

Government of Madras

Public Works DEPARTMENT

G.O. No. 2903
~~B.P. No.~~
 Dated 12-10-1951
 Press
 Mis. 6875

Not to be folded or roughly handled

Q. 10. H. S. 106 / 17520 / 5346

J. W. 1875

24-11-20

Dr. Brown,

The Off'r Does Judge

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President to Govt

W. S. D.

0212

Revised } October 1875

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Requests are alloted

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may end sentence in

Canons of the

24th Regiment at Palau

John Adams

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Good. n. 1873

SECRET

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Journal

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Edwards, June

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Mr. -
Charles

authentic form - the
product of a 19th-century

*Proceedings of the Madras Government, Public Works Department,
12th October 1875.*

Read the following letters :—

No. 170. From Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, (Account-General,) to Major-General G. W. WALKER, R.E., Secretary to the Government of Madras, Public Works Department, dated Simla, 19th June 1875, No. 366 A.—G. :—

I AM directed to acknowledge the receipt of your letter, No. 774, dated 19th March 1875, forwarding the Administration Report of Public Works in the Madras Presidency for the year 1873-74, and in reply to observe as follows.

2. The main point calling for remark in this Report is the short outlay of Rupees 9,66,166 against the grant for Local Funds for Public Works, which, among other causes, has been attributed to delay in the issue of the sanctioned Budgets by the Local Fund Boards, but it is observed that the subject is receiving the serious consideration of the Government of Madras. The Government of India would be glad to be informed of the progress made in arranging for the earlier issue of orders on these Budgets, and for the better utilization than heretofore of the grants allotted. In connection with this point I am to express a hope that the increased grants sanctioned for the current official year will be worked up to.

3. With reference to the table of grant and outlay given at page 2 of the report, I am to point out that there is a difference of Rupees 1,42,790 between the amount of outlay shown therein as having been incurred during 1873-74, and that obtained from accounts rendered to the Accountant-General, Public Works Department, thus :—

Outlay as per Accounts rendered to the Accountant-General, Public Works Department.

	RS.	RS.
Imperial, Ordinary	31,00,480	
Irrigation, Extraordinary	5,89,620	
	36,90,100	
Provincial	26,66,500	63,56,600

Outlay as per Administration Report.

Imperial, Ordinary	29,85,496	
Irrigation, Extraordinary	6,10,877	
	35,96,373	
Provincial	14,17,497	
Grants-in-aid to Local Funds	12,00,000	62,13,870
		1,42,790

Of this amount a difference of Rupees 93,727 arises in the figures of outlay given under Imperial, as follows :—

	RS.
Outlay as per accounts rendered to the Accountant-General, Public Works Department	36,90,100
Outlay as per Administration Report	35,96,373
Difference...	93,727

*Proceedings of the Madras Government, Public Works Department,
12th October 1875.*

Carrying the comparison further, the difference between the two accounts is shown in the following detailed table :—

	Amount as per Finance Account.	Amount as per Adminis- tration Report.
<i>New Works.</i>	RS.	RS.
Military	2,69,461	2,69,461
Civil Buildings	21,046	21,046
Agricultural, Ordinary	3,12,890	3,20,046
Do. Extraordinary	7,150	
	5,00,692	5,00,692
<i>Repairs.</i>		
Military	2,59,703	2,59,703
Civil Buildings	3,996	3,996
Agricultural	14,00,194	14,00,194
<i>Tools and Plant.</i>		
Ordinary	53,347	53,347
Extraordinary	6,680	6,680
<i>Profit and Loss</i>	1,518	1,518
<i>Establishment.</i>		
Ordinary	6,56,185	6,56,185
Extraordinary	1,03,505	1,03,505
<i>Suspense.</i>		
Ordinary	1,14,990	...
Extraordinary	20,490	...
Receipts on Capital Account	770	...
Total ...	36,90,100	35,96,373
Difference ...		93,727

Thus the difference would appear to be almost entirely due to the omission from the Administration Report of the suspense balances, which omission would also appear to account for the discrepancies in the case of Provincial Fund Outlay. The Government of Madras will doubtless take the necessary steps to ensure that the two accounts are brought to an agreement.

No. 170-A. From Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 13th September 1875, No. 87 W.

In returning the letter from the Government of India, forwarded to me for report with memorandum from the Under Secretary to Government, dated 11th July 1875, I have the honor to state that the amounts given therein as the "Outlay as per Accounts rendered to the Accountant-General, Public Works Department," do not in all respects agree with the amounts appearing in the Annual Accounts of this office for 1873-74, as submitted to the Accountant-General.

2. I will first explain the items which make up the differences between the amounts as taken by the Government of India and those shown in the Administration

*Proceedings of the Madras Government, Public Works Department,
12th October 1875.*

Report of this Presidency. Under Imperial, the difference is shown to be Rs. 93,727, brought about thus—

Outlay as per Administration Report in which the debits and credits on account of suspense balances, receipts on Capital Account, and expenditure in England, have not been taken into account.	RS. 35,96,373
Additional items in Government of India's Finance Accounts :—	
Add—Suspense under Ordinary... ..	1,14,990
Deduct—Suspense under Extraordinary	20,490
Receipts on Capital Account	770
Added in table to make up round numbers	3
	21,263
	93,727
	36,90,100

The difference of Rupees 49,063 under Provincial is also owing to the suspense balance not being taken in the Administration Report, and to a sum of Rupees 10 short taken in the Government of India's figures thus—

Outlay as per Administration Report	RS. 26,17,497
Additional items in Government of India's Finance Accounts :—	
Suspense	48,798
	275
	49,073
Deduct—Short taken by Government of India in total of Provincial Outlay	10
	49,063
	26,66,560

3. The variations referred to in paragraph 1 are the following :—

	As per Finance Accounts.	As per Control- ler's Accounts.	Difference in Finance Accounts.
	RS.	RS.	RS.
New Works, Agricultural Ordinary	3,12,890	3,12,893	—5
Guaranteed Irrigation Works	7,150	7,151	—1
Suspense Ordinary	1,14,990	94,840	+20,150
Extraordinary	—20,490	...	—20,490
Receipts on Capital Account	—770	—766	—4
Expenditure in England	3	—98,819	+98,819
Taken to make up round numbers	+4,35,038	+4,14,886	+1,18,972
	—21,260	—99,585	—20,500
	+4,13,773	+3,15,301	+98,472
Total, Imperial ...	36,90,100	35,91,628	98,472

4. A statement is herewith forwarded showing on one side the details of the amounts appearing in the Controller's Accounts, and on the other the items which

Proceedings of the Madras Government, Public Works Department,
12th October 1875.

make up the differences between the Madras Administration Report, the Government of India's Finance Accounts, and the Controller's Accounts.

No. 171. ORDER THEREON, 12th October 1875, No. 2,909.

ACCOUNT, No. 7-A.

THE Controller will be requested to submit a revised statement of grants and outlay for 1873-74, similar to that embodied in the Administration Report, page 2, for that year, but taking into account the suspense balances and according with the final accounts accepted by the Government of India.

2. The adjustment of the discrepancies between the Controller's books and the accounts of the Accountant-General of the department should apparently be settled by the two officers immediately concerned.

3. The observations made by the Government of India will be referred for consideration in the Financial Department. It is observed that in the Local Fund Budget for the current year allotments were made to the extent of Rupees 2,72,930 for works for which estimates had not been supplied, and it is noted that this practice together with that of issuing supplementary Budgets in the course of the year leads to short outlay by the Public Works Officers.

(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts,
Financial Department.

Exd. S. T. Austin.

Spare Copies

No. 366. A. 4

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General

To The Secretary to the Government of Madras,
Public Works Department,
Madras, 19th June 1875.

Sir,

I am directed to acknowledge the receipt of your letter No. 774 dated 19th March 1875, forwarding the Administration Report of Public Works in the Madras Presidency for the year 1873-74, and in reply to observe as follows.

2. The main point calling for remark in this report is the short outlay of Rs. 9,66,166 against the grant for Local funds for Public Works, which, among other causes, has been attributed to delay in the issue of the sanctioned budgets by the Local Fund Boards, but it is observed that the subject is receiving the serious consideration of the Government of Madras. The Government of India would

He is glad to be informed of the progress made in arranging for the earlier issue of orders on these budgets, and for the better utilization than heretofore of the grants allotted. In connection with this point I am to express a hope that the increased grants sanctioned for the current official year will be worked up to.

3. With reference to the table of grant and outlay given at page 2 of the report, I am to point out that there is a difference of Rs 142,790 between the amount of outlay shown therein as having been incurred during 1873-74, and that obtained from accounts rendered to the Accountant General, Public Works Department, Muz.

Outlay as per Accounts rendered to the Accountant General, Public Works Department.		
Imperial - Ordinary	Rs 31,00,480	
Irrigation - Extraordinary	5,89,620	
Provincial	25,90,100	
Outlay as per Administration Report	26,66,570	62,56,660
Imperial - Ordinary	29,86,496	
Irrigation - Extraordinary	6,10,877	
Provincial	25,96,575	
Grants-in-aid to Local Funds	14,17,497	
	12,00,000	62,13,870
	Difference	1,42,790

Of this amount a difference of Rs 90,727 arises

in the figures of outlay given under Imperial, as follows.

Outlay as per accounts rendered to the Accountant General, Public Works Department	Rs 26,90,100
Outlay as per Administration Report	25,96,575
Difference	93,727

Carrying the comparison further, the difference between the two accounts shown in the following detailed table.

	Amount as per Finance Accounts	Amount as per Administration Report
<u>New Works</u>		
Military	2,69,461	2,69,461
Civil Buildings	21,026	21,026
Agricultural - Ordinary	3,12,890	3,20,026
Do - Extraordinary	7,160	
	5,00,692	5,00,692
<u>Repairs</u>		
Military	2,59,703	2,59,703
Civil Buildings	3,996	3,996
Agricultural	14,00,194	14,00,194
<u>Tools and Plant</u>		
Ordinary	53,347	53,347
Extraordinary	6,630	6,630
<u>Profit and Loss</u>	1,578	1,578
<u>Establishment</u>		
Ordinary	6,56,185	6,56,185
Extraordinary	1,03,525	1,03,525
<u>Suspense</u>		
Ordinary	1,14,990	"
Extraordinary	20,490	"
<u>Receipts on Capital Account</u>		
	770	"
Total	26,90,100	25,96,575
Difference		93,727

Thus the difference would appear to be almost entirely

entirely due to the omission from the Administration
Report of the Surplus balances, which omission
would also appear to account for the discrepancies
in the case of Provincial Fund Outlay. The Government
of Madras will doubtless take the necessary steps
to ensure that the two accounts are brought to an
agreement.

I have the honor to be
Your most obedient servant

W. D. D. C.

Secy to Govt of India

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entirely due to the omission from the Administration

Report of the ...
would also appear ...
in the case of ...
of Madras will ...
to ensure that ...
agreement ...

Go. No. 276 of 1875
15. Feb. 1875
19. Dec. 74 - 124 -
28. Jan. 75 - 428 - 430 -
17. July 75 - 688 -
23. Dec. 74 - 337 - 338 -
1876 ...

(Mr. 1875) ...
No. 4351

Port of India

Date. 19th June/75
Recd. 28 June/75
Recd. 30 July/75

Passing orders on the
Administration Report
of Public Works in the
Madras Presidency for
the year 1873-74.

No. 170

Recd. to 22 Apr 77-78
H. Sherratt 28 June

Go. No. 2909 - 12-10-75

Mr. 5898

As per Annual Accounts of the Controller for the year 1873-74
submitted to the Accountant General
Public Works Department.

Imperial. Ordinary

Buildings and Roads Branch

Military	5,29,164
Civil Buildings	25,042
Establishment	124,996
Tools and Plant	15,811
Profit and Loss	873

Increase of Stock	6,95,686
London Invoices	65,083
	9,175

Less Expenditure in England	7,70,144
Total Buildings and Roads	98,819

Irrigation Branch

Capital	135,574
Revenue	7,63,855
Ordinary Agricultural Works	35,82,715
State Cultivation Guaranteed Irrigation	7,151
Tools	22,576

Increase of Stock (Capital)	23,582
Total Irrigation	23,10,192

Imperial Extraordinary

Irrigation Branch

Capital	6,10,877
Less Receipts on Capital Account	766

Total Imperial Extraordinary	6,10,111
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Total Imperial

29,81,517

Provincial

Original Works	9,65,324
Repairs	1,94,853
Establishment	2,51,577
Tools and Plant	4,873
Profit and Loss	770

Increase of Stock	14,17,497
London Invoices	43,798
Grants in aid to Local Funds	275

Total Provincial	26,66,570
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26,66,570

Imperial

As per table in letter from the
Government of India para 3.
Total of items under class New Works
Repairs, Tools and Plant, Profit and Loss,
and Establishment

Expenses, Ordinary, Add

Extraordinary, Deduct

Receipts on Capital Account, Deduct

Expenditure in England do

Provincial

As per table in letter from the
Government of India para 3.

Provincial

Grants in aid to Local Funds

Expenses, Add

Imperial

Total amount shown in Madras Administration Report

" " " " Government of India Finance Account

Provincial

Total amount shown in Madras Administration Report

" " " " Government of India Finance Account

Amount as per Finance Account

Amount as per Adminis-
tration Report.

35,96,367 35,96,373

1,14,990 65,083

20,140 9,175

36,90,867 36,91,213

770 766

16,36,90,100 98,819

35,91,628

14,66,560 14,17,497

12,00,000 12,00,000

26,66,560 26,17,497

48,798

275

26,66,560 26,66,570

35,96,373

98,819

26,17,497

26,66,560

49,063

Lowry Gordon

Controller of P.W. Accounts. M

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Mr. 8898/75
2/75

Summit

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GO 12 October 75
in B M 170

Statement of
allotments for work
entered in the L. G.
Budget of 1895-76
for which estimates
were awaited

Statement showing the all hands for work entered in the coal & trunk branch of 1850 for the
 which estimates were awarded

District	Trade	Ports	All hands
Lancashire	Cheshire	Port of Tyne Road. Job from Cheshire to Liverpool	5000
	"	Job from Cheshire to Liverpool	2000
	"	Job from Cheshire to Liverpool	1000
	"	Job from Cheshire to Liverpool	1000
	"	Job from Cheshire to Liverpool	1000
Total Lancashire District			10000
Yorkshire	West Yorkshire	Port of Tyne Road. Job from Yorkshire to Liverpool	5000
	"	Job from Yorkshire to Liverpool	2000
	"	Job from Yorkshire to Liverpool	1000
	"	Job from Yorkshire to Liverpool	1000
	"	Job from Yorkshire to Liverpool	1000
Total Yorkshire District			10000

West Yorkshire	West Yorkshire	Port of Tyne Road. Job from West Yorkshire to Liverpool	5000
	"	Job from West Yorkshire to Liverpool	2000
	"	Job from West Yorkshire to Liverpool	1000
	"	Job from West Yorkshire to Liverpool	1000
	"	Job from West Yorkshire to Liverpool	1000
Total West Yorkshire District			10000
Lancashire	Lancashire	Port of Tyne Road. Job from Lancashire to Liverpool	5000
	"	Job from Lancashire to Liverpool	2000
	"	Job from Lancashire to Liverpool	1000
	"	Job from Lancashire to Liverpool	1000
	"	Job from Lancashire to Liverpool	1000
Total Lancashire District			10000

FROM

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS.

TO

The Secretary to Government
Public Works Department
FORT SAINT GEORGE, 13 September 1875.

Sir,

In returning the letter from the Government of India forwarded to me for report with Memo from the Under Secretary to Government dated 11th July 1875, I have the honor to state that the amounts given therein as the "Audit as per Accounts rendered to the Accountant General Public Works Department" do not in all respects agree with the amounts appearing in the Annual Accounts of this Office for 1873-74 as submitted to the Accountant General.

I will first explain the items which make up the differences between the amounts as taken by the Government of India and those shown in the Administration Report of this Presidency. Under Imperial the

the difference is shown to be Rs. 93,727 brought about this:-

Outlay as per Administration Report in which the debits and credits on account of Suspense balances, Receipts on Capital Account, and Expenditure in England, have not been taken into account	Rs. 35,96,373
Additional items in Government of India's Finance Accounts	
Add. Suspense under	
Ordinary	1,14,990
Suspense under Extraordinary	20,490
Receipts on Capital Account	770
Added in table to make up round numbers	3 21,263
	<u>93,727</u>
	<u>36,90,100</u>

The difference of Rs. 49,063 under Provincial is also owing to the Suspense balances not being taken in the Administration Report, and to a sum of Rs. 10 short taken in the Government of India's figures this.

Outlay as per Administration Report	26,17,497
Additional items in Government of India's Finance Accounts	
Suspense	48,778
	275
	<u>49,073</u>
Deduct: Short taken by Government of India in total of Provincial Outlay	10
	<u>49,063</u>
	<u>26,66,560</u>

3 The variations referred to in para 1 are the following

	As per Finance Accounts	As per Controller's Accounts	Difference in Finance Accounts
New Works Agricultural Ordinary	31,28,90	31,28,95	-5
Guaranteed Irrigation Works	7,150	7,151	-1
Suspense Ordinary	1,14,990	94,840	+20,150
Extraordinary	-20,490	"	-20,490
Receipts on Capital Account	-770	-766	-4
Expenditure in England	"	-98,819	+98,819
Taken to make up round numbers	3	"	+3
	+4,35,033	+4,14,886	+1,18,972
	-21,260	-99,583	-20,500
	+4,12,773	+3,15,301	+98,472
Total Imperial	36,90,100	36,91,628	98,472

4. A statement is herewith forwarded showing on one side the details of the amounts appearing in the Controller's Accounts and on the other the items which make up the differences between the Madras Administration Report, the Government of India's Finance Accounts and the Controller's Accounts

170-03

Accounts

I have the honor to be
Your most obedient servant

Alonzo Gordon

Controller of Public Works Accounts.
R.R.

Geo. S.

3 The Observations made by the Government of India will be referred for consideration in the Financial Dept.

It is observed that in the
local fund Budget for the
current year allotments
were made to the extent of
books for
MP-272930 for which estimates
had not been supplied and
it is noted that this practice
together with that of opening
Supplementary Budgets in the
course of the year leads to
short outlay by the Public
works Officers.

Ans

Disptd - 26-10-75

Encl V. K. Accs 5
Encl. Rept 7
Office 17

Op 12351
5898

OF 1875
PUBLIC WORKS.

Cons Protect

Date

Loc

Re

Ex

G. O. 12 Oct 1875, No. 2909

Mc- 170/71

Administration Report
of Public Works in the
Presidential Presidency for the
year 1873-74. Passages
in letter from the Secretary
offering certain observations
on the —.

Mc- 170-171