M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2110 Press / Mis.

237-238

Dated 29-10- 1875.

9/10

Not to be folded or roughly handled

K.V 10/10 29

Supply of Funds for P. W. D.

No. 237. Read the following letter from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 28th September 1875, Circular No. 217 :—

I have the honor to forward instructions on the subject of supply of funds for the purposes of the Public Works Department which supersede my Circulars 5, 30, 39, 73, 100, 122, 126, 139, 143, and 155. Paragraphs 4—18 will be reprinted separately in my treasury series, and forwarded to you in ordinary course for distribution.

1. Application for funds required by officers of the Public Works Department will be made by the Controller of Public Works Accounts, in such time as to admit of the Accountant-General's credit order reaching every treasury by the first of the month. Applications received too late from any Executive Engineer should be embodied in a supplementary requisition ; and at any time during the month, for sufficient reason, the Controller may apply for supplementary credits. His requisition will always be made in the following form :—

Abstract of APPLICATIONS FOR CREDIT ORDERS *to meet the anticipated expenditure in the* *for the month of* ——— 187 .
the ——— 187 .

Divisions.	On what Treasury.	Amount.	
	Total ...		

Certified that the amount above applied for is intended to meet expenditure provided in the Public Works Budget of 187 -7 , as well as other disbursements for the above month.

Controller, P. W. Accounts.

2. The ordinary monthly requisition will be accompanied by a Statement in Form D whereof the object is to enable the Accountant-General to watch the expenditure of the Public Works Department as against its grants. But the supply of funds should not be stopped from an impression that the expenditure of the department will exceed the grant. If, on checking these statements, the Accountant-General see reason to form such an expectation, he will report the matter timely (either by telegraph or letter) for instructions, but will not put the Public Works Department to inconvenience by a sudden stoppage of funds except on the clearest grounds.

3. Unless the objections to the amount of orders applied for be very grave, the Accountant-General will pass the indent in full, and notify to the Controller that his application is complied with. The credit orders will be entered in a register and numbered in an annual series for the whole Public Works Department, and will be drawn simply in favor of a named Executive Engineer ; neither in the

credit orders, nor in any record in the civil account office, will there be any attempt to describe the purposes for which they were granted, or to separate some as issued for provincial services from others as issued for imperial; the gross amount of every credit order will be simply debited to the Controller on whose application it was issued, in the account of the month in which it is charged in the Treasury Account.

For a register of credit orders granted may be substituted a file of the original applications, the number of each order granted being entered in the margin of the application.

If one Executive Engineer require funds in two administrative provinces, all credit orders will be issued by the Accountant-General who receives Statement D from the Controller of Public Works Accounts concerned; but advice of those issued on treasuries in the other province will be at the same time sent to the Accountant-General who will have to provide the funds.

CREDIT ORDERS AND CHEQUES.

4. Credit orders will be issued by the Accountant-General in the following form:—

CREDIT ORDER No.

The 187 .

To

THE COLLECTOR / DEPUTY COMMISSIONER OF

On the 1st day of , or on such subsequent date as this letter may reach you, place to credit of the sum of Rupees

Rs. *Accountant-General.*

The amount of the orders will at once be charged off as a final payment to the Public Works Department, but credited to the drawing account of the Executive Engineer in his separate pass book; the credit order will accompany the treasury account as a voucher.

5. If a credit order miscarry, and the Executive Engineer therefore run short of funds, the amount of the expected order shall be charged off and placed to his credit on his producing a notice from the Controller of Public Works Accounts, that a credit order for the required amount has been issued, but the Treasury Officer should at once report the circumstance by telegraph to the Provincial Accountant-General; an Executive Engineer can be furnished with funds only by credit order, and only under these circumstances in anticipation of its arrival.

It has been settled with the Presidency Banks that their agents should be guided by this rule when Government Treasuries Bank with their branches.

6. The Executive Engineer will obtain funds solely by cheques against his drawing account. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the pass book; no advice of the issue of any cheque need be sent to the treasury; none will be issued for a sum less than Rupees 10, and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the pass book, to ascertain that the account is not overdrawn and that the cheque really came from the book notified as in use by the drawer, and after payment the amount should be charged off therein.

P. W. SUBORDINATES.

7. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own drawing account at the treasury to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and of course advising the Treasury Officer thereof.

Separate drawing accounts for such sub-divisional officers should not be opened either at the head or at a subordinate treasury; the Executive Engineer gives a letter of credit only, and the cheques drawn and paid under his authority will be charged off in his pass book. His letter of authority should be dealt with on the plan described in paragraph 6 of Circular 204 (Treasury series 25).

8. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a credit order on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

SUB-TREASURIES.

9. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries by means of cheques to be distinguished from those drawn on the head treasury by different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-treasury Officer through the Treasury Officer, and to avoid inconvenience it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity, he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury, simultaneously.

No separate drawing account should be opened at a sub-treasury; each Executive Engineer can have but one drawing account in one district.

10. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can in any particular case be extended, and the Accountant-General must not permit any such extension of it as will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts not disbursing treasuries.

11. The cheques drawn against sub-treasuries will be entered by the Treasury Officer in the pass book against the drawing account of the Executive Engineer, just as if they had been drawn directly against the treasury; adjustment between the head and the sub-treasury will be made as of any transfer of cash. When the district treasury and the Executive Engineer bank with a Branch Bank, the Executive Engineer should be required to write a formal letter to the Bank Agent directing him to debit to his own drawing account the amount of any cheques drawn by him, or by his subordinates, on a sub-treasury and paid there.

COST OF LAND.

12. In all ordinary cases claims on account of compensation for lands taken up for Public Works will be met out of the annual Public Works grant, but should be discharged by officers in charge of civil treasuries out of their

cash balances on presentation of bills
Accounts, and the payments should b
to the Public Works Department : the
current furnished by the Civil to the
duly receipted by the payees, being
Public Works Accounts as vouchers i

13. When, however, land is tak
1870, or the amount of compensation
be made by the Civil Department on
document, together with a receipted b
in the Treasury Account, and will afte
in support of the debit in his account
Accounts; the latter will accept the

14. The Public Works Depart
Department with funds to enable the
cases above described; but Deputy
employed in taking up lands will, in re
taken up, be regarded as Public Works
of credit orders issued in their favor on
Works Accounts of the provinces co
those funds and not out of the treasur
Controller an account of their disbur
Public Works Department. This arra
any delay in the payment of admitted

udited by the Controller of Public Works
charged in the civil accounts as remittances
amounts will be included in the accounts
blic Works Department, the audited bills,
rwarded therewith to the Controller of
support of the payments.

n by compulsory process under Act X. of
settled by private arbitration, payment may
presentation of the formal award. This
l, will be submitted in support of the charge
wards be used by the Accountant-General
arrent with the Controller of Public Works
udit of the Civil Department.

ent is not required to supply the Civil
tter to discharge claims in either of the
Collectors or other civil officers specially
spect of the payments to be made for lands
isbursers, and be placed in funds by means
the application of the Controller of Public
ncerned. They will make payments out of
y balances and render monthly to the
ements for adjustment in the books of the
gement must not be permitted to occasion

RECORDS.

15. A pass book will be kept in duplicate; the original will remain with the Executive Engineer, by whom it will be sent periodically to be written up by the Treasury Officer from the duplicate; the duplicate must never be sent out of the treasury, and every entry therein should be attested by the Treasury Officer. It must be clearly understood that nothing can be credited in the pass book except the amount of a credit order, unless indeed a cheque of one Executive Engineer have wrongly been charged in the pass book of another; such a mistake would evidence neglect of several precautions.

This pass book should only be balanced *monthly*; after every new entry a pencil total may be made in order to facilitate check on operations and also on the daily cash Balance sheet (Circular 204, Treasury series 25, para. 17).

16. No other deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer, or on his account, must be carried to the credit of that department in the civil accounts.

When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts.

An Executive Engineer at the head-quarters station should send his pass book to be written up every week, that of an Executive Engineer at a distance may be forwarded at longer intervals,

but the dates should be fixed. An Executive Engineer having banking accounts with two treasuries will of course have two pass books.

17. At the end of every month the Treasury Officer will furnish the Executive Engineer with a certificate as follows:—

"I hereby certify that the balance shown in his pass book at credit of A. B., Executive Engineer, is Rupees ."

C. D.,
Collector.

18. The Executive Engineer will keep a separate book in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the Accountant and Treasurer when the remittance is under Rupees 500, by the Treasury Officer when it exceeds that amount. At the end of the month, a consolidated receipt for the whole of the remittances made during that period should he prepared by the Executive Engineer, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

Surplus cash refunded by Civil Officers from advances made to them by an Executive Engineer for works will be separately credited in the cash account.

19. The Controller of Public Works Accounts will, on the 14th of each month, furnish to the local Accountant-General in the annexed form a monthly return of the cash balances, as shown in the office cash books of Executive Engineers, in order that the latter may include in his statement of the provincial cash balance, the balances in the hands of Executive Engineers, or at their credit in the Presidency Banks or their branches, and may check before accepting as correct the treasury statements of the balances appropriated to the Public Works Department.

(Referred to in para. 15)

FORM OF PASS BOOK.

The _____ *Treasury or the Bank of* _____ *in Account Current with A. B.,*
Executive Engineer _____ *Division.*
CHEQUE BOOK No.
ADVISED 7th MAY.

Dr. Cr.

1875.			Initials of Treasury Officer.	Rs. A. P.	1875.			Initials of Treasury Officer.	Rs. A. P.
May ...	1	To Balance		1,039 7 11	May .	6	By Cheque No. 1 ...		500 0 0
	3	To Credit Order for May .		25,000 0 0	,, ...	8	Do. ,, 2 ...		140 0 0
					,, ...	10	Do. ,, 4 ...		10,000 0 0
		Total ...		26,039 7 11	,, ...	18	Do. ,, 5 ...		450 0 0
							By Balance ...		14,949 7 11
							Total ...		26,039 7 11
June ..	1	To Balance		13,910 7 11					

N. B.—To be kept in duplicate and balanced *monthly*, and signed in full after being balanced.

FORM D.

Return of Grants, Expenditure, and Balance on 20th February 187 .

	Ordinary.	Extraordinary.	Provincial Services and Local Funds.	Remarks.
GRANTS.	RS.	RS.	RS.	
1. Grant as per Return for 20th *January* 187				
2. Alterations in the interim				
3. State of Grant on 20th *February* 187				
EXPENDITURE.				
4 Cash outlay against Grant from April 187 to 31st *December*				
5. Cash expenditure (approximate) for *January* ...				
6. Total cash expenditure to the end of *January* ...				
7. Balances available for expenditure				
8. Credits already issued for *February* 187				
9. Balance for which further credits may be issued ...				
10. Credits now applied for				

Office of Controller, Public Works Accounts.

The difference between cash *outlay* and cash *expenditure* lies in this, that the latter excludes book adjustments, such as cost of timber from Forest Department, tranfers of stock from other provinces, and the like, which cannot be ascertained till the accounts of the month are finally closed; both include all cash disbursements whether on Budget heads or on stock.

Proceedings of the Madras Government, Financial Department,
29th October 1875.

See para. 19.

PROVINCE_____

*Statement of Cash Balances of the Public Works Department on the*_____187 .

Division.	Treasury or Bank.	Drawing Account.					Cash.			Total Balances per Public Works Accounts.
		In Treasuries as per Treasury Officer's Certificates.	Balances in Presidency or Branch Banks.	(A) Total Balance as per Civil Accounts.	(A) (Less) Unpaid Cheques.	Total Balance as per Public Works Accounts.	(A) In Hands of Public Works Disbursers.	(B) In Hands of Civil Officers.	Total Cash.	
	Total ...									

NOTE.—This statement would be compiled in Controller's Office from the Divisional Cash Balance Return with which Treasury Officer's certificates should be submitted.
(A.) The amounts entered in these columns will be totals for each division.
(B.) The provincial total should be entered in this column.

Controller.

No. 1055.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) E. GAY,
Deputy Comptroller-General.

20th October 1875.

No. 238. ORDER THEREON, 29th October 1875, No. 2110.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

Exd. A. Grubert.

Govt. of {1875} Works.

FINANCIAL.

Dated October, 29th.

Issued

Read.

Encl.

G.O., 29th October 1875, No. 2110.

OCTOBER.
Nos. 237-238.

Supply of Funds for Public Works Department.—Comptroller-General's Circular on this subject, recorded.

SUPPLY OF FUNDS FOR P. W. D.

Comptroller General's Office;
Calcutta, the 28th September 1875.

CIRCULAR No. 217.

FROM

THE COMPTROLLER GENERAL,

To

ALL ACCOUNTANTS GENERAL.

SIR,

I have the honor to forward instructions on the subject of supply of funds for the purposes of the Public Works Department which supersede my Circulars 5, 30, 39, 73, 100, 122, 126, 139, 143 and 155. Paragraphs 4-18 will be reprinted separately in my treasury series, and forwarded to you in ordinary course for distribution.

1. Application for funds required by officers of the Public Works Department will be made by the Controller of Public Works Accounts, in such time as to admit of the Accountant General's credit order reaching every treasury by the first of the month. Applications received too late from any Executive Engineer should be embodied in a supplementary requisition; and at any time during the month, for sufficient reason, the Controller may apply for supplementary credits. His requisition will always be made in the following form.

Abstract of APPLICATIONS FOR CREDIT ORDERS *to meet the anticipated expenditure in the* _____ *for the month of* _____ 187 . *the* _____ 187

DIVISIONS.	ON WHAT TREASURY.	AMOUNT.
	TOTAL ...	

Certified that the amount above applied for is intended to meet expenditure provided in the Public Works Budget of 187 -7 , as well as other disbursements for the above month.

Controller, P. W. Accounts.

2. The ordinary monthly requisition will be accompanied by a Statement in Form D whereof the object is to enable the Accountant General to watch the expenditure of the Public Works Department as against its grants. But the supply of funds should not be stopped from an impression that the expenditure of the Department will exceed the grant. If, on checking these statements, the Accountant General see reason to form such an expectation, he will report the matter timely (either by telegraph or letter) for instructions, but will not put the Public Works Department to inconvenience by a sudden stoppage of funds except on the clearest grounds.

3. Unless the objections to the amount of orders applied for be very grave, the Accountant General will pass the indent in full, and notify to the Controller that his application is complied with. The credit orders will be entered in a register and numbered in an annual series for the whole Public Works Department, and will be drawn simply in favour of a named Executive Engineer; neither in the credit orders, nor in any record in the civil account office, will there be any attempt to describe the purposes for which they were granted, or to separate some as issued for provincial services from others as issued for imperial; the gross amount of every credit order will be simply debited to the Controller on whose application it was issued, in the account of the month in which it is charged in the Treasury Account.

For a register of credit orders granted may be substituted a file of the original applications the number of each order granted being entered in the margin of the application.

If one Executive Engineer require funds in two administrative provinces, all credit orders will be issued by the Accountant General who receives Statement D from the Controller of Public Works Accounts concerned; but advice of those issued on treasuries in the other province will be at the same time sent to the Accountant General who will have to provide the funds.

Credit orders and Cheques.

4. Credit orders will be issued by the Accountant General in the following form:—

CREDIT ORDER No.

To *The* 187 .

THE COLLECTOR / DEPUTY COMMISSIONER, OF

On the 1st day of , or on such subsequent date as this letter may reach you, place to credit of the sum of Rs.

Rs. *Accountant General.*

The amount of the orders will at once be charged off as a final payment to the Public Works Department, but credited to the drawing account of the Executive Engineer in his separate pass book; the credit order will accompany the treasury account as a voucher.

5. If a credit order miscarry, and the Executive Engineer therefore run short of funds, the amount of the expected order shall be charged off and placed to his credit on his producing a notice from the Controller of Public Works Accounts, that a credit order for the required amount has been issued, but the Treasury Officer should at once report the circumstance by telegraph to the Provincial Accountant General; an Executive Engineer can be furnished with funds only by credit order, and only under these circumstances in anticipation of its arrival.

It has been settled with the Presidency Banks that their agents should be guided by this rule when Government treasuries bank with their branches.

6. The Executive Engineer will obtain funds solely by cheques against his drawing account. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the pass book; no advice of the issue of any cheque need be sent to the treasury; none will be issued for a sum less than Rs. 10, and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the pass book, to ascertain that the account is not overdrawn and that the cheque really came from the book notified as in use by the drawer, and after payment the amount should be charged off therein.

P. W. Subordinates.

7. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own drawing account at the treasury to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and of course advising the Treasury Officer thereof.

Separate drawing accounts for such sub-divisional officers should not be opened either at the head or at a subordinate treasury; the Executive Engineer gives a letter of credit only, and the cheques drawn and paid under his authority will be charged off in his pass book. His letter of authority should be dealt with on the plan described in paragraph 6 of Circular 204 (Treasury series 25).

8. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a credit order on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Sub-treasuries.

9. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries by means of cheques to be distinguished from those drawn on the head treasury by different numbers and letters. Advice of the number of the cheque book to be used, will be communicated to the sub-treasury officer through the Treasury Officer, and to avoid inconvenience it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity, he may notify the number of the new book to the treasury officer, and directly to the officer in charge of the sub-treasury, simultaneously.

No separate drawing account should be opened at a sub-treasury; each Executive Engineer can have but one drawing account in one district.

10. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can in any particular case be extended, and the Accountant General must not permit any such extension of it as will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts not disbursing treasuries.

11. The cheques drawn against sub-treasuries will be entered by the Treasury Officer in the pass book against the drawing account of the Executive Engineer, just as if they had been drawn directly against the treasury; adjustment between the head and the sub-treasury will be made as of any transfer of cash. When the district treasury and the Executive Engineer bank with a Branch Bank, the Executive Engineer should be required to write a formal letter to the Bank Agent, directing him to debit to his own drawing account the amount of any cheques drawn by him, or by his subordinates, on a sub-treasury and paid there.

COST OF LAND.

12. In all ordinary cases, claims on account of compensation for lands taken up for Public Works will be met out of the annual Public Works grant, but should be discharged by officers in charge of civil treasuries out of their cash balances on presentation of bills audited by the Controller of Public Works Accounts, and the payments should be charged in the civil accounts as remittances to the Public Works Department: the amounts will be included in the accounts current furnished by the Civil to the Public Works Department, the audited bills, duly receipted by the payees, being forwarded therewith to the Controller of Public Works Accounts as vouchers in support of the payments.

13. When, however, land is taken by compulsory process under Act X of 1870, or the amount of compensation is settled by private arbitration, payment may be made by the Civil Department on presentation of the formal award. This document, together with a receipted bill, will be submitted in support of the charge in the Treasury Account, and will afterwards be used by the Accountant General in support of the debit in his account current with the Controller of Public Works Accounts; the latter will accept the audit of the Civil Department.

14. The Public Works Department is not required to supply the Civil Department with funds to enable the latter to discharge claims in either of the cases above described; but Deputy Collectors or other civil officers specially employed in taking up lands, will, in respect of the payments to be made for lands taken up, be regarded as Public Works disbursers, and be placed in funds by means of credit orders issued in their favor on the application of the Controllers of Public Works Accounts of the provinces concerned. They will make payments out of those funds and not out of the Treasury balances, and render monthly to the Controller an account of their disbursements for adjustment in the books of the Public Works Department. This arrangement must not be permitted to occasion any delay in the payment of admitted claims.

RECORDS.

15. A pass book will be kept in duplicate; the original will remain with the Executive Engineer, by whom it will be sent periodically to be written up by the Treasury Officer from the duplicate; the duplicate must never be sent out of the treasury, and every entry therein should be attested by the Treasury Officer. It must be clearly understood that nothing can be credited in the pass book except the amount of a credit order, unless indeed a cheque of one Executive Engineer have wrongly been charged in the pass book of another; such a mistake would evidence neglect of several precautions.

This pass book should only be balanced *monthly*; after every new entry a pencil total may be made in order to facilitate check on operations and also on the daily cash balance sheet (circular 204, Treasury series 25, para 17).

16. No other deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a Treasury by a Public Works officer or on his account, must be carried to the credit of that department in the civil accounts.

When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts.

An Executive Engineer at the head-quarters station should send his pass book to be written up every week, that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer having banking accounts with two treasuries, will of course have two pass books.

17. At the end of every month the treasury officer will furnish the Executive Engineer with a certificate as follows:—

"I hereby certify that the balance shewn in his pass book at credit of A. B., Executive Engineer, is Rupees ".

C. D.,

Collector.

18. The ExecutiveEngineer will keep a separate book in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the Accountant and Treasurer when the remittance is under Rs. 500, by the treasury officer when it exceeds that amount. At the end of the month, a consolidated receipt for the whole of the remittances made during that period should be prepared by the Executive Engineer, and sent with the remittance book to the treasury officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

Surplus cash refunded by civil officers from advances made to them by an Executive Engineer for works will be separately credited in the cash account.

19. The Controller of Public Works Accounts will, on the 14th of each month furnish to the local Accountant General in the annexed form a monthly return of the cash balances, as shown in the office cash books of Executive Engineers, in order that the latter may include in his statement of the provincial cash balance, the balances in the hands of Executive Engineers, or at their credit in the Presidency Banks or their branches, and may check before accepting as correct the treasury statements of the balances appropriated to the Public Works Department.

I have the honor to be,

SIR,

Your most obedient Servant,

E. F. HARRISON,

Comptroller General.

No. 1055 d/20th October 1870

Copy forwarded to the Secretary to the Government of Madras for information.

Deputy Comptroller

(With 1 spare copy) Compt

(Referred to in para. 15)

(FORM OF PASS BOOK.)

The _____ *Treasury or the Bank of* _____ *in Account Current with A. B., Exe.-Engineer,*

Dr. Cheque Book No. Advised 7th May. _____ *Division.* Cr.

1875.			Initials of Treasury Officer				1875.			Initials of Treasury Officer.			
May ...	1	To Balance ...		1,039	7	11	May ...	6	By Cheque No. 1 ...		500	0	0
	3	To Credit Order for May...		25,000	0	0	„ ...	8	Ditto „ 2 ...		140	0	0
							„ ...	10	Ditto „ 4 ...		10,000	0	0
		Total Rs. ...		26,039	7	11	„ ...	18	Ditto „ 5 ...		450	0	0
									By Balance ...		14,949	7	11
									Total Rs. ...		26,039	7	11
June ...	1	To Balance Rs. ...		13,910	7	11							

N. B.—To be kept in duplicate and balanced *monthly*, and signed in full after being balanced.

Form D.

Return of Grants, Expenditure and Bal nce on 20th February 187 .

	Ordinary.	Extra-ordinary.	Provincial Services and Local Funds.	Remarks.
	Rs.	Rs.	Rs.	
Grants.				
1. Grant as per Return for 20th *January* 187 ...				
2. Alterations in the interim ...				
3. State of Grant on 20th *February* 187 ...				
Expenditure.				
4. Cash outlay against Grant from April 187 to 31st *Dec.*...				
5. Cash Expenditure (approximate) for *January* ...				
6. Total Cash expenditure to the end of *January* ...				
7. Balances available for expenditure ...				
8. Credits already issued for *February* 187				
9. Balance for which further credits may be issued ...				
10. Credits now applied for				

Office of Controller, P. W. Accounts ...

The difference between cash *outlay* and cash *expenditure* lies in this, that the latter excludes book adjustments, such as cost of timber from Forest Department, transfers of stock from other provinces, and the like, which cannot be ascertained till the accounts of the month are finally closed; both include all cash disbursements whether on Budget heads or on stock.

15

See para. 19.

PROVINCE _____

Statement of Cash Balances of the Public Works Department on the _____ 187 .

Division.	Treasury or Bank.	Drawing Account.					Cash.			Total Balance as per Public Works Accounts.
		In Treasuries, as per Treasury Officer's certificates.	Balances in Presidency or Branch Banks.	(A) Total Balance as per Civil Accounts.	(A) (Less) unpaid Cheques.	Total Balance as per Public Works Accounts.	(A) In hands of Public Works Disbursers.	(B) In hands of Civil Officers.	Total Cash.	
	Total ...									

Note.—This statement would be compiled in Controller's Office from the Divisional Cash Balance Return with which Treasury Officer's certificates should be submitted.
A. The amounts entered in these columns will be totals for each Division.
B. The provincial total should be entered in this column.

Controller.

O. S. G. P.—No. 409 C. G.—15-10-75.—255.

29 Sept 1875 Recd
Supply of Funds
to D.E. for 2110
from the Comptroller's Servt.

Dated 28 Septr
Recd 29 Octr
27 Octr

No 1055.

IRC

No 2502

Forwarded Circular No 217 of 28 Sept 75 regarding Supply of Funds for P.W.D.

29 Oct 1875 - No 2110.

IRC

Recorded.

27/10/75

237-38.

27-10.