M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No.		Press / Mis.
451, 452	2791	
Dated	27.11.	18 72.

Not to be folded or roughly handled

No. 451. Read the following Circular letter from the Government of India, Public Works Department, (Account—Irrigation,) dated Simla, 8th October 1872, No. 51 :—

Profit and Loss Charges debitable to Loan Funds.

RESOLUTION.—The Governor-General in Council has recently had under consideration certain cases in which it was proposed to exhibit charges in the accounts of the Irrigation Branch of this Department against the head "Profit and Loss" as debitable to the Extraordinary Grant.

The cases were of two kinds,—

I.—Loss which had resulted from the manufacture of materials.

II.—Actual loss of cash by theft or otherwise.

2. The Governor-General in Council considers that, while it may be perfectly correct in certain cases to debit such items to the capital expenditure of the project in connection with which such losses have been incurred, it appears undesirable to have such a sub-head as "Profit and Loss" in the Capital accounts of Extraordinary Works, as such items may very properly be debited against the allowances always made in estimates for contingent and unforeseen outlay; consequently His Excellency has been pleased to abolish this head of charge in connection with all works which are being carried out from "Loan Funds."

3. In future, charges of the first class will have to be shown in account against the specific head of the authorized classification, and also the particular estimate or estimates of which they should form part. Such cases must, however, be submitted for orders to the Government of India with a complete statement of the circumstances which have caused the loss. At the same time proposals should be made by the Local Governments or Administrations as to the heads and estimates against which the amount should be written off.

4. In carrying out these orders the amounts so brought against any particular estimate should not affect the rates at which the work, or any one sub-head of an estimate, is being executed; and care should also be taken in recording such transactions that they are kept separate from the other ordinary items of contingent charges, so that these charges may not be lost sight of.

5. Items of the second class seem properly chargeable against "Establishment" under the sub-head "Contingencies." These cases also must be forwarded to the Government of India for orders before the amounts can be finally passed by the Controller of Public Works Accounts, unless they are below the amount of Rupees 500, in which case they may be passed on the authority of the Local Government, who should, however, invariably report the circumstances to the Government of India.

6. The foregoing orders will, of course, be applicable to past transactions of a like nature already debited to Profit and Loss under Extraordinary, and all such charges, which have in previous year's accounts appeared under this head, should now be classed in the detail of the Capital account, either under a sub-head of work or under "Establishment," according to the nature of the charge in each case;

adjourned

but before this is finally done, the proposals for disposing of the items should be approved of by the Government of India.

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

Ordered, also, that a copy be forwarded to the Accountant-General, Public Works Department, for information.

Governments of Madras and Bombay, (in the General, Irrigation, and Railway Branches,) and to the Governments of Bengal, North-Western Provinces, and the Punjab (both General and Irrigation Branches).
Chief Commissioners of Central Provinces, Oudh, British Burmah, and Mysore.
Resident, Hyderabad.
Agents to the Governor-General, Central India and Rajpootana.
Chief Commissioner of the Andaman and Nicobar Islands.
Consulting Engineers for Railways, Calcutta, Lahore, and Lucknow.
Chief Engineer, Punjab Northern (State) Railway.
Engineer-in-Chief, Indus Valley (State) Railway.
Superintending Engineer, Northern Bengal (State) Railway.
Superintending Engineer, Agra District, Rajpootana (State) Railway.
Superintending Engineer, Delhi District, Rajpootana (State) Railway.
Superintending Engineer, Holkar (State) Railway.
Superintending Engineer, Neemuch (State) Railway.
Deputy Controller of Accounts, Punjab Northern (State) Railway.
Deputy Controller of Accounts, Indus Valley (State) Railway.
Deputy Controller of Accounts, Rajpootana (State) Railway.
Deputy Controller of Accounts, Holkar and Neemuch (State) Railway.

(Signed) P. O'CONNELL, Lieut.-Col., R. E.,
Offg. Deputy Secy. to the Govt. of India.

No. 452. ORDER THEREON, 27th November 1872, No. 2,791.

ACCOUNT, No. 43.

COMMUNICATED to the Superintending Engineers and the Controller of Public Works Accounts for information and guidance.

2. With reference to paragraph 6 the Controller will, in correspondence with the Superintending Engineers concerned, submit proposals for adjusting in accordance with these orders all sums already debited to Profit and Loss under Extraordinary.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To Superintending Engineers.
To the Controller of Public Works Accounts.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Examiner of Railway Accounts.

Exd. J. Wright.

Public Works Department

No 2791

Proceedings of the Madras Government

Read the following

From The Govt of India /H.E. No 31 of 8th Oct 1872/

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

With reference to para 6 the Controller will, in correspondence with the Superintending Engineers concerned, submit proposals for adjusting

adjusting in accordance

with these orders all

sums already debited to

Profit and Loss under

Extraordinary Charges.

1207/14

To The Supg Engineers

~~Major R. B. Kennedy~~

" Controller P.W. Accounts

" Chief Engr. for Irrigation

" Cons.g Engineer for Railways.

" Examiner Railway Accts.

Dated 2nd Oct. 1914

Despt 29/11/12

Ch 5765

Govt. of {1872} Madras.

PUBLIC WORKS.

To

The Superintending Engineer

Dated

Read.

Encl.

G. O., 27th May 1872, No. 2791.

Nos. 451 & 452.

Rectt & Disp. Circular

From the Govt of India

abolishing the head

"Rectt & Disp" in connection

with works which are

being constructed from

Loan Funds, Comm[unicating] to

the Officers concerned

the instructions.