M.R.O. 1—77,006—8-6-37.

(1) Number of pages 24

(2) Date of repair 25-3-43

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 781 Press
312-13 Mis.-
Dated 14 3 1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 14th March 1867.

No. 312. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Public Works Department, dated Madras, 25th February 1867, No. 122:—

2 Letters in original from Agent, Nos. 180 and 426, dated 17th August 1866 and 20th February 1867.
1 Copy of a letter No. 121, dated 27th August 1866, to Agent Irrigation and Canal Company.

1. I have the honor to submit, for the consideration of Government, a letter, No. 426 of the 20th instant, from the Agent and Manager Madras Irrigation and Canal Company, forwarding a Resolution, dated 2nd January last, of the Board of Directors of the Company, in which the Board express the opinion that the debit to Revenue instead of to Capital of the charges on account of the repair of the Office* bungalow and Overseers'† huts at Somaiswaram has been directed under a misapprehension.

* Proceedings Madras Government, No. 3,141, 3rd October 1866.
† Do. do. No. 3,588, 12th November 1866.

2. The Board term the estimates for these repairs "two small final charges "for the repairs of huts for providing accommodation for laborers employed in "the construction of the anicut at Somaiswaram;" that this is an entire misconception of the character and use of the buildings in question, will be manifest on referring to Proceedings Madras Government of the 6th July 1865. These buildings are not intended for laborers,

No. 1,887.

but for establishments; the charges are not "final charges," but the cost of the first repairs required subsequent to construction. The buildings were originally debited to the anicut estimate, but, when it was found that the outlay unduly burdened that work, the Chief Engineer wished for separate sanction for them, and they then became a part of the permanent work of the canal.

3. At the commencement of his letter above-mentioned, Mr. Henslowe refers to another communication, written upon the receipt of Proceedings Madras Government, No. 2,309 of the 21st July 1866, and this letter‡ with my answer§ to it are enclosed. The Agent has been unable to find in the latter "any reason "or argument upon which such an adjustment (as the debit to Revenue of the cost of "maintenance of the Donapad and Ayaloor station buildings) could be supported." This must be a matter of opinion, but the principle on which the recommendation to that effect was based was clearly stated, and it was pointed out also that the draft rules, relating to the maintenance of the canal and the keeping of the revenue accounts, proposed a precisely similar arrangement.

‡ No. 180, 17th August last.
§ No. 121, 27th ,, ,,

Letter to Government, No. 40, 31st July 1866.

4. In paragraph 2 of his letter No. 180, the Agent says that the Donapad and Ayaloor station buildings "are bungalows built and used exclusively in aid of *construction.*" It is very probable that this was the original intention, and indeed the Ayaloor bungalow was, in the first instance, intended to be constructed out of the canal estimates, though the cost was afterwards transferred to the head Buildings, which is supposed to include nothing but permanent structures, it being a perma-

nent head of charge. However, the character of the station buildings became much modified, the actual cost of those at Ayaloor is not known, but the Donapad buildings rose from Rupees 2,685 to Rupees 5,283; and, in applying for sanction for those at Puggydial, Jupad, and Valapanoor, it was expressly stated, that though in the first instance intended to be used as Offices and Stores, they would afterwards be required for traffic stations. Again, they are intended to be used as telegraph stations, and the telegraph is wanted principally for the working of the canal, and not for use during its construction. In paragraph 151 of my letter of the 2nd July 1864, it was mentioned that the station buildings generally were not sufficiently close to the canal to be well suited for managing traffic, and the Chief Engineer in reply to this said that, with the exception of Bowanassy, he could not discover what stations could be considered not well situated.

Proceedings Madras Government, 24th August 1864, No. 2,438.

Proceedings Madras Government, 7th October 1864, No. 2,893, Chief Engineer's letter, paragraph 31.

5. It appears to me that all buildings, which are debited to a permanent head of charge, require to be dealt with in the same way, and that the proper course is to charge Construction to Capital and Maintenance to Revenue. The objection on the part of the Board to this arrangement may, perhaps, be understood by referring to the Contract, clause 21, which requires that the works generally, or such portion or portions as shall be completed, buildings being specially named, shall be kept in repair, and, on failure to do so by the Company, that the Secretary of State should cause the repairs to be executed, and the cost be charged as a set off against monies payable or afterwards becoming payable to the Company under the contract. If then the revenue be insufficient to meet cost of maintenance, it is manifestly to the advantage of the Company to get such charges debited to Capital, otherwise, either voluntarily or by compulsion, such charges would have to be met from the guaranteed interest. At present no such necessity has arisen: there is enough revenue to meet the expenses of repairs to such few works as have been completed; but the difficulty may have to be met very shortly unless the distribution works and the upper sections of the canal be pushed forward, so as to obtain an enlarged area of cultivation.

6. In paragraph 4 of his last letter, the Agent says that the Board have sent him no instructions on the subject of the draft rules relating to maintenance, though these were submitted so long ago as December 1864, and he supposes that the reason of the delay is simply that they do not consider the time to have arrived for the use of those rules. Mr. Henslowe has, however, overlooked the fact that these rules included arrangements for keeping the Revenue accounts, and that a half-yearly Irrigation Revenue Account became due at the close of the first half-year in which any revenue was realized, or for the six months which ended on the 30th June 1864, and that, consequently, the Company have failed to keep or to furnish a copy of this account, which is required by clause 22 of the Contract. Whatever may have been the views of the Board, they have had ample time to express them, and they are responsible for whatever inconveniences may arise from the neglect to perform the obligations, which clauses 21 and 22 of the Contract lay upon them.

Proceedings of the Madras Government, Public Works Department,
14th March 1867.

From the Agent and Manager Madras Irrigation and Canal Company, to the Consulting Engineer Madras Irrigation and Canal Company, dated Madras, 17th August 1866, No. 180.

1. Referring to the letter addressed by you to Government on the 13th ultimo, No. 27, and attached to G. O. No. 2,309, I am at a loss to understand upon what principle you arrive at the conclusion (reported therein to Government) that the repairs to the buildings at Donapad and the bungalow at Ayaloor are "*properly chargeable against Revenue*," while you exclude from this category the re-covering the roof of a shed at the Central Stores, Kurnool.

2. If the canal at Donapad and Ayaloor were completed and *in use*, and were thus returning a revenue to the Company, and if the two bungalows referred to were stations used in the working of the canal and the collection of revenue, their repairs might be properly chargeable against Revenue; but the canal in those remote localities is not complete nor in use, nor likely to be so for a long time, nor is at all clear that the bungalows in question will *ever* be "stations;" they are bungalows built and used exclusively in aid of *construction*, and their repairs appear to me to be clearly chargeable to Capital.

3. The only possible ground upon which I can conceive your conclusion to have been arrived at is, that *rent has* been received for them, though I believe neither are paying any rent at this moment.

But I can hardly suppose you to look upon the rent of bungalows in the light of *revenue*. I look upon it rather as a set off against the outlay.

4. It appears to me quite clear from the Contract (Section 23) that the term "*Revenue*" applies only to the "receipts in respect of water supplied for irrigation;" and as no water has yet been supplied for irrigation anywhere near Donapad or Ayaloor, the repairs of the bungalows built at those two places cannot be charged to Revenue.

5. I trust, therefore, that you will advise the Government to rescind paragraph 2 of their Order, No. 2,309.

From the Consulting Engineer for Irrigation and Canal Company, to the Agent and Manager Irrigation and Canal Company, dated 27th August 1866, No. 121.

1. I have the honor, in reply to your letter No. 180 of the 17th instant, to inform you that the buildings at Donapad and Ayaloor being permanent works, and their cost having been debited to Buildings as a sub-head of Construction, the cost of their maintenance appears to me to be properly chargeable to Revenue, and not to Capital. On the other hand, the shed at the Central Stores, Kurnool, is a temporary structure, and its repairs are, therefore, debitable to the head of Charge in connection with which it is required.

2. I am unable to agree with you that the completion and use of the canal in the seventh and eighth sections has anything to do with the adjustment of the charges for the maintenance of those works in those sections which have been completed. In the case of some descriptions of work, such as earthworks, it is usual, after completion, to allow maintenance for a limited period to be charged to Capital, because until such period has elapsed, they are not really permanent works, or in a condition of permanence, and this is the only exception to the general rule that maintenance of permanent works should, from date of completion, be chargeable to Revenue and not to Capital. Were the masonry works and revetments of any section finished, the maintenance of these works would be chargeable against Revenue, although there might be other works in the section incomplete, and no revenue might have been derived from the section.

3. I am perfectly ready to admit that the practice in such cases differs, and that some Companies adopt one plan, and some another, but the arrangement referred to above is that laid down in the draft rules which I sent to you in December 1864, and I do not think it is necessary to ask the Government to modify the Order, No. 2,309 of the 21st ultimo, to which you refer, unless a different principle to that which I have recommended for adoption should be agreed to by the Directors of the Company and the Government, as the basis on which the Company's works are to be maintained, and the revenue accounts kept, and as yet the Board have not expressed any opinion on the subject.

No. 360.

Proceedings of the Madras Government, Public Works Department, 14th March 1867.

From the Agent and Manager Madras Irrigation and Canal Company, to the Consulting Engineer Irrigation and Canal Company, dated Madras, 20th February 1867, No. 426.

1. In my letter No. 180 of the 17th August last, I gave you the grounds upon which I formed an opinion that the repairs to the buildings at Donapad and Ayaloor could not with any show of reason be charged to Revenue.

2. Neither in your reply to that letter, nor in your original letter to the Government proposing this charge, could I discover any reason or argument upon which such an adjustment could be supported ; the same applies to the repairs of huts at Somaiswaram.

3. I have now the honor to transmit copy of a Resolution* passed by the Board of Directors, who agree with me, and have directed me to apply to Government to have the matter rectified.

* Dated 2nd January 1867.

4. The Board have sent me no instructions on the subject of the Draft Rules which you submitted for maintenance, and I imagine that their reason for the delay is simply that they do not consider the time to have arrived for the use of such rules.

5. In the absence of any argument in favor of your plan for anticipating revenue so long before it is possible to collect any, I can only request that you will move the Government to re-consider the matter.

THE MADRAS IRRIGATION AND CANAL COMPANY.
8 & 9, Queen Street Place, London, E. C.

At a Meeting of the Board of Directors of this Company held at the Offices, as above, on Wednesday, the 2nd January 1867, It was unanimously resolved—

That it appears from Government Order No. 3,588,* and a previous Order No. 3,141, that two small final charges for the repairs of huts for providing accommodation for laborers employed in the construction of the anicut at Somaiswaram, in all Rupees 46, has, at the suggestion of the Consulting Engineer, and with the approval of the Government, been directed to be debited to Revenue. The Board consider that this has been done under a misapprehension, for clearly the charges in question have been incurred entirely for purposes of construction, and should, therefore, be placed to account of Construction charges ; and this principle was previously admitted by the Consulting Engineer, as appears from his letter to Government, No. 120 of 23rd June 1865. The Manager will be requested to apply to Government to have this matter rectified, as it may lead to future misunderstanding with regard to other charges of a similar character.

* Of 1866.

(True Copy.)

(Signed) F. H. HENSLOWE,
Agent and Manager.

No. 313. ORDER THEREON, 14th March 1867, No. 781.

ACCOUNT, No. 47.

3rd October 1866, No. 3,141.
12th November „ „ 3,588.

The Government fully concur with the Consulting Engineer in the views expressed in this letter, and they see no reason to modify their Orders, as per margin, directing that the charges referred to should be debited to "Revenue."

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Consulting Engineer Madras Irrigation and Canal Company.
„ Manager for do. do.

Exd. S. T. Augustn.

No. 121.

Consulting Engineer's Office,
Irrigation and Canal Compy
27 August 1866.

From,

The Consulting Engineer
Irrigation and Canal Company.

To,

The Agent and Manager
Irrigation and Canal Company.

Sir,

I have the honor, in reply to your letter No. 180 of the 17th instant to inform you that the Buildings at Donapad and Ayaloor being permanent works, and their cost having been debited to Buildings, as a subhead of Construction, the cost of their maintenance appears to me to be properly chargeable to Revenue, and not to Capital. On the other hand the shed at the Central Stores Kurnool is a temporary structure, and its repairs are therefore debitable to the head of Charge in connection with which it is required.

2. I am unable to agree with you that the completion and use of the Canal in the 7th and 8th Sections has any thing to do with the adjustment of the

Charges

charges for the maintenance of those works in those Sections which have been completed. In the case of some descriptions of work, such as Earthworks, it is usual, after completion, to allow maintenance for a limited period to be charged to Capital, because until such period has elapsed they are not really permanent works or in a condition of permanence, and this is the only exception to the general rule that maintenance of permanent works should, from date of completion, be chargeable to Revenue and not to Capital. Were the Masonry works and revetments of any Section finished, the maintenance of these works would be chargeable against Revenue, although there might be other works in the Section incomplete, and no Revenue might have been derived from the Section.

3. I am perfectly ready to admit that the practice in such cases differs, and that some Companies adopt one plan and some another; but the arrangement referred to above is that laid down in the draft rules which I sent to you in December 1864, and I

No. 360

I do not think it is necessary to ask the Government to modify the order, No. 2309 of the 21st Ultimo, to which you refer, unless a different principle to that which I have recommended for adoption should be agreed to, by the Directors of the Company and the Government, as the basis on which the Company's works are to be maintained, and the Revenue Accounts kept, and as yet the Board have not expressed any opinion on the subject.

I have the honor to be &c.

(Signed) John Mullins Captain R.E.
Consulting Engineer S.&C.R.

(True Copy)

John Mullins Captain R.E.
Consulting Engineer for S.&C.R.

E.W. McB.

No. 426. Madras Irr. C. Co. 9

Madras 20th February 1867.

From,

The Agent and Manager
M. Irr. C. Co.

To,

The Consulting Engineer
Irr. C. Co.

Sir,

In my letter No. 180 of the 17th August last I gave you the grounds upon which I formed an opinion that the Repairs to the Buildings at Doopand & Ayalur could not with any show of reason be charged to Revenue.

Neither in your reply to that letter nor in your original letters to the Government proposing this charge could I discover any reason or argument upon which such an adjustment could be supported; the same applies to the Repairs of Huts at Somaishwaram.

I have now the honor to transmit

D/ 2d Jany /67 copy of a Resolution passed by

Enclosure in letter No. 122 of 25th Feby /67 to Govt from Cons Engr Office M.I.C.C.

10/09/1

by the Board of Directors who agree with me and have directed me to apply to Government to have the matter rectified

The Board has sent me no instructions on the subject of the Draft Rules which you submitted for maintenance and I imagine that their reason for the delay is simply that they do not consider the time to have arrived for the use of such Rules

In the absence of any argument in favor of your plan for anticipating Revenue salvage before it is possible to collect any, I can only request that you will move the Government to reconsider the matter. —

I have the honor to be
Sir
Your Most Obt Servant
D. Mantle Hanbury
Agent in Manila

The Manila S.N.C. Co.
8 & 9 Queen St. Place London E.C.

At a Meeting of the Board of Directors of this Company held at the Offices as above on Wednesday the 2nd January 67

It was Unanimously Resolved

That it appears from Government Order No. 3588 of 10 previous Order No. 3141 that two small Final Charges for the repairs of Hulk for provision accommodation for laborers employed in the Construction of the Anicut at Somaiswaram in all Rs. 46 has at the suggestion of the Consulting Engineer with the approval of the Government been directed to be debited to Revenue — The Board Consider that this has been done under a misapprehension for clearly the Charges in question have been incurred Capital & for purposes of Construction, and should therefore be placed to

10/1866

to account of Cinchona Charges.
And this principle was presumed
admitted by the Consulting Engineer
as appears from his letter to
Government No 1200 of 23rd June 65
The Manager will be requested
to apply to Government to have
this matter rectified as it may
lead to future misunderstanding
with regard to other Charges of
a similar character.—

J. Jne Coghill

To
H. Venture Hewton
Agent & Manager

St Johns Nfld 12th July 65

No 428

From
The Agent & Manager
H. J. & C. Co.

To
The Consulting Engineer
H. J. & C. Co.

Dated 20th July 65
Rec'd 22nd July 65

Sir

Forwards, copy of Resolution passed by the Board of Relative to Repairs & Revenue Stations on Bonaventure Bldgs at Avalon & Donaford—
Bldgs at Donaford & Avalon not completed—
Requests to receive instructions as to what amount is to be charged to Government for the Repairs to the Bldgs at Donaford & Avalon—

H. J. & C. Co.

Nfld 14th 1865

No 780

From
The Agent & Manager
H. J. & C. Co.

To
The Consulting Engineer
H. J. & C. Co.

Sir

In reply to the letter addressed by you to Government on the 13th ultimo No 428 & attached H. J. & C. No 2009 I am to request to understand upon what principle you arrive at the conclusion reported therein to Government that the Repairs to the Buildings at Donaford & the Bungalow at Avalon are properly chargeable against Revenue, while you exclude from this category the Revenue Shed at the Central Store Rooms—

2 If the Canal at Donaford & Avalon were completed and in use, were thus returning a Revenue to the Company—and if the two Bungalows reserved to were stations used in the working of the Canal & the collection of Revenue, their repairs might be properly chargeable against Revenue;—but the Canal in those remote localities is not complete

Nor

Labourers

I have the honour to be
Sir
Your most Obed[t] Servt
F. Mantle Henshaw
Agent & Manager

nor in use, nor likely to be so for a long time
nor is it at all clear that the Bungalows in
question will ever be stationary. They are Bunga-
lows built & used exclusively in aid of
Construction and their repairs appear to
me to be clearly chargeable to Capital a-
3 The only plausible ground upon which
I can conceive your conclusion to have been
arrived at is that Rent has been received
for them - though I believe neither are pay-
ing any Rent at this moment.
But I can hardly suppose you to
look upon the Rent of Bungalows in the
light of Revenue - I look upon it rather as
a set-off against the outlay.
4 It appears to me quite clear from the Con-
tract - (Section 23) that the term "Revenue"
applies only to the "Receipts in respect of
water supplied for Irrigation." And as
no water has yet been supplied for Irri-
gation anywhere near Bonaparte or
Ayalon the repairs of the Bungalows
built at those two places cannot be charged
to Revenue.
5 I trust therefore that you will advise
the Government to rescind Para 2 of their
Order No 230 G.

Labourers

I have the honour to be
Sir
Your most Obed[t] Servt
F. Mantle Henshaw
Agent & Manager

nor in use, nor likely to be so for a long time
nor is it at all clear that the Bungalows in
question will ever be stationary. They are Bunga-
lows built & used exclusively in aid of
Construction and their repairs appear to
me to be clearly chargeable to Capital a-
3 The only plausible ground upon which
I can conceive your conclusion to have been
arrived at is that Rent has been received
for them - though I believe neither are pay-
ing any Rent at this moment.
But I can hardly suppose you to
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light of Revenue - I look upon it rather as
a set-off against the outlay.
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water supplied for Irrigation." And as
no water has yet been supplied for Irri-
gation anywhere near Bonaparte or
Ayalon the repairs of the Bungalows
built at those two places cannot be charged
to Revenue.
5 I trust therefore that you will advise
the Government to rescind Para 2 of their
Order No 230 G.

Labourers

Consulting Engineer's Office,
Irrigation and Canal, Co.
Madras 25 February 1867.

No. 122.

From

Captain John. Mullins R.E.
Consulting Engineer I. and C. Co.

To

Colonel C. A. Orr R.E.
Secretary to Government P.W.D.

Sir

I have the honor to submit for the consideration of Government a letter, No. 426 of the 20th Instant, from the Agent and Manager, Madras Irrigation and Canal Company, forwarding a Resolution, dated 2nd January last, of the Board of Directors of the Company, in which the Board express the opinion that the debit to Revenue instead of to Capital of the charges on account of the repair of the office Bungalow and Overseer huts at Somaiiwaram has been directed under a misapprehension.

2 The Board term the estimates for these repairs "two small final charges for the repairs of huts for providing accommodation for labourers employed in the construction of the Anicut at Somaiiwaram; that there is an entire misconception of the character and use of the buildings in question will be manifest on referring to Proceedings Madras Government of the 6th July 1865. These buildings are not intended for labourers

P.W.C. No. 3141-1 October 1866.
* 3588-12th Nov.

No. 1887

Letter No. 426 dated 20th August 1866.
Received 27th Ditto.

Public

Public Department

G.O. No. 2804 P. dated 6th December 1867.

The report made in the Consultation noted in the margin, that the Somaiiwaram Anicut Channel should be charged to Capital, and not to Revenue, has been approved by the Secretary of State.

Copy forwarded to the Chief Engineer for information and guidance in future cases.

By order of the Governor in Council
(Signed) C. A. Orr
Secretary to Government

labourers but for establishments: the charges are not "final charges, but the cost of the first repairs required subsequent to construction. The Buildings were originally debited to the Ancient estimate, but, when it was found that the outlay unduly burdened that work, the Chief Engineer wished for separate sanction for them, and they then became a part of the permanent work of the Canal.

3 At the commencement of his letter above mentioned, Mr. Henslowe refers to another communication, written upon the receipt of Proceedings Madras Government, No. 2309 of the 21st July 1866, and this letter with my answer to it are enclosed. The Agent has been unable to find in the latter any reason or argument upon which such an adjustment (as the debit to Revenue of the cost of maintenance of the Donapad and Ayalore Station Buildings) could be supported." This must be a matter of opinion, but the principle on which the recommendation to that effect was based was clearly stated, and it was pointed out also that the Draft rules, relating to the maintenance of the Canal and the keeping of the Revenue accounts, proposed a precisely similar arrangement.

4 In para 2 of his letter No. 180 the Agent says that the Donapad and Ayalore Station Buildings "are Bungalows built and used exclusively in aid of construction." It is very probable that this was the original intention, and indeed the Ayalore Bungalow was in the first instance intended to be constructed out of the Canal estimates, though the cost was afterwards

No. 180 - 17 August last
No. 121 - 27

Letter to Government No. 40 - 31st July 1866.

P. Con. 6 24 Aug. 1864. No. 2438.

P. Con. 9 7 Oct. 1864 No. 2893 Chief Engr's letter para 31.

transferred to the head Buildings, which is supposed to include nothing but permanent structures, it being a permanent head of charge. However the character of the Station buildings became much modified the actual cost of those at Ayalore is not known, but the Donapad Buildings rose from Rupees 2,685 to Rupees 5,283; and, in applying for sanction for those at Cuyyadie, Dupad, and Talapanoor, it was expressly stated that, though in the first instance intended to be used as offices and stores, they would afterwards be required for Traffic stations. Again they are intended to be used as Telegraph Stations, and the Telegraph is wanted principally for the working of the Canal, and not for use during its construction. In para 151 of my letter of the 2 July 1864, it was mentioned that the Station buildings generally were not sufficiently close to the Canal to be well suited for managing traffic, and the Chief Engineer in reply to this said that with the exception of Bowanapy he could not discover what stations could be considered not well situated.

5 It appears to me that all Buildings which are debited to a permanent head of charge require to be dealt with in the same way, and that the proper course is to charge Construction to Capital and maintenance to Revenue. The objection on the part of the Board to this arrangement may perhaps be understood by referring to the Contract Clause 21,

which

which requires that the works generally, or such portion or portions as shall be completed – buildings being specially named shall be kept in repair and, on failure to do so by the Company, that the Secretary of State should cause the repair to be executed, and the cost be charged as a set off against monies payable, or afterwards becoming payable, to the Company under the Contract. If then the Revenue be insufficient to meet cost of maintenance, it is manifestly to the advantage of the Company to get such charges debited to Capital, otherwise, either voluntarily, or by compulsion, such charges would have to be met from the guaranteed interest. At present no such necessity has arisen: there is enough Revenue to meet the expenses of repairs to such few works as have been completed; but the difficulty may have to be met very shortly, unless the distribution works and the upper Sections of the Canal be pushed forward, so as to obtain an enlarged area of cultivation.

In para 4 of his last letter, the Agent says that the Board have sent him no instructions on the subject of the Draft Rules relating to Maintenance, though these were submitted so long ago as December 1864, and he supposes that the reason of the delay is simply that they do not consider the time to have arrived for the use of those Rules. Mr Henslowe has however overlooked the fact that these rules included

included arrangements for keeping the Revenue accounts and that a half yearly Irrigation Revenue account became due at the close of the first half year in which any Revenue was realized, or for the 6 months which ended on the 30th June 1864 and that consequently the Company have failed to keep, or to furnish a copy of, this account, which is required by Clause 22 of the Contract. Whatever may have been the views of the Board, they have had ample time to express them, and they are responsible for whatever inconveniences may arise from the neglect to perform the obligations, which Clauses 21 and 22 of the Contract lay upon them.

I have the honor to be,
Sir
Your most obedient servant.
W. Mullins Captain R.E.
Consulting Engineer I.W.C.

Public Works Department.

No. 781

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following

Dated 25th February 1867

From the Secretary to Government, P.W.D.

To the Consulting Engineer for Open Works.

Sir,

I am directed to forward for your opinion and report a letter No. 122 of the 25th instant from the Agent Coromandel Railway Company, soliciting the sanction of Government to the payment of the charges detailed in the accompanying statement, amounting to Rupees 3141-1-0 for the supply of water to the Company's Engines during the months of October and November last.

2. The Agent states that the water was supplied from the Public Tanks at Perambore, and that the charges were debited to the Public Works Department, but that the Company have been informed that they should be debited to Revenue.

3. The Agent requests that the charges may be debited to Revenue.

I have the honor to be,
Sir,
Your most obedient Servant,
Secretary to Government.

Dated 25th February 1867.
Rec'd 27th Do.

No. 781.

Submitted for the consideration of the Consulting Engineer for Open Works.

By order,
Secretary to Government.

Public Works Department.

No. 781

Undertaken the 4th March 1867

Read the following

From the Consulting Engineer for Open Works, dated 25th February 1867.

To the Secretary to Government, P.W.D.

Sir,

I am directed to forward for your opinion and report a letter No. 122 of the 25th instant from the Agent Coromandel Railway Company, soliciting the sanction of Government to the payment of the charges detailed in the accompanying statement, amounting to Rupees 3141-1-0 for the supply of water to the Company's Engines during the months of October and November last.

2. The Agent states that the water was supplied from the Public Tanks at Perambore, and that the charges were debited to the Public Works Department, but that the Company have been informed that they should be debited to Revenue.

3. The Agent requests that the charges may be debited to Revenue.

I have the honor to be,
Sir,
Your most obedient Servant,
Secretary to Government.

From the Consulting Engineers for Open Works — (Here enter No. 122 dated 25th Feb/67)

The Government fully concur with the Consulting Engineer on the views expressed in this letter, and see no reason to modify their orders, as per margin, directing that the charges referred to should be debited to "Revenue."

3rd Oct/66 - 3141
12th Nov - 3088

Secy 15/3/67

The Consulting Engineer for Open Works

Manager for do

Pub: Works 1867. Department

Pro: of Govt for March

No. 781

Pro: of the Madras Govt.
Dt 14th March 1867

Accounts— The
Consulting Engineer for the
Madras Irrigation and
Canal Company informed
that no reason can be seen
for modifying the orders
directing that the charges
on account of the repair
of the Office Bungalow &
Overseer's hut at Somas-
sivaram, should be debited
to "Revenue."

No 312-313

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