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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 696 Press / Mis.

Dated 5-6-96 18 97.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
26th October 1863.

No. 96. Read the following letter from R. W. LODWICK, Esq., Acting Deputy Auditor and Accountant General, Madras; to the Chief Secretary to the Government of Madras, dated Fort Saint George, 22nd October 1863, No. 234.

I have the honor, with reference to Government Order, No. 667, dated 15th instant, to submit for their approval the following rules for the preparation of the estimates and accounts connected with the administration of Local Funds, and at the same time for enabling me to conduct the detailed audit of their expenditure referred in paragraphs 5 and 7 of the Financial Resolution, No. 4,559, dated 18th ultimo, therein quoted.

2. The annual estimates of all Officers charged with the administration of Local Funds should be submitted to Government through the heads of Departments, as for instance the estimates of the Collectors through the Board of Revenue. They should then be reviewed by Government as in the case of the Budget Estimates of State receipts and expenditure, and forwarded to me for consolidation.

3. A monthly account of receipts and expenditure on account of Local Funds should be rendered to the office containing the same details of receipts and charges as those given in the estimates by the several Officers concerned in the administration of Local Funds. The balances in the beginning and at the end of the month should be therein exhibited. The total credits and debits in it should correspond with the credits and debits in the Treasury accounts rendered monthly by the Treasury Officers. All advances made on account of works to be executed by the Public Works Department out of Local Funds should be debited to a separate head of account in the Account Current, viz., "Advances on account of Local Funds" subordinate to "Public Works Remittances," and their recoveries credited to the same head. The debits should be supported by bills countersigned by the Officer in charge of the Local Funds, and the advances supported by Cheques drawn by Executive Engineers. The Public Works Department will audit the expenditure of Public Works out of Local Funds as laid down in paragraphs 5 and 6 of the Financial Resolution above referred to, and will render an annual account of receipts and charges on account of Local Funds, Public Works, to this office, in order to enable me to prepare a consolidated annual account of Local Funds expenditure. This office will also furnish a monthly Memorandum of credits and debits under "Advances on account of Local Funds" to the Public Works Department to enable that Department to exercise a salutary check in the first instance.

4. As soon as the sanction of the Government of India is received for the Budget of Local Funds it will be communicated by this office to the several Officers concerned, but that amount could not be availed of unless the monthly receipts from Local Funds including the cash balance at the beginning of the month are sufficient to meet the expenditure for that month.

5. As I have already furnished blank forms of estimates to the Officers in charge of Local Funds, these ought to be filled in and submitted to Government as above suggested.

No. 97. ORDER THEREON, 26th October 1863, No. 694.

His Excellency the Governor in Council approves of the rules submitted in the foregoing letter for the preparation of the estimates and accounts connected with the administration of the Local Funds, required to be furnished to the Government of India.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

3H

No. 234 FORT SAINT GEORGE,

DEPUTY AUDITOR AND ACCOUNTANT GENERAL'S OFFICE,
22nd October 1863.

From THE ACTING DEPUTY AUDITOR AND ACCOUNTANT GENERAL,

To Madras.
THE SECRETARY TO THE GOVERNMENT OF Madras.

SIR,

I have the honor with reference to Government Order No. 66 dated 15th Instant, to submit for their approval the following rules for the preparation of the Estimates and accounts connected with the administration of Local Funds and at the same time for enabling me to conduct the detailed audit of their expenditure referred in paras 5 and 7 of the Financial Resolution No. 4559 d. 18th Ultimo therein quoted.

2. The annual Estimates of all officers charged with the administration of Local Funds should be submitted to Government through the heads of Departments as for instance the Estimates of the Collectors through the Board of Revenue. They should then be reviewed by Government as in the case of the Budget Estimates of State Receipts and Expenditure and forwarded to me for Consolidation.

3. A monthly account of Receipts and Expenditure on account of Local Funds should be rendered to this Office containing the same details of Receipts and charges as those given in the Estimates by the several officers concerned in the administration of Local Funds. The balances in the beginning and at the end of the month should be therein exhibited. The total Credits and Debits in it should correspond with the Credits and Debits in the Treasury accounts rendered monthly by the Treasury officers. All advances made on account of works to be executed by the Public Works Department

out of Local Funds should be debited to a separate head of account in the account Current viz. "Advances on account of Local Funds" subordinate to "Public Works Remittances" and their recoveries credited to the same head. The debits should be supported by bills countersigned by the officer in charge of the Local Funds and the advances supported by Cheques drawn by Executive Engineers. The Public Works Department will audit the expenditure of Public Works out of Local Funds as laid down in paras 5 and 6 of the Financial Resolution above referred to, and will render an annual account of Receipts and Charges on account of Local Funds, Public Works, to this office, in order to enable me to prepare a consolidated annual account of Local Funds Expenditure. This office will also furnish a monthly memo. of credits and debits under "Advances on account of Local Funds" to the Public Works Department to enable that Department to exercise a salutary check in the first instances

received for the Budget of Local Funds it will be communicated by this office to the several officers concerned, but that amount could not be availed of unless the monthly Receipts from Local Funds including the Cash balance at the beginning of the month are sufficient to meet the expenditure for that month.

5. As I have already furnished blank forms of Estimates to the officers in charge of Local Funds these ought to be filled in and submitted to Government as above suggested.

I have the honor to be,

Sir,

Your most obedient Servant,

Rhodes

Ag. Dy. Audr. and Acct. General.

No. 694 —— 26th October 1863.

List of 3 Recd.

No. 15 Dated 16 Nov 694.

H. E. the Governor in Council approves of the Rules submitted with the foregoing letter for the preparation of the Estimates & Accounts connected with the administration of the Social Funds, required to be furnished to the Govt. of India.

50 Cor. & Acctt. Genl. Sept 26

Financial Dept
Bombay Castle
1st Nov 1863

Sir,

I am directed by the Hon'ble the Governor in Council to transmit to you the accompanying Rules for the preparation of the Estimates and Accounts connected with the administration of the Social Funds.

I have &c.

Secretary to Govt.

Rules for preparation of Estimates & Accounts connected with the administration of the Social Funds.

Order