M.R.O. 1—4,002—16 9-48.

(1) Number of pages

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE

Government of Madras

Public Work DEPARTMENT

G.O. No. 1041 (W) Press
~~B.P. No.~~ Mis.

Dated 26-4- 1876

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 26th April 1876.

Read the following letters:—

No. 364. From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 24th March 1876, No. 296 W.

In the Proceedings of Government, No. 568, dated 2nd March 1876, I notice that a redistribution of funds has been sanctioned to meet expenditure under Military and Civil Buildings, and also that these funds have been augmented to a certain extent by the amount of the estimated reduction in the suspense balances at the close of the year. I have the honor, however, to state for the information of Government, that in a communication received from the Accountant-General, Public Works Department, under date the 24th January 1876, No. 78 G., this office has been advised that without the sanction of the Government of India, 'a decrease in *Imperial* stock balances can be applied only to provide for outlay on works entered in a sanctioned Imperial Budget Estimate.' A copy of this letter and of its enclosure is herewith forwarded.

2. In the redistribution made in the orders under reference, grants have been assigned for the undermentioned items of Imperial Minor Works, Repairs, and Tools and Plant, which, in accordance with the ruling of the Government of India, require the confirmation of that Government.

	Rs.
Improving the European portion of the main guard latrine at Bangalore	119
Compartment to the Magazine of the Sappers and Miners	500
Duff's cooking range in No. 1 block Barracks at Wellington	785
Slaughter-house and cattle yard, Malabar	562
Minor New Works, do.	200
Two dry earth sheds in connection with latrines of Royal Artillery Barracks at Cannanore	105
Additions and alterations to the hospital and latrines at the West Hill Barracks at Calicut	118
Rifle Range at Palaveram	780
Fixing trough and constructing a chimney in the present armourer's shops of the 24th Regiment at Palamcottah	70
Improving the building purchased for the Forest Office at Salem ...	1,316
Repairs to do. do.	220
Minor Repairs, Presidency	14,969
Tools and Plant, South Arcot	5
Do. do. Cuddapah	500
Do. do. Presidency	718
Total ...	20,967

From Major A. T. FILGATE, R.E., Deputy Accountant-General, Public Works Department, to Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, dated Fort William, 24th January 1876, No. 78 G.

I have the honor to acknowledge receipt of your letter, No. 107 A., dated 7th January 1876, and, in reply, to forward herewith extracts from the orders passed by the Government of India on the Inspector-General's Budget Estimate for 1875-76, and on the Central Provinces Appropriation Account for 1874-75, from which it will be seen that the Government of India has ruled that, without its sanction, a decrease in *Imperial* stock balances can be applied only to provide for outlay on works entered in a sanctioned Imperial Budget Estimate.

2. In the case of a decrease of Provincial Stock it follows that it is left to the Local Government to decide in what manner it should be applied.

3. The question of making Stock a Budget head of service is now under consideration, and orders on it will be issued in the revised Chapter XVI of the Public Works Code.

4. The Code Chapter XX, Section II, paragraph 49, requiring that the fluctuation in the stock balance should be adjusted annually, will be altered in due course with reference to the instructions and forms issued in my Circulars noted in the margin, in which the adjustments are required to be made *monthly*.

No. 13 of 1873.
„ 39 of 1875.
„ 41 of „
„ 44 of „

No. 365. From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 8th April 1876, No. 13 W.

In continuation of my letter, No. 296 W. of the 24th ultimo, I have the honor to forward herewith, for the information of Government, a copy of Circular No. 21 of 1876, from the Accountant-General, Public Works Department.

Circular No. 21 of 1876.

[*For Examiners only.*]

Accountant-General's Office, Public Works Department.

Fort William, 23rd March 1876.

The Examiners of Public Works Accounts, Madras, Bombay, Bengal, North-Western Provinces, Punjab, Oudh, Central Provinces, British Burmah, Mysore, Hyderabad, Central India and Rajpootana.
The Deputy Examiner of Public Works Accounts, Assam.
The Examiner of Accounts, Military Works.

Copy of the following forwarded to the officers noted in the margin for information and guidance.

J. J. McLEOD INNES,
Accountant-General.

From the Accountant-General, Public Works Department, to the Examiner of Public Works Accounts, Hyderabad, dated 7th March 1876, No. 239 G.

With reference to the item of Rupees 50,000 shown in the monthly Appropriation Return (Form No. 43) for December 1875, as increasing the Imperial Public Works Grant, Hyderabad, for 1875-76, by a probable reduction in stock, I have the honor to point out that, although a decrease in stock balances may admit of a corresponding increase being made in the charges to Budget heads of expenditure, in excess of actual cash expenditure there is no actual increase to the Budget grant for the year. The sum of Rupees 50,000 in question, therefore, should be added to the provision for works, and deducted from the total grant as *decrease in stock*, leaving the grant of the figure originally sanctioned by the Government of India.

2. I may add that the Government of India have ruled that, without its sanction, a decrease in Imperial Stock Balances can be applied only to provide for outlay on works entered in a sanctioned Imperial Budget Estimate. On this point I have the honor to forward the papers noted in the margin, and to request that appropriations from the sum of Rupees 50,000 above referred to may be made in accordance with the procedure prescribed.

Extract paragraph 5 from the orders by the Government of India on the Budget Estimate of the Inspector-General of Military Works for 1875-76.
Extract paragraph 8, Clauses II and III, from Note by the Accountant-General, Public Works Department, on the Appropriation Accounts, Central Provinces, for 1874-75.
Extract paragraph 2, Clause I, from the orders of the Government of India thereon, Nos. 817—18 A—G., dated 16th December 1875.

Extract paragraph 5 from the orders by the Government of India on the Budget Estimate of the Inspector-General of Military Works for 1875-76.

Paragraph 5. In respect to the deduction of Rupees one lakh made from the total grant for 1875-76 as sum to be met by sale of stores, it may be noted that the amount has been taken from the estimate of receipts, Appendix B, and the Inspector-General should be careful to see that the amount is applied, say, to the barracks at Raneekhet, and not spent in addition to the Budget grant of Rupees 78,75,000. If the sale proceeds of stores are likely to be in excess of one lakh, it should be understood that the excess amount is not to be applied to increase the grant for Minor Works, Repairs, Establishment, and Plant without the sanction of the Government of India previously obtained, or to be expended without like sanction on works not entered in the Budget Estimate, or for which there is no sanctioned estimate.

Extract paragraph 8, Clauses II and III, from Note by the Accountant-General, Public Works Department, on the Appropriation Accounts, Central Provinces, for 1874-75.

II.—The original allotment for Repairs was ... ... Rs. 1,10,400

To this there was added with the sanction of the Government of India—

		Rs.
• Public Works Department, No. 63 A—M & C, dated 14th October 1874.	For Military Repairs at Jabalpore ...	•5,000
Public Works Department, No. 110 A—M & C, dated 27th November 1874.	For General Military Repairs ...	9,500
	Reconstructing roof of No. 2 Barrack, Artillery, Kamthi	†21,238
† No. 111 A—M & C, dated 25th March 1875 ... 2,363 No. 112 A—M & C, „ „ „ „ ... 1,775 Telegram, dated 26th March 1875.	For General Repairs	1,500
	Making a total of ...	1,47,638
	The outlay on Repairs has been ...	1,48,929
	So that there has been an excess charge of	1,291

This excess, it is said, was covered by decreases in stock balances, but such decreases are not available, except with the special sanction of the Government of India for the augmentation of the grant for Minor Works, or for any other purpose than to provide for outlay on works entered in the Budget Estimate.

III. Increase in provision for Establishment.—This increase has occurred under that portion of the establishment which is debitable to Military Works. Thus the original grant for the purpose was ... ... Rs. 55,000
The final grant ... ... „ 70,000
and the charge ... ... „ 71,117

The increase of Rupees 15,000 to the grant was sanctioned by the Government of India in the Public Works Department letter, No. 1,666 E—G, dated 19th September 1874.

The excess of Rupees 1,117 over grant was, it is said, sanctioned from the decrease in stock, but I submit that this cannot be done without the sanction of the Government of India

Orders thereon by the Government of India, Public Works Department, Nos. 817—18, Account— General, dated 16th December 1875, paragraph 2, Clause I.

The points calling for notice in the operations of the year are as follow:—

I. The excess charge of Rupees 1,291 under Repairs, Military, and Rupees 1,117 under Establishment, paragraph 8 of Accountant-General's Note. The excess charge is reported to have been covered by a decrease of stock balances, but the Government of India consider it necessary to note that, without its sanction, a decrease in Imperial stock can only be applied to provide for expenditure on Imperial Major Works entered in the Budget Estimate, or on works in progress omitted from the Budget Estimate, on the supposition that they would have been completed in previous year.

Proceedings of the Madras Government, Public Works Department,
26th April 1876.

No. 366. ORDER THEREON, 26th April 1876, No. 1,041.

ACCOUNT, No. 21-B.

RECORDED. The sanction of the Government of India has been requested to all transfers from Imperial stock balances to non-budget works.

(True Extract.)

Colonel,
Offg. Under Secy. to Govt., P.W.D.

Extract from the orders of the Government of India on the Budget Estimate of the Inspector General of Military Works for 1875-76.

In respect to the deduction of three lakhs made from the total grant for 1875-76 as sums to be met by sale of stores it may be noted that the amount has been taken from the estimate of receipts Appendix B. and the Inspector General should be careful to see that the amount is applied, say to the barrack at Ranee Khet and not spent in addition to the Budget grant of Rs. 78,75,000. If the sale proceeds of stores are likely to be in excess of one lakh, it should be understood that the excess amount is not to be applied to increase the grant for Minor Works Repairs, Establishment and Plant without the sanction of the Government of India previously obtained or to be expended without like sanction on works not entered in the Budget Estimate or for which there is no sanctioned estimate.

Extract from the orders of the Government of India on the Central Provinces Appropriation Accounts for 1874-75.

II

The original allotment for Repairs was ——— 1,10,400

To this there was added, with the

sanction of the Government of India.

*Public Works Department No 163 A. dated For Military

dated 14th October 1874. repairs at

Public Works Department No 110 A. 1876, Jabalpore ——— *5,000

dated 27th November 1874. For General

Military Repairs ——— 9,500

*No 111 A. M. C. dated Remetaleting

25th March 1875 Rs 2363 - Roof No 2 barrack

No 112 — do do — 1775 Artillery Ramthi — × 21238.

Telegram dated 26th March 1875. — 21, 238 ×9.9

For general Repairs — 1500

Making a total of — 1,47, 638

The outlay on Repairs

has been ——— 1,48, 929

So that there has been

an excess charge of ——— 1291

This excess it is said was covered by decreases in stock balances but such decreases are not available, except with the special sanction of the Government of India, for the augmentation of the grant for Minor Works or for any other purpose than to provide for outlay on works entered in the Budget Estimate

PW 2185/76
2

No 78 C.

From The Accountant General,
Public Works Department

To The Controller of Public Works Accounts,
Madras

Fort William 21st January 1876

Sir

I have the honor to acknowledge receipt of your letter No 107 A dated 7th January 1876, and in reply to forward herewith extracts from the orders passed by the Government of India on the Inspector General's Budget estimate for 1876-77 and on the Central Provinces Appropriation Account for 1874/75 from which it will be seen that the Government of India has ruled that, without its sanction, a decrease in Imperial Stock balances can be applied only to provide for outlay on works entered in a sanctioned Imperial budget estimate.

2 In the case of a decrease of Provincial Stock it follows that it is left to the Local Government to decide in what manner it should be applied.

3 The question of making Stock a budget head of service is now under consideration, and orders on it will be issued in the revised Chapter

Chapter XVI of the Public Works Code.

The Code Chapter XX Section II paragraph 49, requiring that the fluctuation in the Work balance should be adjusted annually will be attired in due course with reference to the instructions and forms issued in my Circulars noted in the margin in which the adjustments are required to be made monthly

No 13 of 1873
" 39 of 1875
" 41 "
" 44 "

I have the honor to be,
Sir
Your most obedient Servant
(Signed) Alex. T. Talgate Major RE.
by Accountant General

(True Copy)
Charles Hutchence
Superintendent Correspondence Branch
Office of Examiner Public Works Accounts

Brought over Rs 3169 . .

Fencing through and constructing a Stone Revetment in the present narrowed stables of the 24th Regiment at Palamcottah ——— 70 . .

Improving the building purchased for the Forest Office at Salem ——— 1316 . .

Repairs to ——do—— do ——— 220 . .

Minor Repairs Presidency ——— 4969 . .

Workshed Plant Southern Circle ——— 5 . .

Do —— Do — Cuddapah ——— 500 . .

Do —— Do — Presidency ——— 718 . .

Total Rs ——— 10967 . .

I have the honor to be
Sir,
Your most Obdt Servant
L Conway-Gordon
Examiner P.W. Accounts

23-2-76

O&W 1876 Septr

From No 2185

The Examiner

P.W. Accounts

of

the Secretary to Government

P.W. Department

No 296 W.

Dated 24 } March 1876.
Recd 25 }

Encl 2

Forwards copy of letter from Acct. Genl. P.W.D. stating that a decrease in Imperial Stock can be applied, without the sanction of the Government of India only to provide outlay on work entered in a sanctioned Imperial Budget-Estimate

No 364

Cir. 24.4.76 Ord. 26.4.76
Dep 5 Ex 21-4-76.

Circular No. 21 of 1876.

[*For Examiners only.*]

ACCOUNTANT GENERAL'S OFFICE,

PUBLIC WORKS DEPARTMENT.

Fort William, March 23, 1876.

Copy of the following forwarded to the Officers noted in the margin for information and guidance.

The Examiners of Public Works Accounts, Madras, Bombay, Bengal, North Western Provinces, Punjab, Oudh, Central Provinces, British Burmah, Mysore, Hyderabad, Central India, and Rajpootana.
The Deputy Examiner of Public Works Accounts, Assam.
The Examiner of Accounts, Military Works.

J. J. McLEOD INNES,
Accountant General.

No. 239 G, dated 7th March 1876.

From—The Accountant General, Public Works Department,
To—The Examiner, Public Works Accounts, Hyderabad.

With reference to the item of Rs. 50,000 shown in the monthly appropriation return (Form No. 43) for December 1875, as increasing the Imperial Public Works Grant, Hyderabad, for 1875-76, by a probable reduction in stock, I have the honor to point out that, although a decrease in stock balances may admit of a corresponding increase being made in the charges to Budget heads of expenditure in excess of actual cash expenditure, there is no actual increase to the Budget grant for the year. The sum of Rs. 50,000 in question, therefore, should be added to the provision for works, and deducted from the total grant as *decrease in stock*, leaving the grant at the figure originally sanctioned by the Government of India.

2. I may add that the Government of India have ruled that, without its sanction, a decrease in Imperial Stock Balances can be applied only to provide for outlay on works entered in a sanctioned Imperial Budget-Estimate. On this point I have the honor to forward the papers noted in the margin, and to request that appropriations from the sum of Rs. 50,000 above referred to may be made in accordance with the procedure prescribed.

* Extract para. 5 from the orders by the Government of India on the Budget-Estimate of the Inspector General of Military Works for 1875-76.

Extract para. 8, Clauses II and III, from Note by the Accountant General, Public Works Department, on the Appropriation Accounts, Central Provinces, for 1874-75.

Extract para. 2, Clause I, from the orders of the Government of India thereon, Nos. 817—18 A—C, dated 16th December 1875.

Extract, para. 5, from the orders by the Government of India on the Budget-Estimate of the Inspector General of Military Works for 1875-76.

Para. 5. In respect to the deduction of Rs. one lakh made from the total grant for 1875-76 as sum to be met by sale of stores, it may be noted that the amount has been taken from the estimate of receipts, Appendix B, and the Inspector General should be careful to see that the amount is applied, say, to the barracks at Raneekhet, and not spent in addition to the Budget grant of Rs. 78,75,000. If the sale proceeds of stores are likely to be in excess of one lakh, it should be understood that the excess amount is not to be applied to increase the grant for Minor Works, Repairs, Establishment, and Plant without the sanction of the Government of India previously obtained, or to be expended without like sanction on works not entered in the Budget-Estimate, or for which there is no sanctioned estimate.

Extract, para. 8, Clauses II and III, from Note by the Accountant General, Public Works Department, on the Appropriation Accounts, Central Provinces, for 1874-75.

II.—The original allotment for Repairs was ... Rs. 1,10,400

To this there was added with the sanction of the Government of India—

		Rs.
* Public Works Department No. 63 A—M & C, dated 14th October 1874.	For Military Repairs at Jabalpore	*5,000
Public Works Department No. 110 A—M & C, dated 27th November 1874.	For General Military Repairs	9,500
	Re-constructing roof of No. 2 Barrack, Artillery, Kamthi	†21,238
	For General Repairs ...	1,500
	Making a total of ...	1,47,638
	The outlay on Repairs has been ...	1,48,929
	So that there has been an excess charge of ...	1,291

Rs.	
† No. 111 A—M & C, dated 25th March 1875 ...	2,363
No. 112 A—M & C, dated 25th March 1875 ...	1,775
Telegram dated 26th March 1875.	

This excess, it is said, was covered by decreases in stock balances, but such decreases are not available, except with the special sanction of the Government of India for the augmentation of the grant for Minor Works, or for any other purpose than to provide for outlay on works entered in the Budget-Estimate.

III. Increase in provision for Establishment.—This increase has occurred under that portion of the Establishment which is debitable to Military Works. Thus the original grant for the purpose was ... ... Rs. 55,000
The final grant ... ... „ 70,000
and the charge ... ... „ 71,117

Wks. Form No. 1.]

No. 13 W.

FROM THE CONTROLLER, PUBLIC WORKS ACCOUNTS,

To The Secretary to Government, Public Works Department.

FORT SAINT GEORGE, 8th April 1876.

Sir,

In continuation of my letter No. 296 W. of the 24th ultimo, I have the honor to forward herewith for the information of Government a copy of Circular No. 21 of 1876 from the Accountant General, Public Works Department.

I have the honor to be,
Sir,
Your most obedient Servant.
J. Conway-Gordon.
Examiner, Public Works Accounts.

P.W. 1876 Dept.

From No. 2615.

The Examiner

P.W. Accounts

To The Secretary to Government

P.W. Department

No. 13 C.

Dated 8th April 1876

Rec'd 10th April 1876

E. I.

Forwards for information of Government a copy of Circular No. 21 of 1876 from the Accountant General P.W. Department.

Cir. 24-4-76. Rtd. 26-4-76
Dup. to Sec. 24-4-76.

Cir. Short Abl.

The increase of Rs. 15,000 to the grant was sanctioned by the Government of India in the Public Works Department letter No. 1666 E—G, dated 19th September 1874.

The excess of Rs. 1,117 over grant was, it is said, sanctioned from the decrease in stock, but I submit that this cannot be done without the sanction of the Government of India.

Orders thereon by the Government of India, Public Works Department, Nos. 817—18 Account—General, dated 16th December 1875, para. 2, Clause I.

The points calling for notice in the operations of the year are as follow :—

I.—The excess charge of Rs. 1,291 under Repairs, Military, and Rs. 1,117 under Establishment, para. 8 of Accountant General's Note. The excess charge is reported to have been covered by a decrease of stock balances, but the Government of India consider it necessary to note that, without its sanction, a decrease in Imperial stock can only be applied to provide for expenditure on Imperial Major Works entered in the Budget-Estimate, or on works in progress omitted from the Budget-Estimate, on the supposition that they would have been completed in previous year.

No. 330, P. W. D. Press—24-3-76—230.

Br. 2615/76.

[Gr. Wks. Form No. 2.]

No. 2960.

From Examined
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS.

To The Secretary to Government,
Public Works Department.

FORT SAINT GEORGE, 24th March 1876.

Sir,

In the proceedings of Government No 568 dated 2nd March 1876, notice that a redistribution of funds has been sanctioned to meet expenditure under Military and Civil Buildings, and also that these funds have been augmented to a certain extent by the amount of the estimated reduction in the Suspended Balances at the close of the year. I have the honor however to state for the information of Government that in a communication received from the Accountant General, Public Works Department, under date the 21st January 1876 No. 789, this office has been advised that with out the sanction of the Government of India no increase in Imperial Stock balances can be applied only to provide for public works entered on a sanctioned Imperial Budget Estimate. A copy of this letter and of its enclosure is herewith forwarded for the redistribution made on the

order

No 21 of 1876 from
Accountant General
P.W. Department.

Cir. 24-4-76. Rcd. 26-4-76
Disp. 28-4-76.
D. Shortt Asst:

orders under reference, grants have been assigned for the undermentioned items of Imperial Minor Works, Repairs, and Tools and Plant, which in accordance with the ruling of the Government of India require the confirmation of that Government

Improving the European portion of the main guard Cahrine at Bangalore ——— 119

Compartment to the Magazine of the Sappers and Miners ——— 500

Duff's cooking range in No 1 Block Barracks at Wellington ——— 785

Slaughter house and cattle yard Malabar ——— 562

Minor new works ——— do ——— 200

Four dry earth sheds in connection with the latrines of Royal Artillery Barracks at Cannanore ——— 105

Additions and alterations to the Hospital and latrines at the West Hill Barracks at Calicut ——— 718

Rifle Range at Palaveram ——— 780

Carried Over Rs ——— 3169

Public Works Dept.

No 1041

Proceedings of the Madras Govt.

Under date 26th April 76.

Read the following.

From

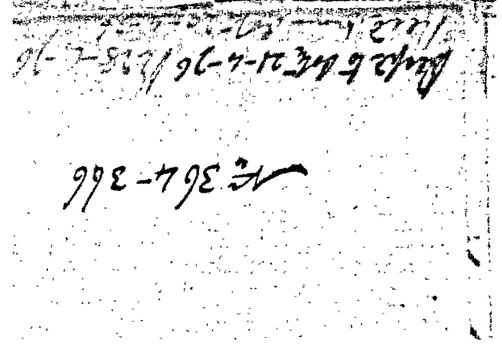
The Examiner of Pub. Accts. No Sr 296 W. dt 24 Mar 76.

" " 13 W. dt 8th April 76

Recorded - The sanction of the Govt of India has been requested to all transfers from Imperial Stock Balances to Provincial Works.

Examiner of Pub. Accts. Dated 12/7/76.

22/2



2185 2615

Govt. of Madras.

PUBLIC WORKS.

To

Taken up for Rd
Reference to Govt
Reexamined & to Govt 15-11-16

Dated

Issued

Rcd. Encl.

G. O. 25th April 16, No. 1041

Nos. 352/36

Secretariat Office
13-5-1916

Finds

Letter from the Govt of Accts forwarding copy of letter from Accts Genl Mad stating that a decrease in the Imperial Stock can be supplied without the sanction of the S. S. of India only to provide extra or work entered in a sanctioned Imperial Budget Estimate, recorded with

Dept to Act 21-4-16 / 25-4-16