M.R.O. 1—77,000—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 76 Press / Mis.

121-122

Dated 16-1- 1875.

7/8

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
16th January 1875.

Provincial Services.

No. 121. Read the following Proceedings of Government in the Public Works Department, dated 3rd December 1874, No. 3398 :—

Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department (Account — General), to Colonel G. W. WALKER, R.E., Secretary to Government, Public Works Department, Fort St. George, dated Fort William, 2nd October 1874, No. 646 A—G :—

With reference to the Madras Administration Report for 1872-73, I am directed to point out that the amount shown therein as outlay on public works differs by Rupees 47,300 from the amount entered in the booked accounts of the department. The difference lies in the net fluctuation in the suspense balances, by which sum the gross outlay should be reduced to arrive at the outlay against the Budget grant. It is essential that the amounts shown in the Administration Reports should agree with the regular published accounts, and I am to suggest that discrepancies of the kind noticed can be readily avoided by entering as the actual public works outlay of the year the amount exhibited in the appropriation account rendered by the Controller.

2. It is also noticed that the general grant-in-aid of Rupees 11,26,000 from Provincial to Local Funds for public works outlay has been shown in the Administration Report as Local Fund expenditure. I am to remind the Government of Madras that the orders of the Government of India require that such grants-in-aid should be shown as outlay of the fund from which the grants are made, and I am to draw attention to the matter as one to be borne in mind in the preparation of future reports.

3. It is observed that in the tables given in the Administration Report for 1872-73, under the head "Revenue and Finance," the amounts set down as the outlay on public works do not agree with the amounts shown in previous portions of the Report, thus :—

	As in General Tables.	As in Public Works Section.
	RS.	RS.
Imperial	35,57,670	37,43,665
Provincial	10,41,762	11,85,121
Local	36,62,080	43,10,959

It is presumed that the Government of Madras have taken the necessary steps to have the discrepancies cleared up.

In order to obviate for the future discrepancies of the kind noticed by the Government of India in paragraph 1, the figures of the Administration Reports will hereafter, before final adoption, be checked by the Controller with the booked accounts of the department.

2. With reference to paragraph 2, it is observed that contributions to Local Fund Circles are now made by the Financial Department in the lump, and no separate accounts of outlay from these contributions under the main heads of

service are rendered by Local Fund Boards; but, in order to carry out the instructions* of the Government of India that contributions from Provincial Funds should appear both in the Budget Estimates and Appropriation Accounts as Provincial expenditure, it seems necessary that arrangements should be made for apportioning the grants under the prescribed heads of service, viz., "New Works," "Repairs," "Establishment," and "Tools and Plant," and requiring the submission of outlay accounts under these heads. The subject will be remitted for consideration in the Financial Department.

* Resolution No. 469-78A—G, dated 23rd August 1873.
Vide G.O., No. 2415, dated 1st October 1873, Public Works Department.

3. Paragraph 3 will be referred to the Financial Department. It is not known in this department how the figures entered in the general tables by the Financial Department were obtained.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government, P. W. D.

No. 122. ORDER THEREON, 16th January 1875, No. 74.

It has already been explained to the Government of India that the assignment of grants-in-aid for public works from Provincial to Local Funds in lump sums is, in the opinion of this Government, the only course suited to the circumstances of the Presidency since the inauguration of the "Provincial Services." The provision and expenditure will in future be shown in the Budget Estimates and Accounts in the manner prescribed in the last Clause of Rule X. of the Rules issued in the Resolution of the Government of India in the Public Works Department, dated 1st October 1873, No. 2415.

Letter to Secretary to Government of India, Financial Department, dated 24th February 1872, No. 186.

2. The discrepancies alluded to in paragraph 3 of the Resolution of the Government of India, dated 2nd October 1874, No. 646 A—G, are owing to the figures given in the general tables having been adopted from the Administration Reports furnished by the Accountant-General shortly after the close of the year. In future, the figures finally adopted will be obtained before the Presidency Administration Report is published.

(True Extract.)

Acting Chief Secretary.

To the Public Works Department.
" Accountant-General.

Exd. J. H. Burns.

Govt. of {1875} Madras

FINANCIAL.

To

THE PUBLIC WORKS DEPARTMENT,

&c., &c., &c.

Dated January, 16th.

Read.

G.O., 16th January 1875, No. 74.

JANUARY.
Nos. 121-122.

Local Funds—Orders passed on the Proceedings of Government in the Public Works Department, communicating copy of letter from the Government of India noticing certain discrepancies in the Madras Administration Report for 1872-73 affecting Local Fund Accounts.

No 121 — *Proceedings of the Madras Government, Public Works Department,* Dated 3rd *December* 1874, No 3398

No. 57. Read the following letter from Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account—General,) to Colonel G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Fort William, 2nd October 1874, No. 646 A.—G:—

WITH reference to the Madras Administration Report for 1872-73, I am directed to point out that the amount shown therein as outlay on public works differs by Rupees 47,300 from the amount entered in the booked accounts of the department. The difference lies in the net fluctuation in the suspense balances, by which sum the gross outlay should be reduced to arrive at the outlay against the Budget grant. It is essential that the amounts shown in the Administration Reports should agree with the regular published accounts, and I am to suggest that discrepancies of the kind noticed can be readily avoided by entering as the actual public works outlay of the year the amount exhibited in the appropriation account rendered by the Controller.

2. It is also noticed that the general grant-in-aid of Rupees 11,26,000 from Provincial to Local Funds for public works outlay has been shown in the Administration Report as Local Fund expenditure. I am to remind the Government of Madras that the orders of the Government of India require that such grants-in-aid should be shown as outlay of the fund from which the grants are made, and I am to draw attention to the matter as one to be borne in mind in the preparation of future reports.

3. It is observed that in the tables given in the Administration Report for 1872-73, under the head "Revenue and Finance," the amounts set down as the outlay on public works do not agree with the amounts shown in previous portions of the Report, thus:—

	As in general tables.	As in Public Works Section.
	RS.	RS.
Imperial	35,57,670	37,43,665
Provincial	10,41,762	11,85,121
Local	36,62,080	43,10,959

It is presumed that the Government of Madras have taken the necessary steps to have the discrepancies cleared up.

No. 58. ORDER THEREON, 3rd December 1874, No. 3,398.

ACCOUNT, No. 4.

IN order to obviate for the future discrepancies of the kind noticed by the Government of India in paragraph 1, the figures of the Administration Reports will hereafter, before final adoption, be checked by the Controller with the booked accounts of the department.

2. With reference to paragraph 2 it is observed that contributions to Local Fund Circles are now made by the Financial Department in the lump, and no separate accounts of outlay from these contributions under the main heads of

service are rendered by Local Fund Boards; but in order to carry out the instructions* of the Government of India that contributions from Provincial Funds should appear both in the Budget Estimates and Appropriations Accounts as Provincial expenditure, it seems necessary that arrangements should be made for apportioning the grants under the prescribed heads of service, viz., "New Works," "Repairs," "Establishment," and "Tools and Plant," and requiring the submission of outlay accounts under these heads. The subject will be remitted for consideration in the Financial Department.

* Resolution No. 469-78 A—G, dated 23rd August 1873.
Vide G. O., No. 2,415, dated 1st October 1873, Public Works Department.

3. Paragraph 3 will be referred to the Financial Department. It is not known in this department how the figures entered in the general tables by the Financial Department were obtained.

(True Extract.)

C. Walker Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.
,, Financial Department.

Exd. S. T. Austin.
6 Spare Copies

Finl 8 Octr/78 Nos 48-49.
— " 28 Jany/73 — " 269-270

No 121. —

Financial/1874/Depart

Govt. of 1874 Madras.

PUBLIC WORKS.

To

THE CONTROLLER OF PUBLIC WORKS ACCOUNTS,

&c., &c., &c.

S-O-No 74-dt 16 th Jany 1875-

Dated December 3rd.

Read. — " — 4.

No 2563 dt 26.

Encl.

G. O., 3rd December 1874, No. 3,398.

DECEMBER.

Nos. 57-58

Administration Report.—Passing orders on a letter from the Government of India pointing out certain discrepancies in the Administration Report of the Madras Public Works Department for 1872-73, and issuing instructions respecting the preparation of future Administration Reports.

97

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Provincial Services.

Proceedings

Read the following letter of the Public Works Department dated 3rd December 1874 No. 3398.

Order thereon-15th Jany 75-Ent 76

Letter to Secretary to Government of India Financial Dept dated 24th February/82 No. 186

It has already been explained to the Govt of India that the assignment of grants-in-aid for Public Works from Provincial & to Local Funds in lump sums is, in the opinion of this Government, the only course suited to the circumstances of the Presidency since the inauguration of the "Provincial Services". The provision & expenditure will in future be shown in the budget estimates and accounts in the manner prescribed in the last Clause of Rule X of the rules issued in the Resolution of the Government of

of India in the Public Works
Dept^t dated 1st October 1873
No 2415.

The discrepancies alluded to in para 3 of the Resolution of the Government of India dated 2nd October 1874 No 646A &c is owing to the figures given in the General Tables having been adopted from the Administration Reports furnished by the Account General shortly after the close of the year. In future the figures finally adopted will be obtained before the Presidency Administration Report is published.

J.S.
10/11

To
The Public Works Dept^t
& Accountant Genl
with P.W.D. No 3398.
32-80

Desp 25-1-75.

Govt. of {187 } Madras.

Judl.

To

Dated 16 January
Recd. } 1875; No. 74

Nos. 171-2

L. Govt. Order passed on the Part of Govt in the W.D. Corrs of letter from the Govt of India criticising certain discrepancies in the Madras Admn Report for 72-73, affecting L.F. Accounts.