

Circular No. 77 Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, November 10, 1879.

Copy of the following forwarded to the Local Governments and Administra-

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department, General, Irrigation and Railway Branches.
The Chief Commissioners, Central Provinces, British Burmah and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajputana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.

tions and officers noted in the margin for information and guidance, and to the Foreign Department of the Government of India for communication to the Chief Commissioner, Mysore.

By order,

A. L. L. L.

Major, R.E.,

Offg. Deputy Secy. to the Govt. of India.

No. 2819, dated 27th September 1879.

RESOLUTION.—By the Government of India in the Department of Finance and Commerce.

Read the undermentioned papers :—

Resolution in the Public Works Department, No. 184-185I., dated 6th July 1877.
Letter from the Government of the North-Western Provinces (received in the Public Works Department), No. 51W., dated 10th January 1878.
Ditto ditto ditto, No. 679A., dated 15th May 1879.

RESOLUTION.—The Governor General in Council has come to the following decisions upon the questions regarding which it appears from these papers that doubts are entertained :—

- I.—The cost of all subsidiary works immediately connected with a canal, or necessitated by it, is part of the capital cost of the canal; such, for example, as the purchase of land for plantations on the banks or berms, or for drains, and the first cost of fencing and planting plantations and of nurseries of young trees, and of constructing drains.
- II.—The cost of working plantations on the banks, such as pruning, thinning, jungle-clearing, felling and marking, watering and maintenance of nurseries, and of maintaining, renewing and clearing drains, is part of the working expenses of the canal.
- III.—If a work (whether canal or railway) is constructed with a view to profit, and the Local Government appropriates the profit from it, then the Local Government must pay interest from Provincial Resources on any funds supplied from the Imperial Treasury for

To The Secretary to the Govt. of Madras,
Div. & Railway Bk.

with 3 spare

the construction of the work, and bear the whole cost of its maintenance; and this, whether the work is classified as a Productive Public Work or not, and whether the money supplied from the Imperial Treasury is borrowed or not.

IV.—Unless the Local Government pays interest upon that part (if any) of the capital cost of a work which is supplied from the Imperial Treasury, it may not, except under special arrangements with the Imperial Government, appropriate the revenue derived from the work, which will be an imperial asset.

V.—A work, whether classed in the Finance and Revenue Accounts as a Productive Public Work or not, constructed without aid from the Imperial Treasury, or upon that part (if any) of the capital cost of which, which is supplied from the Imperial Treasury, interest is paid by a Provincial Government, is to be treated in the Accounts as a Provincial Work, the whole profit being a Provincial asset. The imperial expenditure on the construction of such a work will, however, be recorded as imperial, notwithstanding that interest upon it is paid from Provincial Resources.

ORDER.—Ordered, that this Resolution be communicated to the Public

* Original paper returned, with a request that a copy of notes may be sent when printed in the Public Works Department.

Works Department* for information and further orders; to the several Local Governments and Administrations; to the

Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge, for information and guidance.

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N^o 3571

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To

Mis N^o 30964 of 4-12-79

Circular No. 77 Public Works.

Dated, SIMLA, November 10, 1879.

Received

Treatment in the accounts of the cost of all subsidiary works in connection with a Canal or a Railway.

N^o 3096 W P. W. Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 4th Decr/79 READ the following

From
The Govt. of India (H. E. N^o 77 P. W. d/10th Nov. 79)

Communicated to
the Officers of the Dept.

[Signature]

Ch: Eng^r for I. ✓
Com: Eng^r for Ry: ✓
Sup^r Eng^r ✓
Ex: P. W. Secto: ✓
Ex: Ry: Secto: ✓

Deep
5-11-79

[Signature]
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✓

Miss A. 3096 W 74. Dec 1/79

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