

## APPENDIX 7.

**Rules for Distribution of Establishment and Tools and Plant Charges.**

1. The accounts of Establishment and Tools and Plant charges are kept on the following principles :—

(i) The charges of a division or special office are, as a rule, met out of the single major head "50. Civil Works" in the first instance.

(ii) Before closing the accounts of the year, the Audit office apportions the charges of the whole province amongst the major heads to which the cost of the works was charged.

(iii) In certain cases where this annual adjustment is unsuitable, as for example in the case of non-Government works or for works done only occasionally for other departments, the recovery of cost is effected in the accounts of the divisions concerned, from time to time, by the levy of a percentage charge.

(iv) Otherwise, the shares pertaining to individual works are not determined except for the purposes of certain *pro forma* accounts, as in the case of Irrigation and Navigation Works.

2. The establishment charges of a division or of a special office should, in the first instance, be classified under the minor head "Establishment" of the major head "50. Civil Works". The same major head should bear, in the first place, the charges for the ordinary tools and plant of the division, under the minor head "Tools and Plants".

3. For the classification of the charges for (1) the special tools and plant of a division and (2) the tools and plant of a special office, see paragraph (4) of this Appendix and paragraph 528 of the Code, respectively.

4. As an exception to the foregoing rules, the undermentioned special establishment should be charged as indicated below :—

(i) Establishment employed on large irrigation surveys for new projects : To the surveys concerned under the head "18. Other Revenue Expenditure financed from Ordinary Revenues—Miscellaneous Expenditure".

(ii) Establishment employed on famine relief works : To the head "54-A. Famine Relief".

(iii) Establishment employed in workshops of a quasi-commercial character. To the workshop concerned under the major head "50. Civil Works" under which its maintenance charges are classified.

(iv) Establishment employed on works in the Agency tract : To the head "50. Civil Works—Reserved—Agency".

(v) Superintendent—Divi Pumping Station : To minor head "Establishment" under the head "XVII. Irrigation, Navigation, etc., works—Divi Pumping System".

(vi) Establishment employed for the execution of irrigation project, such as the Cauvery-Mettur Project : To the head "68. Construction of Irrigation, Navigation, Embankment and Drainage Works".

4. The cost of special tools and plant, i.e., tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project, and of a nature not usually to be found in the general stores of the province, should be treated as a direct charge to the work of project and not classified under the minor head "Tools and Plant". Similarly, tools, plant and machinery required for a workshop of a quasi-commercial character should be charged direct to the accounts of it.

NOTE 1.—In case of doubt, the Chief Engineer will decide whether any item of tools and plant should be classified as ordinary or special.

NOTE 2.—The cost of tools and plant required for use on Famine Relief should be treated as "Special" and classified in accordance with rule 4 above.

5. Recovery of the cost of establishment and tools and plant should be made in the following cases :—

- (a) Works done for other provinces.
- (b) Work done for Railways, Military Works Services, Posts and Telegraphs or the Archaeological Department.
- (c) Work done for all other departments, when the cost is chargeable to those departments.
- (d) Non-Government works and works for Indian State.
- (e) For all work done in the Public Works Workshops at Madras, Dowlaishwaram and Bezwada, even though the work is for a Public Works Division within the province.
- (f) For work done in the concrete laboratory, Physics and Soil Mechanic's office and Irrigation Station, Poondi, on behalf of departments of Provincial Governments, other Governments, Railways, States, private persons or bodies.

6. In the cases referred to in rule 5 above, recoveries will be made at percentage rates on the value of work done. The percentages for Archaeological and Central Civil Works and works executed for the Military Engineer Service and the Posts and Telegraphs department have been fixed at 19 per cent for establishment, pensionary and tools and plant charges as a permanent arrangement with effect from 1st April 1930. The percentages for items (a), (c), (d) and (e) and for railways in item (b) are fixed separately for establishment and tools and plant charges, and re-adjusted if necessary at quinquennial intervals, by the local Government in consultation with the Accountant-General, the rates being based on the actual average cost (per 100 rupees of outlay on works) in the Presidency during the previous five years. The actual average cost should be taken to mean, in the case of establishment, that portion of the average expenditure on the whole establishment which may be considered to have been incurred in the actual execution of works and their connected preliminaries. The object of the latter rule is to exclude from the ratio of the cost of establishment to the outlay on works, the share of the cost of establishment employed on other miscellaneous duties of the Public Works Department such as the annual inspection of railways affecting tanks, preparation of data statements for buildings, inspection of buildings annually, and the scrutiny of plans on behalf of local bodies without actually executing any work in order that in the aggregate, the recoveries made on work done may represent fairly, the actual cost of the services for which the percentage are charged.

The percentages applicable are—

(i) for work done for other Provinces—Same as sub-clause (iv) (a) below except 1 per cent for audit and accounts;

(ii) for work done occasionally for railways—Same as sub-clause (iv) (a) below;

(iii) for work done for all other departments and charged to the departments concerned—Same as sub-clause (iv) (a) below except the percentages for audit and accounts and for pensionary charges. Provided that if the work done is for a commercial department, the percentage prescribed for pensionary charges should be levied.

NOTE.—If the establishment employed on a project of the kind referred to in sub-clause (vi) of rule 3 above (which should be treated as a commercial department with reference to the rules in Appendix 5 of the Madras Financial and Account Code) executes work on behalf of Public Works Department divisions charged to "50. Civil Works" or for other departments, the percentage charges applicable are those in sub-clause (iv) (a) below, but excluding 1 per cent for audit and accounts.

(iv) for non-Government works (including local fund works, municipal works and other contribution works) and works for Indian States as below:—

(a) For works other than water-supply and drainage schemes—

13 per cent on the account of works outlay for establishment.

1½ per cent on the amount of works outlay for pensionary charges.

1 per cent on the amount of works outlay for tools and plant.

1 per cent on the amount of works outlay for audit and accounts.

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16½ per cent.

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These rates will apply to works which were started on or after 1st April 1937.

NOTE 1.—When lump-sum contributions are received towards Government works from local bodies or private persons or bodies, they should invariably be distributed, for accounts purposes, in two parts (as laid down in paragraph 477 of this Code), the one representing a share of works expenditure and the other the amount chargeable on that share as Establishment and Tools and Plant and pensionary charges calculated according to the percentage fixed in sub-clause (iv) (a) above. No charge for audit and accounts should be levied in such case.

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In the case of contribution works where the local bodies or private donors are permitted to carry out the works themselves under the supervision of and in accordance with the plans and estimates approved by the Public Works Department and where no centage charges are to be recovered for supervision and scrutiny of plans and estimates, centage charges at rates detailed below should be credited to the Public Works Department in the manner laid down in rule 5 (1) of Statement E of Appendix 4 Madras Public Works Account Code and the same amount debited to the concerned department which is benefitted by the work. The rates of centage charges to be adopted in such cases will be 1 per cent of the estimated cost for scrutiny and sanction of estimate and 2 per cent of the sanctioned estimated cost of work for supervision and direction including test check.

NOTE 2.—If, in the case of any local fund or municipal work executed by the Public Works Department the local fund or municipal staff are employed on investigation and preparation of plans and estimates before they are sanctioned and such plans and estimates are worked to without revision, the rate for establishment will be reduced to 10½ per cent.

NOTE 3.—If the Public Works Department prepares the plans and estimates for any works to be executed by the Central Government, other departments of the Provincial Government, local bodies including Municipalities private persons and Indian States, a charge of 2½ per cent on the estimated cost exclusive of the cost of land, will be levied subject to a minimum of Rs. 10. In cases where the Public Works Department merely scrutinizes the estimates and plans prepared by the Central Government, other departments of Provincial Government, local bodies including Municipalities, private firms, and Indian States, the charge should be 1 per cent on the estimated cost exclusive of the cost of land subject to a minimum of Rs. 5. This rule does not apply (1) to the scrutiny of trunk road maintenance estimates undertaken with reference to rule 3 of the rules in both sections A and B of Appendix IX to the Madras Public Works Department Code and (ii) to the preparation or scrutiny of the plans and estimates for works financed entirely from the Road Fund. In the case of works executed by local bodies and financed partly from the Road Fund and partly from other funds the centage charges leviable should be based on the proportion of the estimated cost of the work to be met from funds other than the Road Fund. Such charges may be debited to the estimates for the works provided that no grant may be claimed from the Road Fund in respect thereof.

NOTE 4.—Centage at the above rates will be payable by Government to the railway companies in respect of works done for Government. When plans and estimate are prepared by the Public Works Department for railway works or by the railway companies for work required for Railway Police and if the works are not subsequently carried out, charges will be payable on the sliding scale fixed by the railway company, concerned from time to time.

NOTE 5.—In cases where Public Works Department Officers are required to issue certificates of reasonableness of rent for private buildings occupied by educational institutions which are aided from Provincial funds fees shall be collected at the rates prescribed in Note 6 to paragraph 73 of the Madras Public Works Department Code.

(b) I. For water-supply and drainage schemes executed by the Public Works Department with its own staff—

	For a scheme the cost of which exceeds Rs. 1 lakh. Per cent of works outlay.	For a scheme the cost of which does not exceed Rs. 1 lakh Per cent of works outlay.
(a) For establishment employed on execution and direction.	10	10
(b) For pensionary charges	1½	1½
(c) For preparation of plans and estimates by the Sanitary Engineer	2½	2½
(d) For scrutiny by the Chief Engineer	½	Nil
(e) For audit and accounts	1	1
Total	15½	15

NOTE.—No centage charges will be levied on account of "Tools and Plant".

II. For water-supply and drainage schemes in direct charge of Municipal Engineers supervised by and certified to by the Public Works Department, Executive Engineer—

	For a scheme the cost of which exceed Rs. 1 lakhs per cent of works outlay	For a scheme the cost of which does not exceed Rs 1 lakh per cent of works outlay
(a) For supervision and direction by the Public Works	4	4
(b) For pensionary cesshare	4	4
(c) For preparation of plans and estimates by the Sanitary	4	6
(d) For scrutiny by the Chief Engineer	4	Nil
Total	77	9

NOTE.—If, in any of these cases, the plans and estimates are prepared by the Municipal Engineer and they are worked up to in execution, the above rates of centage charges will be reduced by 2 per cent of works outlay.

III. For water-supply and drainage schemes taken up by the Public Works Department for execution retaining the Municipal Supervisors to work under one of the Public Works Department, Subdivisions, centage charges should be levied at the rate specified in sub-clause I above LESS the cost of the actual Municipal establishment employed on the works.



IV. In the case of Panchayat Board water-supply and drainage schemes executed under the control of District Board Engineers but supervised by the Public Works Department Superintending Engineers, the charge for supervision and direction, should be recovered at the rate of 2 per cent of works outlay.

NOTE.—(i) The rates specified in sub-clause I above shall apply only to those works the execution of which was actually started on and after the 15th June 1938.

In the case of contribution works where the local bodies or private donors are permitted to carry out the works themselves under the supervision of and in accordance with the plans and estimates approved by the Public Works Department and where no centage charges are to be recovered for supervision and scrutiny of plans and estimates, centage charges at rates detailed below should be credited to the Public Works Department in the manner laid down in the rule 5 (1) of Statement E of Appendix 4, Madras Public Works Account Code and the same amount debited to the concerned department which is benefited by the work. The rates of centage charges to be adopted in such cases will be 1 per cent of the estimated cost for scrutiny and sanction of estimate and 2 per cent of the sanctioned estimated cost of work for supervision and direction including test check.

(ii) The rates specified in sub-clauses II, III and IV shall apply to schemes taken over under the supervision of Public Works Department after 15th June 1938 and will be levied on the expenditure incurred thereon from and after the dates on which they were taken over.

(c) a charge of  $2\frac{1}{2}$  per cent on the estimate amount, if it does not exceed Rs. 1 lakh and 3 per cent, if it exceeds Rs. 1 lakh will be levied on plans and estimates for water-supply and drainage schemes which are not executed but are finally recorded or revised.

(v) for works done in the Public Works Workshops at Madras, Bezwada and Dowlaishwaram—

The percentages are fixed separately for establishment including accounts and audit, tools and plant, repairs and carriage and depreciation, interest on capital and depreciation of its buildings and pension and are revised periodically by Government in consultation with the Accountant-General, the rates being based on the proportion which the actual charges under the above heads bear to the value of work done in the workshops.

(vi) for Archaeological and Central Civil Works and work done for the Military Engineer Services, and the Posts and Telegraphs Department (as a permanent arrangement with effect from 1st April 1930)—

	Per cent.
On the works outlay, for establishment ..	15
Do. for pensionary charges .. ..	$2\frac{1}{2}$
Do. for tools and plant, ordinary ..	$1\frac{1}{2}$

(vii) for works done by the concrete laboratory, the Physics and Soil Mechanic's Office and Irrigation Research Station, Poondi, on behalf of Departments of Provincial Government, other Governments, Railways, State, private persons or bodies, actual proportionate cost of the establishment and tools and plant, employed on the work and 5 per cent of the cost of establishment to cover supervision charges will be recovered.

NOTE 1.—In the case of work done for Military Engineer Services and Posts and Telegraphs an additional charge of 1 per cent on the works outlay should be levied for accounts and audit.

NOTE 2.—As regards for the preparation of plans and estimates by the Provincial Government in these cases, please see Note 3 under rule 6 (iv) (a) above.

7. Deleted.

8. As an exception to paragraph 6 (vi), the establishment charges on new supplies and repairs of barrack furniture of the Military Engineer Services is fixed at 10 per cent on the outlay.

9. The prescribed percentages can be remitted with the sanction of the local Government in the case of non-Government works costing less than Rs. 1,000. The remission of charge is not permissible in other cases, and such aid as it may be desired to give to a local body in the construction of a work in which it is usually given separately in the form of a cash grant-in-aid.

10. The percentages referred to in paragraphs 6 and 8 are leviable on the actual outlay booked in the accounts, i.e., on the net outlay in case there are any refunds or writes-back except in the cases mentioned in Note 3 under rule 6 (iv) (a). No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision, etc., but the prescribed percentage charges for tools and plants should not be levied in the case of non-Government works on which tools and plant of the department are not used.

NOTE.—Under this rule, even the cost of land acquired through the Civil department is not exempt when it is adjusted in the divisional accounts as part of the cost of non-Government work; but if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works Accounts, no percentage charge is leviable on account of it.

11. Recoveries made in accordance with the rules in paragraphs 5, 6 and 8 to 10 should be classified as indicated in Statement E of Appendix 4, the adjustments being made in the accounts, of the Divisional Officer, whenever the cost of work done is adjusted by charge to the deposit remittance or other account concerned.

**NOTE 1.**—An additional charge of 1 per cent should be recovered in respect of works of the classes referred to in item (b) excluding the works of the Archaeological Department and in item (d) of paragraph 5 and adjusted as follows:—

The recoveries will be adjusted in the divisional accounts, those relating to works executed on behalf of (1) private parties and (2) local bodies as revenue receipts under the minor head "Fees for Government Audit" subordinate to the Major head "XLVI Miscellaneous—Central" and those relating to Railways and works executed for Military Engineer Services and the Posts and Telegraphs Department as reduction of expenditure under "26. Audit—Central".

**NOTE 2.**—In the case of work done in workshops of a quasi commercial character the percentage charges include this 1 per cent even in the case of jobs executed for other divisions or departments, both of the same province and of other provinces, but such recoveries should not be credited to "26. Audit or XLVI. Miscellaneous—Fees for Government Audit" except in the cases referred to in rule 1 above.

12. Recoveries on account of services rendered by Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no words expenditure, e.g., fees for advisory work. Such fees should be paid direct into the treasury, to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned when the fees have been recovered from outside bodies or departments of the same Government, and to the corresponding Receipt or Capital head of expenditure in other cases (vide Statement E of Appendix 4).

13. In case of large surveys for new projects of Irrigation Navigation, Embankment and Drainage works, for which special establishment is entertained an addition of 5 per cent for cost of this establishment should be made in the Audit office to cover the supervision charges thereon.

In the case of (1) Irrigation works for which special establishment chargeable to the concerned Irrigation head of account is employed, and (2) Famine Relief Works for which special establishment chargeable to "34. A. Famine Relief" is employed the Audit office should add to the cost of such establishment employed on those works, 2 per cent on the works outlay to cover the "Direction charges" in the case of works in the partially excluded areas executed by establishment chargeable "50. Civil Works—Partially Excluded Areas" the Audit office should add to the cost of establishment employed on the works, 2 per cent of the works outlay to cover "Direction charges" on account of the Chief and Superintending Engineers and an additional 8 per cent of the works outlay for the services rendered by the Executive Engineers and Subdivisional officers in Supervising the works.

**NOTE 1.**—The percentage levied on workshop jobs on account of establishment vide rule 9 (v), including a provision of 1 per cent for "Audit". The recovery made on account of such portion of "Audit" as is not credited to "26. Audit" or "XLVI. Miscellaneous fees for Government Audit" under rule and under rule 11, above is deducted from the establishment charges before the pro rate distribution is made.



**NOTE 2.**—The recoveries for direction and supervision charges in respect of large surveys for new Irrigation Project Navigation, Embankment and Drainage Works for which special establishment is employed and 2 per cent of the works outlay in the Schedule Areas and 2 per cent of the works outlay under "54-A. Famine Relief" may be credited under the sub-head "50-e. Civil Works—Establishment—D. Superintending Engineer".

14. Thus, when the accounts of the year are about to be closed, the charges detailed below will represent the residual charges to be appointed to the several clauses of works executed in the year, other than those for which either percentage charges were levelled under paragraphs 5 to 9 and 13 or Special establishment was employed (paragraph 3). This apportionment will then be made in the Audit office as indicated in paragraphs 15 to 17 (see also paragraph 7).

(i) Net charges booked under the minor head "Establishment"

(ii) Net charges booked under the minor head "Tools and Plant".

(iii) Minus the recoveries (on account of establishment, tools and plant charges) referred to in paragraph 13, whether credited to "recoveries of expenditure", "receipts and recoveries on capital account".

15. (a) The establishment charges to be distributed *pro rata* will be—

The sum of the residual establishment charges (vide paragraph 14 above) in each circle of superintendents (excluding, in the case of the Madras Circle, the cost of the establishment of the Public Works Workshops and Stores Division, Madras, which will be distributed over all circles).

Plus a share of the additional charges mentioned in the next sub-paragraph.

Minus the special charges mentioned in the last sub-paragraph of this clause.

**NOTE.**—The Electrical Engineer's Division shall be treated as a "circle" for purpose of this rule.

The additional charges, a share of which will be debited to each circle are—

(1) the cost of the Chief Engineers and the Consulting Architect and their establishments.

(2) the cost of other special officers if any, whose jurisdiction extends beyond a single circle of superintendence and their establishments.

(3) the cost of the establishment (including the General Superintendent and his staff) in the Public Works and Workshops and Stores Division, Madras.

Minus the percentage recoveries made under paragraph 6 above.

**Note.**—The expenditure on establishment included in the direct charges on works does not come under the above rule (vide also paragraphs 448 and 449).

(4) leave salaries paid in England as booked under the detailed head "Establishment" of the minor head "Deduct English cost of stores and establishment subordinate to the several major heads").

The special charges that are to be deducted from the circle charges are—

(1) the special charges or establishments adjusted separately under paragraph 3 in each circle.

(2) the amount (on account of establishment charges) calculated at 2 annas per acre irrigated in the case of all irrigation works for which capital and revenue accounts are kept and at half per cent of the capital value of all provincial buildings, the mean of the figures at the beginning and end of each year being taken.

(b) The tools and plant charges to be distributed *pro rata* will by the sum of the residual charges (vide paragraph 14 above) in each circle (excluding the charges booked under the major head "54. Famine--A. Famine Relief" and excluding also in the case of the Madras Circle the cost of the tools and plant in the Public Works Workshops and Stores Divisions, Madras).

Plus a share of the following additional charges:—

(1) the cost of the tools and plant in the Public Works Workshops Division, Madras, minus the percentage recoveries made under paragraph 5 above.

(2) the cost of the tools and plant in the Public Works Stores Division Madras, other than the tools and plant held in stock for distribution to other divisions [See exception under paragraph 110 (b) of this Code.]

**Note.**—The expenditure on the cost of special tools and plant charged direct to works does not come under the above rule (vide also paragraph 448 and 449).

The Electrical Division shall be treated as a circle for purpose of this rule. In distributing the additional charges mentioned above among the several circles, the Electrical Engineer's Division should be debited only with a proportion which the works outlay of that division bears to the works outlay of the whole province and the balance distributed equally among the regular circles.

16. The *pro rata* distribution of the establishment or tools and plant charges, determined under the rules in paragraph 15 should be made thus—

*I. For purely irrigation or mixed irrigation and Civil Works circles of superintendence—*

(a) The divisible establishment or tools and plant charges of each circle should be divided among the several major head operated on (paragraph 14) in proportion to the works expenditure under each head.

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(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

II. For circles of superintendence in which the only work executed falls under the Civil Works branch of the Department—

(a) The divisible establishment or tools and plant charges in all the circles combined should be distributed *pro rata* over the various major heads concerned paragraph (14) on the basis of the works expenditure in all the circles combined.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

*Note.*—The debit to “50. Civil works” under this rule should be again distributed *pro rata* between “50. Civil Works—Provincial” and “50. Civil Works—Central”.

III. The amount calculated as 2 annas per acre [*vide* clause (2) in the last sub-paragraph of paragraph 15 (a)] should be debited to “XVII. Working Expenses”, and the amount calculated at  $\frac{1}{3}$  per cent of the capital value of provincial buildings should be debited to “50. Civil Works—Provincial”.

IV. (a) If a purely Irrigation or mixed Irrigation and Civil Works circle of superintendence consists of divisions with largely varying conditions of work and the local Government is satisfied that the adoption of the circle as the unit of distribution, will in a series of years, result ultimately in a disproportionate charge to the administrative accounts of one or more important Irrigation, Navigation, Embankment or Drainage projects under construction in one or more divisions of the circle, it may order those divisions, collective or severally to be treated as a separate units or unit or units of distribution and the remaining divisions of the circle as another unit.

(b) If this course is adopted, the annual *pro rata* distribution of the establishment and tools and plant charges relating to each unit should be made as in clause I, above, with the exception, that the establishment charges to be distributed should be determined as follows:—

(i) Takes the total establishment charges in each unit.

(ii) Add to this a share of the establishment of the Chief Engineers and Special Officers, and of leave salaries paid in England, calculated thus,—

First determine the share chargeable to the entire circle of superintendence under paragraph 15 (a) without making the deductions mentioned therein. Divide this among the units making up the circle, in proportion to the works expenditure under each head, as in clause I of this paragraph.

(iii) Then deduct the special and percentage charges for establishments adjusted separately under paragraphs 3 and 5 to 12 in each unit.

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(c) Orders passed by the local Government under sub-clause (a), above will ordinarily cease to be operative on the expiry of the third year subsequent to that in which the construction estimates of the projects whose interests it was sought to protect, were closed, unless an earlier date has been fixed by the local Government.

## 17. Deleted.

18. The apportionment should not be carried further in the regular accounts but in the pro forma (Administrative) accounts of individual productive or unproductive projects or Irrigation, Navigation, Embankment and Drainage Works prepared annually by the Accountant-General, suitable additions to the outlay on the projects should be made to cover the cost of establishment and ordinary tools and plant. On the basis of the figure of the establishment for (tools and plant) charges in each circle, or other unit of distribution as finally booked under the major head concerned, should be determined the percentage (to 4 places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

*Note.*—In the Administrative accounts of Irrigation, Navigation, Embankment and Drainage Works, an indirect charge of 1 per cent on account of audit and accounts establishment should be levied on the works expenditure of the year.

19. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works, any provision on account of establishment and tools and plant charges, unless percentage charges are leviable under the rules, on actual work expenditure and are adjusted monthly (*vide* rule 2 under paragraph 558 of this Code for Central Civil and Archaeological Works and works relating to the Post and Telegraph Department and Military Engineering Services). See also paragraph 285 of this Code. For administrative purposes such provision is, however, made in the project estimates of irrigation works for which Capital and Revenue Accounts are kept and of any others of which it is desirable to forecast the ultimate financial results.