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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. / B.P. No.	2447	Press / Mis.	—
Dated	13-9-	1876. —195—.	

Not to be folded or roughly handled

Read the following papers :—

No. 203. MADRAS IRRIGATION BUDGET ORDERS, 1876-77.

I.—Extraordinary Budget Estimate.

	Rs.
Under Extraordinary, the Madras Irrigation Budget Estimate for 1876-77 has been prepared for a net grant of	3,66,033
to which amount is added a sum of	1,00,000
in consequence of the decision of the Government of India to postpone the refund of that sum from the Ordinary to the Extraordinary grant on account of the Madras Water-supply and Chembrumbaukum Tank Projects, so that the estimate is increased to... ...	4,66,033
from which total the following reduction is made :—	
Provision under Establishment, Extraordinary, for surveys. The Government of India cannot allow any provision for surveys to stand under Extraordinary until the works for which the surveys are required have been specifically sanctioned as Extraordinary. In the present case there is no information to show for what works the surveys are required	10,000
Amount disallowed in order to make the grant an even one. It is particularly requested that for the future all Budget Estimates may be made up for even sums under the respective heads of service ...	33
These reductions will leave the Extraordinary grant at	4,56,000

which will be thus distributed as compared with the grant of the current year and the outlay of the two previous years.

	Estimate, 1876-77.				Grant, 1875-76.	Outlay, 1874-75.	Outlay, 1873-74.
	Works.	Establishment.	Tools and Plant.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Additions to Godavery Delta Project	2,58,400	54,600	41,300	3,54,300	4,68,600	4,35,940	2,69,760
" to Kistna Delta	54,480	13,620	7,850	75,950	1,22,875	1,37,020	1,08,670
" to Pennair Delta	21,000	5,250	250	26,500	23,125	55,140	29,650
Streeviguntum Anicut Project	39,400	9,850	..	49,250	50,000	66,340	74,830
Cauvery Delta Works	..	..	..	..	..	5,850	28,660
Pelandorai Project	..	..	..	..	25,400	26,530	67,780
Surveys	..	..	..	..	..	..	10,270
Total ..	3,73,280	83,320	49,400	5,06,000	6,90,000	7,25,820	5,89,620
Less refund from Provincial funds and Ordinary grant	50,000	..	..	50,000	1,50,000	1,00,000	..
	3,23,280	83,320	49,400	4,56,000	5,40,000	6,25,820	5,89,620
Distribution by heads of service—							
Works	..	..	..	..	3,73,280	4,97,692	5,35,660	5,00,690
Establishment	..	..	..	..	83,320	1,25,008	1,48,750	1,03,510
Tools and Plant	..	..	..	..	49,400	67,300	21,430	6,680
Stock and Suspense	..	..	..	..	..	..	20,490	—20,490
Total ..					5,06,000	6,90,000	7,26,330	5,90,390
Less receipts on Capital Account	..	..	..	..	..	..	510	770
					5,06,000	6,90,000	7,25,820	5,89,620
Less refunds from Ordinary grant and Provincial funds					50,000	1,50,000	1,00,000	..
Total ..					4,56,000	5,40,000	6,25,820	5,89,620

2. The provision for Tools and Plant and Establishment is passed on the distinct understanding that it will involve no excess over the provision in the estimates for the projects to which the charges are debitable. And as regards works, the grants are only allowed on the condition that any supplementary or additional estimates that may be sanctioned for the works are not in excess of the power of the Government of Madras to sanction, and that the whole of the works making up a project have been specifically included in the estimate for the project, or if not included, that the aggregate amount involved is not more than the 5 per cent. which can be passed by the Local Government. These conditions are necessary, because, in the following cases, revised estimates are stated to have been sanctioned by the Government of Madras, and it cannot be told whether the works are merely detailed portions of the sums already included in the general estimate sanctioned as Extraordinary by the Government of India, or whether they are in excess of that general estimate, and if the latter be the case, whether the sums sanctioned form amounts within or in excess of the additional sum (5 per cent.) which the Local Government can sanction :—

GODAVERY DELTA PROJECT.

	Rs.
Weir at Alamoor	7,120
Raising crest of escape near Ventur	2,203
Distributaries, Samulcotta Canal	6,400
Iron-plate girder bridge	3,680
Surplus weir at head	7,400
Rest-houses at Dowlaishweram	2,996
Escapes in 42nd, 43rd, and 45th miles	2,245
New channel from Veeravasarum	830
Restoring Navigation with Weyurn	25,120
Double lock at Muddapúram	41,000

KISTNA DELTA PROJECT.

Inampúdy under tunnel	19,000
Head sluice and bridge	19,260
Bridge at Ellore Road	12,440

3. The reason for debiting a work of restoration, such as the one for restoring navigation with Weyurn, to Capital, instead of to Revenue should be stated. The Inampúdy under tunnel has not been specifically sanctioned as Extraordinary by the Government of India, and the outlay on it must be charged to Ordinary.

In a few cases the outlay on some works has been in excess of estimate, although the general estimate for the project has not been exceeded. And in other cases expenditure appears to have been incurred, although not provided for in the general estimate. The Governor-General in Council deems it necessary to draw the attention of the Government of Madras to the remarks made in paragraph 10, clause IV, of the orders on the Irrigation Budget Estimate for 1875-76, and relies upon that Government to see that no sanctions are accorded or expenditure permitted, which may cause the total estimate of a project to be exceeded beyond the limit of the powers of the Local Government to pass. The Examiner of Public Works Accounts should be

Proceedings of the Madras Government, Public Works Department,
13th September 1876. *No.* 2,447.

warned to bring to notice all cases in which this may occur, or in which it is likely to occur.

II.—ORDINARY BUDGET ESTIMATE.

4. Under Ordinary, the Budget Estimate submitted amounts to Rupees 31,21,162 from which the following reductions are made :—

—	Works.	Establishment.	Total.
	Rs.	Rs.	Rs.
Provision for Rooshkoolia Project. There is no sanctioned estimate, nor is it known if the estimate has been prepared. Even if it had been prepared the estimate would require the sanction of the Government of India—possibly of the Secretary of State. The provision of Rupees 25,000 is too small to admit of adequate progress being made in the construction of the work, and the grant is therefore disallowed	25,000	6,250	31,250
Madras Water-supply and Chembrumbaukum Tank Project. The provision for both these works is Rupees 1,10,972. The orders of the Government of India on the demand statement for 1876-77 were that, until the revised estimates were submitted and sanctioned, the provision for the works should be limited to provide for such expenditure as may be urgently required to prevent loss arising from operations being suspended. The provision may therefore be reduced by ... ... with the remark that if additional outlay is absolutely necessary to secure the existing works from damage, it must be provided for by a re-appropriation from some other item.	56,030	14,008	70,038
Provision for the following new works :—			
Towing path, Western Delta, Nizampatam Canal	8,930	2,233	11,163
Navigable canal through Nagaram Island	5,000	1,250	6,250
Wider bridge over the Ellore Canal at Ellore	7,100	1,775	8,875
Raising river banks of Godavery District	30,000	7,500	37,500
Fish chamber at Kistna Anicut under sluice	6,000	1,500	7,500
Provision for lengthening the Pennair Anicut	20,351	5,088	25,439
Provision for Tools reduced by	...	...	30,000
Provision for Survey Establishment in excess of that for current year disallowed ... ... until cause is shown for the additional outlay, and the work for which required specified. With large demands for maintenance and preservation of existing works, it is necessary to restrict outlay on surveys of new works.	...	15,000	15,000
Provision made for refund from Ordinary to Extraordinary grant of the outlay incurred from the latter on the Madras Water-supply and Chembrumbaukum Tank Projects. It being necessary to reduce the total, the refund need not be provided for for the present	...	...	1,00,000
Provision for Minor Works or any other item of the grant which the Government of Madras may select to be reduced by ...	45,000	11,147	56,147
			3,99,162

The Government of India regret that it should be necessary to make these reductions in the Ordinary grant. But financial reasons are imperative. It is, however, open to the Government of Madras to propose any other items of the allotment than those selected above for reduction in order to carry out the diminution in the grant.

5. These reductions will leave the Ordinary grant for Irrigation Works at Rupees 27,22,000 thus distributed :—

	Works	Repairs.	Establishment.	Tools and Plant.	Total.
CAPITAL.	RS.	RS.	RS.	RS.	RS.
Godavery Delta Works	8,100	...	2,025	...	10,125
Kistna Delta Works	2,000	...	500	...	2,500
Pennair Delta—Pennair Anicut Extension ...	16,649	...	4,162	...	20,811
Nellore Tank	10,000	...	2,500	...	12,500
Chinnakraka Tank	5,850	...	1,462	...	7,312
Nandial Tank	20,000	...	5,000	...	25,000
Madras Water-supply Project...	29,446	...	7,361	...	36,807
Chembrumbaukum Tank Project	15,496	...	3,874	...	19,370
Pooniar Anicut Extension	22,000	..	5,500	...	27,500
Chinna Kistnapatam Tank	5,000	...	1,250	...	6,250
Head sluices to channels	21,100	...	5,275	...	26,375
Minor Works	1,85,000	...	46,253	...	2,31,253
Increase to Capital of Dowlaishweram Workshops	...	...	...	40,000	40,000
Tools and Plant for other projects	...	...	...	35,022	35,022
STATE EXPENDITURE ON GUARANTEED IRRIGATION WORKS ...	3,40,641	...	85,162	75,022	5,00,825
REVENUE CHARGES	...	...	...	...	10,500
ORDINARY AGRICULTURAL WORKS FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT.	...	13,76,175	4,72,370	77,738	19,26,283
	78,700	1,48,825	56,867	...	2,84,392
	4,19,341	15,25,000	6,14,399	1,52,760	27,22,000

6. Arranged by heads of service and compared with the grant of the current year and the outlay of the two previous years, the Ordinary grant for 1876-77 is distributed as follows :—

	Grant, 1876-77.	Grant, 1875-76.	Outlay, 1874-75.	Outlay, 1873-74.
	RS.	RS.	RS.	RS.
Works	4,19,341	5,13,600	2,69,274	3,12,890
Repairs	15,25,000	14,66,800	15,43,707	14,00,190
Establishment	6,14,399	6,19,200	6,79,481	5,31,190
Tools and Plant	1,52,760	96,000	61,784	37,540
Profit and Loss	...	...	191	...
State expenditure on Guaranteed Irrigation Works	10,500	11,000	5,287	7,150
Suspense	...	...	292	41,380
Total ...	27,22,000	27,06,600	25,60,016	23,30,340
Less Receipts on Capital Account	...	...	286	...
	27,22,000	27,06,600	25,59,730	23,30,340
Add refund to Extraordinary Grant	...	1,50,000	1,00,000	...
Grand Total ...	27,22,000	28,56,600	26,59,730	23,30,340

7. Of the total grant of Rupees 27,22,000, the provision for expenditure in England may be considered to amount to Rupees 38,000, and that for expenditure in India to Rupees 26,84,000. The supply of funds should be regulated accordingly.

The provision for expenditure in England has not been shown in the line set apart for that purpose in the abstract at the end of Part II of the Budget, and the amount has had to be taken from the estimates of the Secretary of State.

8. The following is an abstract of the provision as now passed for Original Works :—

	No. of Work.	Amount of Estimate.	Computed Outlay to end of 1875-76.	Required, 1876-77.
		RS.	RS.	RS.
I.—Provision for Works in progress the grants for which will suffice for their completion in 1876-77	10	2,74,058	1,73,920	1,00,599
II.—Provision for Works in progress the revised Estimates of which have to be submitted to the Government of India and the grants for which will not suffice for completion in 1876-77	2	18,09,177	17,02,713	44,942
III.—Provision for works in progress the grants for which will not be sufficient for their completion in 1876-77	3	2,22,400	85,250	72,700
IV.—Provision for New Works the grants for which will suffice for completion in 1876-77	2	4,100	..	4,100
V.—Provision for compensation for lands taken up in previous years	3	..	..	7,000
VI.—Minor Works—Capital	..	..	..	1,85,000
Do. Ordinary Agricultural Works for which no Capital or Revenue Account is kept	..	..	..	5,000
Grand Total ..	..	..	..	4,19,341

9. The provision for works in progress is thus made up :—

	Amount of Estimate.	Computed Outlay to end of 1875-76.	GRANT, 1876-77.		
			Works.	Establishment.	Total.
CAPITAL.	RS.	RS.	RS.	RS.	RS.
Lengthening the Pennair Anicut	1,08,249	91,600	16,649	4,162	20,811
Additional escape to Nellore Tank	15,000	5,000	10,000	2,500	12,500
Escape weir to Chinnakraka Tank	13,850	8,000	5,850	1,462	7,312
Improving Nandial Tank	31,725	10,568	20,000	5,000	25,000
Extension of Pooniar Anicut..	56,060	32,000	22,000	5,500	27,500
New Tank at Chinna Kisnapatam	8,074	6,752	5,000	1,250	6,250
Head Sluice to Kodagam Channel	11,700	5,000	6,700		
„ Pauluan „	15,000	9,500	5,500		
„ Tinnevelly „	11,100	4,000	7,100	5,275	26,375
„ Nathyun „	3,300	1,500	1,800		
Total ..	2,74,058	1,73,920	1,00,599	25,149	1,25,748

10. Of the works in progress, the lengthening the Pennair Anicut requires the sanction of the Government of India as pointed out to the Government of Madras, in Public Works Department letter, No. 80 A—I, dated 18th February 1876. Another point that calls for the notice in reference to this project is the peculiarity of the provision made for Establishment under *Works*.

Works.	Establishment.	Total.
RS.	RS.	RS.
16,649	4,162	20,811

Thus the estimate and grant under *Works* are as follows:—

	Estimate.	Computed Outlay to end of 1875-76.	Required, 1876-77.
	RS.	RS.	RS.
Works	1,08,249	91,600	16,649
Establishment	42,041	12,000	20,351
Plant	8,860	8,860	...
	1,59,150	1,12,460	37,000

In addition to the provision of Rupees 20,351 for Establishment under Works, there is another provision for the same purpose of Rupees 9,250 under Establishment. The necessity of the separate provision of Rupees 20,351 for Establishment under Works requires explanation. The apparent excess provision is disallowed, and the grant passed for Rupees 16,649.

11. The works under group II are as follows:—

	Estimate.	Computed Outlay to end of 1875-76.	Grant, 1876-77.		
			Works.	Establishment.	Total.
	RS.	RS.	RS.	RS.	RS.
Madras Water-supply Project...	13,00,543	12,89,916	29,446	7,361	36,807
Chembrumbaukum Tank Project...	5,08,634	4,12,797	15,496	3,874	19,370
	18,09,177	17,02,713	44,942	11,235	56,177

Revised estimates for both these works are wanting. The Government of India in the Budget Orders for 1875-76 directed that no expenditure should be incurred on the works until the revised estimates had come to hand and been sanctioned, and in the orders on the demand statement for 1876-77, directed that the provision should be limited to provide for such expenditure as may be necessary to prevent loss.

As regards these works, the Government of Madras make the following remarks:—

"All that is practicable is being done to complete the revised estimates. * * For a long time past nothing but work deemed to be emergent has been in progress on these projects. It has been clearly shown that certain improvements, alterations, and additions are necessary, not as matters for convenience, but for the security of the works. The non-completion of revised estimates, the requirements in connection with which have been constantly changing, is a matter of regret, but it does not relieve the Government of the responsibility of deciding in each case what work may properly be deemed emergent, and of directing its execution. The lengthening of the Cortiliar Anicut of the Madras Water Works, the alteration of the drainage arrangements of the Cholaveram Tank-supply Channel, the insertion of sluices in the escape of the Red Hills Reservoir, are instances in point as regards the Madras Water Works, and as regards the Chembrumbaukum Tank Project, there have similarly been the adoption after due discussion of certain increased means of disposing of surplus, and the proposals for lengthening the Koratur Anicut. Final estimates in the case of works of this kind are very difficult of compilation. Complete information up to date will, in due course, be laid before the Government of India, but whether it will be, or will not be, subjected to modification hereafter is a point which can be settled only in the future."

These remarks have been noted, and it is understood that the expenditure will be restricted to what is necessary to prevent loss until complete revised estimates have

Proceedings of the Madras Government, Public Works Department,
13th September 1876. *No.* 2,447.

been prepared and sanctioned. The grants are reduced accordingly. The aggregate of the excess in the case of these two works over their *original* estimates will amount to to over 10 lakhs of Rupees, a sum which would have gone far to provide for the additional grants which the Government of Madras urge to be necessary for the efficient maintenance of Irrigation Works under that Government.

12. The works under group III of grants that will not be sufficient to admit of completion of works in 1876-77 are as follows:—

	Amount of Estimate.	Computed Outlay to end of 1875-76.	Required, 1876-77.		
			Works.	Establishment.	Total.
	RS.	RS.	RS.	RS.	RS.
Ordinary Agricultural works for which no Capital or Revenue Account is kept—					
Protective works round Polaveram Island	62,000	32,040	15,000	3,750	18,750
River embankment on western bank of Godavery	50,000	33,610	10,000	2,500	12,500
Improving right embankment of Pennair.	1,10,400	19,600	47,700	11,925	59,625
	2,22,400	85,250	72,700	18,175	90,875

As regards the construction of protective works round Polaveram Island, there has been correspondence between the Government of India and that of Madras regarding the liability of Inam-holders to pay a portion of the cost of the work. The Government of Madras now say that the position of Inam-holders is under consideration. Until this question is settled, the outlay from Imperial Funds on the work must be limited to what is absolutely essential to the protection of the interests of the State.

Works.	Establishment.	Total.
RS.	RS.	RS.
15,000	3,750	18,750

13. As regards the river embankments on the western bank of the Godavery, as also the work of raising the river banks in the Godavery District for which there is no sanctioned estimate, the grant for which has been disallowed, the Government of Madras in the demand statement for 1876-77 applied for Rupees 90,000 with the remark that the "work is said to be urgently required as shown by the fresh of July 1875." The Government of India decided that "the probable cost must be known before the propriety of passing a grant for the purpose can be known."

In the present papers the Government of Madras say as follows regarding this work:—

"The Government of India appear to be unaware of the Godavery embankments. The Godavery is a river already embanked, and attention having been called to the insufficiency of flood banks generally by the numerous accidents of 1872 and 1874, a warning was sent to the Godavery, and some dangerous places were at once attended to on estimates regularly prepared. The fresh of July 1873 was more than a warning, and whether the proposals of the local officers be accepted or not, it will be necessary to incur some expenditure at once. Rupees 30,000 have therefore been allotted for these flood banks under Miscellaneous, and as many miles of embankment in the several ranges have to be attended to, it is not improbable that a supplemental grant will have to be applied for."

But no particulars are given of the date when the estimate will be ready, or to what amount the outlay will extend. Neither is it shown why the charge should be classed under the head of Ordinary Agricultural Works for which no Capital or Revenue Account is kept. Further the interests involved in maintaining the embankment are not mentioned, nor is it said why the Zemindars of the Godavery District should not pay their share of the cost of the embankment. Information on all these points is necessary, and should be furnished. Meanwhile the allotment may stand.

14. Regarding the improvements to the right embankment of the Penniar it has to be noted that as the work seemed to form portion of the Penniar Anicut Works, a remark was made by the Government of India that the estimate, which was set down at Rupees 1,10,400, would require the sanction of the Government of India as forming portion of a larger project.

The Government of Madras say that this work is not a part of the anicut system, and has been sanctioned as unconnected with it. The amount of the sanctioned estimate for the work is Rupees 1,10,400. The grant has been placed under the head of Ordinary Agricultural Works, for which no Capital or Revenue Account is kept.

As in the case of the Godavery embankments so in the case of these embankment some details appear necessary of the precise interests that will be protected by the works, and for what reason the charge is debited to the Ordinary Agricultural grant.

15. Of the two new works proposed to be undertaken and to be completed during the year under group IV, one relates to the drainage of the village of Gollalamudda in the Godavery District, the estimated cost of which is Rupees 3,100, and for which a grant of the same amount is assigned. It is understood that the work is rendered necessary by the operation of Irrigation Works in the Godavery, and the grant is therefore passed as debitable to the Capital Account of the works. But the Government of India desire to draw the attention of the Government of Madras to the call for an expression of opinion on the subject of the adjustment of the charges for drainage works, made in Public Works Department letter, No. 212 A—I, dated 20th July 1875, and to inquire when they may expect to receive that opinion.

16. The provision for compensation for lands taken up in previous years for the Godavery and Kistna Delta Irrigation Works, amounting to Rupees 7,000, is passed. But it is undesirable to make isolated addiions to the Capital Account of a work, without some limit in the shape of a comprehensive estimate of the aggregate cost of the works.

17. The provision for new works, the grants for which have been disallowed, is as follows:—

	Amount of Estimate.	Grant, 1876-77.		
		Works.	Establishment.	Total.
	Rs.	Rs.	Rs.	Rs.
Towing path to Western Delta, Nizampatam Canal ...	8,930	8,930	2,233	11,163
Navigable canal through Nagaram Island	27,000	5,000	1,250	6,250
Constructing a wider bridge over the Ellore Canal at Ellore	14,200	7,100	1,775	8,875
Ordinary Agricultural Works for which no Capital or Revenue Account is kept—				
Raising river banks in the Godavery District ...	...	30,000	7,500	37,500
Fish chamber at Kistna Anicut under sluice ...	...	6,000	1,500	7,500
	50,130	57,030	14,258	71,288

Proceedings of the Madras Government, Public Works Department,
13th September 1876. *No.* 2,447.

The grant for the first work is placed under the head of Ordinary Agricultural Works, for which no Capital or Revenue Account is kept, but explanation is necessary as to why the amount should not be debited to the Capital Account of the canal. The grant may stand.

18. As regards the Navigable Canal through Nagaram Island, its estimated cost is set down at Rupees 27,000 with the remark that Rupees 10,000 is provided from Local Fund Budget. It is not stated what the object of the work is, what revenue it will yield, and what are the circumstances that have led to the grant of Rupees 10,000 from Local Funds; also whether the work is one purely for navigation, or for both irrigation and navigation, for if the former, the work is one of communications, and Provincial funds are liable for its construction. Explanation on all these points is requested. Meanwhile the grant provided is disallowed.

Works.	Establishment.	Total.
Rs.	Rs.	Rs.
5,000	1,250	6,250

19. As regards the work of providing a wider bridge over the Ellore Canal at Ellore, the estimated cost set down at Rupees 14,200, with the remark that an allotment has been made in Local Fund Budget Estimate. But it should be stated why the whole cost of these works should not be provided for in that estimate.

Works.	Establishment.	Total.
Rs.	Rs.	Rs.
7,100	1,775	8,875

20. The fourth work is referred to in paragraph 14 of these orders. As regards the fifth work, it should be stated why the grant is placed under head of Ordinary Agricultural Works for which no Capital or Revenue Account is kept, instead of under the Capital Account of the Kistna Delta Works.

21. For Minor Works the provision for 1876-77 is Rupees 2,35,000, reduced to Rupees 1,90,000, that of 1875-76 Rupees 1,93,000, and that of 1874-75 Rupees 1,51,000.

As regards the provision for Minor Works the Chief Engineer of Irrigation says as follows:—

"For a long time past this office has been obliged to refuse allotments for Minor New Works, and yet District Officers have been pressed to understand the importance of making Irrigation Works safe, and to act upon that recognition. Only a few out of many District Engineers have really set to work in earnest, and at once the supply of funds comes to an end. The Government of India have been told that for some years the outlay on Minor New Works should be 5 lakhs."

22. The question of the increase cannot be decided till receipt of the information called for in connection with the application for increasing the Ordinary grant to 35 lakhs per annum (see No. 40 A—I, dated 18th January 1876, to Madras.) Meanwhile it should be noted that the provision has been entered in the Budget Estimate in one item of Minor Works. But the requirements of the accounts for Irrigation Works involve that the grant should be distributed off to the several projects to the Capital or Revenue Accounts to which the charges may be debited. And as regards Capital some general estimate of the amount by which the debit for Minor Works should be limited is essential, otherwise the financial prospects of the projects may be affected if the debit was not made without some recognized limit. The Government of Madras is requested to take into consideration the manner in which this can best be done.

		RS.
23.	Under repairs the provision stands at	15,25,000
	That asked for by the Government of Madras in the demand statement	15,00,000
	Grant, 1875-76	14,66,800
	Outlay, 1874-75	15,43,707
	„ 1873-74	14,00,190

The Chief Engineer for Irrigation reports the demands by Executive Engineers for repairs amounted to Rupees 17,12,400, and that he entertains grave doubts of the propriety of the reductions made by him to bring down the estimate to Rupees 15¼ lakhs.

24. Under establishment the provision is as follows :—

	Asked for.	Passed.
	RS.	RS.
Conservancy Establishment	1,13,395	1,13,395
Proportion of charges for General Establishment ...	5,36,755	4,86,004
Survey Establishment	30,000	15,000
	6,80,150	6,14,399

25. As regards the Survey Establishment the provision of Rupees 30,000 is Rupees 15,000 in excess of that for 1875-76. No details have been given of the projects on which the survey is to be employed, nor of the establishment composing the survey. The provision has therefore been reduced to Rupees 15,000.

26. Under Tools and Plant the provision is Rupees 1,52,760, which is Rupees 56,760 in excess of the grant for the current year. Of this excess Rupees 40,000 is on account of the Dowlaishweram Workshops. The provision is made with reference to an order* of the Government of India, in which it was said that any increase to the Capital or loss in the working of the shops should be budgeted for every year. But in the present case no details are given to show why it should be expected that there will be an increase of Rupees 40,000 either in the Capital of the shops or loss in its working. It is however understood that the provision is for repairs, &c., to the workshops, but information is requested on this point. Meanwhile the provision may stand, subject to the information called for and to the submission of a general estimate of receipts and expenses of the workshops.

* P. W. D. No. 365 A—G of 13th June 1875.

27. The balance of the increase in the provision for Tools and Plant is explained to be due to the provision for floating plants and their repair, and is passed.

28. In submitting the Budget Estimate the Government of Madras refer to its application, to have the grant for Irrigation Works fixed at 35 lakhs per annum, as not having been considered in fixing the allotment for next year, and add that the grants have been fixed upon the amount of the confessedly inadequate allotments of former years, "and the data available for a correct determination of the sum needed for the more pressing requirements of Madras have not been accepted."

29. The basis upon which the grant was fixed was the application statement from the Government of Madras, which amounted to only Rupees 31,85,000. The grant assigned by the Government of India was Rupees 27,22,000, and this amount was assigned because no details were furnished to justify an increased allotment. The Government of India have called for reports to show the way in which the money is to be spent, and this information is still awaited.

Proceedings of the Madras Government, Public Works Department,
13th September 1876. *No.* 2,447.

30. As illustrating the necessity for more information, the attention of the Government of Madras is directed to the provision of Rupees 10,74,275 under Repairs Revenue for "other works." No information is given to show the nature of the works to which this large sum is to be devoted, nor can particulars be obtained to show the Revenue dependent upon the proper maintenance of the Irrigation Works in each group. The Governor-General in Council is aware that orders were issued more than four years ago by the Government of Madras for the classification of the tanks, but up to this time neither in Budget Estimate nor in accounts does any sign appear of this classification having been made. Some classification is necessary for a proper knowledge and grasp of the facts, and to enable a judgment to be formed of the propriety of the expenditure proposed. The Government of India must have full information in a form admitting of an intelligent appreciation of the objects and effects of the proposed expenditure before the large grants allowed for Irrigation Ordinary in the Madras Presidency are increased. The want of information so arranged as to be intelligible to a distant reviewing authority is much felt both by the Secretary of State and the Government of India, and calls for careful combined efforts by the Revenue and Engineer Establishments in Madras.

SUMMARY OF TOTAL GRANTS, ORDINARY AND EXTRAORDINARY.

31. The following is an abstract of the total grants allowed in these orders :—

	Estimate, 1876-77.	Estimate, 1875-76.	Actuals, 1874-75.	Actuals, 1873-74.
EXTRAORDINARY.	RS.	RS.	RS.	RS.
Works	3,73,280	4,97,692	5,35,660	5,00,690
Establishment	83,320	1,25,008	1,48,750	1,03,510
Tools and Plant	49,400	67,300	21,430	6,680
Suspense	...	...	20,490	—20,490
	5,06,000	6,90,000	7,26,330	5,90,390
Less receipts on Capital account	...	...	510	770
	5,06,000	6,90,000	7,25,820	5,89,620
Deduct refunds from Ordinary grant and Provincial funds	50,000	1,50,000	1,00,000	...
	4,56,000	5,40,000	6,25,820	5,89,620
ORDINARY.				
Works	4,19,341	5,13,600	2,69,274	3,12,890
Repairs	15,25,000	14,66,800	15,43,707	14,00,190
Establishment	6,14,399	6,19,200	6,79,481	5,31,190
Tools and Plant	1,52,760	96,000	61,784	37,540
Profit and Loss	...	...	191	...
State expenditure on Guaranteed Irrigation Works	10,500	11,000	5,287	7,150
Suspense	...	...	292	41,380
	27,22,000	27,06,600	25,60,016	23,30,340
Less receipts on Capital account	...	...	286	...
	27,22,000	27,06,600	25,59,730	23,30,340
Add— Refunds to Extraordinary grant	...	1,50,000	1,00,000	...
Total ...	27,22,000	28,56,600	26,59,730	23,30,340

—	Estimate, 1876-77.	Estimate, 1875-76.	Actuals, 1874-75.	Actuals, 1873-74.
GRAND TOTAL ORDINARY AND EXTRAORDINARY.	RS.	RS.	RS.	RS.
Works	7,92,621	10,11,292	8,04,934	8,13,580
Repairs	15,25,000	14,66,800	15,43,707	14,00,190
Establishment	6,97,719	7,44,208	8,28,231	6,34,700
Tools and Plant	2,02,160	1,63,300	83,214	44,220
Profit and Loss	...	...	191	...
State expenditure on Guaranteed Irrigation Works	10,500	11,000	5,287	7,150
Suspense	...	...	20,782	20,890
Total ...	32,28,000	33,96,600	32,86,346	29,20,730
Less receipts on Capital account	...	...	796	770
Deduct refunds from Provincial Services ...	50,000	...	...	...
Grand Total ...	31,78,000	33,96,600	32,85,550	29,19,960

32. Of the total grant for 1876-77, the grants for Expenditure in India and in England respectively will be as follows :—

	In India.	In England.	Total.
	RS.	RS.	RS.
Extraordinary	4,45,000	(*a*) 11,000	456,000
Ordinary	26,84,000	(*b*) 38,000	27,22,000
Total ...	31,29,000	49,000	31,78,000

(*a*).—Taken from estimates of Secretary of State.
(*b*).—The estimates of the Secretary of State provide for an expenditure of Rs. 47,000 for stores, of which Rs. 9,000 is for Buildings and Roads, and the balance Rs. 38,000 for Irrigation.

ESTIMATE OF IRRIGATION REVENUE.

33. The estimate of direct Irrigation Receipts to be included as such in the accounts of the Public Works Department is as follows :—

—	Actuals, 1874-75.	Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.
	RS.	RS.	RS.	RS.
Godavery Delta Works	55,049	49,800	59,000	59,100
Kistna do.	9,792	12,400	14,000	12,300
Pennair do.	196	50	200	200
Madras Water-supply Project	...	10,000	12,000	12,000
Pelandorai Anicut	21	25	20	20
Palar Anicut	69	50	50	50
Cauvery Delta Works	8,170	2,500	9,000	9,000
Streeviguntum Anicut	1,202	1,700	1,700	1,700
Other works	4,473	20	4,400	4,400
Total ...	78,972	76,545	1,00,370	98,770
Total as advised by telegram...	...	...	1,20,000	1,20,000
Accepted by the Government of India for ...	...	76,550	1,20,000	1,20,000

Proceedings of the Madras Government, Public Works Department,
13*th September* 1876. *No.* 2,447.

34. These receipts represent chiefly the income derived from navigation fees, canal produce, and miscellaneous receipts, and are exclusive of the large sum included in the Civil Accounts as share of Land Revenue due to Irrigation Works. The amount of this Revenue is under investigation by a Civil Officer deputed for the purpose, and the Governor-General in Council looks forward to the result of the greater portion of his investigations being placed before the Government of India during the course of the coming year. The outlay from Extraordinary funds on Irrigation Works in Madras to end of 1874-75 has amounted to £604,070, and the total Capital outlay on Irrigation Works, Ordinary and Extraordinary, to £1,176,898, and the Governor-General in Council is naturally anxious to know what the returns have been for the large sum spent.

GENERAL REMARKS.

35. The Government of India admit with satisfaction the improvements that have been made in the preparation of the Budget Estimate under the prescribed heads of service. But the following points still call for notice :—

I.—The provision for Minor Works Capital is made under a distinct head of its own. But the requirements of the case involve that the provision should be distributed off to the several projects to the Capital Account to which the charges are to be debited. And in order to prevent an undue debit to Capital, and to keep its total within reasonable limits, some general estimate of the total outlay on each project is necessary. On this point attention is invited to the remarks contained in paragraph 22 of these orders.

II.—The provision for Tools and Plant under Capital Ordinary is not divided off amongst the projects to which the charges will be debited. The remarks made under Minor Works are applicable to this item also.

III.—The classification by projects of the provision for Repairs is still incomplete, for out of a total of Rupees 15,25,000 for this head of service, only Rupees 4,50,725 is divided off to projects, the balance being entered under other works. Here again attention is invited to the remarks contained in paragraph 21 of these orders.

IV.—The charges for Conservancy Establishment under Revenue are not divided off to the several projects to which the charges relate.

V.—The heading "Miscellaneous" has been substituted for the term "Ordinary Agricultural Outlay" for which no Capital or Revenue Account is kept." It is requested that the latter head may be used for the future.

VI.—The provision under Capital and Revenue should be divided off under the groups mentioned in Public Works Department letter, No. 295 A—I, dated 17th September 1875.

FORT WILLIAM, *27th March* 1876.

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

No. 204. Note by Chief Engineer for Irrigation, dated September 1876.

Proceedings of the Madras Government, Public Works Department,
13th September 1876. *No.* 2,447.

No. 205. ORDER THEREON, 13th September 1876, No. 2,447.

IRRIGATION, No. 25.
Account.

ORDERED that the following letter be sent to the Government of India :—

(Here enter No. 2,448, dated 13th September 1876.)

(True Extract.)

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

Proceedings of the Madras Govt. in the
Public Works Department, dated the 13th Septr 1876
No. 2447

Read the following

From India
No. dy March 27th, 1876.
No. dy September, 1876

Ordered that the following letter be sent to the Government of India.
No. 2448 d/ 13 Sept. 76.

Accepted by
Major Scott 2/10.

Ch. E. for Irrg.
Ch. E. for Irrg
Ch. E. W. Accts.

Govt. of {1876} Madras.

PUBLIC WORKS.

To The Chief Engr for Irrign

Dated

Issued

Recd. Encl.

G. O., 18 Sept 1876, No. 2444-7

Nos. 203/5

20th Do.

Madras Irrigation

Budget for 1876-77

forwarding Orders on the proposals of the Govt. of India on the relating to the—

No 203/5