M.R.O. 1—77,006—8-6-37.

(1) Number of pages 1—18

(2) Date of repair 21-9-34

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 45 Press
~~Mis.~~

Bundle 71-72

Dated 27 1 1868.

71-72 9/10

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
27th January 1868.

No. 71. Read the following letter from the Secretary to the Government of India, to the Chief Secretary to Government, Fort Saint George ; dated Fort William, 10th January 1868, No. 181.

It appears from the passages quoted in the margin, which occur in the separate Revenue Proceedings of the Madras Government for October 1867, that the Board of Revenue, Madras, are of opinion that, provided a public work appertaining to the Revenue Department can be executed by Civil Officers from funds available in the Civil Estimates, the expense, though it be for a work which comes within the category of public works, as defined in the Orders of the Public Works Department dated 16th October 1865, may be charged in the Civil Accounts.

No. 216, paragraph 4, of the Proceedings of the Board of Revenue, No. 6207, dated 27th September 1867.
,, 510, paragraph 3, of the Board's Proceedings, No. 6512, dated 10th October 1867.

2. This opinion, I am desired to point out, is incorrect ; for, as a rule, if the work comes within the said category, it should be charged in the Public Works Accounts, though it be executed by Civil Officers.

3. This principle should be followed in the preparation of the estimates for 1868-69 and all future estimates, by strictly excluding from the Civil Estimates provision for works that come within the recognized or established definition of Public Works, though such works may be executed by the Civil Department.

Ordered that a copy of the above letter be sent to the Accountant General, Madras, for information.

No. 72. ORDER THEREON, 27th January 1868, No. 45.
Communicated to the Revenue and Public Works Departments.
(True Extract).

Chief Secretary.

To the Revenue Department.
,, Public Works do.
,, Board of Revenue.

Exd. J. H. Burns.

No. 216. Read the following Proceedings of the Board of Revenue, dated 27th September 1867, No. 6,207.

Read the following letter from the Acting Collector of Madras, to the Secretary to the Board of Revenue, dated Sydapet, 6th September 1867, No. 294 :—

1. I have the honor to acknowledge the receipt of the Board's Circular Memorandum, No. 813, of the 1st ultimo, and in reply to forward copy of a letter received from Mr. Smith, pointing out the Salt works which he considers ought to be executed out of the sum* sanctioned by the Government of India under the head of "Petty Construction and Repairs."

* Rupees 11,118.
Board's Proceedings, 13th July 1867, No. 4,384.

2. The works recommended by Mr. Smith are, no doubt, urgently required.

3. The Salt Superintendents' Cutcherries at Ennore, Vallur, Pulidiwak, Voyalur, and Kattur have been provided for in the Budget for the current year, No. 2, Revenue Petty Construction and Repair ; and a sum of Rupees 750 allotted for the same at Rupees 150 per each Cutcherry.

Items Nos. 54, 55, and 56.

4. I do not consider that a Superintendent's Cutcherry, with any pretensions to permanency, can be constructed for Rupees 150, and, therefore, recommend that, at least, 500 Rupees be allotted for each. I observe that this sum has been sanctioned in other districts. I take this occasion of drawing the Board's attention to Item No. 65 in the Budget above referred to, in which provision is made for Rupees 9,570 for Salt Cutcherries at the stations above named. This item appears to have been taken from the Budget of 1866-67, and is more than necessary for Cutcherries on the reduced scale adopted by the Board† for these buildings ; the amount required at Rupees 500 each will be 2,500 Rupees; the balance will, therefore, be available for other emergent works now recommended.

† *Vide* Board's Proceedings, 19th April 1866, No. 2,733, paragraph 5.

5. The next works, referred to by Mr. Smith, are the wooden bridges over the salt channels in the northern pans required for Police Peons crossing them on patrol duty. Sixteen of these bridges are required for the current year. They are roughly estimated to cost about Rupees 50 each. I have called upon the Superintending Engineer to send a plan and estimate of the same, and when received it will be transmitted to the Board. No provision for this work was made in the current year's Budget, as the want was only lately noticed by the Superintendent of Police, who, however, has shewn that they are urgently required.

6. The gravelling of the Cheyur road has been already brought to the special notice of the Board,‡ and was also included in the Budget sent from this Office, though no provision was made for it in the sanctioned Budget for this year.

‡ *Vide* Collector's letter, No. 250, of the 6th August 1867.

7. The road-dam across the Voyalur backwater was recommended last year by Mr. Smith in his Salt Budget, but it was not included in the one sent from this

Office, as Mr. Cockerell appears, from a note left by him, to have considered a boat would do better. I am now given to understand that a boat would be of no use, as there is not always water sufficient for a boat to ply, and the banks are shelving and very muddy. The dam is much needed for Police Constables to perform their patrol duties.

8. The Board having in their Proceedings of the 26th ultimo, No. 5,532, stated that the repair to salt channels at Attipat, Kelambakam, Vallur, &c., will be provided for in the revised list of Salt works under Petty Construction and Repair for 1867-68, I do not consider it necessary to include, in the statement now submitted, the item for Rupees 100 for Attipat channel mentioned in Mr. Smith's letter enclosed.

9. The other Salt works for execution in the current year, and which have formed the subject of separate communications, are—

Vide Board's Proceedings, 19th August 1867, No. 5,353.
Collector's letters, Nos. 270 and 283, of 26th August and 3rd September 1867.

First.—Police huts at Kattur and Kattupalli, Rupees 3,670.

Secondly.—Extension of the Madras Salt Platform, Rupees 8,852-5-0.

The former work has been undertaken by a contractor, and is now in progress. No orders have been received regarding the latter.

10. In conclusion, I beg to enclose a statement shewing the works recommended for immediate execution, the amount required for the current year, and the sum available for them from the allotments for this district. The last and in fact the most important item in this statement is Rupees 11,028, for excavating salt channels at Voyalur, Ennore, Vichur, and Vallur, rendered necessary for the opening of new pans in the north. This subject will be shortly submitted to the Board in reply to their Proceedings of the 2nd July last, No. 4,129, and the proposals therein to be advocated, if approved of, have to be carried out at once. The channels should be completely excavated before the commencement of the next manufacturing season, in order that the new pans to be opened may be fit for manufacture early next year.

From the Deputy Collector in charge of Salt, Madras, to the Acting Collector of Madras, dated 27th August 1867, No. 198.

1. With reference to your letter of the 20th instant, No. 576, I have the honor to recommend that the following works be executed out of the sum of Rupees 11,118, sanctioned by the Government of India under the head of "Petty Construction and Repairs":—

	Rs.
Salt Superintendent's Cutcherry at Vallur...	150
Do. do. at Ennore, Pulidiwak, Voyalur, and Kattur, at Rupees 150	600
	750

2. These Cutcherries were ordered* to be built on the plan of one constructed by the Salt Deputy Collector at Madura, and have

* Board's Proceedings, dated 19th April 1866, No. 2,733, paragraph 5.

been estimated for, accordingly, at the small sum of Rupees 150 each, being 16 Rupees less than the cost of a single Police hut!

3. I leave it to you to judge what will be the strength and durability of a Cutcherry erected at so small a cost. It seems to me that if built, it will probably be levelled with the ground, like the old Police huts, on the occasion of the first heavy monsoon; and I would submit, in the interests of Government, that it would be far more economical to spend 1,000 Rupees, once for all, on substantial Cutcherries that are likely to last for some years, than to throw away money on buildings of mud which the first heavy rain will dissolve.

4. The next work of a petty nature which it is necessary to execute, is wooden bridges for crossing our salt channels. Of these forty-one are required in all for the northern channels; but sixteen may be put up after the approaching monsoon, and the remainder be entered in the Budget for execution in 1868-69. Mr. Fraser tells me that the cost of each bridge will be 50 Rupees, not 35 as before estimated, in consequence of certain improvements suggested by the Board of Revenue and the Superintendent of Police.

5. There are two other works, which do not fall under the category of "Petty," but which, nevertheless, should be executed in 1867-68. The first is the road from Cheyur to Chotpakam, respecting which I addressed you in my letter, dated 25th ultimo, No. 159. This road, from never having been gravelled, is going to ruin; and if no separate funds are available, I would recommend that the Superintending Engineer be instructed to authorize the Range Officer to gravel the road and construct three extra culverts, under the estimate of Rupees 7,470, approved by Government in their Order in the Public Works Department, dated 27th March 1866, No 1,002.

6. The second work referred to in the preceding paragraph* is a road or a wooden bridge, if it can be executed at the same cost, across the backwater at Voyalur, estimated at Rupees 2,000. It is impossible to cross the backwater without sinking knee-deep in its mud, and the Police whose lines are situated in the locality, complain of their inability efficiently to perform their duties, from having so frequently to wade through the mud in going from one bank of the backwater to the other.

* Item No. 4, Budget of 1867-68.

7. To recapitulate. The works connected for execution out of the amount sanctioned by the Government of India are—

	Rs.
Five Cutcherries, at Rupees 150 each	750
Sixteen wooden bridges for the northern pans, at 50 Rupees each ...	800
Gravelling the road from Cheyur to Chotpakam...	7,470
Road or bridge across the backwater at Voyalur	2,000
	11,020
Add	
Repair of Attipat channel...	100
	11,120
Amount sanctioned by Government of India	11,118
Difference...	2

Statement of Salt Works under "Petty Construction and Repairs" to be executed in the year 1867-68.

Number.	Description of Work.	Amount.	Provision in Budget for 1867-68.	Remarks.
		Rs. A. P.		
1	Five Cutcherries, at Rupees 500 each.	2,500 0 0	750+9,570=10,320	Vide Collector's letter, September 1867, No.——.
2	Sixteen wooden bridges for the Northern Pans, at 50 Rupees each	800 0 0	Do.	Do.
3	Gravelling the road from Cheyur to Chotpakam,	7,470 0 0	Do.	Do. Collector's letter, No. 250, of the 6th August.
4	Road or Bridge across the back-water at Voyalur.	2,000 0 0	Do.	Do. Collector's letter, No. ——, of the —— September.
5	Repairs to Salt Channel at Attipat, Nos. 1 up to 9. Do. at Kilambakam	12,395 0 0	Do.	Do. Board's Proceedings, 26th August 1867, No. 5,532.
6	Do. at Vallur, Nos. 1 to 10. Do. Ennore, Vadasemmenjary, Covelong, and Kilambakum.	11,800 0 0	Do.	Do. Board's Proceedings, 26th August 1867, No. 5,532.
7	Construction of Police huts at Kattur and Kattupally.	3,670 0 0	Do.	Do. Board's Proceedings, 19th Aug. 1867, No. 5,353.
8	Extension of Salt Platform at Madras.	8,852 5 0	Do.	Do. Collector's letters, Nos. 270 and 283, of the 26th August and 3rd September.
9	Excavating salt channels at Voyalur, Ennore, and Vichoor, for opening new pans in the north.	11,028 0 0	Do.	Will be shortly reported to the Board.
	Total...	60,515 5 0	.....	
	Amount available, Rupees...	11,118 0 0		
Collector's letter to Board, No. 270, dated 26th Aug. 1867.				

SYDAPET,
—— *September* 1867.

(Signed) G. THORNHILL,
Acting Collector.

1, 4, and 9 can be undertaken by the Salt Deputy Collector.
7 is now under construction by the do.
2 and 3 should be intrusted to the Department of Public Works.
5, 6, and 8 are now under execution by do.

SYDAPET,
6*th September* 1867.

(Signed) G. THORNHILL,
Acting Collector.

1. According to the revised Budget list of Salt works submitted to Government on 10th September 1867, the amount entered for the Madras District is Rupees 75,638. The sum the Acting Collector now states that will be absolutely required, and which it is to be presumed he will really spend, is only Rs. 60,515, leaving an available balance of Rupees 15,123.

2. The list of works received with the Actin, Collector's present letter is approved, and a copy of it will be submitted to Government to be taken in substitution of the entries made for Madras in the Budget list already sent. The available balance of Rupees 15,123 will be kept as a reserve to meet the urgent demands of any other district.

3. The several works entered in the Collector's present list are sanctioned, except No. 9, for which a report is promised with estimate. The work is, however, retained in the list, as it is of an emergent nature, and the sum entered for it may be required during the current year.

4. In the list of works submitted by the Acting Collector, certain works are proposed to be intrusted to the Department of Public Works. The Board observe that all the works entered under "Petty Construction and Repair" are intended to be executed by the Revenue Department, any professional advice that may be necessary being taken from the Public Works Officers in the district. No transfer of funds can, therefore, be made to the Public Works Department from the provision for "Petty Construction and Repair," and without such transfer no work can be executed by the Public Works Department.

No. 217. ORDER THEREON, 10th October 1867, No. 2,383.

Separate Revenue, No. 10.
Salt.

Ordered to be recorded.

(True Extract.)
(Signed) F. H. WILKINSON,
Acting Under Secretary to Government.

To the Board of Revenue.
,, the Accountant General.
,, the Public Works Department.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Revenue Department, 25th October 1867.

No. 510. Read the following Proceedings of the Board of Revenue, dated 10th October 1867, No. 6,512.

Read the following letters:—

From the Acting Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 21st August 1867, No. 153.

1. With reference to the Proceedings of the Board, dated 29th ultimo, No. 4,854, I have the honor to enclose an extract from the Salt Deputy Collector Mr. Ball's letter, with which I concur.

G. O., 16th July 1867, No. 1,575.

2. The amount proposed for expenditure has been reduced as far as possible by omitting all but emergent works on account of the contemplated Excise system. It is Rupees 16,165, which is Rs. 3,447 less than the reduced Budget provision, as shewn in the margin.

	Rs.
As per paragraph 1 of Deputy Collector's letter	12,180
As per do. 4 do. do.	985
As per concluding part of paragraph 5 do.	3,000
	16,165

3. I beg the Board will be pleased to take the necessary steps for placing at the disposal of the Public Works Department, Rupees 7,690, the estimated cost of the works marginally shewn, and to be executed by the Public Works Department. The Superintending Engineer, Colonel Walker, has consented to undertake them.

	Rs.
Reclamation of the river bed at Mangalore...	2,240
Construction of two Salt Koties at Mangalore, at Rs. 2,725 each ...	5,450
	7,690

4. The information called for as to what works were included in the sum of Rupees 18,930, recommended by the Superintending Engineer of the division in his Budget list, will be submitted separately, as soon as a reply is received from that Officer to a communication addressed to him on the subject.

From J. BALL, Esq,, Deputy Collector, to the Acting Collector of South Canara, dated Mangalore, 13th August 1867, No. 36.

1. I have the honor to acknowledge the receipt of your letter, No. 671, of the 8th instant, and in reply to inform you that I am still of opinion that, even should the Excise system be introduced into the district, the following Kotars, alluded to in paragraph 2 of my letter of the 18th ultimo, No. 30, should be taken in hand during the current year, they being of an emergent nature, namely—

		Rs.
(1.)	Budget No. 170, Constructing compound walls around Devaragra Kotars ...	400
(2.)	Do. ,, 177, Re-construction of the Chalanmakky Kotar, No. 2 ...	1,200
(3.)	Do. ,, 181, do. of the Kallagra Kotar at Devaragra ...	1,200
(4.)	Do. ,, 182, do. of the Jalady Kotar at Chalanmakky ...	1,200
		4,000
	In addition to these I would now beg to recommend—	
(5.)	Budget No. 162, Re-construction of Talan Kotar at Mangalore	490
(6.)	Reclamation of river bed at do.	2,240
(7.)	Construction of two out of four Kotars at do.	5,450
		8,180
	Rupees... ...	12,180

2. Estimates for all these works have just been received from the Board of Revenue. The first four are works at manufacturing depôts ; the Kotars being in lieu of those ordered by Government to be abolished, with a view of concentrating them ; and the remaining three are works to be carried out at Mangalore. Of these, the fifth is absolutely necessary, as, in the present state of the walls, it will be impossible to make use of the building (Talan Kotar) this ensuing season. The work No. 6 is also emergent, as, unless it is carried out, the present stone revetment, which has already received some injury, will, in all probability, be unable to withstand the floods of another monsoon, and in such case seriously endanger the whole of the Salt and Coir Kotars. As the temporary Salt Kotar erected in the beginning of last year has already stood two monsoons, it cannot be made use of during the ensuing season for the storage of so large a quantity of salt as during the past two seasons, the erection, therefore, of the two Kotars (No. 7) are also indispensably necessary for the storage of salt.

3. As stated in paragraph 4 of my letter, No. 17, of the 12th April last, I shall be able to undertake the execution of the works Nos. 1 to 5, while the remaining two (Nos. 6 and 7) I shall be unable to do so for want of effective superintendence, and would, therefore, beg to again suggest their being transferred for execution to the Public Works Department. The Superintending Engineer has, in his letter No. 4, of the 4th May last, kindly offered to undertake them.

4. All these works amount to but Rupees 12,180, and the sum of Rupees 985, placed at my disposal for repairs of certain works (as per your letter, No. 599, of the 20th July) being added to it, raises the proposed expenditure during the current year to Rupees 13,165, leaving a balance of Rupees 6,447 out of the reduced allotment of Rupees 19,612 made by the Board in their Proceedings of the 13th ultimo, No. 4,384, under the head "Salt Original Works and Repairs."

Budget No.		Rs.
184,	Re-construction of a portion of the Compound wall round the Salt Koties at Mangalore and improving approaches thereto	195
185,	Re-roofing Salt Koty at Mulky... ...	200
186,	Extending compound wall at Angali ..	95
187,	Do. do. at Arabet ...	95
188,	Repairing the first and second Koties at Halladi	400
		985
	* Road from Mabukal Koty to river on the one side and to the Brahmawar road on the other	400
	Do. from Basrur to Koteshwar	1,600
	Do. from Arabet Koties to do. and Kundapur road	1,000
		3,000

5. * * * * The Board have likewise in their Proceedings of the 22nd July, No. 4,621, expressed their opinion that these roads* should be taken in hand as soon as possible ; and if estimates for them are forthcoming, (of which I am doubtful,) I would beg to propose that the three first of them be undertaken this year in addition to the works mentioned in paragraph 1. In that case, the balance out of the reduced allotment will be reduced to Rupees 3,447.

(True Extract.)

(Signed) H. S. THOMAS,
Acting Collector.

From the same Officer, dated Mangalore, 5th September 1867, No. 160.

1. In continuation of my letter of the 21st ultimo, No. 153, I have the honor to state that I find myself under the necessity of proposing another item of expenditure from the Budget allotment for Salt works to the amount of Rupees 2,100† required for the annual monsoon repairs of Salt buildings, which is indispensably necessary, as usual, to protect them from the heavy rains prevailing on the coast here.

† Estimate enclosed.

2. The above requirement was not included in my previous report in expectation that the Superintending Engineer would have provided me with the necessary funds as hitherto. He has, however, stated his inability to do so, and proposes that I should avail myself of the Salt Budget to meet my wants.

3. I beg, therefore, to request that the Board will be pleased to authorize me to expend Rupees 2,100, out of the reduced allotment of Rupees 19,612 for Salt works, in addition to the items already proposed in my abovementioned letter. This will be still within the limit of the grant allowed.

	Rs.	
Budget amount—Salt Works and Repairs...	19,612	
Expenditure proposed in letter, dated 21st ultimo, No. 153	16,165	
Present addition	2,100	
	18,265	
Surplus...	1,347	

Enclosure No. 1.—Estimate.

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1. Resolved that the foregoing papers be submitted for the information of Government.

2. In the revised list of Salt works, submitted to Government under date the 10th September last, a sum of Rupees 8,272 was provided for South Canara. In the two letters above recorded, the Acting Collector proposes Rupees 18,265 for expenditure during the current year involving an excess of Rupees 9,993. Out of the amount now proposed by the Collector, Rupees 5,475* are already entered in the list. Deducting this amount from Rupees 18,265, there remains Rupees 12,790, for which the following works are proposed :—

	Rs.
No. 490	
194	400
195	1,200
200	1,200
201	1,200
202	195
204	200
205	95
206	95
207	400
208	
	5,475

		Rs.
a.	Reclamation of river bed at Mangalore	2,240
b.	Construction of two Koties at do.	5,450
c.	Road from Mabukal Koty to river on the one side, and to the Brahmawar road on the other	400
d.	Do. from Basrur to Koteshwar	1,600
e.	Do. from Arabet to ,, and Kundapur road ...	1,000
f.	Monsoon repairs to Salt roads	2,100
		12,790

3. The Board consider that works marked *c*, *d*, and *e*, are roads which do not properly find place under "Petty Construction and Repair." The allotments proposed are however small, and, presuming that these works will be undertaken by the Revenue Department, they have been admitted in the current year's Budget. The reclamation of the river bed at Mangalore should properly be entered in the Budget of the Public Works Department ; but as it is likely that no funds will be available in it, the Board approve of its execution from the funds under "Petty Construction and Repair." The total cost of the works, for which funds have to be provided according to the new distribution, amounts to Rupees 18,265, to which a sum of Rupees 200 being added for repairs to revenue buildings, the total comes to Rupees 18,465. The sum of Rupees 8,272 already provided for being deducted from this, the extra amount now required is Rupees 10,193. The Board propose

to meet this excess from the Reserve of Rupees 10,775, saved by the re-distribution of works in the Madras District, and they solicit the sanction of Government for the same. A list of works as finally revised will be submitted to Government, to be taken in substitution of the entries made for South Canara in the Budget list already sent.

Board's Proceedings, dated 10th October 1867, No. 6,513.

4. The Collector must understand that, if beyond the works for which sanction is granted, anything more is required to be done, it should be reserved for next year's Budget.

5. The Board request that the Acting Collector will report whether the whole allotment can be spent this year. The Board want this information, as the money he cannot spend should be made available for other districts.

6. In paragraph 3 of the first letter above recorded, the Acting Collector requests that steps may be taken for placing at the disposal of the Public Works Department the cost of the works noted in the margin. The Acting Collector is referred to paragraph 2 of the Government Order, dated 20th September 1867, No. 2,204, circulated to Collector, under date the 8th October 1867, from which it will be seen that all works under "Petty Construction and Repair" should as a rule be executed by the Revenue Department; any professional aid which may be necessary being obtained from the Engineer Department.

	Rs.
Reclamation of the river bed at Mangalore	2,240
Construction of two Salt Koties at do.	5,450
	7,690

7. The estimate for monsoon repairs, amounting to Rupees 2,100, received with the second letter above recorded, is sanctioned.

Revised List of Works under "Petty Construction and Repair" in South Canara.

Number.	Particulars of Expenditure.	Original Works.	Repairs.	Total.
		Rs.	Rs.	Rs.
1	Re-construction of Talekoty in Mangalore	490	.....	
2	Compound walls around the Davaragin Koties at Vadarhobli, in Angali division	400	.....	
3	Re-construction of the Cachalamakky Koti No. 2 at Harnad.	1,200	.....	
4	Re-construction of the Kollugra Koti at Davaragin, including Jungle-wood partition at Vaderabli station in Angali division	1,200	.....	
5	Re-construction of Jullady Koti at Chalamakky	1,200	.....	
6	Reclamation of river bed at Mangalore	2,240	.....	
7	Construction of two Koties at do.	5,450	.....	
8	Road from Mabukul Koty to river on the one side, and to the Brahmawar road on the other	400	.....	
9	Do. from Basrur to Koteshwar	1,600	.....	
10	Do. from Arabet Koties to do and Kundapoor road ...	1,000	.....	
11	Re-construction of a portion of the compound wall round the Salt Koties at Mangalore, and improving approaches thereto	.....	195	
12	Re-roofing Salt Koti No. 1, at Mulky	.....	200	
13	Extension of the compound wall round the Salt Koties at Angadi division	.....	95	
14	Extension of the compound wall aound the Salt Koties at Arabet	.....	95	
15	Repairing the first and second Koties at Halady	.....	400	
16	Monsoon repairs to Salt roads	.....	2,100	
17	Repairs of Revenue buildings, &c...	.....	200	
		15,180	3,285	18,465

No. 511. ORDER THEREON, 25th October 1867, No. 2,519.

Separate Revenue, No. 21.
Salt.

The Government sanction the appropriation of Rupees 10,193, out of the savings effected in the Revenue Budget Estimate of two lacs for Salt works, in the manner proposed by the Board.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

No 181.

To

The Chief Secretary
to the Government
of Madras.

Financial Dep^t Sir,

No 216 - Para 4 of the Proceedings of the Board of Revenue No 6207 d/ 27 September 1867
" 570 Para 3 of the Board's Proceedings No 6512 dated 10th October 1867

It appears from the passages quoted in the margin, which occur in the Separate Revenue Proceedings of the Madras Government for October that the Board of Revenue at Madras are of opinion that, provided a public work appertaining to the Revenue Department can be executed by Civil Officers from funds available in the Civil Estimates, the expenditure, though it be for a work which comes within the category of Public Works as defined in the orders of the Public Works Department dated 16th October 1865, may be charged in the Civil Accounts -

2 This opinion, I am desired to point out

rut is incorrect, for as a rule if the work comes within the said Category it should be charged in the Public Works Accounts, though it be executed by Civil Officers.

This principle should be followed in the preparation of the Estimates for 1868/69, and all future Estimates by strictly excluding from the Civil Estimates provision for works that come within the recognized or Established definition of Public Works, though such works may be executed by the Civil Department.

I have the honor to be
Sir
Your Most Obedient Servant

Fort William
The 10 January 1868

E. H. Lushington
Secy to the Govt of India

Ordered that a Copy of the above letter be sent to the Accountant General, Madras, for information.

No. 29 Nov 65 - 43-44

Fin. 1868 Depart.

From

Secy: Govt: of India
Fin. Dept.
No 181.

9/10
8/20 } January 1868.

No 34.

Fin 89 233

Comms: instructions regarding the preparation of the Estimates for 1868/69, & all future Estimates, relative to the exclusion from Civil Estimates of provision for works defined as Public Works, though such works may be executed by the Civil Depart.

With an order -

2/ Govt of India Fin. Dept No 45 - 1868

Communicated to the Resident at Baroda & Political Agent in Bundelkund.

Mch

H O

Mch 31/

Mch 11 Secy.

2/ Bo: Govt Depart
- " - Public Works Dep
- " - Bombay Secretariat

71.72