

(1) Number of pages 28

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	841	Press
512-513		Mis-
Dated	21-3	1871.

Not to be folded or roughly handled

16

*Proceedings of the Madras Government, Public Works Department,
21st March 1871.*

No. 512. Read the following letter from the Consulting Engineer for Irrigation and Canal Company, to the Secretary to Government, Public Works Department, dated Madras, 23rd February 1871, No. 124 :—

REFERRING to a recent order authorizing the cost of repairing the breaches of August last in the Main Canal being G. O., No. 227, 26th January 1871. debited to Capital Account, I have the honour to submit a letter from the Agent remonstrating against the decision, and communicating extract of a letter from the Board of Directors stating, that instructions had already been given by them to debit the repairs of the breaches to Revenue, and that the Government would not depart from the principle they had so often insisted upon.

2. The Agent next adverts to a discussion which took place in 1867, regarding the mode of charging repairs, and observes that, notwithstanding the opposition of the Board, the following repairs had at that time been ordered by Government to be made a charge against Revenue :—

G. O., No. 2,309, 21st July 1866.—Repair to Donapaud station and to Ayalur	RS.	A.	P.
...	229	0	0
" " 2,038, 21st September 1866.—Repair to Central Hospital	20	8	3
" " 2,057, 9th July 1867.—Repair to Puggydial Office	153	0	0

and that in June 1867 the Government, after fully considering the objections of the Board, finally settled the principle upon which repairs and maintenance should be charged to Revenue; since which period the following sums have been ordered by Government to be charged against Revenue :—

G. O., No. 2,183, 20th July 1867.—Repairs of Central Hospital	RS.
...	88
" " 3,473, 8th Nov. " " of Soonkasala building.	114
" " 3,967, 18th Dec. 1869. " " of Kurnool	294
" " 3,579, 8th Nov. " " of " "	91
" " 1,948, 15th Aug. 1870. " " of Soonkasala	140
" " 3,448, 26th Oct. 1869. } Clearing silt from bed of canal	10,098
" " 1,823, 29th July 1870. }	
" " 141, 18th Jan. 1871. { " " " "	3,330
" " 1,429, 1st May 1869.—Repair to Soonkasala anicut	2,970
" " 2,517, 21st Oct. 1870. " " " "	78
" " 2,230, 16th Sept. " Repairing a leak in the upper	
" " bank of the 18th mile, near Hindry aqueduct	58

The decision of Government in 1867 was as follows :—
" On a careful consideration of all that is urged in the papers submitted by " the Consulting Engineer with his letter " above read, the Government are not

G. O., No. 1,928, 28th June 1867.
" prepared to acquiesce in the views expressed by the Manager of the Madras " Irrigation and Canal Company and the Board of Directors. With respect to the " buildings at Somaishweram, referred to in the correspondence, it is observed that " their transfer to the head " Buildings " was effected at the request of the

"Company's officers, and their maintenance as permanent works is, therefore, clearly chargeable to Revenue under the terms of the Contract. The Government have no objection however to the cost of repairs being charged to Capital, provided that application be made for the retransfer of the outlay upon the construction of the buildings to the anicut estimate.

"His Lordship in Council fully agrees with Captain Mullins in his views of the principles upon which charges incurred on the maintenance of the works carried out by the Company should be adjusted. It may so happen that the execution of unimportant works in any particular section of the canal may be indefinitely deferred, and in those cases, under the interpretation of the Contract by the Company's officers, the cost of maintenance of the whole section would form a charge against Capital for an equally indefinite period, although the section of the canal in question may actually be yielding a revenue. It seems evident therefore, that when works forming portions of a section of the canal, and essentially whole in themselves, are fully completed, the cost of their maintenance should thenceforward form a debit to Revenue;" and it seems clear that the cost of all repairs which have been made both prior to, and since the date of, that order have been debited strictly in accordance with the principles therein approved, namely, that as buildings were considered each in itself a work, or a definite portion of the whole undertaking, all repairs made after the completion of each were properly chargeable to Revenue. Clearing silt also from the bed of the canal is an annual expense, variable only in quantity, and, like the cost of "bankers" for removing bushes and keeping the banks in section, is indisputably a proper charge against Revenue. In like manner the repairs to the Soonkasala anicut, Rupees 2,970, was distinctly stated to be repairs for the season 1868-69, and being of an ordinary kind to a work complete in itself and at that time finished, the amount was considered and accordingly authorized by Government to be debited to Revenue. The same remarks apply to the item of Rupees 78 for repairs to the Soonkasala anicut. It was a bill of cost for repairs for the season 1870, was so designated by the Agent, and was accordingly debited to Revenue.

On this point the Agent remarks "if, for the sake of argument, any distinction could be drawn between the principle affecting repairs to buildings and that affecting the actual canal itself, the precedent of the repairs to the Soonkasala anicut, the clearing of silt, and the repairs of the leak in the bank near the Hindry aqueduct, must govern the case under consideration."

3. This distinction, however, is really the principle which was approved of, which has been acted upon for about four years, which was not objected to until recently, and which, I feel justified in saying, would not be objected to now if the Company happily had a larger balance of unexpended Capital. The only item of all those quoted by the Agent, which in any way supports his argument, is the sum of Rupees 58 for stopping a leak in the bank near the Hindry aqueduct in July last, and the suitability of that sanction as a precedent vanishes when we examine the nature of the work. The work was repairing or stopping a leak, in submitting an estimate for which the Executive Engineer pointed out that it was work which properly belonged to the bankers (the maintenance establishment), but

it was dangerous to wait until a sufficient number were available, and he, therefore, employed extra labour. My own opinion was that the amount should be debited to Construction, that is a charge against Capital; but the Government apparently concurred with the Company's Engineer that it was work which might have been done by the maintenance or conservancy establishment, and accordingly sanctioned the charge being debited to Revenue. There is nothing in that to form a precedent.

4. There is, however, a good deal to be said on the other side, and of which the Agent has omitted all mention, namely, the large almost annual expenditure in repairing breaches and other serious damage to the banks, the cost of which was debited to Capital, not only without any objection being raised on the part of the Company by the Chief Engineer and the Agent, but in some cases so debited by them as a matter of course without even referring the matter to Government.

I here give some of the instances of late years:—

GOVERNMENT SANCTION.		Description of work.	Amount.
Number of Order.	Date.		
			RS.
1,289	12th May 1865	Repairs to the Soonkasala anicut	3,200
1,748	23rd June "	Wall to protect work at breach of Soonkasala anicut...	37,180 + 818
1,741	2nd June 1866	Completing breach repairs to the above anicut.	1,360
3,145	3rd October "	Breaches in the banks of 25th and 27th miles, 2nd Section	4,709
3,253	12th do.	Reconstruction of the Soonkasala anicut at the site of the old breach	5,900
458	18th February 1867	Examination and repairs of Soonkasala anicut.	500
1,270	24th April 1868	Clearing silt in the 1st Section	22,172
99	13th January 1869	Repairing breach in the north bank of the Soonkasala anicut	5,000
568	20th February "	Repairing banks in the 1st Section	6,800
1,498	8th May "	Stopping leakage in the 30th mile	14,260
1,537	11th "	Raising and strengthening the bank of the Main Canal	1,960
932	2nd April 1870	Protecting walls to stop the leakage in 26th and 29th miles	13,300
2,352	29th September 1870	Repairing the apron of the head sluice of the Soonkasala anicut	2,900

Further repairs were made following on damage from floods, reported by the Consulting Engineer in his No. 79, 29th October 1868, and which were charged to Capital by the Company's officers.

Again, in his paragraph 6, No. 114, 10th February 1869, he reported that the 1st Section had suffered considerable damage from land floods in the August preceding, but all the breaches were promptly repaired. No estimate was submitted to Government. No proposal was even made to debit the cost to Revenue, and I cannot see any inconsistency or change of policy in debiting the repairs of the breaches from the land floods in August 1870 to Capital.

5. The Agent uses as an additional argument, that the portion of the canal which now requires repairs has for several years been open and earning revenue; but if this argument had any force, it must apply to a period long anterior to the date of the present breaches. Revenue was first derived from the portion

of the canal in question in the half-year ending 30th June 1864, and further revenue has been collected each year since; but it will scarcely be said that the portion of the canal referred to was at that time completed, and that consequently all after-expenditure was debitable to Revenue, because there was *per contra* revenue derived from the canal, and whatever could be said against that portion of the canal being complete in June 1864 was equally correct in 1870. The portions referred to were not complete in 1864, although there was revenue collected, nor in any subsequent year up to 1870, though each year it more nearly approached completion; nor can I admit that the Company's officers so considered it. The breaches referred to occurred, be it remembered, in the first week of August 1870, and the Chief Engineer, in his report to the Board, dated 16th June 1870, writes:—*Hindry Division*.—"This division has been brought up, I cannot say very neatly, so near completion as to be put in common with the 4th and 5th Sections under a conservancy staff chargeable to Revenue. The work still chargeable to Construction must be done as occasion arrives." The Chief Engineer evidently did not consider the sections composing the Hindry Division complete, and, as regards the conservancy establishment, I must note that the one he refers to in June 1870, was merely in supersession of a similar one that was sanctioned from 1st April 1860. The Chief Engineer and the Agent are, moreover, well aware that the Government and their professional advisers had never considered the upper sections of the canal to have been completed and put in a satisfactory condition as regards safety, and had in vain urged the necessary precautions being taken to secure the revetments and banks in the 2nd Section against the consequences of a similar rise of the water in the canal.

6. I have only further to notice the Agent's observation, that the Board of Directors having acquiesced in the principles laid down by Government, (meaning in accordance with the Government Order of 1867,) have made their arrangements accordingly, and it is obvious that any reversal at this eleventh hour of a decision so deliberately and advisedly arrived at by Government would seriously embarrass the Company and lead to confusion. It is unfortunate if this is so, but I think I have clearly shown that there has been no inconsistency or change of policy on the part of Government, and the Agent has apparently forgotten the circumstances that only three or four months ago the Board distinctly ordered that no expenditure of any kind should be charged to Revenue until the whole of the canal from Soonkasala to Cuddapah, with all its subsidiary works, was in every respect complete and in perfect working order, and they even went so far as to submit for Government approval rules to give effect to those principles, but which they afterwards withdrew.

From the Agent and Manager of the Madras Irrigation and Canal Company, to the Consulting Engineer for the Madras Irrigation and Canal Company, dated Madras, 18th February 1871, No. 78.

The Order of Government of the 26th ultimo, No. 227, upon the question of charging the repairs of the breaches to Revenue, has been communicated to me, and on the 1st instant I received a letter from the Board of Directors containing the following words:—

"Sir,—The following letters from you are to hand, No. 103. Forwarding correspondence regarding charging the repairs of breaches to Revenue, and requesting instructions as to the course you are to adopt."

"I have already given you instructions in this matter. The Government will not depart from the principle they have so often insisted upon."

The Board of Directors will, therefore, have been wholly unprepared for the change of policy exhibited in the decision of the Government as expressed in the above order, and will naturally expect that I shall have lost no time in submitting a respectful remonstrance, which I now proceed to do, and which I request you will be pleased to submit to Government, for their favourable consideration. In the meantime I have communicated the order to my Directors, who will no doubt deliberate upon its purport and furnish me with further instructions.

2. You will remember that, in 1867, the question of charging repairs to Revenue was fully discussed, the Board of Directors at that time holding views opposed to those of the Government; nevertheless the following repairs had then already been ordered by Government to be made a charge against Revenue, namely:—

Repairs to Donapaud Station.	G. O. No. 2,309.
Do. to Ayalur do.	
Do. to Central Hospital	3,028.
Do. to Puggydial Office	2,057.

* G. O., No. 1,923, dated 25th June 1867.

and in June 1867 the Government,* after fully considering the objections of the Board, finally settled the principle upon which repairs and

maintenance should be charged to Revenue; since which period the following sums have been ordered by Government to be charged against Revenue:—

	Rs.
Repairs of Central Hospital, Kurnool	88
Do. Soonkasala building	114
Do. do. anicut	2,970
Do. Kurnool buildings	294
Clearing silt	10,098
Repairs to Kurnool buildings	91
Do. Soonkasala do.	140
Repairing a leak in the upper bank of the 18th mile, a hundred yards below the Hindry anicut	58
Repairing the Soonkasala anicut	78
Clearing silt in the 1st Section	3,330
Do. do. do.	3,140

The Directors have, in deference to the judgment of the Government, acquiesced in the principle laid down by the Government, and have made their arrangements accordingly, and it is obvious that any reversal at this eleventh hour of a decision so deliberately and advisedly arrived at by the Government would seriously embarrass the Company and lead to confusion. I need not remind you that the portion of the canal which now requires repairs has for several years been open, and earning revenue. And even if, for the sake of argument, any distinctions could be drawn between the principle affecting repairs to *buildings* and that affecting the actual canal itself, the precedent of the repairs to the Soonkasala anicut Rs. 3,048, the clearing of silt ... 16,568, and the repairs of the leak in the upper bank of the 18th mile, one hundred yards below the Hindry aqueduct, must, I submit, conclusively govern the case now under consideration.

No. 513. ORDER THEREON, 21st March 1871, No. 841.

IRRIGATION, No. 44.

THE Government have given their careful attention to these papers and are unable to recognize any grounds on

which to modify their opinion that the cost of making good the damages which the Madras Irrigation and Canal Company's Canal sustained during the heavy fall of rain in August last is properly chargeable to Capital.

Proceedings of the Madras Government, Public Works Department
21st March 1871.

2. His Excellency the Governor in Council cannot admit that the cost of repairing damages, which, involving extensive restorations and additions, it is probable would never have occurred had the canal been in a complete or effective state, is to be treated in the same manner as the outlay on the clearance of silt unavoidably deposited in a section of the canal in actual though but partial use, or on the maintenance of works which, complete in themselves, have been finished. Mr. Henslowe does not assert that the canal in the Hindry Division was in a completed condition when the damages in question were sustained, and the principle on which under such circumstances all maintenance charges are to be debited to Capital was distinctly enunciated in the draft of rules to which Colonel Carpendale refers.

(True Extract.)
(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Consulting Engineer for the Madras Irrigation and Canal Company.
a Agent & Manager — B — D —

Exd. S. T. Augustin.

Consulting Engineer's Office
Irrigation & Canal Company,
Madras, 23rd Feb/71.

N^o 124.
To, Colonel, Carpendale R.E.
For the S.E.C.
The Secretary to Government
Public Works Department.
Sir

G.O. N^o 227-26 Jan/71.

N^o 78-18 Feb/71.

Referring to a recent order authorizing the cost of repairing the breaches of August last in the Main Canal being debited to Capital account I have the honor to submit a letter from the Agent remonstrating against the decision, and communicating extract of a letter from the Board of Directors stating that instructions had already been given by them to debit the repairs of the breaches to Revenue and that the Government would not depart from the principle they had so often insisted upon. —

2. The Agent next adverts to a discussion which took place in 1867 regarding the mode of charging repairs, and observes that notwithstanding the opposition of the Board the following repairs had at that time been ordered by Government to be made

a charge against Revenue:

- G.O. N^o 2309-21st July/66-Repairs & Donapied Station Rs. 229-
 and 2 Ayatlis
 G.O. N^o 2038-21st Sept/66-Repairs & Central Hospital- 20.23
 G.O. N^o 2057-9th July/67-Do & Suggial office 153-11-0

and that in June 1867 the Government, after fully considering the objections of the Board, finally settled the principle upon which repairs and maintenance should be charged to Revenue; since which period the following sums have been ordered by Government to be charged against Revenue:

- G.O. N^o 2183-20th July/67-Repairs of Central Hospital Rs. 88
 Do 3473-8th Nov/67-Do of Sontkassala building 114
 Do 3967-18th Dec/69-Do of Turnwood 294
 Do 3579-8th Nov/69-Do of 1000 294
 Do 1948-15th Aug/70-Do of Sontkassala 91
 Do 3448-26th Oct/69-Do of Sontkassala 140
 Do 1823-29th July/70-Do of Sontkassala 140
 Do 141-18th Aug/71-Do of Sontkassala 10098
 Do 1429-1st May/69-Repairs to Sontkassala 3330
 Do 2517-21st Oct/70-Do of Sontkassala 3140
 Do 2230-16th Sept/70-Repairs to Sontkassala 2970
 Do 2230-16th Sept/70-Repairs to Sontkassala 78
 Do 2230-16th Sept/70-Repairs to Sontkassala 58

The decision of Government in 1867 was as follows:
 "On a careful consideration of all that is urged in the papers submitted by the Consulting Engineer with his letter above read, the Government are not prepared to acquiesce in the views expressed by the Managers of the Madras Irrigation and Canal Company and the Board of Directors. With respect to the buildings at Sontkassala

"referred to in the correspondence, it is observed that the transfer of the head 'Buildings' was effected at the request of the Company's officers, and their maintenance as permanent works is, therefore, clearly chargeable to Revenue under the terms of the Contract. The Government have no objection however to the cost of repairs being charged to Capital, provided that application be made for the retransfer of the outlay upon the construction of the buildings to the Agent estimate.
 "His Lordship in Council fully agrees with Captain Mullins in his views of the principles upon which charges incurred on the maintenance of the works carried out by the Company should be adjusted. It may so happen that the execution of unimportant works in any particular Section of the Canal may be indefinitely deferred, and in those cases, under the interpretation of the Contract by the Company's officers, the cost of maintenance of the whole Section would form a charge against Capital for an indefinitely period, although the Section of the Canal in question may actually be yielding a revenue. It seems right therefore, that when works forming portions of a Section of the Canal, and essentially whole in themselves are fully completed the cost of their maintenance should thence forward form a debit to Revenue." and it seems clear that the cost of all repairs which have been made both prior to and since the date of that order have been debited strictly in accordance with the principles therein approved - namely that the Buildings were considered each in itself

a work, or a definite portion of the whole under-
taking all repairs made after the completion
of each were properly chargeable to Revenue. -
Clearing silt also from the bed of the Canal is an
annual expense variable only in quantity and
like the cost of "Canterers" for removing bushes -
and keeping the banks in Section is indisputably
a proper charge against Revenue. - In like man-
ner the repairs to the Soontaxala Ament Pu-
pees 2970 was distinctly stated to be repairs
for the Season 1868/69, and being of an ordinary
kind to a work complete in itself and at that
time finished, the amount was considered and ac-
cordingly authorized by Government to be debited
to Revenue. - The same remarks apply to the
item of Rupees 70 for repairs to the Soontaxala
Ament. - It was a bill of cost for repairs for the
Season 1870 - was so designated by the Agent and
was accordingly debited to Revenue. -
On this point the Agent remarks "if for the sake
of argument, any distinction could be drawn be-
tween the principle affecting repairs & Building
and that affecting the actual Canal itself the
precedent of the repairs to the Soontaxala Ament,
the clearing of silt, and the repairs of the lead in
the bank near the Hindry Aqueduct, must govern
the case under consideration. -

G.O. 17: 2230-16 Sept/70

3. This distinction however is really the principle¹¹⁵
which was approved of which has been asked upon
for about four years - which was not objected to until
recently and which I feel justified in saying would not
be objected to now if the Company happily had a larger
balance of unexpended Capital. The only item of all
those quoted by the Agent which in any way supports
his argument is the sum of Rupees 58 for stopping a
lead in the bank near the Hindry Aqueduct in July -
last and the similarity of that sanction as a precedent
vanishes when we examine the nature of the work. -
The work was repairing or stopping a lead, in submitting
an estimate for which the Executive Engineer pointed
out that it was work which properly belongs to the
Maintenance Establishment, but it was
dangerous to wait until a sufficient number were
available and he therefore employed extra labor -
my own opinion was that the amount should be debited
to Construction, that is a charge against Capital,
but the Government apparently concurred with the
Company's Engineer that it was work which might
have been done by the Maintenance or Conservancy
Establishment, and accordingly sanctioned the charge
being debited to Revenue. - There is nothing in that
to form a precedent. -
4. There is however a good deal to be said on
the other side and of which the Agent has omitted
all mention - namely - the large almost annual ex-
penditure in repairing breaches and other serious
damage

Damage to the banks the cost of which was debit.
 ed to Capital, not only without any objection
 being raised on the part of the Company by the
 Chief Engineer and the Agent, ^{but} in some cases
 is debited by them as a matter of course without
 even referring the matter to Government.
 I here give some of the instances of late years.

Govt. sanction.		Date.	Description of work.	Amount.
No.	Order.			
1289	12	May/65	Repairs to the Sontkassala Ament	3200
1748	25	June/65	Wall to protect work at breach of Sontkassala Ament	37130+818
1741	2	June/66	Completing breach repairs to the above Ament	1360
3145	3	Oct/66	Breaches in the banks of 25.427 miles - 2 nd Section	4709
3253	12	do	Reconstruction of the Sontkassala Ament at the ^{side} of the old breach	5900
458	18	Feb/67	Examination and repairs of Sontkassala Ament	500
1270	24	April/68	Clearing silt in the 1 st Section	22172
99	13	Jan/69	Repairing breach in the north bank of the Sontkassala Ament	5000
568	20	Feb/69	Repairing banks in the 1 st Section	6000
1498	8	May/69	Stopping leakage in the 30 th mile	14260
1537	11	do	Raising and strengthening the bank of the Main Canal	1960
932	2	April/70	Protecting walls & stop the leakage in 26.429 miles	13300
2352	29	Sept/70	Repairing the apron of the Head sluice of the Sontkassala Ament	2900

Further repairs were made following on damage from floods reported by the Consulting Engineer in his No. 79-29 October 1868 and which were charged to Capital by the Company's officers.
 Again in his para. 6- No. 114- 10 February 1869 he reported that the 1st Section had suffered considerable damage from land floods in the August preceding but all the breaches were promptly repaired. No estimate was submitted to Government. No proposal was even made to debit the cost to Revenue. I cannot see any inconsistency or change of policy in debiting the repairs of the breaches from the land floods in August 1870 to Capital.

5. The Agent uses as an additional argument that the portion of the Canal which now requires repairs has for several years been open and earning revenue - but if this argument had any force, it must apply to a period long anterior to the date of the present breaches. Revenue was first derived from the portion of the Canal in question in the Half year ending 30th June 1864 and further revenue has been collected each year since, but it will scarcely be said that the portion of the Canal referred to was at that time completed, and that consequently all after expenditure was debitable to Revenue because there was ^{pro contra} revenue derived from the Canal and whatever could be said against that portion of the Canal being complete in June 1864 was equally correct in 1870. The portions referred to were not complete in 1864, although there was revenue collected, ^{not} in any subsequent year up to 1870 though each year it more nearly

nearly approached completion - nor can I admit that the Company's officers so considered it. - The breaches referred to occurred, be it remembered, in the first week of August 1870 and the Chief Engineer in his report to the Board dated 16th June 1870 writes:-

Hindry Division - "This Division has been brought up," I cannot say very nearly, so near completion as to be put in common with the 4th and 5th Sections under a conservancy staff chargeable to Revenue - The work still chargeable to Construction must be done as occasion arrives. - The Chief Engineer evidently did not consider the Sections composing the Hindry Division complete and as regards the conservancy establishment I must note that the one he refers to in June 1870 was merely in supersession of a similar one that was sanctioned from 1st April 1869. - The Chief Engineer and the Agent are moreover well aware that the Government and their professional advisers had never considered the upper Sections of the Canal to have been completed and put in a satisfactory condition as regards safety, and had in vain urged the necessary precautions being taken to secure the revetments and banks in the 2nd Section against the consequences of a similar rise of the water in the Canal. -

b. I have only further to notice the Agent's observation that the Board of Directors having acquiesced in the principles laid down by Government (meaning in accordance with the Government Order of 1867)

have made their arrangements accordingly and it is obvious that any reversal at this eleventh hour of a decision so deliberately and advisedly arrived at by Government would seriously embarrass the Company and lead to confusion. - It is unfortunate if this is so, but I think I have clearly shown that there has been no inconsistency or change of policy on the part of Government, and the Agent has apparently forgotten the circumstances that only three or four months ago the Board distinctly ordered that no expenditure of any kind should be charged to Revenue until the whole of the Canal from Eoontasala to Cudda-
pah with all its subsidiary works was in every respect complete and in perfect working order, - and they even went so far as to submit for Government approval rules to give effect to those principles but which they afterwards withdrew. -

Have the honors be,
Sir,
Your most obedient servant,
Wm. W. W. Collett
Counsel for B. C. Company.

E. M. B.

From the Consulting Engineer } H.E. No. 124 of 23^d February 1877
for I & C. Co. - }

His Excellency the
Governor in Council cannot
admit that the cost of
repairing

Oct 1871
Dear Mr. [unclear]
The Commission for the C.
to
the Secretary & Smith A. P. M.

Wm. D. 23- }
Dec. 28- } Dec 27/71.

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Submits a letter from the
Ct of Common Pleas, regarding
the decision of the Ct. in 222
26th May/71 authorizing the
cost of repairing the breaches
of Caneas & calling the service
of Capt. A. —

No 841-2125 hand 6/21

10572

67. Inwood, N.Y. 107

Dec. 12	January	1865	169.46	2.47
" 23	same		567	568
" 24	same		81	58
" 25	same		491	498
" 26	same		525	534
" 27	same		75	78
" 28	same		128	128
" 29	same		662	603
" 30	same		285	284
" 31	same		237	238
" 1	same		494	496
" 2	same		185	184
" 3	same		476	477
" 4	same		504	505
" 5	same		204	205
" 6	same		544	545
" 7	same		636	637
" 8	same		7	8
" 9	same		144	145
" 10	same		182	183
" 11	same		537	538
" 12	same		116	117
" 13	same		31	32
" 14	same		25	26
" 15	same		457	458
" 16	same		237	238
" 17	same		319	320
" 18	same		511	512
" 19	same		506	507
" 20	same		490	491
" 21	same		488	489

67 March 1702. 107

repairing damages, which, involving
 extensive restorations and additions, it is
 probable would never have
 occurred had the Canal
 been in a complete or effective
 state, is to be treated in
 the same manner as the
 outlay on the clearance of
 silt unavoidably deposited
 in a section of the Canal
 in actual though but par-
 tial use, or on the mainte-
 nance of works which,
 complete in themselves,
 have been finished. Mr.
 Kenelme does not assert
 that the Canal in the
 Hindry Division was in
 a completed condition when
 the damages in question
 were sustained, and the
 principle on which under
 such

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such circumstances all
 maintenance charges are
 to be debited to Capital
 was distinctly enunciated
 in the draft of rules to
 which Col. Carpendale
 refers.

18
 12

to the Congl. In. I of C. Co. with the result:
 Agent & Manager for do
 Resd - 23/3/71

(1)

Further Recd 874-875
23-3-71

C. J. Marshall

2/9/74

Govt. of Madras.

PUBLIC WORKS.

The Consulting Eng.
for the Madras
Irrigation and
Canal Company

Date:

Recd.

Encl.

G. O. 21st March 1874, No. 561

Nos. 512-513

Main Canal. In the order
in the letter from the Eng.
supt for the Madras I & C.
in the subject of the cost
of the repairs to the
retained by the Company
in August 1873
and being charged to
Capital.