60,000 | 14,69,000 | 1,70,000 | 68,64,000 | 64,15,000 |

*Abstracts of Charges to be incurred from Imperial and Local Funds as detailed within.*

| | Original Works. | Repairs. | Establishment. | Tools and Plant. | Total. | Grant, 1871-72. |
|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. | RS. |
| *Imperial Funds*—In India ... ... | 47,00,000 | 4,60,000 | 14,69,000 | 1,60,000 | 67,89,000 | 64,00,000 |
| In England ... ... | 65,000 | ..... | ..... | 10,000 | 75,000 | 15,000 |
| Total as above... | 47,65,000 | 4,60,000 | 14,69,000 | 1,70,000 | 68,64,000 | 64,15,000 |
| *Local Funds*—In India .. ... ... | 1,00,000 | ..... | ..... | ..... | 1,00,000 | 1,55,000 |
| *Contributions*—In India ... ... | 10,000 | ..... | ..... | ..... | 10,000 | 30,000 |
| Grand Total... | 48,75,000 | 4,60,000 | 14,69,000 | 1,70,000 | 69,74,000 | 66,00,000 |

GOVERNMENT OF
BUDGET-ESTIMATE OF THE IRRIGA
TION DEPARTMENT FOR 1872-73.

Part III.

*Detail of Estimate for Original Works, Irrigation, for the year* 1872-73.

| Executive Divisions. | No. | Detail of Work and Locality. | Amount of Estimate. | Computed expenditure to 31st Mar. 1872. | Estimate 1872-73: Extra-ordinary. | Estimate 1872-73: Ordinary. | No. | Remarks or References. |
|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | | |
| | | **OUTLAY CHARGEABLE TO CAPITAL ACCOUNT.** | | | | | | |
| | | **A.—CANAL.** | | | | | | |
| | | **B.—COST OF LAND.** | | | | | | |
| | | 1. *Main Canal and Branches.* | | | | | | |
| Southern Division ... ... ... | 1 | Land for F. Branch in | 10,000 | 5,000 | 5,000 | ... | 1 | Sanctioned as Extraordinary in Government of India's Reg. No. of 1871-72. |
| | | 2. *Distributing Channels.* | | | | | | |
| Northern ,, ... ... ... | 2 | Land for Deobund Rajbuha | 12,000 | 4,000 | 6,000 | ... | 2 | |
| Southern ,, ... ... ... | 3 | ,, for Main Right ,, ... ... ... | 25,000 | 12,000 | 4,000 | ... | 3 | |
| Centre ,, ... ... ... | 4 | ,, for Centre Left ,, ... ... ... | 6,000 | 1,000 | ... | 2,000 | 4 | Sanctioned in Local Government's letter No. , dated |
| ,, ,, ... ... ... | 5 | ,, for Centre Right ,, ... ... ... | 18,000 | 6,000 | ... | 8,000 | 5 | |
| | | Total Land... | ... | ... | 15,000 | 10,000 | | |
| | | **C.—MASONRY WORKS.** | | | | | | |
| | | 1. *Main Canal and Branches.* | | | | | | |
| Northern Division ... ... ... | 6 | Permanent Weir at Myapoor ... ... ... | 12,00,000 | 8,00,000 | 3,60,000 | ... | 6 | Sanctioned as Extraordinary in Government of India's Reg. No. of 1870-71. |
| ,, ,, ... ... ... | 7 | Flooring Solani Aqueduct and making additions to head-works. | 8,00,000 | 4,00,000 | 3,40,000 | ... | 7 | |
| ,, ,, ... ... ... | 8 | Regulating Bridge at head of Branch. | 1,50,000 | 95,000 | ... | 45,000 | 8 | Estimate for 8 and 10 sanctioned in Government of India's Reg. No. of . That for No. 9 sanctioned by Local Government on |
| Centre ,, ... ... ... | 9 | Palu Bridge on do. ... ... ... | 10,000 | 3,000 | ... | 5,000 | 9 | |
| ,, ,, ... ... ... | 10 | Koel Branch Head-work ... ... ... | 1,80,000 | 40,000 | ... | 50,000 | 10 | |
| | | 2. *Distributing Channels.* | | | | | | |
| Northern ,, ... ... ... | 11 | 80 Bridges on Deobund Rajbuha ... | 20,000 | 5,000 | 1,15,000 | ... | 11 | Sanctioned as Extraordinary in Government of India's Reg. No. of 1871-72. |
| Centre ,, ... ... ... | 12 | 20 Falls do. | 1,00,000 | ... | 1,00,000 | ... | 12 | |
| ,, ,, ... ... ... | 13 | Provision for Rajbuhas ... ... ... | 2,00,000 | 80,000 | ... | 75,000 | 13 | Lump sum provision for Rajbuhas to meet demands as they arise. |
| | | Total MASONRY WORKS... | ... | ... | 9,15,000 | 1,75,000 | | |
| | | **D.—EARTH-WORKS.** | | | | | | |
| | | 1. *Main Canal and Branches.* | | | | | | |
| Left Division ... ... ... ... | 14 | Excavation of Bed, F. Branch ... ... ... | 8,00,000 | 1,80,000 | 5,00,000 | ... | 14 | Sanctioned as Extraordinary in Government of India's Reg. No. of 1870-71. |
| ,, ,, ... ... ... ... | 15 | Escape Channels at ... ... ... ... | 1,20,000 | 40,000 | 50,000 | ... | 15 | Sanctioned as Extraordinary in Government of India's No. of 1870. |
| ,, ,, ... ... ... ... | 16 | Embankments for protection of Banks at ... | 85,000 | 25,000 | ... | 55,000 | 16 | Estimate sanctioned in Government of India's letter No. , dated |

GOVERNMENT OF

BUDGET-ESTIMATE OF THE

IRRIGATION DEPARTMENT FOR 1872-73.

Part III.

—(*Contd.*)

*Detail of Estimate for Original Works, Irrigation, for the year 1872-73.*

| Executive Divisions. | No. | Detail of Work and Locality. | Amount of Estimate. | Computed expenditure up to 31st Mar. 1872. | Estimate, 1872-73. Extra ordinary. | Estimate, 1872-73. Ordinary. | No. | Remarks or References. |
|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | | |
| | | 2. *Distributing Channels.* | | | | | | |
| Northern Division ... ... ... | 17 | Excavation of Rajbuhas ... ... ... | 8,50,000 | 2,10,000 | 6,20,000 | ... | 17 | Government of India's No. of 1870-71. Rupees 65,000 of this for machinery is for expenditure in England. |
| ,, ,, ... ... ... | 18 | Embankments for do. ... ... ... | 1,00,000 | 15,000 | ... | 55,000 | 18 | Estimate sanctioned by Government of India's No. , dated |
| | | Total EARTH-WORKS... | ... | ... | 11,70,000 | 1,10,000 | | |
| | | F.—MISCELLANEOUS. | | | | | | |
| ,, ,, ... ... ... | 19 | Expenses of survey contingencies of proposed branch line of canal from —— to —— | 5,000 | ... | ... | 5,000 | 19 | Estimate under preparation. |
| | | Total MISCELLANEOUS... | ... | ... | ... | 5,000 | | |
| | | Total A.—CANAL... | ... | ... | 21,00,000 | 3,00,000 | ... | Of this total of Rs. 24 lakhs, Rs. 65,000 under Extraordinary is to be spent in England. |
| | | B.—CANAL. | | | | | | |
| | | C.—MASONRY WORKS. | | | | | | |
| | | 1. *Main Canal and Branches.* | | | | | | |
| Eastern ,, ... ... ... | 20 | Dams and Regulating Works ... ... ... | 80,000 | 37,000 | 25,000 | ... | 20 | Sanctioned as Extraordinary in Government of India's No. of 1870-71. |
| ,, ,, ... ... ... | 21 | Falls and Weirs... ... ... ... | 40,000 | 8,000 | 15,000 | ... | 21 | |
| Northern ,, ... ... ... | 22 | Aqueducts and Works to divert drainage, etc... | 1,75,000 | 94,000 | ... | 37,000 | 22 | Estimate sanctioned by Government of India in No. , dated |
| ,, ,, ... ... ... | 23 | 2. *Distributing Channels.* Head-sluices and Regulating Works ... ... | 90,000 | 17,000 | 35,000 | ... | 23 | Government of India's No. of 1871. |
| ,, ,, ... ... ... | 24 | Aqueducts ... ... ... ... ... | 30,000 | 8,500 | ... | 19,000 | 24 | Local Government's letter No. , dated |
| | | Total MASONRY... | ... | ... | 75,000 | 56,000 | ... | |
| | | D.—EARTH-WORKS. | | | | | | |
| | | 2. Distributing Channels. | | | | | | |
| Northern Division ,, ,, ... ... ... | 25 | Excavation of Rajbuhas... ... ... ... | 1,50,000 | 75,000 | 75,000 | ... | 25 | Sanctioned. Government of India's No. of 1871. |
| | 26 | Embankments ... ... ... ... ... | 5,000 | ... | ... | 5,000 | 26 | Estimate under preparation. |

GOVERNMENT OF

BUDGET-ESTIMATE OF THE

Part III.

*Detail of Estimate for Original*

| Executive Divisions. | No. | Detail of Work and Locality. |
|---|---|---|
| | | 3. *Drainage.* |
| Eastern Division ... ... ... | 27 | Surface drainage of land traversed by the channels. |
| | | 4. *Supply of Tanks.* |
| ,, ,, ... ... ... | 28 | Tanks, including Waste, Weir, Inlets, and Sluices of Tanks. |
| | | Total EARTH-WORKS... |
| | | F.—MISCELLANEOUS. |
| | 29 | Contingencies and experiments for testing ... |
| | | Total MISCELLANEOUS... |
| | | Total B.—CANAL... |

[And so on for each canal, until the total of Capital Account as shown in Parts I. and II. is exhausted.]

OUTLAY CHARGEABLE TO REVENUE ACCOUNT.

A.—CANAL.

1. EXTENSIONS AND IMPROVEMENTS.

Give detail. (1.) *Main Canal.*

Give detail. (2.) *Distributing Channels.*

Give detail. (7.) *Buildings.*

Total A.—CANAL...

And so on for other Canals, until the total New Works chargeable to Revenue Account is exhausted.



GOVERNMENT OF

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

Part V.

*Budget-Estimate of Establishments of the Irrigation Department for 1872-73.*

| Numbers. 1871-72. | Numbers. 1872-73. | | Rate of Salary. | 1872-73. Per mensem. | 1872-73. Per annum | 1872-73. Total. | 1871-72 |
|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| | | GENERAL DIRECTION. | | | | | |
| | | *Office of Chief Engineer and Secretary.* | | | | | |
| 1 | 1 | Chief Engineer, 2nd Class ... | | | | | |
| 1 | 1 | Assistant to Chief Engineer, Executive Engineer, 2nd Grade ... | 2,000 | 2,000 | 24,000 | | |
| 9 | 9 | Clerks, from Rs. 20 to Rs. 450 ... | 650 | 650 | 7,800 | ... | 24,000 |
| 3 | 3 | Draughtsmen from Rs. 80 to Rs. 200 ... | ... | 1,175 | 4,100 | ... | 5,928 |
| 9 | 9 | Moonshees, Duftry, Chuppraseee and other office servants ... ... | ... | 430 | 5,160 | ... | 12,000 |
| | | | ... | 65 | 1,020 | 52,080 | 5,000 |
| | | Temporary office establishment ... | ... | ... | ... | 3,000 | 1,020 |
| | | Preparation of Press expenses to be paid by General Branch ... ... | ... | ... | ... | 3,000 | 3,000 |
| | | *Travelling allowances* ... ... | ... | ... | ... | 3,000 | 3,000 |
| | | *Contingencies*— | | | | 4,000 | 4,000 |
| | | Office rent and Office contingencies ... ... ... | ... | ... | 2,000 | | |
| | | Official postage ... ... ... | ... | ... | 2,000 | 4,000 | 2,000 |
| | | **Additional Establishment proposed but not sanctioned—** | | | | | 2,000 |
| | 1 | Extra Assistant to Chief Engineer, Executive Engineer, 3rd grade ... | 250 | 250 | 3,000 | | |
| | 1 | Clerk, 4th grade ... ... | 80 | 80 | 960 | 3,960 | ... |
| | 25 | *Total Office of Chief Engineer and Secretary* ... ... | ... | ... | ... | 70,040 | 61,978 |
| | | *Superintending Engineers.* | | | | | |
| 1 | 1 | Superintending Engineer, 1st Grade ... | 1,600 | 1,600 | 19,200 | | 19,200 |
| 1 | 1 | Do. do. 2nd do. ... | 1,350 | 1,350 | 16,200 | ... | 16,200 |
| 1 | 1 | Do. do. 3rd do. ... | 1,100 | 2,200 | 26,400 | ... | 26,400 |
| ... | 1 | Superintendent of Works ... ... | 950 | 950 | 11,400 | ... | 11,400 |
| 19 | 20 | Clerks from Rs. 20 to Rs. 290 ... | ... | 1,685 | 20,220 | ... | 18,000 |
| 9 | 9 | Draughtsmen from Rs 50 to Rs. 150 ... | ... | 810 | 9,720 | ... | 9,000 |
| 33 | 39 | Moonshees, Jemadars, Chuppraseee and other Office Establishment ... | ... | 384 | 4,608 | 1,07,748 | 4,608 |
| | | *Temporary office establishment* ... | ... | ... | ... | 3,000 | 3,000 |
| | | *Travelling allowances* ... ... | ... | ... | ... | 6,000 | 6,000 |
| | | *Contingencies*— | | | | | |
| | | Office rent and other contingencies ... ... ... | ... | ... | 4,000 | | |
| | | Official postage ... ... | ... | ... | 4,000 | 8,000 | 8,000 |
| | | **Establishment proposed but not yet sanctioned—** | | | | | |
| | 4 | Assistants to Superintending Engineer, Assistant Engineer, 1st grade (2) 2nd grade ... ... ... | 450,350 | 1,600 | 19,200 | 19,200 | ... |
| 61 | 76 | *Total Superintending Engineers...* | ... | ... | ... | 1,43,948 | 1,16,808 |

## GOVERNMENT OF _____

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

Part V.—(Continued.)

*Budget-Estimate of Establishment of the Irrigation Department for* 1872-73.

| NUMBER. | | | Rate of Salary. | 1872-73. | | | 1871-72. |
|---|---|---|---|---|---|---|---|
| 1871-72. | 1872-73. | | | Per mensem. | Per annum. | Total. | |
| | | GENERAL.—(*Continued.*) | Rs. | Rs. | Rs. | Rs. | Rs. |
| | | DIRECTION.—(*Concluded.*) | | | | | |
| | | *Accounts.* | | | | | |
| 1 | 1 | Deputy Controller ... ... | 550 | 550 | 6,600 | ... | 6,600 |
| | | Enter usual detail for Accountants and Clerks ... ... | ... | ... | ... | 40,000 | 30,000 |
| | | Contribution from Irrigation Branch for Controller's pay and portion of his office establishment ... ... | ... | ... | ... | 6,000 | 6,000 |
| | | *Travelling allowances* ... ... | ... | ... | ... | 2,000 | 2,000 |
| | | *Contingencies*— | | | | | |
| | | Office expenses ... ... | ... | ... | 2,000 | | |
| | | Official postage ... ... | ... | ... | 172 | 3,172 | 3,178 |
| | | *Total Accounts...* | ... | ... | ... | 51,172 | 47,780 |
| | | Total DIRECTION... | ... | ... | ... | 2,55,160 | 2,26,560 |
| | | EXECUTIVE ESTABLISHMENT. | | | | | |
| | | *Engineer's Establishment.* | | | | | |
| 5 | 5 | Executive Engineers, 1st grade ... | 950 | 4,750 | ... | ... | ... |
| 6 | 8 | Do. do. 2nd do. ... | 800 | 6,400 | ... | ... | ... |
| 5 | 7 | Do. do. 3rd do. ... | 650 | 4,550 | ... | ... | ... |
| | | | | 15,700 | 1,88,400 | | |
| 11 | 11 | Assistant Engineers, 1st grade ... | 450 | 4,950 | ... | ... | ... |
| 14 | 14 | Do. do. 2nd do. ... | 350 | 4,900 | ... | ... | ... |
| 5 | 5 | Do. do. 3rd do. ... | 250 | 1,250 | ... | ... | ... |
| | | | | 11,100 | 1,33,200 | | |
| | | Additional Establishment proposed, but not yet sanctioned— | | | | | |
| | 1 | Executive Engineer, 1st grade ... | 950 | 950 | ... | ... | ... |
| | 1 | Assistant Engineer, 3rd do. ... | 250 | 250 | ... | ... | ... |
| 46 | 52 | *Upper Subordinate Establishments.* | ... | 1,200 | 14,400 | 3,80,600 | 3,22,000 |
| 3 | | Sub-Engineers, 1st grade ... | 400 | 1,200 | ... | ... | ... |
| 2 | 3 | Do. 2nd do. ... | 300 | 900 | ... | ... | ... |
| 4 | 3 | Do. 3rd do. ... | 250 | 1,000 | ... | ... | ... |
| 6 | 4 | Supervisors, 1st grade ... | 200 | 1,200 | ... | ... | ... |
| 11 | 6 | Do. 2nd do. ... | 150 | 1,650 | ... | ... | ... |
| 20 | 11 | Overseers, 1st do. ... | 100 | 2,500 | ... | ... | ... |
| 9 | 25 | Do. 2nd do. ... | 80 | 720 | ... | ... | ... |
| 8 | 9 | Do. 3rd do. ... | 60 | 360 | ... | ... | ... |
| 63 | 5 | | | | | | |
| | 66 | | | 9,470 | 1,13,640 | ... | ... |
| | | Military pay and allowances ... | ... | ... | 10,800 | ... | ... |
| | | Sub-Divisional allowances for Upper Subordinates ... ... ... | ... | ... | 2,400 | 1,26,810 | 1,19,500 |
| | | *Lower Subordinate Establishment.* | | | | | |
| | | [Give usual detail, the provision for unsanctioned establishment being shown separately] ... ... | ... | ... | ... | 80,000 | 80,000 |



## GOVERNMENT OF _____

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

Part V.—(*Contd.*)

*Budget-Estimate of Irrigation Establishment for* 1872-73.

| NUMBER. | | | Rate of Salary. | 1872-73. | | | 1871-72. |
|---|---|---|---|---|---|---|---|
| 1871-72. | 1872-73. | | | Per mensem. | Per annum. | Total. | |
| | | GENERAL.—(*Concluded.*) | Rs. | Rs. | Rs. | Rs. | Rs. |
| | | EXECUTIVE ESTABLISHMENT.—(*Concld.*) | | | | | |
| | | *Petty Establishment.* | | | | | |
| | | Give usual detail, the provision for establishment proposed and sanctioned being shown sepa ... | ... | ... | ... | 60,000 | 63,000 |
| | | *Office Establishment* | | | | | |
| | | [As above bringing out a separate total for salary of Accountants] ... | ... | ... | ... | 80,000 | 90,000 |
| | | *Travelling allowances* ... ... | ... | ... | ... | 80,000 | 80,000 |
| | | *Contingencies*— | | | | | |
| | | Office rent and contingencies ... | ... | ... | 20,000 | ... | ... |
| | | Official postage ... ... | ... | ... | 5,000 | 25,000 | 20,500 |
| | | To.l EXECUTIVE ESTABLISHMENT... | ... | ... | ... | 7,87,840 | 7,75,000 |
| | | WATER REGULATION. | | | | | |
| | | [Give detail] | | | | | |
| | | MEDICAL ESTABLISHMENT. | | | | | |
| | | Give usual detail—the provision for establishment proposed but not sanctioned being shown separately ... | | | | 15,000 | 10,000 |
| | | Total MEDICAL ESTABLISHMENT... | ... | ... | ... | | |
| | | SURVEY ESTABLISHMENT. | | | | | |
| | | *Engineer Establishment.* | | | | | |
| | | Give usual detail—the provision for establishment proposed but not sanctioned being shown separately. | ... | ... | 81,000 | ... | ... |
| | | *Upper Subordinate.* | | | | | |
| | | As above ... ... ... | ... | ... | 11,000 | ... | ... |
| | | *Petty Establishment.* | | | | | |
| | | As above ... ... ... | ... | ... | 5,000 | ... | ... |
| | | *Travelling allowances* ... ... | ... | ... | 2,500 | ... | ... |
| | | *Contingencies* ... ... | ... | ... | 2,500 | ... | ... |
| | | Total SURVEY ESTABLISHMENT... | ... | ... | ... | 1,01,000 | 1,05,000 |
| | | Total GENERAL... | ... | ... | ... | 11,69,000 | 11,16,560 |
| | | REVENUE. | | | | | |
| 5 | 5 | Deputy Collectors ... ... | 250 | 1,250 | 15,000 | ... | ... |
| 3 | 3 | Darogahs ... ... ... | 200 | 300 | 8,600 | ... | ... |
| | | [and so on] | | | | 71,000 | ... |
| | | *Travelling allowances* ... ... | ... | ... | ... | 10,000 | ... |
| | | *Contingencies* ... ... ... | ... | ... | ... | 19,000 | ... |
| | | Fees to Lumberders and Putwarees ... | ... | ... | ... | 1,00,000 | ... |
| | | | | | | 2,00,000 | 2,00,000 |

GOVERNMENT OF_____

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

Part V.—(Concluded.)

*Budget Estimate of Irrigation Establishment for 1872-73.*

| NUMBER. | | | Rate of Salary. | 1872-73. | | | 1871-72 |
|---|---|---|---|---|---|---|---|
| 1871-72. | 1872-73. | | | Per mensem | Per annum. | Total. | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. |
| | | NAVIGATION. | | | | | |
| | | Give usual detail—Establishment proposed but not sanctioned being detailed separately. | | | | | |
| | | Total NAVIGATION... | ... | ... | ... | 50,000 | 55,000 |
| | | MILLS, ETC. | | | | | |
| | | As above ... ... | | | | | |
| | | Total MILLS, ETC. ... | ... | ... | ... | 15,000 | 18,440 |
| | | PLANTATIONS. | | | | | |
| | | As above. | | | | | |
| | | Total PLANTATIONS... | ... | ... | ... | 35,000 | ... |

*Abstract of the foregoing Charges for Establishment.*

| | 1872-73. | | | | Total 1871-72. |
|---|---|---|---|---|---|
| | Salaries. | Travelling allowances. | Contingencies. | Total | |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| General ... ... ... ... | 10,28,828 | 94,500 | 45,672 | 11,69,000 | 11,56,560 |
| Revenue ... ... ... ... | 1,71,000 | 10,000 | 19,000 | 2,00,000 | 2,00,000 |
| Navigation ... ... ... ... | 38,000 | 10,000 | 2,000 | 50,000 | 55,000 |
| Mills ... ... ... ... ... | 12,000 | 2,000 | 1,000 | 15,000 | 18,440 |
| Plantations ... ... ... ... | 29,172 | 3,500 | 2,328 | 35,000 | ... |
| Total... | 12,79,000 | 1,20,000 | 70,000 | 14,69,000 | 13,90,000 |
| Budget-Estimate, 1871-72 ... ... ... | ... | ... | ... | ... | ... |

NOTE.—A memorandum should be added to the foot of this abstract to show the portion of the above amount representing provision for establishment proposed but not sanctioned.

The estimate for establishments should be confined to *sanctioned* scales, any addition proposed but not sanctioned being shown separately as in above examples.

In provinces, such as in Madras, where the Irrigation Establishment has not been made quite distinct from the Public Works Establishments, the purely Irrigation Establishments should be detailed in Part V., and a lump sum entry made for the remaining establishments as "proportion of Public Works Establishment debitable to Irrigation Department." A corresponding deduction would of course be made in the Public Works Estimate.

*Proceedings of the Madras Government, Public Works Department, 10th November 1873.*

GOVERNMENT OF_____

BUDGET-ESTIMATE OF THE IRRIGATION ESTABLISHMENT FOR 1872-73.

Part V.—(Concluded.)

*Distribution of the provision for Establishment between Extraordinary and Ordinary and Capital and Revenue.*

| | Charges for Establishment. | Executive, Water Regulation, Medical, and Survey Establishments. | | | | | | Add and deduct Charges incurred in mixed Divisions. | Revenue. | Navigation. | Mills. | Plantations. | Total. | Grants for Works and Repairs. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No. | Cost of Engineers. | No. | Cost of Assistant Engineers. | And so on for the principal classes of establishment. | Travelling allowances and contingencies. | | | | | | | |
| | Rs. | | Rs. | | Rs. | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| CAPITAL, EXTRAORDINARY. | | | | | | | | | | | | | | |
| A.—*Canal*— | | | | | | | | | | | | | | |
| A.—Division ... ... | ... | ... | ... | ... | ... | ... | ... | —10,000 | ... | ... | ... | ... | ... | ... |
| B.—Division ... ... | ... | ... | ... | ... | ... | ... | ... | —20,000 | ... | ... | ... | ... | ... | ... |
| Survey Division ... ... | ... | ... | ... | ... | ... | ... | ... | | | | | | | |
| Mixed Divisions ... ... | ... | ... | ... | ... | ... | ... | ... | +12,000 | ... | ... | ... | ... | ... | ... |
| Chief Engineer ... ... | ... | | | | | | | | | | | | | |
| Superintending Engineer ... | ... | | | | | | | | | | | | | |
| Account ... ... | ... | | | | | | | | | | | | | |
| Total... | ... | ... | ... | ... | ... | ... | ... | —18,000 | .. | ... | ... | ... | 3,70,000 | 21,00,000 |
| and so on for other canals until the total of Capital, Extraordinary, given in Parts I. and II. is exhausted. | | | | | | | | | | | | | | |
| CAPITAL, ORDINARY. | | | | | | | | | | | | | | |
| A.—*Canal*— | | | | | | | | | | | | | | |
| A.—Division ... ... | ... | | | | | | | | | | | | | |
| Survey Division ... ... | ... | | | | | | | | | | | | | |
| Mixed Divisions ... ... | ... | ... | ... | ... | ... | ... | ... | +2,000 | .. | ... | ... | ... | ... | ... |
| Chief Engineer ... ... | ... | | | | | | | | | | | | | |
| Superintending Engineer ... | ... | | | | | | | | | | | | | |
| Account ... ... | ... | | | | | | | | | | | | | |
| Total... | ... | ... | ... | ... | ... | ... | ... | +2,000 | ... | ... | ... | ... | 85,000 | 3,00,000 |
| and so on for other canals until the total of Capital, Ordinary, given in Parts I. and II. is exhausted. | | | | | | | | | | | | | | |
| REVENUE, ORDINARY. | | | | | | | | | | | | | | |
| A.—*Canal*— | | | | | | | | | | | | | | |
| E.—Division ... ... | ... | ... | ... | ... | ... | ... | ... | —12,000 | ... | ... | ... | ... | ... | ... |
| D.—Division ... ... | ... | ... | ... | ... | ... | ... | ... | —2,000 | ... | ... | ... | ... | ... | ... |
| Mixed Divisions ... ... | ... | ... | ... | ... | ... | ... | ... | +30,000 | ... | ... | ... | ... | ... | ... |
| Chief Engineer ... ... | ... | | | | | | | | | | | | | |
| Superintending Engineer ... | ... | | | | | | | | | | | | | |
| Account ... ... | ... | | | | | | | | | | | | | |
| Total... | ... | ... | ... | ... | ... | ... | ... | +16,000 | ... | .. | ... | ... | 3,00,000 | 3,30,000 |
| and so on for other canals until the total of Revenue, Ordinary, given in Parts I. and II. is exhausted. | | | | | | | | | | | | | | |
| ORDINARY CHARGES FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT. | | | | | | | | | | | | | | |
| Embankment Division ... ... | | | | | | | | | | | | | | |
| Fisheries ... ... ... | | | | | | | | | | | | | | |
| Investigating Hooghly tides ... | | | | | | | | | | | | | | |
| Total... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Grand Total... | ... | ... | ... | ... | ... | ... | ... | ... | .. | ... | ... | ... | 14,69,000 | 52,25,000 |

NOTE.—The numbers of the Engineers, Upper, Lower Subordinate, Clerks and Accountants need only be given. The *money* provision will suffice for direction and the other classes of establishment.

The debit to Extraordinary of charges in Mixed Divisions will be shown as an addition or deduction in "Revenue, Ordinary" or "Capital" as shown in above examples.

The proportion of charges for Direction and Account, as well as for Executive, will be determined according to the special rules laid down on the subject.

GOVERNMENT OF _____

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

PART VI.

*Budget-Estimate of Tools and Plant of the Irrigation Department for 1872-73.*

| | Navigation. | | Machinery for Mills. | | Miscellaneous Plant. | | | | | | | | | | Grand Total. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Surveying and Mathematical Instruments. | | Tools. | | Office Furniture. | | Camp Equipage. | | Total. | | | |
| | 1872-73. | 1871-72. | 1872-73. | 1871-72. | 1872-73. | 1871-72. | 1872-73. | 1871-72. | 1872-73. | 1871-72. | 1872-73. | 1871-72. | 1872-73. | 1871-72. | 1872-73. | 1871-72. |
| EXTRAORDINARY. | | | | | | | | | | | | | | | | |
| CAPITAL OUTLAY. | | | | | | | | | | | | | | | | |
| A.—Canal— | | | | | | | | | | | | | | | | |
| Division ... ... ... ... | | | | | | | | | | | | | | | | |
| Do. ... ... ... ... | | | | | | | | | | | | | | | | |
| Total A.—CANAL... | | | | | | | | | | | | | | | 60,000 | |
| and so on for each canal... ... ... | | | | | | | | | | | | | | | | |
| Total EXTRAORDINARY... | | | | | | | | | | | | | | | | |
| ORDINARY OUTLAY. | | | | | | | | | | | | | | | | |
| REVENUE. | | | | | | | | | | | | | | | | |
| A.—Canal— | | | | | | | | | | | | | | | | |
| A.—Division ... ... ... | | | | | | | | | | | | | | | | |
| B.—Do. ... ... ... | | | | | | | | | | | | | | | | |
| Total... | | | | | | | | | | | | | | | 20,000 | |
| and so on for each canal ... ... | | | | | | | | | | | | | | | | |
| Total REVENUE... | | | | | | | | | | | | | | | 30,000 | |
| Ordinary outlay not debitable to Capital or Revenue ... ... ... | | | | | | | | | | | | | | | | |
| D—Division ... ... ... ... | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | 10,000 | |
| | | | | | | | | | | | | | | | 10,000 | |
| Total ORDINARY... | | | | | | | | | | | | | | | 40,000 | |
| Grand Total... | | | | | | | | | | | | | | | 1,70,000 | |

Of the above outlay, Rupees 10,000 under the head "Extraordinary" against the provision for _____ is for expenditure in England.

The provision for "repairs and carriage from place to place" may be shown in one item, or divisionally, under each of the separate heads as local circumstances may require.

PART II.

*Budget-Estimate of Revenue of the Irrigation Department for 1872-73.*

| | Budget-Estimate. | Regular Estimate. | Budget-Estimate. | Actual. |
|---|---|---|---|---|
| | 1872-73. | 1871-72. | 1871-72. | 1870-71. |
| | Rs. | Rs. | Rs. | Rs. |
| A—CANAL. | | | | |
| Water-rates ... ... ... | | | | |
| Receipts from Navigation ... ... | | | | |
| ,, from Mill rents ... ... | | | | |
| Sales of Canal produce ... ... | | | | |
| Rents of Buildings ... ... | | | | |
| Miscellaneous ... ... ... | | | | |
| Total... | | | | |
| [And so on for each canal.] | | | | |
| Grand Total... | | | | |
| Water-rates ... ... ... | | | | |
| Receipts from Navigation ... ... | | | | |
| ,, from Mill rents ... ... | | | | |
| Sales of Canal produce ... ... | | | | |
| Rents of Buildings ... ... | | | | |
| Miscellaneous ... ... ... | | | | |
| Total... | | | | |

The receipts creditable to *Capital* Account should not be shown in this estimate. They should form a deduction from the expenditure of the year; but as their amounts are small, they need not be estimated for, and deducted from, Parts I. and II. of the estimate, though they should be deducted in the actual accounts.

It would be convenient if a memorandum were added to the foot of this estimate showing the canals likely to be brought into operation during the year, with length in miles. The rates at which the water-rate are assessed for each of the year shown in the estimate should also be shown.

An abstract should be added at the foot of the estimate to show for each of the years mentioned above the amount which may, perhaps, be credited to each canal on account of increase of land revenue.

*Proceedings of the Madras Government, Public Works Department,*
*10th November* 1873.

GOVERNMENT OF————

BUDGET-ESTIMATE OF THE IRRIGATION DEPARTMENT FOR 1872-73.

Appendix A.

*Estimated Capital, Revenue and Interest Accounts of the Canals in the————to end of* 1872-73.

A.—CAPITAL ACCOUNT.

| | A.—Canal. | | | B.—Canal. | | | Amount on for other Canals. | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Extra-ordinary. | Ordinary | Total. | Extra-ordinary. | Ordinary. | Total. | | Extra-ordinary. | Ordinary. | Total. |
| | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. |
| Actuals to end of 1870-71. | | | | | | | | | | |
| Probable outlay during 1871-72. | | | | | | | | | | |
| Proposed outlay during 1872-73. | | | | | | | | | | |
| Total... | | | | | | | | | | |

B.—REVENUE ACCOUNT.

| | A.—Canal. | B.—Canal. | C.—Canal. | D.—Canal. | Total. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | |
| Probable receipts during 1872-73 as per Part VII. | | | | | |
| Probable Revenue expenditure during 1872-73, as per Part II. | | | | | |
| Balance surplus or deficit ... | | | | | |
| Probable net surplus or deficit for 1871-72. | | | | | |
| Actual net surplus or deficit to end of 1870-71. | | | | | |
| Total probable net surplus or deficit to end of 1872-73. | | | | | |

C.—INTEREST ACCOUNT.

| | A.—Canal. | B.—Canal. | C.—Canal. | D.—Canal. | Total. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. |
| Actual charge for interest to end of 1870-71. | | | | | |
| Probable charge for interest for 1871-72 | | | | | |
| Do. do. for 1872-73 | | | | | |
| Total... | | | | | |
| Net surplus or deficit from Account B. | | | | | |
| Balance... | | | | | |

The interest should be calculated on the probable monthly expenditure.

*Extract from Chapter XVI., Section I. of the Bengal Public Works Code.*

13. The column of remarks must contain a brief but clear reference to the circumstances of each entry, as regards the authority and date of sanction, or of submission for sanction, of the estimate, so as to show at once whether an estimate has yet been considered; and it must also show what portions of the proposed expenditure, if any, will be defrayed from Local Funds.

Remarks regarding projects under Original Works.

14. In the amounts entered in the column showing the estimated expenditure for the year, must be included the cost of any stores which have been indented for on England, and which it is expected will be paid for during the year. It is to be understood that all such expenditure is to be included in the estimates of the works in aid of which the indent is made; the amount being stated approximately when accurate data do not exist. The cost of the stores will be noted in the column of remarks.

London supplies in part of estimates how shown.

To the Chief Engineer for Irrigation.
To all District Engineers.
To the Officiating Controller of Public Works Accounts.

Fwd. E. C. Shunker.
Spare Copies.

No. 137. ORDER THEREON, 10th November 1873, No. 2,731.

IRRIGATION, No. 7.

ORDERED that Circular No. 64 A. I. of the Government of India, with its accompaniments and the Memorandum by the Chief Engineer for Irrigation, be circulated to all District Engineers for information and guidance. It will be observed that only in those districts in which there will be works under execution from Loan Funds in 1874-75 will Part III. of the Budget-Estimates require to be shown in the detail exhibited in the form given. For other works, while the same form will be used, no classification by sub-heads will be needed.

2. The Government agree with the Chief Engineer for Irrigation in considering that for the present the rule, requiring that extensions and improvements costing less than Rupees 5,000 each should be charged to Revenue, should be considered applicable only to the large systems of irrigation, and that consequently all outlay, other than that for maintenance, on other works should, as heretofore, be considered as for New Works, and be therefore charged to Capital.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
*Secretary to Government.*

To the Chief Engineer for Irrigation.
To all District Engineers.
To the Officiating Controller of Public Works Accounts.

Exd. E. C. Shunker.
Spare Copies.

Extract from Chapter XVI
Section I of the Bengal P
W Code.

× × × × × ×

Remarks re-garding Works. 13. The columns of Re-
ject under marks must contain a brief
original works. but clear reference to the cir-
cumstances of each entry, as
regards the authority and
date of sanction, or of sub-
mission for sanction, of the
estimate, so as to show at
once whether an estimate
has yet been considered; and
it must also show what
portion of the proposed ex-
penditure, if any, will be
defrayed from Local Funds.

London sup-plies in part of estimates, how shown. 14 In the amounts entered
in the column showing the
estimated expenditure for the
year, must be included the
cost of any stores which have
been indented for on England
and which it is expected will
be

be paid for during the year. It is to be understood that all such expenditure is to be included in the estimates of the works in aid of which the indent is made; the amount being stated approximately within certain accurate data do not exist. The cost of the stores will be noted in the column of Remarks.

× × × × ×

Memorandum

G.O. No. 2731 - 10-11-75
P.W. 5453/73
1

Extract from Chap. XVI Section I of Bengal P.W. Code para 13 (26).

Memorandum

No. 688.

The circular, No. 64 A.I. of the 28th Octo-
ber 1871, from the Government of India,
does not appear to have been communicated
to the officers concerned, and as this circular
contains the instructions necessary for the
preparation of the Irrigation Budget in
the manner desired by the Government
of India, and as it is proposed to endea-
vour this year, in making out the Budget
Estimates of 1874-75, to carry out these
instructions as far as may be practicable,
it is suggested that the circular should be
communicated to all District Engineers for informa-
tion and guidance; as probably also some
further instructions will be deemed nec-
essary with reference to the differences
between the works of this Presidency and
those in relation to which the Forms of
the Budgets have been prepared and the
note accompanying the Circular drawn
up, the following observations are submitted
for the consideration and orders of Govern-
ment.

Enclosures 4
1 Circular No 64 A I 8 20th Oct 71 of the Govt of India
2 enclos
1 Extract from the Chapter XVI of the Bengal Pr Code.

2 Taking the paragraphs of the Note on the Form of Budget Estimate of the Irrigation Department in order, the first requiring notice is Para 3.

3 This instruction, under which all repairs, renewals, and extensions under 5000 Rupees each would be charged to Revenue, should be limited to large projects and systems of irrigation. It is manifestly inapplicable to the numerous irrigation works of the Presidency generally, and with regard to these latter no change in the arrangements now in force, by which individual sanctions are dealt with on their merits, and minor new works are considered to be improvements chargable to Capital, appears to be desirable. There is with these no question of closing the Capital account. Para 3.

4 These relate to Parts I & II of the Budget, which will be prepared in the Government Office. Paras 6 and 7

5 These contain instructions regarding the preparation of parts III and IV. Part III in the detail given in the form, and in para 11 of the note, is applicable only to large projects, and at the present moment only to Canal works. As this year it Paras 8 to 18

will be difficult to get even a moderate amount of detail worked out in time, (District Engineers have been instructed to restrict the subdivision to the heads and subheads denoted by the Capital letters and figures, leaving the further subdivision, if introduced at all, to another time; but, so long as any discretion or option is left in the matter, I would recommend that no such further subdivision should be attempted. To enter such detail in this or in any periodical account involves a great amount of time and labour and is consequently expensive; and, if occasionally it may be desired to ascertain such information for a special purpose, it can so far as expenditure already incurred is concerned, be obtained from the detailed accounts of the works. It is probably also an advantage that (District Engineers should settle before hand the work to be carried out from large estimates in any year, but it is very doubtful whether they can, at the time the (District) Budgets must be taken up, state in detail what particular works will be gone on with, for in the first place

place they hardly know then what will be finished during the then current year, and secondly labour is always liable to affect the arrangements.

In the next place where, as in the Godavery Delta, the general scheme for the whole has been divided into geographically convenient sections, each forming a distinct part of the system, except for the general connection with the Anicut, each of these sections should be considered a unit for purposes of account, and in the Budget, only one set of subheads should be exhibited for each such section e.g. for the Eastern Delta, Western Delta &c. In the Kistna where separate sanctions have been given for individual canals, and where at present completion estimates for each section of the Delta have not been sanctioned, each estimate will need to be divided into the prescribed subheads. In Nellore there is only one sanctioned estimate of the kind referred to at present under execution, and this can without difficulty be divided as required. Similar remarks apply to the Palandorai project in

× Improvements to the Surnapudy Channel.

in South Arcot and to the Sturgeon Anicut project immediately on the former case there will be but one set of subheads in the latter two sets one for each side of the river.

Para 15. b. This refers to the entries to be made in the column of remarks of Art III chapter XV of the Public Works Code of the Government of India has been quoted by mistake for chapter XVI. The paragraphs referred to are appended to this minute and the District Engineers should be careful that the information required to be shown regarding sanctions, and provision for expenditure in England, is complete.

It has been directed that expenditure on Irrigation works should be charged to Capital, Revenue, or Ordinary agricultural for which no Capital or Revenue accounts are kept. In the Residency all expenditure on certain large works will come under one or other of the first two heads, and will at once be capable of being disposed of in the accounts. These works are those for which separate accounts will be kept. The greater number of works are however intended to be

brought

brought to account in groups, and until the groups are arranged, expenditure upon them chargeable against Capital should be so exhibited. In the Budget Estimates, such works should follow the larger works, and all outlay upon them will be under ordinary.

8. In some instances local sanction has been given under ordinary for works forming part of a system, and these should be entered in their proper place in that system, the two columns, showing whether the outlay is to be from extraordinary or Ordinary Funds, suffices to indicate at once to what description of works they belong.

It would perhaps have been better had the form for Part III shown, under "amount of estimate", the sanctions under extraordinary and Ordinary respectively but all items therein entered appertaining to a distinct sanction can be indicated by a letter or figure, and the total of these can be entered in the remark column, with the indicator and particulars of the sanction &c.

9. The kind of works to be classed as those for which no Capital or Revenue accounts are kept is indicated in para 14 of the notes and in the Budget forms pp. 8:9. It will generally have to be decided, at the time that sanction for works is given, to what class they belong. The only works that are at present under execution, which appear to belong to this class, are the embankments of the Godavery above the Delta, and the similar work on the Tambraparney in Tinnivelly; the latter is being carried out from contributions and finds no place in the Budget of the current year.

10. Part IV of the Budget estimate relates to repairs. The form appears to be sufficiently explanatory, but it may be noticed that for the Deltas the entries should be by Delta sections, canals, and distributaries under Canals: the rest of the irrigation works of a District can be provided for under the main head "other works": under buildings" the amounts of all inspection bungalows or rest houses, and planked sheds &c., appertaining to irrigation works, should be provided for. District Engineers need not absolutely restrict the entries in this part of the Budget to the sums which have usually been allotted to their Districts, but they must take care to explain any considerable deviations, and it will be well that entries in detail should be supported by

by a statement of lengths of canal to be maintained. The repairs of locks should be shown separately for each canal under the subhead "navigation."

11 Part V, establishments, is treated of in the paragraphs of the note shown in the margin. Entries by District officers will be confined to Conservancy, navigation, and Survey establishments, and full explanations will be needed in support of any provision for which sanction has not been already given. — Paras 19 to 22.

12 Part VI of the Budget estimates appertains to Tools and Plant. The requirements are dealt with in para 23 of the note. Care must be taken to provide not only for such new tools and plant as may be required, but for the proper and efficient upkeep of all that already belongs to the works under Irrigation plant the general upkeep, as distinguished from the working expenses, which are chargeable to work done or service performed of the vessels, boats &c. should alone be shown. The upkeep of Harbour plant should not be included in the Irrigation Budget. — Para 23

13 Part VII is to exhibit Revenue. There will probably be no difficulty in affording the — Para 24, 25 & 26

the information required, and a foot note should explain what collections are made by the Revenue officers. The entries will be by Delta sections, and projects, and then for "other works", which latter will embrace all but the few for which separate accounts are kept. The instructions contained in para 2 of the note are not applicable to the Presidency. It has already been laid down by Government that water rates, when such are levied, and the consolidated assessments in other cases, are to be taken as the revenue for the purposes of these accounts. — Paras 27 to 29.

14 Appendix A cannot at present be made out in a complete form. Part A of this appendix may be prepared for the large systems of irrigation, or for large projects, the rest will have to be postponed until the Capital and Revenue accounts are brought up to date.

Office of the Ch. Engr. for Irrigation
S.S. "Ajra"
26th September 1873.

H. M. Collen, R.E.
Chief Engr. for Irrigation &c &c &c.

To
The Secretary to Government
P.W. Dept

No 2431 Public Works Dept

Proceedings of the Madras Govt

Rain fall Statements

From

The Chief Engineer
for Irrigation

Dated 26th Sept 1873

Rec'd 1st October 1873

No 688-4

Ordered that Circular No 4
A.I. of the Government of Madras
with its accompaniments, and
the Provincial Code, and
Expenses for Irrigation be revised
- Called to all Circuit Engineers
for information and guidance

Memo: It will be observed that
in those Districts in which
these will be works under
execution from Loan Funds
in 1874-75, until part III of
the Budget estimates require
to be shown in the detail
exhibited

Public Works 1873 Department
Proceedings for Madras
From
No 5453

The Chief Engr
for Irrigation

To The Secretary
to Govt P.W.D

No 688

Dated 26th Sept 1873
Rec'd 1st October 1873

No 688-4

No 2431 10 Nov 73.
I submit for the
consideration & order
of Govt the views &
observations on the
Memo dated 26 Sept 73
from Govt of India
regarding the pre-
paration of the Irriga
Budget &c &c

No 1856
Dated 8 Dec 73

exhibited in the form given for other works, while the same form will be used, no classification by subheads will be needed.

2. The Government agree with the Chief Engineer for Irrigation in considering that for the present the rule requiring that extensions and improvements costing less than Rupees 5000 each should be charged to Revenue, should be considered applicable only to the large systems of irrigation, and that consequently all outlay other than that for maintenance, on other works should, as heretofore be considered as for new works, and be therefore charged to Capital.

W. 30/9/73

Dated

Recd. Encl 4

C. C. 15 Nov 1873, No. 2731.

Nos. 132 & 133

Irrigation Budget.

Papers relative to Rules by the Govt for Engrs suggesting that Circular No. 64 of 1871 [illegible] Instructions for the preparation of Irrig. Budget be circulated to Engrs.

179

Chief Engr for Irrig. Wall & Engrs Cent. Circle

S. C. disp 20/11/73 with a printed slip to all.