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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. 1083 (W) Press
B.P. No. — Mis.

Dated 1-3-1876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
1st May 1876.*

No. 3. Read the following Circular of the Government of India, Public Works Department, (Account—General), dated Fort William, 7th April 1876, No. 24, P. W.:—

Suspense balances of the Public Works Department chargeable to grant.

Read the following:—

From Lieutenant-Colonel J. J. McLEOD INNES, v.c., r.e., Accountant-General, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 4th March 1876, No. 229 G.

I beg to bring to notice that the manner in which the several suspense balances of the Public Works Department are adjusted in respect to their treatment against the Budget grant differs in the several branches of the Public Works Department.

2. The several suspense accounts other than deposits and tucacavee advances are as follows:—

- 1.—Stock,
- 2.—London Stores,
- 3.— „ Invoices,
- 4.—Stock purchases and sales,
- 5.—Miscellaneous advances.

In the case of State Railway works and Irrigation works for which Capital or Revenue Accounts are kept, the whole of the fluctuations of the suspense balances are charged against grant, and this is done in this wise. If the balances at the end of the year are in excess of the balances at the commencement of the year, the excess is treated as a charge against grant; if the balance is less, the amount by which it is less is deducted from the outlay of the year. But in the case of the accounts of Provincial Works, of Ordinary Imperial Works of the Buildings and Roads Branch, and Ordinary Agricultural Works for which no Capital or Revenue Account is kept, the course above described is only followed in the case of the balances under the first three heads of Suspense, so that the fluctuations in the balances of the last two heads escape being charged against the grant. This difference in the treatment of the balances, besides being troublesome in account, opens the door to expenditure of the year which it is inconvenient to charge against grant being placed in suspense, and defeats the wholesome restrictions imposed by a Budget limit. I therefore beg to recommend that the difference should cease to exist, and that orders should be issued that the whole of the fluctuation in the suspense balances should be adjusted against the grant. To admit of this being done, it will be necessary to charge the total amount of the balances under the last two heads at end of 1875-76 to the Budget allotment of the grants to which they relate, viz., either to Provincial Funds, or to the Ordinary Imperial Grant. The amounts involved at the commencement of the year were as follows:—

	Stock purchases and Sales.	Miscellaneous Advances.	Total.
	RS.	RS.	RS.
Imperial Buildings and Roads ...	— 3,020	80,879	77,859
Ordinary Agricultural Works ...	...	11,638	11,638
Provincial Works ...	1,603	2,59,121	2,60,724
	— 1,417	3,51,688	3,50,271

3. It is very probable that at the end of the year the balances will not be larger than the amounts above stated, so that there need be no reason to apprehend that the

*Proceedings of the Madras Government, Public Works Department,
1st May 1876.*

Budget Grants will not be sufficient to bear the charge. I have informed Examiners of the recommendation I am now making, and I have also consulted the Comptroller-General respecting the propriety of the change, and he has no objection to the abolition of the distinction referred to.

4. In case these proposals are agreed to, I may mention that it will be necessary to make some arrangements to prevent charges on account of the Hyderabad Assigned Districts being debited to the Imperial Public Works Grant. The charges to which I refer are as follow :—

I.—Proportion of cost of Office of Superintending Engineer and Examiner of Public Works Accounts, Hyderabad.

II.—Repairs to buildings at Bolarum.

III.—Construction of buildings at Bolarum held to be chargeable to the funds of the Hyderabad Assigned Districts.

IV.—Transfers from other Provinces.

5. The charges under the first three heads are in the first instance defrayed from Imperial Funds, and held in the Miscellaneous advance account of the Hyderabad Imperial Division until paid for in cash from the funds of the Hyderabad Assigned Districts. It sometimes happens that the charges of one year are not recovered until the next, so that under my proposal to treat the whole of the fluctuations in the grant as a charge under Suspense, Imperial Funds would have to bear such portion of the charges as may not be recovered in the year in which incurred. To avoid this result, I beg to suggest that the Hyderabad Assigned Districts should be required to pay in advance for all charges that may have to be incurred for it from Imperial Funds, that in the Imperial Accounts such advances should be credited to deposits, against which account the expenditure when incurred would be debited, so that by this means the charge against the Imperial Grant would be avoided.

RESOLUTION.—The Government of India having had under consideration the proposals contained in the preceding Note considers that, for the future, the balances of the accounts noted in the margin in the Buildings and Roads Branch, and in the case of Ordinary Agricultural Works of the accounts noted in the margin in the Stock Purchases and Sales, Miscellaneous advances, for which no Capital or Revenue Accounts is kept, should, like the other balances of Stock, London Stores, and London Invoices, be adjusted as a charge against the grant. To admit of this being done, the actual balances of the two accounts at the end of 1875-76 should be charged to the grants concerned, Imperial, Provincial and Local; the increase or decrease in the balance after that date being adjusted in the usual way against the grants of the year. It is of course understood that all increases to the suspense accounts chargeable to the grant must be provided for within the sanctioned allotments, and must not be allowed to be in excess of those allotments.

2. The procedure described in paragraphs 4 and 5 of the Accountant-General's Note in respect to the provision of funds to meet outlay for the Hyderabad Assigned Districts is sanctioned.

3. In Provinces where it is necessary to keep a Suspense Account for the Barrack Department, that account will be treated as a portion of the balances not affecting the Budget Grant.

*Proceedings of the Madras Government, Public Works Department,
1st May 1876.*

4. The principle herein sanctioned of all the suspense balances of the department other than *Deposits* being adjusted against the grant should be extended to the Telegraph Department. The Director-General of Telegraphs is therefore requested to arrange accordingly, and to report the total amount of the several suspense balances of the department at end of 1875-76, which should be adjusted as a charge against grant, and whether the debit of that amount to the grant for 1875-76 will cause an excess outlay over the allotment of the year.

ORDER.—Ordered that this Resolution be communicated to several Local Governments and Administrations noted in the margin, to the Director-General of Telegraphs and Accountant-General, Public Works Department, for information and guidance, and to Financial Department for information.

The Governments of Madras, Bombay, Bengal, North-Western Provinces, and the Punjab, in the Public Works Department, Irrigation Branch.
The Chief Commissioners of Oudh, Central Provinces, British Barmah, Mysore, and Coorg and Assam.
The Resident at Hyderabad.
The Agents of the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Accountant-General, Public Works Department.

(Signed) C. H. DICKENS, Col., B.A.,
Secy. to the Govt. of India.

No. 4. ORDER THEREON, 1st May 1876, No. 1,083.

ACCOUNT, No. 1.

ORDERED that the above Circular of the Government of India be communicated to the Examiner, Public Works Accounts, who will bring to the timely notice of Government the probable net annual increases and decreases of the Suspense Balances, other than Deposits, under the several heads of service, with a view to making proper provision for the increases, and to utilizing the decreases subject to the restrictions imposed by existing rules.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" Examiner of Public Works Accounts.
To District Engineers.
To the Consulting Architect.

Exd. S. T. Austin.
Spare Copies

X
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CIRCULAR No. 24 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Fort William, April 7, 1876.

Suspense balances of the Public Works Department chargeable to grant.

Read the following:—

No. 229 G, dated 4th March 1876.

From—Lieut.-Col. J. J. McLeod Innes, V. C., R. E. Acctt. Genl., P. W. Dept.,
To—Secretary to the Government of India, P. W. Dept.

I beg to bring to notice that the manner in which the several suspense balances of the Public Works Department are adjusted in respect to their treatment against the Budget grant differs in the several branches of the Public Works Department.

2. The several suspense accounts other than deposits and tucavee advances are as follows:—

- 1.—Stock,
- 2.—London Stores,
- 3.— " Invoices,
- 4.—Stock purchases and sales,
- 5.—Miscellaneous advances.

In the case of State Railway works and Irrigation works for which Capital or Revenue Accounts are kept, the whole of the fluctuations of the suspense balances are charged against grant, and this is done in this wise. If the balances at the end of the year are in excess of the balances at the commencement of the year, the excess is treated as a charge against grant; if the balance is less, the amount by which it is less is deducted from the outlay of the year. But in the case of the accounts of Provincial works, of Ordinary Imperial Works of the Buildings and Roads Branch, and Ordinary Agricultural works for which no Capital or Revenue Account is kept, the course above described is only followed in the case of the balances under the first three heads of suspense, so that the fluctuations in the balances of the last two heads escape being charged against the grant. This difference in the treatment of the balances besides being troublesome in account opens the door to expenditure of the year which it is inconvenient to charge against grant being placed in suspense, and defeats the wholesome restrictions imposed by a Budget limit. I therefore beg to recommend that the difference should cease to exist, and that orders should be issued that the whole of the fluctuation in the suspense balances should be adjusted against the grant. To admit of this being done, it will be necessary to charge the total amount of the balances under the last two heads at end of 1875-76 to the Budget allotment of the grants to which they relate, viz., either to Provincial funds, or to the Ordinary Imperial grant. The amounts involved at the commencement of the year were as follows:—

	Stock purchases and sales.	Miscellaneous advances.	Total.
	Rs.	Rs.	Rs.
Imperial Buildings and Roads	—3,020	80,879	77,859
Ordinary Agricultural Works	1,603	11,688	11,688
Provincial Works	—1,417	2,59,121	2,60,724
		3,51,688	3,50,271

3. It is very probable that at the end of the year the balances will not be larger than the amounts above stated, so that there need be no reason to apprehend that the Budget grants will not be sufficient to bear the charge. I have informed Examiners of the recommendation I am now making, and I have also consulted the Comptroller General respecting the propriety of the change, and he has no objection to the abolition of the distinction referred to.

4. In case these proposals are agreed to, I may mention that it will be necessary to make some arrangements to prevent charges on account of the Hyderabad Assigned Districts being debited to the Imperial Public Works grant. The charges to which I refer are as follows:—

I.—Proportion of cost of Office of Superintending Engineer and Examiner of Public Works Accounts, Hyderabad.

II.—Repairs to buildings at Bolarum.

III.—Construction of buildings at Bolarum held to be chargeable to the funds of the Hyderabad Assigned Districts.

IV.—Transfers from other Provinces.

5. The charges under the first three heads are in the first instance defrayed from Imperial funds, and held in the Miscellaneous advance account of the Hyderabad Imperial Division until paid for in cash from the funds of the Hyderabad Assigned Districts. It sometimes happens that the charges of one year are not recovered until the next, so that under my proposal to treat the whole of the fluctuations in the grant as a charge under Suspense, Imperial in the year in which incurred. To avoid this result, I beg to suggest that the Hyderabad Assigned Districts should be required to pay in advance for all charges that may have to be incurred for it from Imperial funds, that in the Imperial accounts such advances should be credited to deposits, against which account the expenditure when incurred would be debited, so that by this means the charge against the Imperial grant would be avoided.

* * * * *
RESOLUTION.—The Government of India having had under consideration the proposals contained in the preceding Note considers that, for the future, the balances of the accounts noted in the margin in the Buildings and Roads Branch, and in the case of Ordinary Agricultural Works for which no Capital or Revenue Accounts is kept, should, like the other balances of Stock, London stores, and London Invoices, be adjusted as a charge against the grant. To admit of this being done, the actual balances of the two accounts at the end of 1875-76 should be charged to the grants concerned, Imperial, Provincial and Local; the increase or decrease in the balance after that date being adjusted in the usual way against the grants of the year. It is of course understood that all increases to the suspense accounts chargeable to the grant must be provided for within the sanctioned allotments, and must not be allowed to be in excess of those allotments.

2. The procedure described in paras. 4 and 5 of the Accountant General's Note in respect to the provision of funds to meet outlay for the Hyderabad Assigned Districts is sanctioned.

3. In Provinces where it is necessary to keep a Suspense Account for the Barrack Department, that account will be treated as a portion of the balances not affecting the Budget grant.

4. The principle herein sanctioned of all the suspense balances of the Department other than Deposits being adjusted against the grant should be extended to the Telegraph Department. The Director General of Telegraphs is therefore requested to arrange accordingly, and to report the total amount of the several suspense balances of the Department at end of 1875-76, which should be adjusted as a charge against grant, and whether the debit of that amount to the grant for 1875-76 will cause an excess outlay over the allotment of the year.

The Governments of Madras, Bombay, Bengal, North Western Provinces and the Punjab, in the Public Works Department, Irrigation Branch.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg and Assam.
The Resident at Hyderabad.
The Agents of the Governor General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioners, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.

ORDER.—Ordered, that this Resolution be communicated to several Local Governments and Administrations noted in the margin, to the Director General of Telegraphs and Accountant General Public Works Department for information and guidance, and to Financial Department for information.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

THE GOVERNMENTS OF MADRAS, BOMBAY, BENGAL, NORTH WESTERN PROVINCES AND THE PUNJAB, IN THE PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH.
THE CHIEF COMMISSIONERS OF OUDH, CENTRAL PROVINCES, BRITISH BURMAH, MYSORE AND COORG AND ASSAM.
THE RESIDENT AT HYDERABAD.
THE AGENTS OF THE GOVERNOR GENERAL FOR CENTRAL INDIA AND RAJPOOTANA.
THE SUPERINTENDENT OF PORT BLAIR, AND CHIEF COMMISSIONER, ANDAMAN AND NICOBAR ISLANDS.
THE DIRECTOR GENERAL OF TELEGRAPHS.
THE INSPECTOR GENERAL OF MILITARY WORKS.
THE ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

Circular No. 24 Public Works.

Dated April 7, 1876.

Received *18*

*To The Examiner for
favor of a draft order
and for the issue of such
subsidiary instructions
as may be necessary.*

Suspense balances of the Public Works Department chargeable to grant.

No. 473, P. W. D. Press—18-4-76—885.

1-3

1876.

CONTROLLER, P. W. ACCOUNTS.

Madras, April 25th 1876.

OFFICE NOTE.

To

Mr:

The existing rules referred to
in this draft order will be
found in the Accts Genl's
Circular no 21 of 1876, on
which a Circular from the
Govt of India may shortly be
expected -

L. J.
25/4

(C 1083)

Govt of India

C No 1083-1 May

KEEP-WITH.

Genl. No.

dated

187

No 1083

Public Works Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the

1 May/76

Read the following:—

Circular of the Government
of India in the Public Works
Department No 21 of 7th April
1876.

Order thereon.

Ordered that the above
Circular of the Government
of India be communicated
to the Examiner, Public Works
Accounts, who will bring to
the timely notice of Govern-
ment the probable net
annual increases and
decreases of the Suspense
Balances, other than Deposits,
under the several Heads of

PM

Service, with a view to
making proper provision
for the increases, and to
utilizing the decreases subject
to the restrictions imposed
by existing rules.

25

4.

Ex. P. W. A. S.
S. E. S. S.
Com. Architect
Chief Engineer for Navigation
Dec 11/1876

2777

Govt. of 1870, Madras.
PUBLIC WORKS.

Service, with a view to
making proper provision
for the increases, and to
utilizing the decreases subject
to the restrictions imposed
by existing rules.

The Chief Eng^r for Madras

Urgent

3-5-70

25/4

G. O. 1 May 1883

No 384

sent to P. W. Dept.
16-5-76

Suspense balances of

the Public Works Dept.

Chargeable to grant -

Circular of the Govt. of

India, comm Resolutions

regarding — and

to the P. W. Dept.

with instructions —

Chief Engineer

25/5/76