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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 1297

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1867.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
1st May 1867.*

No. 9. Read the following Proceedings of the Madras Government in the Financial Department, dated 24th April 1867, No. 179 :—

Read the following Proceedings of the Government of India, Financial Department, (Accounts,) dated Fort William, 30th March 1867, No. 1,611.

RESOLUTION.—The Governor General in Council having considered the question of recording in the Public Works Accounts the receipts and expenditure of the Special Fund Works at Bombay, and the Irrigation works to be constructed by special loans, is pleased to resolve on the following course of procedure.

2. The Resolution, dated 22nd December 1866, No. 2,371, directed that the outlay for Special Fund Works should be exhibited under Debt until realization of the land sales, when an adjustment should be made to the revenue and charge of the year. Following out this principle, the Governor General in Council desires that the realizations for sale of lands in 1866-67, and in future years, shall be credited directly to Revenue under a separate and distinct subsidiary head; that the outlay on the special works shall be exhibited under Debt; and that at the end of the financial year, an amount equivalent to the annual realizations by sale of lands, shall be transferred from the account of Debt to that of Expenditure (distinct from the ordinary Public Works expenditure) reducing *pro tanto* the balance of the Debt Account.

3. This method of adjustment will take effect from the commencement of the current official year, in the Accounts of the Public Works Department, but in order to exhibit the actual state of the Debt Account, it is necessary to bring forward the excess of expenditure over receipts at the close of 1865-66. This excess is stated at 10 lakhs, but the amount having been included in the charges of the year 1865-66, it can only now be added to the Debt Account by a per contra credit to Revenue. The Governor General in Council directs that this may be done.

4. In regard to Irrigation Works constructed by special loans, the Governor General in Council is pleased to prescribe the following instructions:—

- I. Advances from Civil Treasuries for the execution of such works shall be kept distinct from advances on account of other public works.
- II. The expenditure in constructing these Special Irrigation Works shall be exhibited as a distinct account, and be annually closed by balance in the books of the Accountant General, Public Works Department, and Comptroller General.
- III. The receipts from water-rates and the like shall be credited as Public Works Revenue, under a distinct subsidiary heading, and the charges for maintenance similarly debited.
- IV. The following headings shall be adopted in bringing to account the receipts and expenditure—
Receipts—Public Works Revenue—Special Irrigation Works.
Charges for Construction—Special Irrigation Works—Construction.
Charges for Maintenance—Special Irrigation Works—Maintenance.
- V. Subsidiary books shall be kept up in the Public Works Department showing the Capital and Revenue Accounts of each Irrigation work constructed by special loans, and an abstract of the accounts shall be published annually for general information.

*Proceedings of the Madras Government, Public Works Department,
1st May 1867.*

Ordered, that the above Resolution be communicated to the Public Works Department, and to local Governments and Administrations, also to the Comptroller General of Accounts, the several Accountants General, and to the Deputy Accountants General in independent charge.

(Signed) J. E. COOKE,
Asst. Secy. to the Govt. of India.

Communicated to the Revenue and Public Works Departments.
(True Extract.)

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 10. ORDER THEREON, 1st May 1867, No. 1,297.

ACCOUNT, No. 1.

Communicated to the Superintending Engineers and the Controller of Public Works Accounts.

(True Extract.)

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

To the Superintending Engineers.
.. Controller of Public Works Accounts.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Financial Department,
24th April 1867.*

No. 34. Read the following Proceedings of the Government of India, Financial Department, dated Fort William, 30th March 1867, No. 1611.

Accounts.

RESOLUTION.—The Governor General in Council having considered the question of recording in the Public Works Accounts the receipts and expenditure of the Special Fund Works at Bombay, and the Irrigation works to be constructed by special loans, is pleased to resolve on the following course of procedure.

2. The Resolution, dated 22nd December 1866, No. 2371, directed that the outlay for Special Fund Works should be exhibited under Debt until realization of the land sales, when an adjustment should be made to the revenue and charge of the year. Following out this principle; the Governor General in Council desires that the realizations for sale of lands in 1866-67, and in future years, shall be credited directly to Revenue under a separate and distinct subsidiary head; that the outlay on the special works shall be exhibited under Debt; and that at the end of the financial year, an amount equivalent to the annual realizations by sale of lands, shall be transferred from the account of Debt to that of Expenditure (distinct from the ordinary Public Works expenditure) reducing *pro tanto* the balance of the Debt Account.

3. This method of adjustment will take effect from the commencement of the current official year, in the Accounts of the Public Works Department, but in order to exhibit the actual state of the Debt Account, it is necessary to bring forward the excess of expenditure over receipts at the close of 1865-66. This excess is stated at 10 lakhs, but the amount having been included in the charges of the year 1865-66, it can only now be added to the Debt Account by a per contra credit to Revenue. The Governor General in Council directs that this may be done.

4. In regard to Irrigation Works constructed by special loans, the Governor General in Council is pleased to prescribe the following general instructions:—

I. Advances from Civil Treasuries for the execution of such works shall be kept distinct from advances on account of other public works.

II. The expenditure in constructing these Special Irrigation Works shall be exhibited as a distinct account, and be annually closed by balance in the books of the Accountant General, Public Works Department, and Comptroller General.

III. The receipts from water-rates and the like shall be credited as Public Works Revenue, under a distinct subsidiary heading, and the charges for maintenance similarly debited.

IV. The following headings shall be adopted in bringing to account the receipts and expenditure—

Receipts—Public Works Revenue—Special Irrigation Works.

Charges for Construction—Special Irrigation Works—Construction.

Charges for Maintenance—Special Irrigation Works—Maintenance.

V. Subsidiary books shall be kept up in the Public Works Department showing the Capital and Revenue Accounts of each Irrigation work constructed by special loans, and an abstract of the accounts shall be published annually for general information.

Ordered, that the above Resolution be communicated to the Public Works Department and to local Governments and Administrations, also to the Comptroller General of Accounts, the several Accountants General, and to the Deputy Accountants General in independent charge.

(Signed) J. E. COOKE,
Asst. Secy. to the Govt. of India.

No. 35. ORDER THEREON, 24th April 1867, No. 179.

Communicated to the Revenue and Public Works Departments.
(True Extract).

A. J. Arbuthnot
Chief Secretary.

To the Revenue Department.
.. Public Works Department.
Exd. T. O'Connor.

of 1864 Dep't
Pro. of Govt. for India
No 1528

Pro. of the Madras Govt
in the Finl Dept

of 24th April 1867
Recd 26th

No 179

no 1297, 1st May 1867.

Comm. 9 Pro. of the Govt. of
India Finl Dept resolving
on certain course of proce-
dure regarding the receipt
& expenditure of the Special
Fund works at Bombay
& the Govt. works to be con-
structed by special loans
With an order

No 9-10

W. J. J. J.
J. J. J. J.

Confidential
Recd 26/5/67