Archives I 10,006—16-8 77.

(1) Number of pages 104

(2) Date of repair 8.12.1986.

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No.	2278-9-W	Press. / Mis.
Dated	1-10-1880	197-.

Not to be folded or roughly handled

PUBLIC WORKS DEPARTMENT.

General Account.

No. 2,279 W.

No. 7.

FROM

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

SIR,—With reference to Public Works Circular No. II of 7th January 1880, and subsequent letter from the Accountant-General, Public Works Department, to the address of the Examiner, No. 91 I., dated 25th May 1880, intimating the decision of the Government of India to class the transactions of the Buckingham Canal under the head "Irrigation and Navigation," I am desired to request that this decision may be reconsidered as, in the opinion of His Grace the Governor in Council, this classification would not be appropriate to the work in question; and further that the work may be exempted from the operation of the first-quoted circular, as not being in the accepted sense a Productive Public Work.

2. Though carried out as a famine work from Imperial funds, the expenditure on it, before and since the termination of the famine, has been entirely met from "Provincial," on which footing it is desired by this Government that it should in future remain.

3. His Grace in Council considers that, as forming a most important line of communication between Madras and the great Irrigation works (Godávari and Kistna) to the north, and Mercanum on the south (from which eventually it will reach Pondicherry), it is precisely of the same character as a main local trunk road, which would under no circumstances be classed as a Productive Work; indeed the canal is simply a more economical and in every way more suitable description of communication than any road could be in this particular locality, necessary alike for administrative purposes and for the proper development of the trade along the coast.

4. The tolls which are levied and credited to a special fund under Madras Act I of 1870 are in every way analogous to those on ghât roads, and though susceptible possibly of increase cannot be looked on as intended mainly to pay a specific centage on the outlay, or constitute this in the ordinary sense a "Productive Public Work."

5. The classification moreover of the work under "Irrigation and Navigation" appears to be equally inappropriate. This class, it is believed, avowedly relates to works which form portion of combined systems in connection with either deltas or other works dependent on river supplies, but not to canals which being purely tidal and intended only for navigation are merely highways, the constructive features of which are governed by considerations that place them in a class differing widely from those applicable to the others.

I have the honor to be,

Sir,

Your most obedient servant,

Major, R.E.,
Under Secy. to Govt., P.W.D.

FORT ST. GEORGE,
1ST October 1880.
Exd. E. C. Shunker.
Spare Copies

GENERAL.
ACCOUNT,

Govt. of (1880) Madras.

PUBLIC WORKS.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA.

Dated October, 1st.

Issued

Recd. *Encl.*

G. O., 1st October 1880, No. 2,279 W.

OCTOBER.

No. 7.

ADDRESSING on the subject of the Buckingham Canal being classed as a Productive Public Work.

22285
3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

10th May 1880, No. 1,120 W.

General.
Account.

Read the following paper :—

No. 11. From the Officiating Under Secretary to the Government of India, Public Works Department, (Account—Irrigation,) to the Secretary to the Government of Madras, Public Works Department, Irrigation Branch, dated Simla, 22nd April 1880, No. 70-AI.

I AM directed to acknowledge the receipt of the final issue of the budget estimate of the Buckingham Canal for 1880-81, forwarded under cover of your docket No. 715 W of the 19th March last, and in reply to state that in future a separate budget estimate for the Buckingham Canal is not required, and that the amount thereof should be included in the budget estimate for "Irrigation and Navigation Works" under the head *Provincial.*

No. 12. ORDER THEREON, 10th May 1880, No. 1,120 W.

ORDERED to be recorded.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Works, Buckingham Canal.
" Examiner of Public Works Accounts.
" Revenue Board.
" Revenue Department.
" Financial do.
" Accountant-General.
" Superintending Engineer, Third Circle.
" Chief Engineer for Irrigation.

Exd. E. C. Shunker.
Spare Copies

GENERAL ACCOUNT.

Govt. of {1880} Madras.

PUBLIC WORKS.

To

THE SUPERINTENDENT OF WORKS,
BUCKINGHAM CANAL,

&c., &c., &c.

Dated *May*, 19th.

Issued

Read. Encl.

G. O., 10th *May* 1880, No. 1,120 W.

MAY.

Nos. 11-12.

Budget Estimate of the Buckingham Canal for 1880-81.—Letter from Government of India acknowledging the receipt of the—and stating that in future the amount of the estimate should be included in the budget estimate for "Irrigation and Navigation Works" under Provincial.

2218

Copy of Office Note from the Examiner P.W. Accounts Madras, to the Chief Engineer P.W. Department No. 221 dated 18th June 1880.

In para 18 of Government Order No. 265 W dy 3d. February 1880 it is stated that the Buckingham Canal should be considered as a Provincial Division but as the Accountant General P.W. Department in his letter No. 91. I dated 25th May 1880 (copy attached) says that the transactions of the Canal should be classed under "Irrigation and Navigation". Please let me know whether under these circumstances the Division should not now be classed under "Irrigation" also.

(True Copy)

W. Jackson

Superintendent Correspondence Branch

30/6.

CANNOT BE FOUND HERE. PROBABLY

IT IS IN OOTY OFFICE, A REFERENCE

TO WHICH WILL BE MADE.

N.C.
3/9

FOR OFFG. C.

S/
Asst
3/9

No. 393 Rough Note

GOVT. OF MADRAS. } 1880. { P. W. DEPT.

SECRETARY.

Political Fort St. George 25th August 1880.

OFFICE NOTE.

To C.

Please let me have for reference Copy of your Office-Note, No. 221, of 18th June 1880, and Wh's reply to it.

OF 187.

TO DY. W. No 580 3rd Sept/80

HEREWITH COPY OF THIS OFFICE NOTE NO. 221 DATED 18TH JUNE 1880.

2. A SEARCH HAS BEEN MADE FOR THE SECRETARY'S TO GOVERNMENT P.W. DEPARTMENT REPLY TO THE ABOVE, BUT IT

No 251

22-18-9

Circular No. II Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Fort William, January 7, 1880.

Outlay on Productive Public Works.

Read again—

Despatch from the Secretary of State, No. 310 A (Financial), dated 27th September 1877.

Despatch from the Finance and Commerce, to the Secretary of State, No. 116 F, dated 18th March 1878.

Read also—

Public Works Department letter Nos. 409—20A —G, dated 9th September 1879.

" " Resolution Nos. 825—37 A—G, dated 17th December 1878.

And the following Resolution No. 1856, dated 10th December 1879, by the Government of India, Department of Finance and Commerce.

Read again the following Resolutions :—

I.—No. 2009, dated 22nd March 1878, paragraphs 5 and 7, as follows :—

"5. A Provincial Government may find funds to be expended on Productive Public Works—

(*a*) by grants from its accruing Provincial Revenues or from any balance of such revenue at its disposal ;

(*b*) by negotiating, with the sanction of the Government of India, Local Debenture Loans ; or

(*c*) by obtaining grants from the Imperial Treasury."

"7. From whatever source the funds are supplied, the whole expenditure upon Productive Public Works must be charged to the Capital Account of the work concerned."

II.—No 3667, dated 26th October 1878, paragraphs 14 and 25, as follows :—

"14. When, under the option allowed to it in paragraph 5 of Resolution No. 2009, dated 23rd March 1878, a Provincial Government expends provincial resources on Productive Public Works, such expenditure will be recorded in *Account No. II* above the Total Expenditure, and will operate to reduce the Provincial Surplus, or increase the Provincial Deficit. But, in the *General Account No. IV*, any such provincial expenditure upon Productive Public Works will be combined with the Imperial expenditure under the Head of *Productive Public Works* below the Total Expenditure. It is not overlooked that the effect of this arrangement will be, in such cases, to make the remaining Imperial Surplus more, or the Imperial Deficit less, than it would otherwise be, and that this result is open to some objection. But the amounts are never likely to be large ; and it seems better to submit to that inconvenience than to break up the Head of '*Productive Public Works*,' and show the provincial part of the expenditure on such works above the Surplus or Deficit of the year."

" 25. In the Public Works Accounts cognisance will not, in future, be taken of transactions between Provincial and Local Funds, or contributions from the Imperial Treasury to either Provincial or Local Funds, or *vice versâ* ; all such contributions will be arranged by the Financial Department of the Local Government through the General Civil Accounts ; the duty of the Public Works Account Department will be confined to seeing that the expenditure on Public Works from any particular grant from whatever source does not exceed the amount of the grant. Every grant by the Local Government for Public Works must be made either wholly from Provincial Funds, or wholly from some specified Local Fund, any necessary mutual contributions between these Funds on account of the work being arranged in the Civil Accounts."

III.—No. 2819, dated 17th September 1879, recording certain decisions upon the subject of subsidiary works.

Read letters from the Accountant General in the Public Works Department :—

IV.—No. 327 G, dated 28th June 1878, suggesting the issue of positive and specific orders prohibiting the expenditure of provincial funds upon works subsidiary to any Productive Public Works, which are essential parts of such a work.

V.—No. 480 G, dated 4th September 1879, enquiring whether—

(1) the whole capital cost of Productive Public Works, however provided, should be treated as provincial expenditure, and so transferred from the books of the Public Works Department to the Civil Department.

(2) or whether only the portion provided from provincial resources should be so treated.

RESOLUTION.—The whole capital cost from all sources of every work sanctioned as a Productive Public Work should be recorded in the accounts of the Public Works Department, and in the Finance and Revenue Accounts as *Imperial Expenditure*, no part of such expenditure being recorded as Provincial Expenditure or entered in the Provincial Accounts, either because funds may be raised for it by means of a Local Debenture Loan, or provided from provincial resources, or because interest on the capital cost of the work, and the cost of its maintenance, are defrayed from provincial resources, and the revenues accrue to the Provincial Treasury.

2. It is sometimes made a condition of the construction of a Productive Public Work that the whole or part of the cost shall be raised by means of a Local Debenture Loan. The interest upon such a Loan is paid from provincial resources and entered in the provincial column in the Finance and Revenue Accounts. Nevertheless, a Local Debenture Loan is part of the Regular Public Debt of India: in raising such a Loan a Local Government acts not independently, but only as the Agent for the Government of India; and the particular character of those Loans confers upon the Local Governments no special rights in their proceeds which simply accrue to the Imperial Treasury and are Imperial Assets.

3. In like manner, the only practical effect of an appropriation from the balances at the credit of a Local Government for the construction of a Productive Public Work is to diminish the interest which the Local Government would otherwise pay in respect to the work. Funds thus provided from provincial resources are simply contributions to the Imperial Expenditure on Productive Public Works, and should be treated accordingly in the Accounts, the entries under 39, *Productive Public Works*, being unaffected thereby, and, as already said, the whole capital cost of the work being none the less treated as Imperial.

4. It follows that Local Governments may not spend provincial funds, directly, upon the construction of works subsidiary to any Productive Public Work, the cost of which must be treated as part of the cost of the main Productive Work. If a Local Government desires to spend provincial funds upon such works, it can only do so, indirectly, by contributing them to the Imperial Government, as explained in paragraph 3.

5. The Government of India is responsible to the Secretary of State that the general conditions applicable to the construction of such works, and the special conditions (if any) upon which the Secretary of State has sanctioned any particular work, are carefully observed. This responsibility is incompatible with any independent action upon such works by a Local Government, notwithstanding that it may find the cost from provincial funds. The Secretary of State takes no count of the several sources from which the funds for the construction of such a work are provided; he regards only the gross cost of the work, and the conditions applicable to its construction which are in no way affected by the origin of the funds expended upon it.

6. Therefore, all expenditure upon the construction of a Productive Public Work or any work subsidiary thereto, which is an essential part thereof, must be recorded as Imperial Expenditure; and no such expenditure must be incurred, except with the sanction of the Governor General in Council in the Public Works Department.

7. These orders are not intended to interfere with the expenditure of ordinary provincial resources upon works which, though connected with a Productive Public Work, are not essential parts thereof and do not enter into its cost, such, for example, as a bridge over a canal or railway, a feeder-road, or even a feeder-canal, or the like; but, in the execution of such works care must be taken not to transgress the general principles laid down in this Resolution.

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, Coorg, 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 Director General of Telegraphs.
The Inspector General of Military Works.
The Agent, Governor General, Biluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Administrations and Officers noted in the margin, for information and guidance.

Ordered also, that a copy be forwarded to the Foreign Department for communication to the Chief Commissioner, Mysore.

A. Alex Fraser Major-Genl., R. E.,
Secy. to the Govt. of India.

To
The Secretary to the Govt of Madras,
P.W.D Rly. Br.

P.W.D.
18JUN80

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

Circular No. II Public Works.

Dated January 7 , 1880.

Received

Outlay on Productive Public Works.

P. W. D. No. 2,—8-1-80—1,030.

Circular No. II Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Fort William, January 7, 1880.

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Read also—

Public Works Department letter Nos. 409—20A —G, dated 9th September 1879.

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(*c*) by obtaining grants from the Imperial Treasury."

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" 25. In the Public Works Accounts cognisance will not, in future, be taken of transactions between Provincial and Local Funds, or contributions from the Imperial Treasury to either Provincial or Local Funds, or *vice versâ* ; all such contributions will be arranged by the Financial Department of the Local Government through the General Civil Accounts ; the duty of the Public Works Account Department will be confined to seeing that the expenditure on Public Works from any particular grant from whatever source does not exceed the amount of the grant. Every grant by the Local Government for Public Works must be made either wholly from Provincial Funds, or wholly from some specified Local Fund, any necessary mutual contributions between these Funds on account of the work being arranged in the Civil Accounts."

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2. It is sometimes made a condition of the construction of a Productive Public Work that the whole or part of the cost shall be raised by means of a Local Debenture Loan. The interest upon such a Loan is paid from provincial resources and entered in the provincial column in the Finance and Revenue Accounts. Nevertheless, a Local Debenture Loan is part of the Regular Public Debt of India: in raising such a Loan a Local Government acts not independently, but only as the Agent for the Government of India; and the particular character of those Loans confers upon the Local Governments no special rights in their proceeds which simply accrue to the Imperial Treasury and are Imperial Assets.

3. In like manner, the only practical effect of an appropriation from the balances at the credit of a Local Government for the construction of a Productive Public Work is to diminish the interest which the Local Government would otherwise pay in respect to the work. Funds thus provided from provincial resources are simply contributions to the Imperial Expenditure on Productive Public Works, and should be treated accordingly in the Accounts, the entries under 39, *Productive Public Works*, being unaffected thereby, and, as already said, the whole capital cost of the work being none the less treated as Imperial.

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6. Therefore, all expenditure upon the construction of a Productive Public Work or any work subsidiary thereto, which is an essential part thereof, must be recorded as Imperial Expenditure; and no such expenditure must be incurred, except with the sanction of the Governor General in Council in the Public Works Department.

7. These orders are not intended to interfere with the expenditure of ordinary provincial resources upon works which, though connected with a Productive Public Work, are not essential parts thereof and do not enter into its cost, such, for example, as a bridge over a canal or railway, a feeder-road, or even a feeder-canal, or the like; but, in the execution of such works care must be taken not to transgress the general principles laid down in this Resolution.

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, Coorg, 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 Director General of Telegraphs.
The Inspector General of Military Works.
The Agent, Governor General, Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Administrations and Officers noted in the margin, for information and guidance.

Ordered also, that a copy be forwarded to the Foreign Department for communication to the Chief Commissioner, Mysore.

Major-Genl., R. E.,
Secy. to the Govt. of India.

To The Secretary to the Govt of Madras
P.W.D. Irrgn. Br.

2278-9/9

P.W.D.
16JAN80

No. GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

Circular No. II Public Works.

Dated January 7, 1880.

Received

Outlay on Productive Public Works.

P. W. D. No. 2,—8-1-80—1,030.

No 126 — 2278 9

GOVT. OF MADRAS. } 1880. { P. W. DEPT.

SECRETARY.

Fort St. George, 18th/24th Jany 1880.

OFFICE NOTE.

C

Please furnish me with a statement showing the following information connected with the Buckingham Canal.

(I). Estimates sanctioned and unsanctioned to date.

(II) Outlay
(a) up to commencement of the famine
(b) since — do —
divided into
i Total including famine
ii Normal debitable to Capital.

The outlay should also be shown under Capital and Revenue to latest date.

C. S. W. 2278 9/10

The Govt. wanted this information. Please therefore put it in the Office box that goes Sunday.

C.S.W. 29/3/80

Have we his call for it?
It should if possible be included in the Fb. I have just sent off the Feb. Statement. Will try 29/3

136

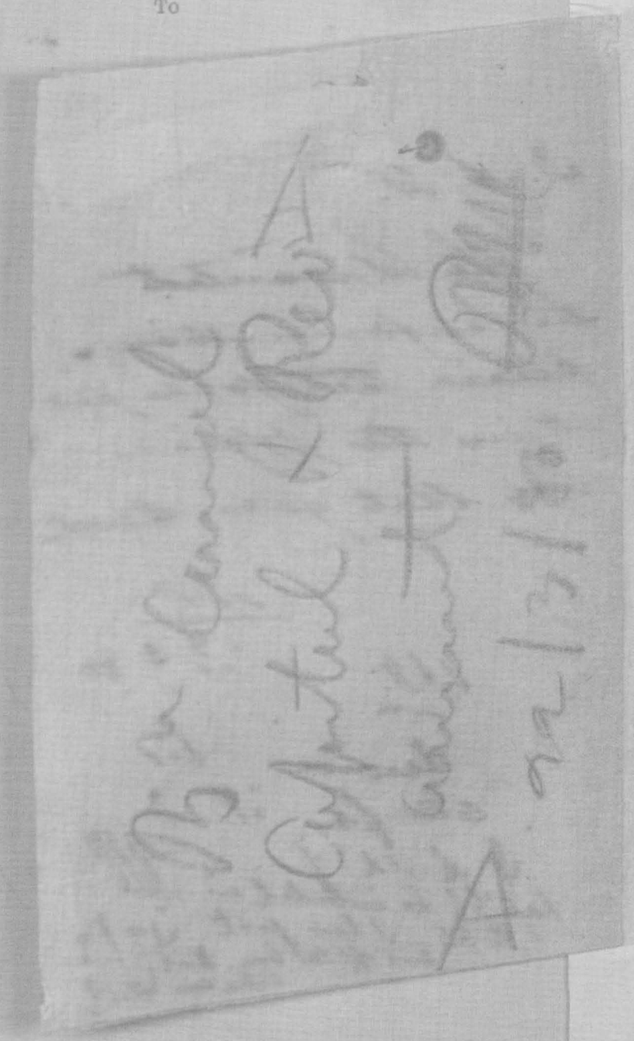
P.W.D.
16JAN80
No. GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To



Outlay on Productive Public Works.

P. W. D. No. 2,—8-1-80—1,030.

No. 126 — 2298

GOVT. OF MADRAS. } 1880. { P. W. DEPT.

SECRETARY.

Fort St. George, 16th/24th Feby 1880.

OFFICE NOTE.

To C

Please furnish me with a statement showing the following information connected with the Buckingham Canal -

(I). Estimates sanctioned and unsanctioned to date.

(II) Outlay
(a) up to commencement of the famine
(b) since — do — divided into
i Total including famine
ii Normal debitable to Capital -

The outlay should also be shown under Capital and Revenue to latest date.

OF 187

136

EXAMINER
No. 24 FEB 80
ENDS
W.A.C.

(III) Toll collections and charges for such a number of years as can be conveniently given up to late introduction of tolls under the Executive Engineer.

2. What is wanted is as complete a financial statement of the entire undertaking as can now be furnished without delay

24/2/80

Before an Independent Rev. account can be rendered for the information available

Done

64.

P. W. DEPT.

1880.

I wish a note to be prepared in this showing the following information connected with the Buckingham Canal

(I) Estimates Sanctioned and unsanctioned to date

(II) Outlay
(a) up to commencement of the famine
(b) Since date divided into
i Total including ii
ii Normal debits to Capital

Famine outlay should also be shown under Capital & revenue to latest date

(III) Toll collections and charges for such a number of years as can be conveniently given up to late introduction

regarding her Canal

IS NOT. TIVE RE- IT OF CRE- DMIT

P. Sheet 45 Sept.

136

EXAMINED
No. 24
ENDORSED
R.A.C.

of this under the
EE
Estimate Statement
referred to this letter
proved as regards
which information will
probably have to be
obtained from the Civil
Office

Let us see also the
working under which
the Canal is to be
considered a Provincial
productive to which
Capital & Revenue
accounts are to be kept

9/1/80

(III) Lo
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OF 187

No 44 C No 364.

GOVT. OF MADRAS. } 1880. 13 { P. W. DEPT.

SECRETARY.

Fort St. George, 6th January 1880.

OFFICE NOTE

To

6.

For remarks in regard to the effect of this order on the Buckingham Canal and works connected therewith.

2

by W.

No 10/1 No 1164, 22.12.79

TO DY. W.

THE BUCKINGHAM CANAL IS NOT, AS YET, RECOGNIZED AS A PRODUCTIVE PUBLIC WORK, EITHER BY THE SECRETARY OF STATE, OR BY GOVERNMENT OF INDIA. THE SANCTION OF THE SECRETARY OF STATE IS REQUIRED TO ADMIT

Cir 15.9.80
Pr. Shut 25 Sept.

136

EXAMINE

THIS WORK UNDER THE CLASS OF PRO-
DUCTIVE PUBLIC WORKS.

IF THE WORK BE SANCTIONED AS
A PRODUCTIVE PUBLIC WORK, AND
IF THE LOCAL GOVERNMENT ACCEPT
ITS FINANCIAL RESPONSIBILITY, ITS
WORKING EXPENSES AND RECEIPTS
WILL BE TREATED AS 'PROVINCIAL',
BUT ALL CAPITAL OUTLAY ON IT SHOULD,
HOWEVER, BE TREATED AS 'IMPERIAL',
VIDE GOVT. OF INDIA CIRCULAR NO. II
OF 7TH. JANUARY 1880 AND PARAS 2
& 3 OF GOVT. OF INDIA RESOLUTION
COMMUNICATED WITH G.O. NO. 200, W.
OF 26TH. JANUARY 1880.

Dec 1/2

OFFG. C.

TO W.

THE CAPITAL & REVENUE ACCOUNTS OF THE BUCKINGHAM CANAL HAVE NOT BEEN MADE UP AS YET, AND I AM NOW IN COMMUNICATION WITH THE P TO OPEN THESE ACCOUNTS. NO COMPLETE FINANCIAL STATEMENT CAN, IN THE MEANTIME, BE PREPARED. ALL THE AVAILABLE INFORMATION ANENT THIS PROJECT IS, HOWEVER, GROUPED AND SUBMITTED HEREWITH.

2. STATEMENT A SHEWS THE ORDINARY OUTLAY ON THE CANAL WORKS FROM 1862-63 SO FAR AS CAN BE TRACED FROM THE RECORDS OF THIS OFFICE, ESTIMATES WHEREVER KNOWN BEING ALSO GIVEN.

3. STATEMENT B EXHIBITS THE FAMINE OUTLAY.

(1) THE TOTAL { I.E. GROSS } FAMINE OUTLAY WHICH AMOUNTS TO.....32,30,886.

(2) THE NORMAL DEBITABLE TO CAPITAL WHICH AMOUNTS TO.....24,49,485.

4. AS REGARDS THE COLLECTIONS FROM TOLLS AND THE CHARGES THEREON PRIOR TO THEIR TRANSFER TO THE EXECUTIVE ENGINEER A REFERENCE HAS BEEN MADE TO P AS THE RECORDS OF

136

THIS OFFICE DO NOT GIVE THE IN-

FORMATION.

Dec 18/3

OFFG.C.

Sept 18/3

Sept 18/3

2278
15

136

B.

Statement shewing the total famine Outlay on "Buckingham Canal" up to end of 1878-79 as debited to Provincial Communications Capital.

Particulars	Normal	Excess	Total	Remarks
Buckingham Canal from Villanur to Paravanaar	14.400	4,568	18,968	
Extension of Canal from Palar to Mereanum backwater	17,617	15,016	32,633	
Deepening the Northern Canal from Madras to Basin to Pulicat	15,086	682	15,768	
Do. Southern Canal to 4-50 below Mean Sea Level	47,618	23,421	71,039	
Half the Cost of two levelling instruments and four levelling staves for the use of Extension Canal.	155	48	203	
Junction Canal from Buckingham Canal to Commamanar Canal in Kistna District	3,234	1,047	4,281	
Deepening Cochrane's Canal from Hospital Bridge towards Basin	10,050	971	11,021	
Buckingham Canal from Pennar to Kistna frontier	12,45,375	4,94,500	17,39,875	
Do. from Cuddalore to Coromandel	4,95,705	91,597	5,87,302	
Do from Do to Kistnapatam				
Do from Kistnapatam to Pennar				
Excavating Junction Canal between Adyar and Commm Continuation of Adyar Junction Canal through	6,00,243	149,553	7,49,796	
Total	24,49,483	7,81,403	32,30,886	

N. B.

Of the Expenditure shewn in this statement, the amount of Rs. 2,93,339. (Rs. Normal 2,46,108- and Excess 47,151.) has been debited to Civil Department, Imperial Famine Relief in accordance with No 88 G. of 20th February 1879 of the Accountant General Public Works Department, and is a portion of Rs. 159,20,233. which remained unadjusted at the end of 1877-78 for want of Completion Certificates.

Madras 3 3 3
March 1880 3.

D. N. Izard Major R.E.
Offg. Examiner P. W. Accounts.

G.O. No. 2

No. 403 R. No. 505 of 1880

79 GOVT. OF MADRAS. } 1880 21. { P. W. DEPT.

SECRETARY.

Chepauk, 2nd Sept 1880.

OFFICE NOTE.

To C

Before is rid of this
letter I should like
to have your opinion on
the matter -

I take it that the
Government of India really
mean is to introduce
a new sub head
"Irrigation and navigation"
into the Provincial
Budget, and not the
transfer of the work in
question (the Buckingham
Canal) to the Irrigation
Budget -

KC
318

Your office appear to be
under the impression that
the latter is the course
desired, but I do not
read the G. I.'s letter
in this sense— If it be
no further reference will
have to be made before any
action can be taken,
as it is on the face of
it absurd to include a
Provincial Work in the
essentially Imperial
budget for Irrigation — Moreover
over the Madras Government
would be very unwilling
to sanction such a proposal—

S
S.W.

No. 556 of 17.9.80.
Enc: 3/4

TO ...

THE OUTLAY ON THE BUCKINGHAM
CANAL IS NOW UNDER INSTRUCTIONS FROM

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following:—

From the Govt of India (Lr No 148 A I dt 25 Augt/80)
Ex P. Work
O Note by Ex P. Work

G.O. 556 — " — 23 — " — 17 Sept —

It is observed that the following provision has been made under "Communications" for the Buckingham Canal in the Provincial Budget for 1880-81.

Works

B.I. 27	120000
G.O. 1159 W of 17 May 80 —	67000
	187000

Tools & Plant.

B. 9	400
G.O. 959 W of 14 Apl 80 —	800
1677 W — 15 July —	2500
1904 W — 9 Aug —	1017
	4717

Original works — Rs 1,20,000
~~Repairs Part II — 64,550~~

2. The grant for the work together with the proportionate charges ... will now be transferred to the head "33. Irrigation and Navigation (Provincial)" in the Irrigation ~~Provincial~~ Budget as desired by the Government of India

H.

R.S.

(P.W. No 49 of Sept 4 (80)

Copy of the above
forwarded to the Govt:
of India.

EXAMINER
No 3(2)(80)
ENG &
P.W. ACCOUNTS

O. of Sr Buckingham
Sr. P. W. Acct

THE ACCOUNTANT GENERAL, P.W.D.

MENT CHARGED TO PROVINCIAL IN THE
IRRIGATION ACCOUNT CURRENT, THE
PRINTED FORM FOR WHICH PROVIDES THE
HEAD PROVINCIAL. THE SAME PROVI-
SION IS MADE IN THE PRINTED FORM
OF THE IRRIGATION BUDGET, AND AS
BOTH THESE FORMS ARE FROM THE
GOVERNMENT OF INDIA, IT IS CLEAR
THAT THE PROVISION IS INTENDED FOR
SUCH WORKS AS THE BUCKINGHAM CANAL,
WHICH THOUGH PROVIDED FOR FROM
PROVINCIAL SOURCES ARE FROM THEIR
NATURE BONAFIDE IRRIGATION AND NAVI-
GATION WORKS.

2. IN CONFIRMATION OF THIS OPI-
NION I RECEIVED THE OTHER DAY A
COMMUNICATION FROM THE ACCOUNTANT
GENERAL P.W. DEPARTMENT, WHERE HE
QUESTIONED THE OMISSION OF THE
GRANT FOR THE BUCKINGHAM CANAL FROM
THE MONTHLY IRRIGATION APPROPRIATION
REPORTS, AND THE ONLY REPLY I COULD
GIVE WAS THAT WE WERE AWAITING THE
TRANSFER OF THE GRANT APPLIED FOR
IN MY LETTER NO. 91 W. DT. 23RD. AUGUST
1880.

3. UNDER THE PRESENT ARRANGEMENTS
WITH THE MILN OF THE GRANT UNDER

'PROVINCIAL', AND THE OUTLAY UNDER 'IRRIGATION' YOU WILL OBSERVE THAT THE OUTLAY ON THE BUCKINGHAM CANAL AS RECORDED UNDER 'IRRIGATION AND NAVIGATION' 'PROVINCIAL' IN FORM D. HAS RESULTED IN A MINUS ENTRY IN THE PAST TWO MONTHS, WHICH CAN ONLY BE RECTIFIED BY THE TRANSFER APPLIED FOR.

4. FROM THE DRAFT ORDER RECEIVED IT WOULD APPEAR THAT YOU INTEND TO TRANSFER TO THE NEW HEAD THE GRANT FOR REPAIRS, AS WELL AS THAT FOR ORIGINAL WORKS, AS THE GRANT FOR REPAIRS HAS ALREADY BEEN PROVIDED IN A SEPARATE BUDGET HEAD 'IRRIGATION AND NAVIGATION' IT ONLY NECESSARY TO TRANSFER THE GRANT FOR ORIGINAL WORKS WITH THE SUBSEQUENT ADDITIONS THERETO TO THE HEAD 'IRRIGATION AND NAVIGATION' 'PROVINCIAL'.

M.
17/9 FOR OFFG. C.

17/9. W.

For orders —

If the Government of India really wish

Could Schedule D of the Budget, and should it then be asked to reconsider the matter —

It is absurd to enter in an essentially Irrigation Imperial Budget as well as the Provincial Budget is altogether Provincial —

There is no necessary connection between Irrigation and Navigation in the Imperial Budget & even such a connection does actually exist; in Buckingham case it does not, and there is no particular reason for making it —

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

30th September 1879, No. 563 I.

Irrigation.

Read the following paper:—

No. 262 I.

No. 113. MEMORANDUM—IRRIGATION.

G.O. No. 2,355 W. of the 15th September 1879.

The following information is submitted to Government in connection with those projects mentioned by the Government of India which appertain to the Irrigation Department.

Barur Project.—The estimate, which amounts to Rupees 2,35,500, has been received from the Superintending Engineer, Fourth Circle, and will be reviewed as soon as time can be found to go through the designs and estimates.

The only work at present in progress is the emergent work needed to enable the Barur Tank to retain water up to the old level for the irrigation of the lands formerly supplied from it. The estimated cost of the emergent work thus to be done is Rupees 4,500. Besides this there will, it is believed, be compensation for land already taken up for work done during the famine to be paid, and the Superintending Engineer has been instructed to ascertain what claims there are on this account.

According to a statement dated 10th February 1879, the total expenditure incurred up to the 31st December 1878 amounted to *1,07,081 and the value of the work done to ... ... 67,215 According to the estimate therefore there remained to be completed work of the value of 1,68,285

Superintending Engineer's No. 68-245 L of 16th July 1879.

* Includes Rupees 105 spent between that time and 10th February 1879.

Marandahully Project.—No estimate for this has been prepared, or is as yet nearly ready;† but the requisite arrangements for its completion were sanctioned in G.O., 3rd June 1879, No. 331 I. It is doubtful however whether the changes about to be made in carrying out the intended reductions in the Department will not interfere with, or perhaps render impracticable, further progress, but it is hoped that the designs and estimates for the three works enumerated in paragraph 1 of this office endorsement in the abovementioned Proceedings, Madras Government, may by this time be approaching completion.

† Nine months were estimated to be the time required to get the project completed.

As in the case of the Barur Project, the only work allowed to be gone on with, and now in progress, is that required to enable the Sangambasavan Tank to hold water up to the former level, it having been left incapable of holding any water on the closure of famine relief work. The revenue of the tanks is Rupees 1,595, and the holders of land under it have already suffered loss from its having been breached to admit of its enlargement; but for this, at any rate in 1878, a good deal of cultivation might have been secured. The estimated cost of the emergent work deemed requisite is Rupees 2,827. In this case also there are probably land compensation claims to be adjusted, and the matter is under inquiry.

It has been roughly estimated by Mr. Lowry that the project will not cost more than 3 lakhs, but on what data this opinion has been based has not been stated.

The total expenditure incurred to 31st December 1878 amounted to *2,07,184
value of work done ... 62,092

* Including Rupees 209 entered in supplementary accounts.

OOTACAMUND,
22nd September 1879.

(Signed) JOHN MULLINS, Col., R.E.,
Chief Engineer for Irrigation.

To the Joint Secretary to Government, Public Works Department, Irrigation Branch.

No. 114. ORDER THEREON, 30th September 1879, No. 562 I.

ORDERED that a copy of these Proceedings be forwarded for the information of the Government of India, with reference to their letter No. 403 A.G., dated 4th September 1879.

(True Extract.)

(Signed) JOHN MULLINS, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
" Superintending Engineer, Fourth Circle.
" Examiner of Public Works Accounts.

No. 115. (DOCKET No. 563 I., dated 30th September 1879.)

COPY of the above forwarded to the Government of India.

(True Extract.)

(Signed) JOHN MULLINS, Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

Exd. S. T. Austin.
Spare Copies

IRRIGATION.

Govt. of {1879} Madras.

PUBLIC WORKS.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA

Dated September 2013.

Issued .

Read.

G. O., 30th September 1879, No. 563 I.

SEPTEMBER.
Nos. 113-115.

Forwards Narrative Reports of the Marandahully, Barur and Pennahondapuram Projects in the Salem District.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

28th November 1879, No. 3,046 W.

Buildings and Roads.
Civil Works.

Read the following paper:—

No. 88. From the Secretary to the Government of India, Public Works Department (Civil Works—Irrigation), to the Joint Secretary to the Government of Madras, Public Works Department (Irrigation Branch), dated Simla, 20th November 1879, No. 397 I.

I AM directed to acknowledge your No. 563 I of the 30th September 1879, and its accompaniments, and to state that the information called for by the Government of India in its letter, No. 403 A.G., of the 4th September, regarding the Buckingham Canal has not been furnished by the Government of Madras; this work is beyond the powers of that Government to sanction, and I am again to request that a complete estimate for it may be furnished for the orders of the Government of India without further delay.

2. With regard to the Barur and Marandahully Projects, I am directed to say that it is now understood that no further expenditure will be incurred upon them until the orders of the Government of India have been given, excepting for such work as may be urgently required, and for the payment of the land which was taken up for these projects.

No. 89. ORDER THEREON, 28th November 1879, No. 3,046 W.

COMMUNICATED to the Chief Engineer for Irrigation with reference to G.O., No. 563 I, dated 30th September 1879.

2. Ordered that the following letter be addressed to the Government of India with reference to the 1st paragraph of the letter above read:—

(Here enter No. 3,047 W, dated 28th November 1879.)

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.

Exd. A. F. Goodall.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of [1879] Madras.

PUBLIC WORKS.

To

The CHIEF ENGINEER for IRRIGATION.

Dated November 28th.

Received

Read

G. O., 28th November 1879, No. 1646 W.

NOVEMBER.
Nos. 88-90.

Buckingham Canal.—The remarks of the Government of India on the correspondence regarding the Muramdaully and Tank Project communicated to the Chief Engineer for Irrigation, and the Government of India addressed on the subject of the ...

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

No. 3,047 W.

No. 90.

FROM

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
Public Works Department, General Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Public Works Department.

SIR,—In reply to the 1st paragraph of your letter, No. 397-I, of the 20th November 1879, I am directed to remark that the Buckingham Canal is not an irrigation work, and that therefore no reference was made to it in Colonel Mullins' letter of the 30th September 1879, No. 563-I, which related solely to irrigation projects.

2. I am to say that this Government are fully alive to the necessity that exists for submitting for the sanction of the Government of India complete estimates of the Buckingham Canal, but that, owing to causes which will hereafter be explained, the estimates are as yet in a very incomplete state.

3. His Excellency the Governor-General in Council may rely, I am to add, on the endeavors of those concerned to submit a complete estimate at the very earliest date practicable.

I have the honor to be,
Sir,
Your most obedient servant,

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

FORT ST. GEORGE,
28th November 1879.

Exd. A. F. Goodall.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1879) Madras

PUBLIC WORKS.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA.

Dated Madras 25th

Recd.

Encl.

G. O. 28th November 1879, No. 1047 W.

NOVEMBER.

No. 90.

Orders last complete estimate of the Buckingham Canal will be submitted as early as practicable.

COPY OF LETTER FROM THE ACCOUNTANT GENERAL P.W. DEPARTMENT, TO THE EXAMINER P.W. ACCOUNTS MADRAS, NO. GI. 1. DATED 25TH. MAY 1880.

WITH REFERENCE TO YOUR TELEGRAM OF THE 22ND. INSTANT ENQUIRING WHETHER THE EXPENDITURE ON THE BUCKING-HAM CANAL FOR 1879-80 SHOULD BE WRITTEN BACK TO IRRIGATION, I HAVE THE HONOR TO INFORM YOU THAT AS IT HAS BEEN DECIDED BY THE GOVERNMENT OF INDIA THAT THE TRANSACTIONS OF THE BUCKINGHAM CANAL SHOULD BE CLASSED UNDER THE HEAD "IRRIGA-TION AND NAVIGATION," THE RECEIPTS AND OUTLAY OF THE YEAR IN QUESTION SHOULD ACCORDINGLY BE WRITTEN BACK IN THE ACCOUNTS.

(TRUE COPY).

W.S. Jackson.

SUPT. CORRESPONDENCE BRANCH.

[Exr. Wks. Form No. 111.]

GOVT. OF MADRAS. 18 . P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, JUNE 18 .

OFFICE NOTE No. 224

Enc. 1.

To
E. W.

IN PARA 18. OF G.O. NO. 265. W.
DATED 3RD. FEBRUARY 1880. IT IS
STATED THAT THE BUCKINGHAM CANAL
SHOULD BE CONSIDERED AS A PROVIN-
CIAL DIVISION, BUT AS THE ACCOUNT-
ANT GENERAL, PUBLIC WORKS DEPART-
MENT, IN HIS LETTER NO. 91. I. DATED
25TH. MAY 1880 (COPY ATTACHED)
SAYS THAT THE TRANSACTIONS OF THE
CANAL SHOULD BE CLASSED UNDER
'IRRIGATION AND NAVIGATION' PLEASE
LET ME KNOW WHETHER UNDER THESE
CIRCUMSTANCES THE DIVISION SHOULD
NOT NOW BE CLASSED UNDER 'IRRIGA-
TION' ALSO.

FOR OFFG. C.

B

W. Prentice - Intended

KEEP WITH Genl. No.

dated 18 .

any certainty exist - The
Burleigh and Canal -
work of an entirely different
class from the river Jed
canals which are properly
enough bracketed with
Irrigation -

This should I think be
pointed out to India and
they be requested to cancel
the order directing the
accounts of this work to be
placed under the heads
of Irrigation & Navigation -

D
1.6

C
I agree with the
Dr. W in thinking that
in the present at least
it should be classed as
Protective. Indeed able
to addressed on the
Subject when sending
us the detailed Est^s
21/6/80

J. W

Pending the reply of India
the classification of the
Division will not be
interfered with - The order
regarding the accounts
must however be
carried out -
I would however remark
that the Canal certainly
comes very properly
under "Navigation" as
that is its chief object -

C.A.W
Despatch B^{ks} Canal
File 23/6

Cir

P.W. Dept.

22-76
37

From the Govt. of India Cir. No. II
Public Works dated January 7th 1880.

Circulated for
the information of
the Members of Govt.

2. Under the provisions
of this Circular the
Buckingham Canal
will become an
Imperial work,
as it has been classed
as a Protective Public
work, subject to the
approval of the Govt. of
India, vide G.O. No 1653 W
dated 19 June 1879.

Major R.E.
for Secy. to Govt. P.W. Dept.

Submitted
is circular
for observation
and return
of draft

Lodge 23.1.80

Bur. W. Bridlington
His Grace the Governor

For order 33

The H. M. will observe
that at present there
are no distributaries
to Circular No II of
7 Jan: 1880 as I spoke
communicated to the
Govt. in "information &
guidance"

When originally cir-
culated the orders of
23rd Jan: the H. M.
questioned the classifi-
-cation of the Circular
to the Backwater Canals

Since then a reference
to will be observed has
come from the Examiner
a decision communicated
to him by the Accountant
General P.W. Dept in
his No 91 I dated
25 May 1880 in which
that Officer states that

I understand that
the Backwater
Canal books are now
chargeable agst
Provincial. from 1st
for four years past
if estimates. the
funds for constrc.
were provided. Except
for Jam. Edisp purpose
& that it is worked
under the Madras
Act 1/30. the Earnings
being credited to
the Canals of Irrign
Fund

Cir 15 Feb 80. No 2058
P.W. Sheet 45 Sept

" it has been decided
" by the G of I that the
" transactions of the
" Buckingham Canal
" should be classed under
" the head "Irrigation &
" Navigation". the mistake
" and cutting of the
" year in question (1879-80)
" should be Amended &
" be written back in the
" Accounts "

Such being the state
of this important question
it is thought that a
decision as to the action
to be taken on the
three resolutions can no
longer be deferred

Tehsildar is it necessary
to Communicate to
the Examiner Circular
No II of 7/1880 as he
might write resolving to
obtain orders to have

B. is at the disposal
of this Govt. his application
to the Extinction of the
Object for which the Govt
formed. Reconstitute
the only legal power
to have for Regulating
the Tria Fire.

His being told
Mr. it of the importance
Canal as
Class the as an
Imperial Protective
work - Leaving this, Govt
Consideration to the proper
time
being come
Fam. 15/9

the proper Dept
Examiner - Chief

I do not think the
Buck. an equal public
utilities - the definition of
productive public works
as used in the circulars

I Read and Return my
these papers before
the circumstances of the
Canal will be fully explained

if as I presume the
Application to the Buckingham
Canal is questioned by
right. At the same time
be informed that the
instructions in its Classification
under Irrigation & Navigation
as an "Imperial" work
must remain in abeyance
till the final order of
the Govt of I have been received
a reference in the Budget
being now about to be
made

The real question at
bottom no doubt is
whether a work of this
character can be looked
on as belonging to the
same class as navigation
Canals that form part
of the same system of
irrigation Systems which
being in the most part
local in their nature are
evidently treated as
Productive works in the

Hon H Hobhouse
2/7

Sense that they are
avowedly Self Supporting

The Buckingham Canal
stands upon a basis as
broad as that of the great
trunk road of Northern
India, being intended as
a great highway affording
cost-only the whole eastern
coast of Madras, but centrally
providing Calcutta itself.

As communicating with
ports and places which
cannot always be reached
by Sea, or by road with
equal readiness it has
become a necessity for the
Administration of the Presidency
and Country, any more than
a trunk road undertaken
with the same object be
classed merely as a "Pro
-ductive work" although
of course every effort must
be made to make the
traffic pay a fair amount
towards its Interest, as with
Roads or Short roads.
&c.

15/3/80

I have not worked out
this it - If this scheme
taken up & treated by Govt: as a local matter
of inter communication
& development of the Southern
districts Godavery

35

• Has any other Steam Pumping
Engine been sent on the
Bedlington Canal Works
for termination of
the Contract. J.P.

W

22789
36

The Rolls additions
will be checked
before the orders
issue. J.P.

24/9

29/9 J. C. H.

Hon H Hubbestone

23/31

For order

In submitting for approval the annexed draft of letter to the S of S on the Classification of the Bankinghams Canal I may observe that it is necessary to obtain a ruling on the subject as it seems for the purposes of the S of S that not as apparently understood as yet yielded to print but the Canal is not a Productive public work

25/9/80

Seen

MP

C A W

Draft approved

28-9

Cir 27.9.80 Ret 29.9.80

23.9.80

With reference to Pol Circular No II of 7th Jan: 1880 and subsequent letter to the Asst. Secy PWD to the address of the Examiner No 91 I dated 25th May 1880 intimating the decision of the Govt to class the transactions of the Port Trust under the head "Irrigation and Navigation" I am desired to request that this decision may be considered as on the Examiner of Accts Civil Classification will not be appropriate to the work in question, and further that the work may be exempted from the Operation of the first Imperial Circular as not being in the accepted sense a Productive Public Work

2. Inasmuch as the Examiner acts as a Financial check upon Public Funds the expenditure on the

Line the termination of the Jemmine line [illegible] with the word "provincial" as which [illegible] if it should be later found that it is in future remain

3. The S in C considers that as forming a most important [illegible] leading [illegible] to the works (Sudanese & Kassa) to the North, and sustained on the South (Jonathan Bentley) it is [illegible] to be Provincial [illegible] as a main [illegible] road which ends [illegible] a more economical [illegible] under suitable [illegible] Grant [illegible] each in necessary [illegible] administration [illegible] to the Justice [illegible] trade along the Coast

4 The tolls taken are in any way analogous to those on [illegible] trade, and though [illegible] possible of increase cannot be looked on as intended mainly to pay a specific outlay on the utility, or constitute this in the ordinary sense a Productive Public Work

5 The Classification [illegible]

work under consideration Navigation appears to be [illegible] on a [illegible] basis. The class one it is believed would relates to works which form portion of combined systems in connection with the deltas or other works dependent on river supplies but not to canals which being purely tidal and intended only for navigation are mere highways, the [illegible] structure features of which are governed by considerations which place them in a class differing widely from those applicable to the others

[illegible]

CAN 32789 40

Before leaving
dung
town I waited
with Lea as well to
make sure that
he [illegible] I have
not already told
the point here
I would glad to
[illegible]
Productive
work. — I have
an idea to
[illegible]
[illegible]
If so how
about [illegible]
[illegible]

Nos. 409-20 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, September 9, 1879.

Revised classification of Receipts and Outlay in Budgets and Accounts of Irrigation Works and of State Railways.

Read—

Public Works Department Resolution Nos. 825-37 A.—G., dated 17th December 1878.

RESOLUTION.—Owing to the more recent orders* on the subject, it has become necessary to modify the Public Works Department Resolution above noted to the following extent:—

* Public Works Department Circular No. 56 of 1879. Tables appended to the Financial Statement for 1879-80.

Para. 6. Outlay on State Railways which have not been classed as Productive Public Works, will in future be recorded, not under "Other Services: Communications," but under their own head "State Railways." Further, works pertaining to the Irrigation branch, similarly not admitted as Productive Public Works, and not classed as *Agricultural* Works, will be recorded under the head of "Irrigation and Navigation."

Para. 8. After "Agricultural" add "and Irrigation and Navigation."

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Administrations noted in the margin for information and guidance.

The Governments of Madras and Bombay, in the Public Works Department, Irrigation and Railway Branches.
The Governments of Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners, Central Provinces and British Burma.
The Agent to the Governor General, Rajputana.
The Directors of State Railways.

Copy also forwarded to the Department of Finance and Commerce, and to the Accountant General Public Works Department, for information.

A. J. FILGATE, Major, R.E.,
Offg. Deputy Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Nos. 409-20 A.—G.

Dated, Simla, September 9, 1879.

Received

Revised classification of Receipts and Outlay in Budgets and Accounts of Irrigation Works and of State Railways.

C. C. B. P., Simla.—No. 171, P. W. D., A. B.—12-9-79—870.

NOTE BY SY.W. ON THIS OFFICE NOTE NO.231 DATED 18TH JUNE 1880.

TO W.

FOR ORDERS.

I SHOULD SAY CERTAINLY NOT. THE BUCKINGHAM CANAL IS A WORK OF AN ENTIRELY DIFFERENT CLASS FROM THE RIVER-FED CANALS, WHICH ARE PROPERLY ENOUGH BRACKETED WITH IRRIGATION.

2. THIS SHOULD I THINK BE POINTED OUT TO INDIA AND THEY BE REQUESTED TO CANCEL THE ORDER DIRECTING THE ACCOUNTS OF THE WORK TO BE PLACED UNDER THE HEAD OF IRRIGATION AND NAVIGATION.

(ID) J.P.

19.6

W'S REPLY TO THIS OFFICE NOTE NO.231 DATED 18TH JUNE 1880.

TO C.

I AGREE WITH THE SY.W. IN THINKING THAT FOR THE PRESENT AT LEAST IT SHOULD BE CLASSED AS MITHERTO. INDIA WILL BE ADDRESSED ON THE SUBJECT WHEN SENDING UP THE DETAILED ESTIMATE.

(TO) S.W.D.

(TRUE COPY)

SECT. CORRESPONDENCE BRANCH.

22789
1p3

Sir Ringsham Canal
O. M. Communication
Budget provision Rs 1,20,000

G.O. Rs 1159 W.D. 17-6-80 - 67001

120000
2
H-H

Nº 555 of 17.9.80.
Encl.

Dy. W.

This Office Note, No 500,
dated 3rd September 1880.

Herewith copy of W's
reply to this Office Note No 221
of 18th June 1880.

H.C.
17/9 for Offg C
W's/17/9

So Repairs.
Budget provision 64,560 — 64,550

So Locks & Canal Budget 4000
added G.O. Nº 957 W.D. 7/4/80 800
So G.O. Nº 1677 W.D. 25/6/80 250-0
So G.O. Nº 1906 W.D. 7/8/80 1017
Total Locks & Canal 4717 — 4717

Total under all heads - 1,59,267

Rs 67001

Perhaps 25 per cent on the
grant for works & repairs
will have to be added
on account of Establishments
Vizg Canal Budget for Repairs for
Rs 37,748 as provided in G/O 20/9/80
Estimate Rs 100 for 1881-

195,967

Circular No. II Public Works.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Fort William, January 7, 1880.

Outlay on Productive Public Works.

Read again—

Despatch from the Secretary of State, No. 310 A (Financial), dated 27th September 1877.

Despatch from the Finance and Commerce, to the Secretary of State, No. 116 F, dated 18th March 1878.

Read also—

Public Works Department letter Nos. 409—20A—G, dated 9th September 1879.

" " Resolution Nos. 825—37 A—G, dated 17th December 1878.

And the following Resolution No. 1856, dated 10th December 1879, by the Government of India, Department of Finance and Commerce.

Read again the following Resolutions :—

I.—No. 2009, dated 22nd March 1878, paragraphs 5 and 7 as follows :—

"5. A Provincial Government may find funds to be expended on Productive Public Works—

(*a*) by grants from its accruing Provincial Revenues or from any balance of such revenue at its disposal;

(*b*) by negotiating, with the sanction of the Government of India, Local Debenture Loans; or

(*c*) by obtaining grants from the Imperial Treasury."

"7. From whatever source the funds are supplied, the whole expenditure upon Productive Public Works must be charged to the Capital Account of the work concerned."

II.—No. 3667, dated 26th October 1878, paragraphs 14 and 25, as follows :—

"14 When, under the option allowed to it in paragraph 5 of Resolution No. 2009, dated 23rd March 1878, a Provincial Government expends provincial resources on Productive Public Works, such expenditure will be recorded in *Account No. II* above the Total Expenditure, and will operate to reduce the Provincial Surplus, or increase the Provincial Deficit. But, in the *General Account No. IV*, any such provincial expenditure upon Productive Public Works will be combined with the Imperial expenditure under the Head of *Productive Public Works* below the Total Expenditure. It is not overlooked that the effect of this arrangement will be, in such cases, to make the remaining Imperial Surplus more, or the Imperial Deficit less, than it would otherwise be, and that this result is open to some objection. But the amounts are never likely to be large; and it seems better to submit to that inconvenience than to break up the Head of '*Productive Public Works*,' and show the provincial part of the expenditure on such works above the Surplus or Deficit of the year."

" 25. In the Public Works Accounts cognisance will not, in future, be taken of transactions between Provincial and Local Funds, or contributions from the Imperial Treasury to either Provincial or Local Funds, or *vice versâ*; all such contributions will be arranged by the Financial Department of the Local Government through the General Civil Accounts; the duty of the Public Works Account Department will be confined to seeing that the expenditure on Public Works from any particular grant from whatever source does not exceed the amount of the grant. Every grant by the Local Government for Public Works must be made either wholly from Provincial Funds, or wholly from some specified Local Fund, any necessary mutual contributions between these Funds on account of the work being arranged in the Civil Accounts."

III.—No. 2819, dated 17th September 1879, recording certain decisions upon the subject of subsidiary works.

Read letters from the Accountant General in the Public Works Department :—

IV.—No. 327 G, dated 28th June 1878, suggesting the issue of positive and specific orders prohibiting the expenditure of provincial funds upon works subsidiary to any Productive Public Works, which are essential parts of such a work.

V.—No. 480 G, dated 4th September 1879, enquiring whether—

(1) the whole capital cost of Productive Public Works, however provided, should be treated as provincial expenditure, and so transferred from the books of the Public Works Department to the Civil Department.

(2) or whether only the portion provided from provincial resources should be so treated.

RESOLUTION.—The whole capital cost from all sources of every work sanctioned as a Productive Public Work should be recorded in the accounts of the Public Works Department, and in the Finance and Revenue Accounts as *Imperial Expenditure*, no part of such expenditure being recorded as Provincial Expenditure or entered in the Provincial Accounts, either because funds may be raised for it by means of a Local Debenture Loan, or provided from provincial resources, or because interest on the capital cost of the work, and the cost of its maintenance, are defrayed from provincial resources, and the revenues accrue to the Provincial Treasury.

2. It is sometimes made a condition of the construction of a Productive Public Work that the whole or part of the cost shall be raised by means of a Local Debenture Loan. The interest upon such a Loan is paid from provincial resources and entered in the provincial column in the Finance and Revenue Accounts. Nevertheless, a Local Debenture Loan is part of the Regular Public Debt of India: in raising such a Loan a Local Government acts not independently, but only as the Agent for the Government of India; and the particular character of those Loans confers upon the Local Governments no special rights in their proceeds which simply accrue to the Imperial Treasury and are Imperial Assets.

3. In like manner, the only practical effect of an appropriation from the balances at the credit of a Local Government for the construction of a Productive Public Work is to diminish the interest which the Local Government would otherwise pay in respect to the work. Funds thus provided from provincial resources are simply contributions to the Imperial Expenditure on Productive Public Works, and should be treated accordingly in the Accounts, the entries under 39, *Productive Public Works*, being unaffected thereby, and, as already said, the whole capital cost of the work being none the less treated as Imperial.

4. It follows that Local Governments may not spend provincial funds, directly, upon the construction of works subsidiary to any Productive Public Work, the cost of which must be treated as part of the cost of the main Productive Work. If a Local Government desires to spend provincial funds upon such works, it can only do so, indirectly, by contributing them to the Imperial Government, as explained in paragraph 3.

5. The Government of India is responsible to the Secretary of State that the general conditions applicable to the construction of such works, and the special conditions (if any) upon which the Secretary of State has sanctioned any particular work, are carefully observed. This responsibility is incompatible with any independent action upon such works by a Local Government, notwithstanding that it may find the cost from provincial funds. The Secretary of State takes no count of the several sources from which the funds for the construction of such a work are provided; he regards only the gross cost of the work, and the conditions applicable to its construction which are in no way affected by the origin of the funds expended upon it.

6. Therefore, all expenditure upon the construction of a Productive Public Work or any work subsidiary thereto, which is an essential part thereof, must be recorded as Imperial Expenditure; and no such expenditure must be incurred, except with the sanction of the Governor General in Council in the Public Works Department.

7. These orders are not intended to interfere with the expenditure of ordinary provincial resources upon works which, though connected with a Productive Public Work, are not essential parts thereof and do not enter into its cost, such, for example, as a bridge over a canal or railway, a feeder-road, or even a feeder-canal, or the like; but, in the execution of such works care must be taken not to transgress the general principles laid down in this Resolution.

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, Coorg, 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 Director General of Telegraphs.
The Inspector General of Military Works.
The Agent, Governor General, Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.

Ordered also, that a copy be forwarded to the Foreign Department for communication to the Chief Commissioner, Mysore.

ORDER.—Ordered, that this Resolution be communicated to the Local Governments and Administrations and Officers noted in the margin, for information and guidance.

A. Hen Taylor Major-Genl., R. E.,
Secy. to the Govt. of India.

To The Secretary to the Govt of Madras
Ecclt.

2228-2
46

Rec'd No 24382 of 26-9-79
O. Rec'd from Sec. Govt. No 221 of 18-6-80
Gl. 3-8-80 No 8638
" 30-9-79 - 5631
" 28-11-79 - 30464
" 28-11-79 - 30474.
O. Rec. GW No 1315 of 18-7-80.
" GC No 960/126 24-2-80.
Gl. 11-9-79 No 7204 & 7334.
CS. No 998 of 20-3-79
" 1626 of 29-6-79
Gl. 15-6-79 No 16534
" 21-7-79 - 19154

P.W.D.
16 JAN 80

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

Circular No. 11 Public Works.

Dated January 7, 1880.

Received

Outlay on Productive Public Works.

P. W. D. No. 2,—8-1-80—1,030.

O. 23-9-80

No. 4881.

All communications should be addressed to the Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation

To

The Secretary to the
Government of Madras,
Public Works Department,
Irrigation Branch.

Simla, 5th August 1880.

Sir,

I have the Accountant General Public Works Department has brought to the notice of the Government of India, the fact of the exclusion from the Budget and Regular estimates for 1879/80 for ordinary "Irrigation and Navigation" works, of the outlay on construction of the Buckingham Canal.

2. As it is necessary that all transactions of the canal under Capital and Revenue, should be included in our Budget estimate, I am directed to enquire whether any provision has been made for construction outlay in the Budget estimate for the current year for "other Public Works" Provincial, and if so, to request that the grant for the same may be transferred to the head "33- Irrigation and Navigation"

I have the honor to be,
Sir,
Your most obedient
Servant
[illegible]
Under Secy to Govt of India

P.W.D.
31 AUG 80
No

FROM MAJOR D.R.TRAIL, R.E.,

OFFG. EXAMINER P.W.ACCOUNTS.

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 91 W. MADRAS, 23rd AUGUST 1880.

SIR,

WITH REFERENCE TO G.O.NO.1120.W.DATED THE 10TH.MAY 1880, I HAVE THE HONOR TO REPORT, FOR THE INFORMATION OF GOVERNMENT, THAT, UNDER INSTRUCTIONS RECEIVED FROM THE ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT, THE OUTLAY ON THE BUCKINGHAM CANAL IS NOW BEING CHARGED ENTIRELY TO THE HEAD IRRIGATION AND NAVIGATION UNDER PROVINCIAL.

2. IN ORDER TO MEET THIS OUTLAY TO ITS FULL EXTENT, IT WOULD SEEM NECESSARY THAT EARLY STEPS SHOULD BE TAKEN TO TRANSFER TO THE NEW HEAD THE GRANT SANCTIONED FOR THE WORK IN THE PROVINCIAL BUDGET AS WELL AS SUBSEQUENT SANCTIONS FROM THE PROVINCIAL RESERVE WITH GOVERNMENT.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT

FOR OFFG. EXAMINER P.W.ACCOUNTS.

2278-5
H9

Lr. 10-5-80 Lr. 11204
O. Mr. 46 from Offre. 393 of 21-8-80
Go. 19-3-80 No 715 W
" 19-6-80 No 1653 W
" 28-11-79. No 3027 W.
Mis 550 & 551 W of 6-3-80
" 1159 W — 17-5-80
" 959 W — 14-4-80
" 1904 W 9-8-80.

P.W.D.
24 AUG 80
No 5359

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

120500
1400

No 91 W

RECD. 23 AUGUST 1880

RECD. 24

REGARDING THE NECESSITY OF
TRANSMITTING TO IRRIGATION AND
TION THE GRANT SANCTIONED IN THE
SPECIAL BUDGET FOR THE BUCKINGH

Rte 29-9-80

No 2278 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st Octr 1880

Read the following:—

Circular from the Govt of India (P.W.) No 11 P. W. dt 17 Augt 80
from the Govt of India (P.W.) No 148 A dt 25 Augt 80
" Examiner P. W. Accts (—) 91 W — 23 —
Office Note by — do — (—) 556 — 29 Septr 80

Communicated to the Examiner P.W. accounts with the remark that the Circular is not, in the opinion of His Grace the Governor in Council, applicable to the Buckingham Canal regarding which the Govt of India are addressed.

(A.F. No 2279 W) 1st Octr (80)

To

The Secretary to Govt of India
P.W.D.

Sir,

With reference to P.W. Circular No II of 7th January 1880 and subsequent letter from

Rte

Examiner, P.W. accounts ✓
Supt of Works Godavari ✓
— do — Kistna ✓
— do — B. Canal ✓
C.E for Irrigation ✓
Docket 14-10-80 21

S.
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Go.
Im
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from the Accountant General,
P.W.D to the address of the Examiner
No 91 J dated 25th May 1880, in-
timating the decision of the
Government of India to class
the transactions of the Buckingham
Canal under the head
"Irrigation and Navigation",
I am desired to request that
this decision may be re-con-
sidered, as in the opinion of
His Grace the Governor in Council,
this classification would not be
appropriate to the work in-
question; and further that
the work may be excepted
from the operation of the first
quoted Circular, as not being
in the accepted sense a Produc-
tive Public Work.

2 Though carried on as a famine work from Imperial funds, the expenditure on it, since the termination of the famine, has been entirely met from "provincial", on which footing it is desired by this Government that it should in future remain

3 His Grace in Council considers that as forming an important line of communication between Madras and the great irrigation works (Godavari & Kistna) to the North, and Mercara on the South (from which even-tually it will reach Pondicherry), it is precisely of the same character as a main local trunk road, which would under no circum-stances be classed as a Productive work – indeed the Canal is simply a more economical and in every way more suitable description of communication than any road could be in this particular locality, and as many cline for Administrative purposes and for the proper development of the trade along the coast.

4 The tolls taken are in every way analogous to those on Rural roads, and though exceptible possibly of increase cannot be looked on as in-tended mainly to pay a specific centage on the outlay, or consti-tute this in the ordinary sense a "productive public work"

5th The classification of the work under

Irrigation.

Irrigation and navigation" appears to be equally inappropriate. This class, it is believed avowedly relates to works which form portion of combined Systems in connection with either deltas or other works dependent on river supplies, but not to Canals which being purely tidal and intended only for navigation are merely highways, the constructive features of which are governed by considerations that place them in a class differing widely from those applicable to the others.

25/9/80

Do/D
14-10-80

2278-9.
52

2 CH.
Oct 25-9-80

5576

Govt. of Madras.

PUBLIC WORKS.

To

Dated

Issued

Recd. Encl.

G. O. No. 2278

Nos 5-7

Forty Pamps

Addressing Mr
the Superintendent of the
Buckingham
Canal being
Allowed as a
Productive Public
Work.

Buckingham Canal

Papers on the same
subject being
Allowed as a Pro-
ductive Public Work,
and ordered to be
Annexed to G.O.