

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No.	1521	Press
329-330.		Mis.
Dated	21- 6-	1872.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
21st June 1872.*

No. 329. Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Fort St. George, 3rd June 1872, No. 553:—

With reference to paragraph 6 of the Proceedings of Government, No. 1,310, dated 14th May 1872, I have the honour to state that as Forms 22 and 24* are intended for purely Irrigation Divisions,

*Received with Circular No. 6 of 13th March 1872, from the Accountant-General, Public Works Department. and there are no ranges so constituted for the present, they are not adapted for this Presidency. I beg to forward

copy of my Circular to all Range Officers, No. 179, dated 19th April 1872, in paragraph 2 of which allusion is made to this point.

No. 330. ORDER THEREON, 21st June 1872, No. 1,521.

ACCOUNT, No. 33.

As under instructions from the Accountant-General of the Public Works Department Forms 22 and 24 are declared to be inapplicable to the ranges in this Presidency as now constituted, the portion of paragraph 6 of G. O., No. 1,310, of 14th May 1872, relative to the adoption of Forms 22 and 24 is hereby cancelled.

(True Extract.)

Colonel, R.E.,

Secretary to Government.

To Superintending Engineers.
To the Controller of Public Works Accounts.
" Acting Chief Engineer.
" Revenue Department.
" Major R. B. Kennedy.

Exd.S. T. Augustin.

CIRCULAR.

INSTRUCTIONS having been received from the Accountant-General of the Public Works Department for the introduction of modified forms of Accounts for expenditure on Irrigation Works, as well as for the classification of Divisions or Ranges under "Irrigation," "Imperial," and "Provincial," the undersigned has the honor to communicate the

Circular No. 6, dated 13th March 1872, with
 Form of Cash Account Current.
 " " Stock " "
 " " Schedule of Receipts.
 " " Expenditure.
 Letter No. 384-G, dated 22nd March 1872.

Circulars, Forms, &c., received by this Office, as noted in the margin.

2. As in this Presidency there is no Range which is exclusively Irrigational, separate Cash and Stock Accounts Current of Irrigation Works cannot be submitted by Public Works Disbursers.

3. If the bulk of the expenditure is on Irrigation Works, the Range should be classed as Irrigation. The expenditure incurred in such a Range on Imperial, and Provincial including Local Fund Works, should be charged to the head "Transfers Imperial" in the case of the former, and to "Transfers Provincial" in the case of the latter. Where the bulk of the expenditure is on Provincial and Local Fund Works, the Division should be classed as Provincial; while the expenditure in such a Division on Irrigation Works and other Imperial Works should be debited to the heads "Transfers Irrigation Department," and "Transfers Imperial," respectively. In the same way, if the largest share of the expenditure be on Imperial Works, the expenditure on Irrigation and Provincial Works should be debited to "Transfers Irrigation Department," and "Transfers Provincial," respectively. These heads of Transfers should be opened out in the Accounts in addition to the present heads "Transfers Provincial," and "Transfers Divisional."

4. The expenditure thus charged to the new heads of Transfers in the Cash and Stock Accounts* Current, which should be submitted as usual in the present form, should be fully detailed in the Schedules of Expenditure, or Progress Reports, under the recognized heads and sub-heads of Account; the expenditure on *Irrigation Works* being detailed in a *separate Progress Report* which should be prepared in the form†

* To be headed "Irrigation," "Imperial," or "Provincial," according to the principle defined in para. 3.

† Under the heads and in the detail prescribed therein.

‡ Under the heads now observed therein.

*circulated with this Memorandum:—*While that on other Imperial Works and on works classed as Provincial and Local should be exhibited in the Progress Report‡ now in use.

5. In the case of Establishments in the Ranges classified as Irrigation and Provincial, the whole charges should be taken under Transfers Imperial, and recorded in the *fullest possible detail*, to enable this Office properly to distribute the outlay over Irrigation, Provincial, and Local Funds, and to communicate such distribution to the Range Officers, items such as surveys, &c., debitable to Irrigation, Ordinary or Extraordinary, should be specially noted, in order to prevent mistakes, and to render subsequent write back entries unnecessary.

6. According as a Range is classed under Irrigation, Imperial, or Provincial, the Cash, Stock, and Suspense Balances of that Range will be held to belong to the same class.

7. In the Irrigation Progress Reports the expenditure on original projects and extensions for which Capital Accounts are to be kept should be shown in the column "Extraordinary" if incurred from Loan Funds, and in the column "Ordinary" if met from the ordinary Imperial Grant. Repairs, Renewals, and Extensions, costing not more than Rupees 5,000 each for separate objects, should be exhibited in the column of "Revenue," which will also include such other works in excess of the limit just mentioned as may not be sanctioned against Capital. All items for which there are no Capital or Revenue Accounts should be shown in the column "Ordinary Agricultural Works" under the following heads:—

Original Works.

Repairs.

Tools and Plant.

The Government have been applied to for information as to the works for which Capital Accounts should be opened, and the orders that may be passed on the Controller's application will be circulated for guidance in due course.

8. Under "Tools and Plant," the charges under "Extraordinary" should be those actually incurred on account of works under execution from Borrowed Capital, and be detailed in the Progress Report or Schedule as follows:—

(1.) Navigation.

(2.) Machinery for Mills.

(3.) Miscellaneous Plant.

9. For all other charges under "Tools and Plant," a separate Memo. should accompany the Progress Report, giving the details of the outlay in the month, and up to the end of the month under the three heads "New Supplies," "Repairs," and "Carriage." The debits to be made in the Monthly Accounts will be according to the proportion which the outlay in a Range on works (new and repair) from Ordinary Irrigation, Imperial, Provincial, District Road, or other Fund bears to the total expenditure on works from other than Borrowed Capital.

	RS.
Ordinary Irrigation	10,000
Imperial	5,000
Provincial	10,000
District Road	15,000
Port	10,000
	<u>50,000</u>

* New Supplies	300
Repairs	300
Carriage	300
	<u>900</u>

Illustration.—If the aggregate outlay in April on New Works and Repairs in the Tanjore Range, from other than Loan Funds be Rupees 50,000, distributed as per margin, and the total charges in that Range on account of Tools and Plant other than Extraordinary be Rupees 900* the debits in the Monthly Accounts would be as under:—

	New Supplies.	Repairs.	Carriage.
Ordinary Irrigation.....	60	60	60
Imperial	30	30	30
Provincial	60	60	60
District Road	90	90	90
Port	60	60	60
	<u>300</u>	<u>300</u>	<u>300</u>

10. This distribution of the total charges on Tools and Plant other than Extraordinary will appear in an abstract form in the Progress Report, under the three heads now in use, *viz.*, "New Supplies," "Repairs," and "Carriage," and to cover these charges there should always be specific allotments from each Fund.

11. In the first column of the new Progress Reports for Irrigation Works, the amount of Estimate and the sanctioning authority, as well as the allotment and the authority for the same, should be given. On the right hand side of the Return, particulars should be afforded, against each item, of the amount of expenditure by Departmental Agency, and of that for which vouchers are forwarded as per list now submitted, and to continue to be furnished by Range Officers.

12. The Public Works Accounts for 1872-73, commencing from April 1872, should be prepared according to the requirements of this Circular, the expenditure *up to date* being compared with the provision under the sub-heads of sanctioned Estimates so far as relates to Irrigation Works. This latter remark does not apply to *distinct* and *separate* works (new and repair) estimated at less than Rupees 2,500 each.

S. BROCK,

Controller of Public Works Accounts.

OFFICE OF THE CONTROLLER OF
PUBLIC WORKS ACCOUNTS,
Fort St. George, 19th April 1872.

N.B.—Printed forms of the New Progress Report will be supplied as soon as possible. In the meantime, the forms should be written by the Range Establishments.

N^o 553

Office of the Controller of
P.W. Accounts.
Int. H. Georp. 3^d June 1872.

From

The Controller of P.W. Accts.,
Madras.

To
The Secretary to
Government,
P.W.D.
Madras.

Sir,

With reference to
para 6 of the Proceedings
of Government No 1360,
dated 14th May 1872, I
have the honor to
state that as forms
22 and 24 are intended
for purely Irrigation
Divisions, and therefore
no Ranges so constituted

with
a copy
rel.
in the
tomb.
Public
meat.

P.W. 2750/72
21st June 72
1521

9
for the present, they
are not adapted for
this Presidency. They to
forward copy of my
Circular to all Range
Officers No 179, dated
19th April 1872, in para
2 of which allusion is
made to this point.

I have the honor to be
Sir,
Your most obedt servant.

S. Hoell
Controller of Public Works Accounts.



Acc^y No 1521
 Proceedings of the Board of Geol.
 Read the following:-

From the report of (R.R. No 553) 3rd June 72
 P.W. Accts.

As under
 instructions from the
 Accountant General of
 the P.W. Dept. Forms
 22 and 24 are declared
 to be inapplicable to the
 changes in the Presidency
 as now constituted, the
 portion of para 6 of
 O.O. No 1310 of 14th May
 1872 relative to the
 adoption of forms 22 & 24

is

Oct 16 1872 1872 1872 1872

P.W. 1872 1872 1872
 The following
 P.W. Accts.
 are
 the following
 P.W. Accts.
 are

Oct 16 1872 1872 1872
 Recd 4 3 June 1872.

No 53
 Forwarding or copy of
 Circular to the various
 offices on the subject of
 forms of Accounts for
 expenditure on
 inspection work.

No 1521.21 1872
 P.W. Accts.

Oct 3 1872

1872

1872

is hereby cancelled.

A.A.

2760

Govt. of 1872

PUBLIC WORKS.

To the Superintendent

Date

Recd.

Enc.

G. O. 21st June 1872, No. 1521.

Nos. 329 & 330

Farms. The portion of

Land of G. O. No. 1310 of

1872 relative to the

location of Farms 22

and 24 for Irrigation

works. Ordered to be

cancelled.

To
30 Supt. Engineer
13 Controller
5 Ch. Engineer
21 Rev. Dept.
4 Major Kennedy

Despatch 27/6/72