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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 2544-48	Press
316-68	Mis.
Dated 25 10 1876.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
26th October 1870.*

No 366 Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Chepauk, 1st October 1870, No. 1,491 —

With reference to paragraph 2 of the Proceedings of Government, No 2,250, of the 19th September 1870, I have the honour to state that, as there was no suitable head in the Range Officer's Account Current under which the sum of Rupees 17,823-7-8 expended on improvements to the Dowlaishweram Workshop buildings could be debited per contra, no credit for the outlay was given in the general accounts of the department for 1869-70 under the head "Public Works Revenue," but that, in accordance with instructions just received from the Accountant-General of the Public Works Department, credit for the amount will be afforded to that head in the Workshop Accounts of this office for the current year.

From the Controller of Public Works Accounts, to the Accountant-General, Public Works Department, dated Madras, 23rd September 1870, No 1,290

With reference to paragraph 3 of the letter* from the Deputy Secretary to the Government of India, Public Works Department, recorded in Proceedings of this Government, No 2,250, dated 19th September 1870, copy enclosed, I have the honour to request the favour of your instructions regarding the nature of the entry to be made in the Regular Public Works Accounts on account of the expenditure, incurred on the Dowlaishweram Workshop buildings in 1868-69 and 1869-70, from Budget grants under "Original Works, Ordinary," which was taken over into the Workshop Accounts to the credit of "Government" and debit of "Capital" No entry was made in the Madras accounts for 1869-70 to the credit of "Revenue, Miscellaneous," inasmuch as it was not a cash transaction there was no money to pay into the Treasury, and to have made a book adjustment there is no suitable head provided in the Public Works Disburser's Account Current to which the amount in question could have been debited† per contra In the Workshop Journal and Ledger maintained in this office the amount was treated in the light of credit orders, and was accordingly credited to "Civil Department" and debited to "Deposits" in the monthly accounts for March 1870.

† In the accounts of the range in which the expenditure was incurred

2 At the same time I beg to be informed whether the value (Rs 1,050-6-3) of machinery transferred to other ranges has been correctly shown in the Workshop Accounts as a charge to "Government" by a credit to "Capital" under "Machinery and Plant" In the Workshop books of this office the amount was debited to "Civil Department" and credited to "Deposits," and so exhibited in the monthly accounts for March 1870.

3 The credits and debits raised to "Civil Department" in the Public Works Accounts on account of these transactions stand unadjusted in the Civil Accounts, while the Workshop books of this office could not be closed without these transactions, as shown in the annexed statement

From the Accountant-General, Public Works Department, to the Controller of Public Works
Accounts, Madras, dated Simla, 6th October 1870, No 1,586

IN reply to your letter, No. 1,290, dated 23rd September 1870, I have the honour to inform you that there is no alternative but to credit the head "Public Works Revenue" in the accounts of the current year with the sum of Rupees 17,823-7-8 twice charged to the Madras Public Works Budget Grant on account of expenditure incurred on the Dowlaishweram Workshops. The second debit to the grant has, I observe, been counteracted in the accounts of 1869-70 by a credit to "Civil Department," but, as that credit from the very nature of the case will not be acknowledged to the Provincial Accountant-General, that head should be debited by credit to Public Works Revenue. This can easily be done by a write back in the usual way.

2 The debit of Rupees 1,050-6-3 to the Civil Department in the accounts of 1869-70 on account of Tools and Plant transferred to other Ranges from the Dowlaishweram shops will likewise require to be relieved. This should be done in the accounts for the current year by a debit to the ordinary grant for Tools and Plant for 1870-71.

No. 367 ORDER THEREON, 26th October 1870, No. 2,547.

ACCOUNT, No 49.

ORDERED that these papers be forwarded to the Government of India.

(True Extract.)

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

No. 368. DOCKET No. 2,548, dated 26th October 1870.
COPY of the above forwarded to the Government of India, with reference to
paragraph 3 of their letter, dated 24th August 1870, No. 378 A. G.
(True Extract.)

Colonel, R E ,

Secretary to Government.

Exd E. C. Shunker.

Govt. of Madras.

PUBLIC WORKS.

To

THE SECRETARY TO THE GOVERNMENT

OF INDIA.

Dated October, 26th

Recd.

Encl

G. O., 26th October 1870, No 2,548

OCTOBER

Nos. 366-368

FORWARDING copy of Proceedings on the letter from the Controller of Public Works Accounts reporting that credit will be afforded for Rupees 17,823-7-8 expended on improvements to the Dowlaishweram Workshop buildings under the head "Public Works Revenue" in the accounts of that Institution.

Office of the Controller of
No 1290 Public Works Accounts
Madras 23 September 1870

Spion
The Controller of Public Works Accounts
The Accountant General
Public Works Department

Sir,

With reference to para 3 of the
letter from the Deputy Secretary to
the Government of India Public
Works Department recorded in
Proceedings of this Government
No 2250, dated 19th September 1870,
copy enclosed, I have the honor
to request the favor of your in-
structions regarding the nature
of the entry to be made in the
Regular Public Works Accounts
on account of the disbursement,
incurred on the Dowlaishweram
Workshop buildings in 1868 69
and

No 378, A.C.
dated 24th
August 1870

and 1869. 70 from Budget grants under "Original Works Ordinary", which was taken over into the Workshop Accounts to the credit of "Government" and debit of "Capital". No entry was made in the Madras Accounts for 1869. 70 to the credit of "Revenue Miscellaneous", inasmuch as it was not a Cash transaction. There was no money to pay into the Treasury, and to have made a book adjustment there is no suitable head provided in the Public Works Disbursers Account Current to which the amount in question could have been debited per contra. In the Workshop Journal and Ledger maintained in this Office the amount was treated in the light of Credit Orders, and was accordingly credited to "Civil Department" and debited to "Deposits" in the monthly accounts for March 1870.

*
in the accounts
of the Range
in which the
expenditure
was incurred.

7 ✓
2 At the same time I beg to be informed whether the value /Rupees 1050. 6. 3/ of machinery transferred to other Ranges has been correctly shown in the Workshop Accounts as a charge to "Government" by a credit to "Capital" under 'Machinery and Plant'. In the Workshop Books of this Office the amount was debited to "Civil Department" and credited to "Deposits", and so exhibited in the monthly Accounts for March 1870.
3 The credits and debits raised to "Civil Department" in the Public Works Accounts on account of these transactions stand unadjusted in the Civil Accounts, while the Workshop Books of this Office could not be closed without these transactions, as shown in the annexed Statement.

/Signed/ S. Brock
Controller of P W Accts.

True

True Copy

S. Brock

Controller of P. W. Accts.

1869-70
Abstract of the entries relating to the Howlandhuerafu
Workshop in the Controller's Books.

Months	Receipts or credits		Disbursements or debits	
	Civil Department and Income Tax orders and Income Tax Receipts	Revenue miscellaneous - Land Revenue	Civil Department payments - Land Revenue	Tools and Plant ordinary
1869 April	1005 5	1782 23	1782 23	10005 15
May	5005 5	3637 10	3637 10	5005 15
June	5006 2	2451 55	2451 55	5006 2
July	5006	1883 48	1883 48	5006 14
August	5006	5548 86	5548 86	5006
September	5006	8292 22	8292 22	5006
October	12006	2376 410	2376 410	12006
November	8006	6517 57	6517 57	8006
December	8006	1335 41	1335 41	8006
1870 January	8015 4	3936 82	3936 82	8015 4
February	6015 4	15265 12	15265 12	6015 4
March	6015 4	36614 11	36614 11	6015 4
Total of ordinary transactions	83109	92641 95	92641 95	83109
Cost of improvements to the Workshop Buildings in 1868-69 and 1869-70	17823 78			17823 78
Value of machinery transferred to other Ranges	1050 63		1050 63	
Increase of ca- pital during the year	13563 36			13563 36
Net loss do do	1709 106		8032 60	1709 106
Interest on capital			8032 60	
Total transactions of the year	100932 78	108964 138	8032 60	93691 58
Closing entries Civil Department and Income Tax Closed to	Government		Tools and plant	Government
Revenue Miscellaneous Closed to	100932 78		93691 58	Revenue miscellaneous
Tools and Plant Closed to	8032 60		15272 44	15272 44
	108964 138	108964 138	108964 138	108964 138

Signed S. Brock
Controller of P. W. Accts.
True Copy

S. Brock
Controller of P. W. Accts.

No 1586.

From:

The Accountant General
Public Works Department

To:
The Controller of P.W. Accounts
Madras.

Dated 6th October 1870.

Sir,

In reply to your letter No. 1290
dated 23rd September 1870, I have the
honour to inform you that there is no
alternative but to credit the head
"Public Works Revenue" in the Accounts
of the current year with the sum of
Rs 14,823. 7. 8 hince charged to the
Madras Public Works Budget
Grant on account of expenditure
incurred on the Pootaishwaram
Workshop. The second debit to the
grant, has, I observe, been counter-
acted in the accounts of 1869. 70 by
a credit to "Civil Department," but
as that credit from the very nature
of the case will not be acknowledged

Enclosure in a
letter from the
Controller of
P.W. Accounts
to the Secretary
to Government
P.W. Dept.

18 October 1870

No 1491-

W. M. M. 11/10/70

drawn

to the Provincial Accountant General, that ~~the~~ ^{the} ~~head~~ ^{head} should be debited by credit to Public Works Revenue. This can easily be done by a write back in the usual way.

2. The debit of Rs. 1050 63 to the Civil Department in the accounts of 1869-70 on account of Tools and Plant transferred to other Banges from the Poudaisneweram shops will likewise require to be relieved. This should be done in the accounts for the current year by a debit to the Ordinary grant for Tools and Plant for 1870-71.

I have, Sir, the honor to be, Sir, your obedient servant,
Signed, J. J. McLeod Innes
Provincial Accountant General

True Copy
J. J. McLeod Innes
Provincial Accountant General

Controller of P. W. Accts.

Edw. D.

134

134

Enclosure in a letter
from the Controller
of P. W. Acc'ts Madras
to the Secretary to
Government P. W. D.
of 18th October 1870 No 491

P. W. D. 170/70

No 1491

Office of the Controller of
Public Works Accounts.
Chennai, 1 October 1870.

From
The Controller of Public Works Accounts.
Madras.

To
The Secretary to Government.
Public Works Department.
Fort St George.

Sir,

With reference to para 2 of
the Proceedings of Government No 2250,
of the 19th September 1870, I have the
honour to state that, as there was
no suitable head in the Range
Officer's Account Current under
which the sum of Rupees 17,823. 7. 8
expended on improvements to the
Borloughoveram Workshop build-
ings could be debited per contract,
no credit for the outlay was given
in the general Accounts of the
Department for 1869-70 under
the head "Public Works Revenue",
but that, in accordance with
instructions just received from
the Accountant General of the

Enclosed accompanying
copy of letter to
General Mr. S.
19. 9. 70, dated
25. 9. 70.

Public Works Department, credit
for the amount will be afforded
to that head in the Workshop
Accounts of this Office for the
current year.

Vide accompanying
copy of letter
from Accountant
General, M.D., No
158, dated 6th
October 1870.

I have the honor to be

Sir,
Your most obedient servant.

S. Hoell

Controller of Public Works Accounts.

P. W. D.
No. 2547
Proceedings of the Madras Road
Read the following

From

The Controller of } (H. E. No. 1491 & 17 Oct 70)
P. W. Accts.

Ordered that these

papers be forwarded to
the Govt. of India.

15
5
The Controller of P. W. Accts.

Recd 27/10/70.

Docket No. 2548 dated
25.10.70

Copy of the above
forwarded to the Govern-
ment of India with
reference to para 3 of
their letter dated 24th.

August 1870 No. 378. A. G.

Recd 28/10/70.

W

1870
From the Govt. of Madras
Superintendent of Public Works
Accounts.
To the Secretary to
Government,
Public Works Department.
For the purpose.

Dated 17th October 1870.
Recd 19th October 1870.

1491

Stating that credit
will be afforded for Rs.
17823.7.8 under the
head "P. W. Revenue"
in the Accounts of the
Sarkarshaharain
Workshop

No. 2547 & 2548-26 Oct 70

No 366

Encl. No. 1

12471

Govt. of (1870) Madras.

PUBLIC WORKS.

To The Controller of Public
Works Accounts
and
To The Secretary to the
Govt of India

2

26th Dec 1870 No. 25474254
8

Nos 366-367 & 368

Governing Workshops. Paper
letter from the Controller
reporting that credit
for Rs 17,823-7-8,
improvements to
new Workshop
the head of
"Revenue" in the
of this Institution.

main body of Rs. on the
2nd Dec 1870
afforded for
improvements