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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1916A	Press
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Dated	7-6-1877	107

Not to be folded or roughly handled

812

1916A

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

15th May 1877, No. 66 W.

General
Account.

Read the following paper:—

No. 129. From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, General Branch, dated Fort St. George, 20th April 1877, No. 12 W.

In continuation of my letters Nos. 1 W and 3 B, dated respectively 4th and 12th April 1877, I have the honor to forward for the information of Government a copy of a letter No. 1,727, dated 17th March 1877, from the Comptroller-General to the Accountant-General, Madras, and on the subject treated of in this letter to request that I may receive, as early as is practicable, definite orders with regard to the incidence of the expenditure on Famine Relief Works during the year 1876-77.

2. At present, the course adopted by this office has been as follows:—

To debit Famine Relief Funds—

- (a.) The extra allowances or batta granted to members of the regular Madras Public Works Establishment in certain famine districts, in accordance with G.Os., Nos. 3921, 3281, 52, 3562, 326 and 743, dated 10th November 1876, 4th December 1876, 7th December 1876, 28th December 1876, 1st February 1877, and 6th March 1877, respectively.
- (b.) The extra batta allowed to all Government servants drawing a certain scale of pay when the price of food grain exceeds a certain price, in accordance with G.O., No. 103, dated 13th January 1877.
- (c.) The salaries, travelling allowances, batta, &c., of all officers transferred from other provinces especially for Famine Relief Works.
- (d.) The expenditure on works of repairs specially ordered to be carried out as Famine Relief Works.
- (e.) The expenditure on tools and plant specially required in connection with Famine Relief Works.

3. I should be obliged by receiving definite orders on all these points seriatim. From G.O., (Financial Department,) No. 942, dated 17th March 1877, (received by this office nearly a month afterwards on the 10th April,) I understand that in accordance with instructions received from the Comptroller-General all expenditure coming under the heads (a) and (b) for famine batta to Public Works Establishments is to be debited to the head to which their pay is charged. This has been accepted by Government and the transfer of the whole sum will accordingly be carried out in the books of this office thus relieving Famine Funds Imperial by a pro tanto debit to Public Works Provincial Establishment. At the same time, however, I deem it my duty to point out that I do not anticipate any such savings on the Provincial Grant as will enable these charges to be met.

4. I have now to request definite orders as to whether the expenditure under the head (c) is also to be debited to Provincial Funds.

PUBLIC WORKS DEPARTMENT, 15TH MAY 1877, No. 66 W.

5. The letter from the Comptroller General, a copy of which I now enclose, directs that the expenditure under the head (d) (and also by analogy I think under the head (e)) is to be charged in the first instance to the Public Works Grant, Irrigation, Imperial or Provincial as the case may be, and only the excess over normal rates eventually transferred to the Civil Department. Should Government approve, this transfer can also be done, subject to the same proviso before alluded to, i.e., that if done the Budget Grants will in all probability be considerably exceeded.

6. If this course of debiting all Public Works famine relief expenditure in the first place to the grant of the year be accepted, I venture to point out the extreme necessity for completing an early valuation of all the work done, in order that the adjustment may take place in the accounts of the year 1876-77.

7. The expenditure on tools and plant will probably require treatment somewhat different to that on works and repairs, but the point should be considered at once and definitely disposed of.

8. I have further to request that I may receive instructions from Government as to the eventual disposal of the large expenditure on Public Works works and repairs which has been incurred in the Civil Department. Measures should at once be taken to bring the accounts of this expenditure in such a form as will enable the Accountant-General and myself to arrive at the proportions eventually debitable to the Public Works Department under the several heads of service.

ENCLOSURE No. 1.

Copy of a letter from the Comptroller-General, to the Accountant-General, Madras, dated 17th March 1877, No. 1,727.

In reply to your demi-official letter of the 3rd instant, forwarding a copy of your letter to the Board of Revenue and of the rules you propose for regulating expenditure on account of famine relief, I have the honor to state that I approve of the rules, but I am not certain that I clearly understand the procedure proposed for adjustments between the Public Works and Civil Departments. G.O. No. 681 of the 15th February is not before me; but in my opinion, when as in 4-2 of your classification, payments by Public Works officers and disbursements made from funds obtained in the usual course on letters of credit, they should be audited by the Examiner of Public Works Accounts. The entire amount will, in the first instance, be treated as Public Works expenditure, and only after the excess over normal rates is finally ascertained will it be eventually transferred to the Civil Department as famine relief charges.

2. Your famine advance account will need close scrutiny. I hope you will be able to enforce the rule which requires officers to submit not later than the 7th of each month bills for all expenditure up to the end of the preceding month.

3. You state that separate rules will be issued by the Board for the check of grain expenditure. I shall be obliged if you will send me a copy of the rules so issued.

No. 130.

ORDER THEREON, 15th May 1877, No. 66 W.

EXPENDITURE coming under the heads (a) and (b) will, in accordance with G.O. No. 942, dated 17th March 1877, in the Financial Department, be charged to the same head of accounts as the ordinary pay of the establishment.

2. Expenditure under (c) will continue to be debited to Imperial famine relief.

3. Expenditure under (d) and (e) should be distributed to the heads of account to which the charges appertain, so far as estimate rates for work done are concerned; the excess cost being charged to Imperial famine relief. It is remarked that Provincial will be entitled to twenty-five per cent. on expenditure on Imperial and Local Works for the supervision of the Public Works Department.

4. The attention of all officers is specially called to the emergent necessity for valuing work done.

PUBLIC WORKS DEPARTMENT, 15TH MAY 1877, No. 66 W.

5. The point raised in paragraph 8 of the Examiner's letter will be considered in the Revenue Department.

(True Extract.)

Colonel, R.E.,
Secretary to Government, P.W.D.

To the Examiner of Public Works Accounts.
To District Engineers.
To the Revenue Department.
" Financial
" Chief Engineer for Irrigation.

Exd. E. C. Shunkar.

27 Spare Copies

Revenue Department
F No 3843

GENERAL
ACCOUNT

Govt. of 1877 Madras.

PUBLIC WORKS.

THE EXAMINER OF PUBLIC
WORKS ACCOUNTS

Dated May 1907

22 May 1907

MAY

123-130

Ans of O. F. D. (22 May 77)
to G. O. W.

No 1916 R

P. L. 29
18 June
1877

in form of the Govt.
letter No. 1916 R
above para.

It is not clear
what is meant by
"Public Works" and
repairs but all
expenditure by the
Civil Department
will be accounted for
to the Accountant
General under the
method in which
the accounts of the
expenditure should be
submitted were drawn
up by the Accountant
General and Revenue
Board and issued
with the approval
of

of Government as far
back as the 22 March
and the submission of
the completion certi-
ficates prescribed in
para 3 clause 5 of
those rules will enable the Accountant
General and the Examiner
of Public Works Accounts
to ascertain the propor-
tions of the expenditure
on works eventually
debitable to the several
Heads of Service.

2 In distributing
the charges connected with
works, the Examiner will
be guided by the prin-
ciples laid down in
D.P.W. G.O. N° 3410
of December 14, 1876

J.A.S.

I enclose the
transferred
F.W. estimate
under the G.O.
of 15 Feb. of
a statement
being so far
I think that

I compare
the statement
with the
by the
Commissioner
of the
the F.W. G.O.
it will be
looked upon

On further communication with Mr.
Gardner I propose to let
his own statement with
my signature. J.A.S.

Ind. Cap. 10. the 1000 of all Cap. 1000 22 Dec 1877
1 side Exam. 20 Dec 1877
3500 the 1000 of Dec 1877
5 side Exam. 20 Dec 1877
6 side Exam. 20 Dec 1877

1000 1876

1916
5

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

7th June 1877, No. 1,916-A.

Famine Relief.

Read the following paper:—

No. 113-A. Proceedings of the Madras Government, Public Works Department,
dated 15th May 1877, No. 66 W.
ABSTRACT.—Orders regarding the incidence of expenditure on Famine Relief-
works during the year 1876-77.

No. 113-B. ORDER THEREON, 7th June 1877, No. 1,916-A.

Miscellaneous.

It is not clear what is meant by
"Public Works works and repairs," in
paragraph 8 of the Examiner's letter
in which the accounts of the expenditure by the Civil Department
certificates prescribed in paragraph 3, clause 5 of those rules, will enable the
Accountant-General and the Revenue Board and issued with the approval of
proportions of the expenditure on works eventually debitable to the several heads
of service.

2. In distributing the charges incurred by the Civil Department connected
with relief-works, the Examiner will be guided by the principles laid down in
Public Works Department G.O., No. 3,410, of December 14th, 1876.
(True Extract.)

(Signed) J. H. GARSTIN,
Additional Secretary to Government.

To the Public Works Department, with copy of G.O., 22nd March 1877, No. 1,195.
.. the Examiner of Public Works Accounts, with do.
.. the Board of Revenue.
.. the Financial Department.
.. the Accountant-General.

Edw. A. F. Goodall.

