M.R.O. 1—10,006—28-2-50.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 1358 (9) Press
B.P. ~~No.~~ Mis. ~~—~~
442-443

Dated 21-5-1874 ~~195~~.

Not to be folded or roughly handled

No. 442. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Fort William, 27th March 1874, No. 50A—I:—

I AM directed to acknowledge the receipt of your letter No. 162 C, dated 24th January 1874, and in reply to forward herewith, for information and guidance, the orders passed on the Madras Irrigation Budget-Estimate for 1874-75.

MADRAS IRRIGATION BUDGET ORDERS, 1874-75.

	RS.
Under Extraordinary the Madras Irrigation Budget-Estimate for 1874-75 has been framed for a grant of...	8,07,563
Of this sum...	1,00,000
will be met by the refund from the Ordinary grant of a portion of the outlay incurred from Loan funds on the Madras Water-supply Project.	
leaving as the net Extraordinary grant of the year	7,07,563
The estimate is, however, passed for an even sum of	7,00,000

the difference, Rupees 7,563, being taken off the grant for the Western Delta Project of the Godavery Works, the allotment for which will be thus reduced from Rupees 1,95,000 to Rupees 1,87,437.

2. Under Ordinary the estimate is passed for a sum of Rupees 22,50,000, of which Rupees one lakh is for the refund to the Loan grant of the outlay incurred on the Madras Water-supply Project. In the orders dated 4th November 1873, distributing the grant for 1874-75, it was mentioned that the refund should be made to the extent of Rupees 1,50,000 in the accounts of 1874-75; but with reference to the orders of 9th December 1873, No. 854 I, the Government of India will not insist on a larger refund than Rupees one lakh in the ensuing year. But the attention of the Government of Madras should be drawn to those portions of the orders asking for an expression of opinion on a proposal to require that two lakhs of the sum spent from the Loan grant on the project should be refunded from Provincial funds.

3. It is noticed with satisfaction that a commencement has been made in the budget-estimate under review to classify the expenditure on Irrigation Works under the heads prescribed by the Government of India. But it has to be pointed out that the charges for Establishment and Tools and Plant, amounting to Rupees 2,05,000 under Extraordinary, should have been apportioned off project by project, while as regards the Ordinary charges for Establishment, the Budget shows that the amount debitable to Capital under this head is Rupees 5,00,000 against a proposed expenditure of Rupees 2,25,950 on Works, while no provision has been made for Establishment under the head Revenue, the expenditure on which for

Repairs amounts to Rupees 13,67,050. Apparently some error has been made in the apportionment of the charges, and, pending explanation, the grant for Establishment under Ordinary will be divided as follows:—

	Rs.
Ordinary Capital	
Revenue Outlay	55,000
	4,45,000
	5,00,000

4. The total grant of Rupees 29,50,000 is thus distributed as compared with the grant of 1873-74:—

—	Works.	Repairs.	Establishment.	Tools and Plant.	Total.	Total grant, 1873-74.
EXTRAORDINARY.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Capital—						
Godavery Delta Works—						
Eastern Delta	1,59,300					
Western " ...	1,87,437	...	1,00,000	14,000	4,61,737	...
Kistna Delta Works. Pullery Channel ...	12,645	...				
Kistna Delta Works. Masulipatam Canal.	30,000	...				
Kistna Delta Works. Ryves' Channel ...	30,000	...				
Kistna Delta Works. Western Delta, Sootanagaram Canal.	23,254	...	30,000	6,500	1,31,500	...
Pennair Anicut	23,774	...				
Palandorai Project ...	20,000	...	2,000	1,000	30,774	...
Streeviguntum Project ...	1,09,500	...	6,000	1,000	27,000	...
			33,000	4,000	1,55,500	...
Less refund from Ordinary grant for Madras Water-supply Project	5,05,000	...	1,75,000	30,000	8,00,000	9,20,000
	1,00,000	...	...	...	1,00,000	...
NET GRANT UNDER EXTRAORDINARY	4,05,000	...	1,75,000	30,000	7,00,000	9,20,000
ORDINARY.						
Capital—						
Madras Water-supply Project	30,000	...	8,000	3,000	41,000	...
Chembrambankum Tank Project	50,000	...	12,000	5,000	67,000	...
State outlay on Guaranteed Irrigation Works...	14,000	...			14,000	...
Other Works... ...	29,000	...	2,000	2,000	37,000	...
Minor Works... ...	1,03,000	...	24,000	15,000	1,44,000	...
Add refund to Loan funds of outlay on Madras Water-supply Project ...	1,00,000	...	...	...	1,00,000	...
Revenue	3,25,000	...	51,000	25,000	4,01,000	4,56,303
Ordinary Agricultural outlay	...	13,67,050	4,45,000	33,000	18,45,050	16,31,697
TOTAL ORDINARY...	2,000	...	...	...	2,000	...
GRAND TOTAL...	3,27,000	13,67,050	4,96,000	58,000	22,48,050	20,88,000
	8,32,000	13,67,050	6,71,000	88,000	29,50,050	31,50,000

5. Of this total, the amount to be reserved for expenditure in England has not been distinctly shown in the budget-estimate. From the annual indent of stores it would appear that the value of stores intended for from England is Rs. 25,000 in even sums, and this amount will, pending receipt of explanation,

be considered as the budget grant for expenditure in England under the head Extraordinary.

6. In the summary above given, the charges for Establishment have been apportioned off approximately, project by project. It is left to the Government of Madras to make such modifications in the amounts as may be necessary, but any corrections that may be made should be reported to the Government of India.

7. Proceeding to the details of the budget-estimate, the first point to be noticed is the large proportion borne by the charges for Establishment to the grant for Works under the head Extraordinary. The figures are as follows:—

	Rs.
Provision for Works	5,95,000
" for Establishments	1,75,000
Percentage of charges	29·4

8. On this point the Government of India made the following remarks in the orders on the budget-estimate for 1873-74:—

"With reference to Loan Projects, the Government of Madras should be asked to state whether the actual charges could not be ascertained and debited to Extraordinary. On this point the attention of the Government of Madras is drawn to the orders on the budget-estimate of 1872-73. The matter is important, for while in the estimate of the several projects the charges for Establishment are set down as from 15 to 20 per cent., the budget-estimate indicates that they will form 33 per cent. If the percentage cannot be reduced, it would be as well to recognize the circumstance, and to revise the estimates for the several projects accordingly."

9. The question has been again referred to the Government of Madras in Public Works Department letter No. 30 A.—I., dated 11th February 1874, to which the Government of India would be glad to receive an early reply.

10. It is observed that no specific provision has been made as a distinct item for the survey and other charges of the Sungum Project. Explanation should be furnished as to the manner in which the charges have been provided for.

11. The grants allowed for the Godavery Delta Project are as follows:—

	Amount of Estimate.	Computed outlay to end of 1873-74.	Grant, 1874-75.
	Rs.	Rs.	Rs.
Eastern Delta	10,80,000	4,51,727	1,59,300
Western Delta	13,04,640	4,94,618	1,87,437
	23,84,640	9,46,345	3,46,737
Add Establishment	.....	.....	1,00,000
" Tools and Plant	.....	.....	18,000
	.....	.....	4,64,737

12. But it is observed that in the estimates aggregating Rupees 23,84,640 for the project, no provision appears to have been made for charges for Establishment, Tools and Plant, and capitalization of revenue derived from the land taken up for the works. A revised abstract estimate of cost, as also of probable returns, is therefore necessary, and should be submitted.

13. For the Streeviguntum Anicut Project the computed outlay to end of 1872-73 is set down at Rs. 7,49,224, but this must apparently be an error, as the actual outlay to end of 1872-73 was 7,63,780

	RS.
The grant for 1873-74 was	62,000
And that for 1874-75	1,09,590
Making a total of	9,40,370
The sanctioned estimate being	8,31,600

14. If the charges for Establishment and Tools and Plant were added, the total outlay on the Works to end of 1874-75 would be Rupees 11¼ lakhs, whereas it was understood by a telegram from the Government of Madras that the total cost would be under 10 lakhs. The Government of India must again beg that no further delay may be allowed to occur in the submission of the revised estimate for the project. It has been often called for, and it is time that the revised estimate came to hand.

15. For the Madras Water-supply Project, the grant is Rupees 30,000, exclusive of Establishment. The outlay on this work is likely to be 3 lakhs in excess of the sum sanctioned. The attention of the Government of Madras has been pointedly drawn to this excess in Public Works Department letter No. 854 I., dated 9th December 1873. Inclusive of Establishment, upwards of 15 lakhs will have been spent on this work by end of 1873-74, while no return in the shape of revenue is expected to be received during 1874-75. The Government of India trust to the Government of Madras sending forward the revised estimate for this project as soon as possible. The date on which this is likely to be done should be stated.

16. For the Chembrumbaukum Tank Project, the grant for works is Rupees 50,000. In the budget-estimate submitted by the Government of Madras, the sanctioned amount of estimate is quoted as Rupees 4,85,000, but this includes Establishment. For works, the estimate amounts to Rupees 4,14,000 only, against which the probable charge is set down at Rupees 4,17,831 + 50,000 = Rupees 4,67,831, so that under works alone there is likely to be an excess of Rs. 53,831, while under Establishment and Tools and Plant the total excess is likely to be Rupees 30,000, so that even the last revised estimate sanctioned in Public Works Department letter No. 463 I., dated 21st June 1873, will be exceeded by Rupees 83,831. Inquiry was made of the Government of Madras in Public Works Department letter No. 256 A.—I., dated 24th October 1874, whether it was really probable that the estimate would be exceeded, and what objection there existed to a refund from the Ordinary grant of the sum of Rupees 2,12,516 spent on the project from Loan funds. An early reply is requested to that communication.

17. For Minor Works the provision as increased by a transfer of Rupees 400 from the grant for State expenditure on Guaranteed Irrigation Works, is Rupees 1,03,950. As regards this item, the Madras Government say as follows:—

"Rupees 30,000 are intended to meet the required appropriations for incomplete works of the current year and the contingent demands for works which it may be necessary to sanction during the year, while the balance is for the petty works in the shape of sluices, escapes and distributaries which ought to be provided for faster than any such assignment will permit."

18. The provision for incomplete works ought to have been brought forward work by work in the Budget, while that for the other works ought to have been exhibited project by project. But on this point detailed instructions have been recently issued to the Government of Madras, *vide* Public Works Department letter No. 30 A.—I., dated 11th February 1874.

19. The provision for charges under Revenue is as follows as compared with the grant of 1873-74 and the outlay of previous years:—

	Works.	Repairs.	Establishment.	Tools and Plant.	Total.
	RS.	RS.	RS.	RS.	RS.
Grant—					
1874-75	...	13,67,050	4,45,000	30,000	18,42,050
1873-74	...	13,60,000	4,41,847	19,850	18,21,697
Outlay—					
1872-73	37,540	12,61,300	3,97,750	11,080	17,07,670
1871-72	...	11,22,500			
1870-71	...	11,44,826	Charges for Establishment and Tools and Plant not shown distinctly under the heads of Capital and Revenue for these years.		
1869-70	...	10,72,519			
1868-69	...	10,16,257			
1867-68	...	10,00,053			

20. The grant provided for Repairs is, it will be seen, considerably in excess of the outlay of previous years. The Government of Madras, in remarking upon the provision for 1874-75 being in excess of the grant for 1873-74 by Rupees 7,050, say that there is every probability of the grant for the current year proving inadequate. It is said "that for the security of the revenue, and to make up for past neglect, it is necessary that the grant should be liberal, and that District Officers should be required to pay more rather than less attention to a matter of so much importance." The area of irrigation in this Presidency, it is added, "was for the year 1871-72, 4,829,000 acres with a revenue of 193 lakhs. This area has certainly not decreased since then, but it is, on the other hand, constantly on the increase, and a frequent and a reasonable remark on the part of those who pay this special revenue and do not get the water they require, owing to funds not being available to effect clearances or carry out repairs, is, that so long as they are called upon to pay for water, the Government ought to insure its reaching them."

21. Admitting the force of these remarks, it has to be noted that for a series of years it has been found difficult to get the grants assigned spent. On this point reference is invited to the following figures, showing the grants and outlay on repairs in Madras from 1867-68 to 1871-72:—

	Grant.	Outlay.	Short Outlay.
	RS.	RS.	RS.
1867-68	10,75,000	10,00,053	74,947
1868-69	10,75,000	10,16,257	58,743
1869-70	10,94,340	10,72,519	21,821
1870-71	12,00,000	11,44,826	55,174
1871-72	12,00,000	11,22,500	77,500

22. The provision for next year may, however, stand, but it has to be noticed that, while in Part IV. of the budget-estimate, a large sum has been set down under the head Repairs for Ordinary Agricultural Works for which no Capital or Revenue Account is maintained, the whole provision for Repairs has been set down in Part I of the budget-estimate as being debitable to Revenue. Explanation is requested as to whether Part I should be altered to correspond with the entries in Part IV.

IRRIGATION REVENUE.

23. The figures are as follows:—

	Budget-estimate, 1874-75.	Budget-estimate, 1873-74.	Actuals, 1872-73.
	RS.	RS.	RS.
Total of estimate	8,70,764	8,83,330	7,57,840
Deduct amount of water-rates in Kistna Delta Project brought to account in Civil Department as Land Revenue	8,00,000	8,01,116	6,75,096
Net amount of estimate	70,764	82,214	82,744

24. The estimate for 1874-75 may be accepted for an even sum of Rupees 70,000, but it has to be pointed out to the Government of Madras that the budget-estimate for 1873-74 is only Rupees 50,000 (*vide* paragraph 14 of the budget orders for the year), while the actual receipts of 1872-73 according to the Controller's accounts was Rupees 55,077 only, instead of Rupees 82,744, as set down in the budget estimate. It should be stated how the latter figures were obtained, and whether the Controller of Public Works Accounts was required to verify the accuracy of the figures.

25. It is noticed that the regular-estimate for 1873-74 is set down as amounting to Rupees 1790, but it is really Rupees 66,000.

26. It has to be noted that in the estimate submitted no sum has been entered as receipts from the Madras Municipality for water supplied to the town from the Madras Water-supply Project. On this point a separate communication has been addressed to the Government of Madras.

FORT WILLIAM, 25*th March* 1874.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

No. 443. ORDER THEREON, 21st May 1874, No. 1,358.

IRRIGATION, No. 39.
Account.

THE Government observe that, in paragraph 3 of the orders of the Government of India, it is stated that the provision for Establishment, Tools and Plant under "Extraordinary," should be apportioned off project by project. In Part VI. of the estimates, out of the sum of Rupees 30,000 provided, Rupees 22,910 are so apportioned and the balance has been held at the disposal of Government. With regard to Establishments it has already been explained that these, being

employed on various kinds of works, cannot be determined with accuracy for any particular class of work until the expenditure on each is known. There can be no objection to such a distribution as the Government of India have made in paragraph 4 of their orders, but there must inevitably be wide divergencies.

2. The entry of the whole of the proportionate sum for establishment chargeable to "Ordinary" under Capital was a mistake, as the greater part of the 5 lakhs will clearly be debitable to Revenue. It is not clear, however, on what principle the 5 lakhs have been divided into—

	RS.
Ordinary, Capital	55,000
Revenue outlay	4,45,000

as the proper proportions would be in round numbers—

Ordinary, Capital	70,000
Revenue outlay and Ordinary Agricultural Works	4,30,000

3. *Paragraph* 5.—It is observed that, of the sum of Rupees 25,000 entered in the annual indent of stores, Rupees 1,615 only are debitable to Extraordinary, the remainder being chargeable to Ordinary Agricultural Works. The principal part of the provision under Extraordinary is for floating plant in the Godavery which will be made up in India.

4. *Paragraphs* 7 *to* 9.—The subject referred to in these paragraphs is the percentage of establishments chargeable to Loan Fund works, and it has already been considered with reference to the letter No. 30 A. I., dated 11th February 1874, from the Government of India, and the views of the Government of Madras have been communicated in the letter as per margin.

G. O., No. 1,357, dated 21st May 1874.

5. *Paragraph* 10.—There are no investigations in connection with the Sungum Project in progress, and no expenditure in connection with it is contemplated, consequently no entry on its account has been made in the Budget.

6. *Paragraphs* 11 *and* 12.—The only omission of direct charges from the estimates of the Eastern and Western Deltas of the Godavery, of which this Government are aware, is that no provision was specially made for Tools and Plant, and the estimates revised by the addition of a percentage on this account have already been submitted* for the sanction of the Government of India.

* No. 587A, dated 6th March 1874.

There are no special establishments employed on these works. Arrangements have been made for the regular record of all revenue relinquished owing to land being taken up for the works, and year by year its amount can be capitalized. There is no information as to its amount until each particular piece of land is acquired; but the District Engineer will be called upon, with reference to the acreage to be taken up and to the average rate of assessment of lands already made over to the works, to frame an approximate estimate of the amount to be added to the project estimates on account of capitalized land revenue.

7. *Paragraphs* 13 *and* 14.—The revised estimates for the Streeviguntum Anicut Project are, it is understood, with the Chief Engineer for Irrigation, and they should now be disposed of without further delay.

8. *Paragraph* 15.—The references made by the Government of India regarding the supposed ultimate cost of the Madras Water Works Project are under consideration, and will be replied to as soon as possible.

9. *Paragraph* 16.—The case of the Chembrumbaukum Tank appears to be one of those in which, owing to indirect charges being added from time to time to the cost of the work without any reference to whether it has had anything to do with them, the estimates are constantly being falsified. Measures will be taken to obtain the information desired by the Government of India. A reply on the subject of the refund of Loan expenditure will be sent immediately.

10. *Paragraphs* 17 *and* 18.—Incomplete works of any year are those expected to be, but not, completed at the end of that year, and it is evident that they cannot be brought forward work by work in the Budget. All that is known is that a certain or uncertain amount is usually required for such works at the beginning of each official year. The subject has been reported on at length in reply to the letter No. 30 A. I., dated 11th February 1874, from the Government of India.

11. *Paragraphs* 19 *to* 21.—While allowing the Budget entry for Agricultural Repairs to stand, the Government of India have noticed that the amount, Rupees 13,67,050, is considerably in excess of the outlay of former years, and show that from 1867-68 to 1871-72 smaller grants were not expended. A glance at the figures given however will indicate that the degree of short outlay was independent of the amount of the annual grant, and the reasoning might evidently be applied to the reduction of the repair grant year by year until it had reached perhaps half its present amount. There will always be a difference between the grant and the outlay; such a difference is unavoidable where thousands of works and hundreds of agents are concerned. For a good deal of the difference the rules of the Account Department are responsible, as generally the Public Works Officers in order not to exceed their grants have to stop work for which they afterwards find they would have had funds to pay. In 1873-74 it appears that, after a bad beginning, repair works made so much progress that before the end of February the grant had not only been worked out but exceeded, and had there been time after this became known sanction for a supplemental grant would have been applied for, in order that work might have been gone on with in March.

12. *Paragraph* 22.—The entries in Part I. would seem to require correction in order to agree with the classification desired by the Government of India. With the exception of a few works for which Capital and Revenue Accounts are kept, all the rest may virtually be considered as Ordinary Agricultural works for which no Capital and Revenue Account is maintained. Whether or no in the course of time any material transfers from the latter to the former class will be practicable has yet to be ascertained. Such being, however, for the present at least the case, Part I. will require to be corrected, not only as regards repairs and maintenance of works, but for Establishments and Tools and Plant. The ascertainable entries under Revenue will be:—

		Rs.
Godavery.	—Eastern Delta ...	48,100
	Central do. ...	25,500
	Western do. ...	37,350
Kistna.	—Eastern do. ...	63,600
	Western do. ...	39,000
Nellore.	—Pennair do. ...	21,930
Tinnevelly.	—Sheveiganum ...	13,000
		2,48,480

and there should be some others, but there was no time to prepare the Budget completely, and for 1875-76 greater accuracy will be obtained, probably 3½ lakhs may be taken as the proper amount of repairs under Revenue and 10,17,050 Rupees under Ordinary Agricultural Works, and Part I. will be corrected accordingly. The entries for Establishments and Tools and Plant will be exhibited in ratable proportion.

13. *Paragraph* 23.—The discrepancies in the Irrigation Revenue will be referred to the Controller of Public Works Accounts, who, it is understood, is at present engaged in checking the district statements.

(True Extract.)

(Signed) J. MULLINS, Lieut.-Colonel, R.E.,
Joint Secretary to Government.

To the Chief Engineer for Irrigation.
To District Engineers.
To the Officiating Controller of Public Works Accounts.
" Revenue Department.
" Public do.
" Military do.
" Financial do.

Exd. E. C. Shunker.
Spare Copies

Public Works Department
1558

Proceedings of the Madras Government
Read the following

From the Govt of India (Here) Enter ltr No 50-A.I
dated 27 March 1874

The Government observe that, in para 3 of the orders of the Govt: of India, it is stated that the provision for Establishment, Tools and Plant under "Extraordinary" should be apportioned off project by project. In Part VI of the estimates, out of the sum of Rs. 30000 provided, Rs. 22910 are so apportioned and the balance has been held at the disposal of Govt. With regard to Establishments it has already

...ken to[illegible] ...[illegible]
...ranch should in certain
...kinds of work ...
...be determined ...
...ances for any particular
class of work until the
...penditure which is
known. There can be no
objection to such a distinc-
-tion as the grant of
such loans made in
para 4 of Govt's letter,
but there are insuperable
...ide divergences.

2. The interest on the
...ble of the proportionate
...um for establishment
chargeable to "Ordinary
Capital" need not be
...as the greater part of the
...s loan will ultimately be
...table to Revenue. The

Para 5.

5. It is observed that of the sum of Rs 25,000, inter-
-ed in the annual indent of Stores, Rs. 16,000 only are debitable to Extraordinary the remainder being chargeable to Ordinary Agri-cultural works. The principal part of the pro-vision under Veterinary is for planting plant in the Experimental will be made use in subs-

Ordinary Capital 5,000
Revenue Outlay 4,500
as the proper proportions would be entered against

Ordinary Capital 7,000
Revenue Outlay } 3,000
Ordinary Capital }

4. The subject referred to in these paragraphs is the percentage of Establishments chargeable to Loan Fund works, and it has already been considered in reference to the letter No. 304 I dated 11th Febry: 1874 from the Govt. of India; and the views of the Govt. of Madras have been communicated in the letter as per margin.

Paras 4 & 5.

5. There are no investigations in connection with the Sungum Project in progress, and no expenditure in connection with it is contemplated; consequently no entry on the account has been made in the Budget.

Govt. of India letter No. 1357 of 21st May/74

Para 5

Paras 11 & 12.

* No. 587 I. dated 6th March/74

Budget.

6. The only omission of direct charges from the estimates of the Eastern and Western Deltas of the Godavery, of which this Govt. are aware, is that no provision was specially made for Roads and Plant, and the estimates revised by the addition of a percentage on this account have already been submitted for the sanction of the Govt. of India. There are no special establishments employed on these works. Arrangements have been made for the regular record of all receipts relinquished owing to land being taken up for the works, and year by year

year its amount can be capitalized. There is no information as to its amount until each particular piece of land is acquired, but the Dy. Engineer will be called upon, with reference to the acreage to be taken up, and to the average rate of assessment of lands already made over to the works, to frame an approximate estimate of the amounts to be added to the Project Estimates on account of capitalized land Revenue.

Paras 13 & 14.

7. The revised estimates for the Shirazjuntum ancient Project are, it is understood,

understood, with the Chief Engineer for Irrigation, and they should now be disposed of if an early date.

Para 15.

8. The references made by the Govt. of India regarding the supposed ultimate cost of the Madras Irrigation Works Project are under consideration, and will be replied to as soon as possible.

Para 16.

9. The case of the Chembrumbankum Tank appears to be one of those in which, owing to indirect charges being added from time to time to the cost of the work without any reference to whether it has had any thing to

to do with them, the estimates are constantly being falsified. Measures will be taken to obtain the information desired by the Govt. of India. A reply on the subject of the refund of Loan Expenditure will be sent immediately.

10. Incomplete works of any year are those expected to be, but not, completed at the end of that year, and it is evident that they cannot be brought forward work by work in the Budget. All that is known is that a certain or uncertain amount is usually required for such works at the beginning of each official year. The subject has been reported on at length in reply to the letter No 30 S.J. dated 11th February 1874 from the Govt. of India.

Paras 19 & 21.

11. While abstracts of the Budget entry for Agricultural Repairs to stand, the Government of India have noticed that the amount Rs. 13,67,000 is considerably in excess of the outlay of former years, and show that from 1865-66 to 1871-72 smaller grants were not expended. A glance at the

Paras 1 and 18.

the figures given however will indicate that the degree of short outlay was independent of the amount of the annual grant, and the reasoning might evidently be applied to the reduction of the repair grant year by year until it had reached perhaps half its present amount. There will always be a difference between the grant and the outlay: such a difference is unavoidable where thousands of works and hundreds of Agents are concerned. For a good deal

deal of the difference the cause of the account Department are responsible, as generally the P. W. Officers in order not to exceed their grants have to stop work for which they afterwards find they would have had funds to pay. In 1873-74 it appears that, after a had beginning, repair works made so much progress that before the end of February the grant had not only been worked out but exceeded, and had there been time after this became known sanction for a supplementary grant

Grant would have been applied for in order that work might have been gone on with in March.

12. The entries in Part I would seem to require correction in order to agree with the classification desired by the Govt of India. With the exception of a few works for which Capital and Revenue accounts are kept, all the rest may virtually be considered as Ordinary Agricultural [illegible] for which no Capital and Revenue account is maintained. Whether or no in the course of Para 22.

of time any material transfers from the latter to the former class will be practicable I am yet to be ascertained. Such demi, however, for the present at least the case, Part I will require to be corrected not only as regards Repairs and maintenance of works, but for Establishments and Tools and Plant. The ascertainable Entries under Revenue will be.

Godavery	Eastern Delta	Rs. 48100
	Central do	25300
	Western do	37350
Kistna	Eastern do	53600
	Western do	39000
Pollore	Penner do	24930
Tinnevelly	Sternganum	15000
		243480

and there should be some others, but there was no time to prepare the Budget completely, and for 1875-76 greater accuracy will be obtained; probably 3½ lacs may be taken as the proper amount of repairs under Revenue, and 10½ lacs under Ordinary Agricultural works, and Part I will be corrected accordingly. The entries for Establishments and Tools and Plant will be exhibited in detail.

13. The discrepancies in the Irrigation Revenue will be referred to the Controller of P.W. Accounts who, it is understood, is at present engaged in checking the District Statements.

44. 16/4/74

Chief Engr for Irrn ✓
Dist. Engineers (excepting S. Canara, Bangalore & Nilgherries)
Controller ✓
Revenue Dept ✓
Public " ✓
Military " ✓
Financial " ✓
S. Copies despd to all 4/6/74.

442-443.

Cir 22/4/76 — Rec'd 27/4/76

1986

Govt. of Madras.

PUBLIC WORKS.

To

The Chief Engr. for Irrigation

Dated

Recd. Encl. 1.

G. O. 21 May 1874, No. 1368

Nos. 442-443.

Irrigation Budget Estimates -

Passing orders on Proceedings of the Government of India on the Budget Estimate for Irrigation Deptt. for 1874-75.

442-443.

Cir 22/4/74 - Rd - 27/4/74