

(1) Number of pages 32(2) Date of repair 10-10-62

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	3023	Press
		Mis.
379-380		
Dated	21-10-	1864.

Not to be folded or roughly handled

17

*Proceedings of the Madras Government, Public Works Department,
21st October 1864.*

No. 379. Read the following letter from Captain T. BECKLEY, R. E., for Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 14th October 1864, No. 1,345:—

SIR,

1. In forwarding a letter from the Superintending Engineer, 4th Division, No. 3,054, dated 27th ultimo, enquiring whether the provisions of G. O. 20th September 1864, No. 2,740, regarding accounts of expenditure on Public Works by Civil Officers are to be made applicable to Superintendents of Police, I have the honor to submit copy of a Circular* from the Accountant General, Public Works Department, giving forms of accounts to be rendered by Civil Officers, and of those to be kept in this Office to record the transfer of funds to such Officers, and the expenditure by them.

2. Should the Government determine upon adopting these forms and making them applicable to *all* Civil Officers, as would seem to be intended, it will be necessary to print at once a sufficient number of them for the guidance of all Superintending Engineers and Range Officers, in addition to the Civil Officers concerned, to be brought into operation as the rules promulgated by the Government of India require, from and after the 1st November next.

3. In this Presidency the expenditure on Public Works by Civil Officers is chiefly the outlay on Police buildings, directly by Officers of that Department, or on contracts entered into with them, as well as expenditure by the Collector's Department on emergent repairs, &c., undertaken by them under special circumstances, and for which no other periodical accounts, than annual Bills, are submitted. It is not known whether, as a rule, *all* such works are inspected by

Paragraph 2 of Resolution of the Government of India, in the Public Works Department, 28th July 1864, in G. O. 20th September 1864.

Range Officers and Superintending Engineers, but under the present instructions the Executive Officer is to furnish a Certificate that the work had been done in a satisfactory manner.

4. I would remark with respect to the work done by the Police Department, that though they relate chiefly to new works undertaken under the several orders of Government noted in the margin, there is no specific report made to this Office of the several sanctions accorded to the estimates for station houses and huts erected at each station or within every District. The Bills for the completed works, forwarded through Superintending Engineers, merely represent the estimated amount approved by the Inspector General of Police, or that for which contracts were entered into with the sanction of that Officer.

5. The allotments given in the Budgets of the past three years for Police works do not specify the estimated amounts as sanctioned for each particular building or line of huts. In reply to references which were made to Superintending Engineers on the examination of their Reports of Progress respecting the sanctioned estimates of the several works coming under the three heads they appear in the Budget, it appears that Superintending Engineers have no accurate information, and that they only expect to be informed by the Inspector General of any change which may be made in the appropriation of the grants, but that in the meanwhile the full amount of such grants have been placed at the disposal of the Police Department.

Police Hospital.
Do. Station houses.
Do. Huts.

6. It appears to be very desirable that periodical reports of all appropriations for Police buildings should be made to this Office more particularly, if the new Rules are to come into

G. O. 29th January 1862, No. 80
" 23rd June " " 1,447
" 24th do. " " 1,464
" 18th May 1863, " 1,248, paragraph 6.

*Proceedings of the Madras Government, Public Works Department,
21st October 1864.*

operation, and these reports should specify the sanctioned estimate for each work, the authority by whom or under which sanctioned, and the grant in the Budget out of which the appropriation is made. This information is necessary for examination of the monthly accounts which will have to be submitted, as well as for the proper audit of the annual Bills.

7. It is desirable that other Civil Officers who may be entrusted with outlay on Public Works out of grants made in a lump sum as in the case of the Police works should furnish like reports to this Office.

No. 380. ORDER THEREON, 21st October 1864, No. 3,023.

1. The Government approve of the forms of accounts furnished by the Controller, and direct that they be adopted from and after the 1st November next by all Civil Officers who may be entrusted with the execution of Public Works.

2. Adverting to the latter portion of paragraph 3 of Captain Beckley's letter, it will be distinctly understood that the Executive Officer in charge of the Range in which a work may be carried out by the Civil authorities, should not withhold the Certificate required under the Rules, unless he is aware of any unauthorized deviation from the plan and estimate, or discovers any material defect of construction.

3. Paragraphs 4 to 6 will be communicated to the Inspector General of the Madras Police, who will be requested to furnish the Controller with the particulars referred to therein, which are indispensably necessary for the examination of the monthly accounts and the audit of the annual Bills.

4. Similar particulars should also be invariably furnished by all other Civil Officers who may be entrusted with the expenditure on Public Works of grants made in a lump sum.

5. The Controller will arrange for the forms submitted by him being printed in the Gazette Press, and circulated to all concerned without delay.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Public, &c., Departments.

„ Revenue Department.

„ Military do.

„ Superintending Engineers.

„ Controller of Public Works Accounts.

„ Accountant General.

„ Superintendent of Government Gazette Press.

Inspector General of the Madras Police

Exd. T. O'Connor.

Circular No. 45 of 1864.

32

FROM

MAJOR G. CHESNEY,

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

SIMLA, 31st August 1864.

Forms of Accounts for Officers of the Civil Department, disbursing Public Works Funds.

SIR,

1. In forwarding the enclosed copy of Public Works Circular No. 61 of 1864, laying down the principles on which the accounts of Civil Officers disbursing Public Works Funds are in future to be regulated, I have the honor to request your attention to the following subsidiary instructions:—

2. The principal change made is, that all Public Works Funds will be supplied to Civil Officers through Executive Engineers of the Department, instead of being drawn as now by the Civil Officers themselves, either as advances from Treasuries or on separate Letters of Credit.

3. But the functions of the Public Works Officer, so far as the accounts are concerned, will be confined to the supply of the necessary advances to the Civil Officers; he will have nothing to do with the details of the expenditure unless the Local Government may issue special orders to the contrary. In sanctioning a work to be executed by a Civil Officer, the Local Government and Administration will notify to the Civil Officer, the Officer of the Public Works Department from whom he will obtain funds, and to the Public Works Officer, the extent to which he may supply them. An Executive Engineer will take credit in the body of his account current for all issues of cash to Civil Officers for works, and will support the charge by the Civil Officer's receipts as vouchers. And this completes the transaction so far as he is concerned.

4. Any balance of Public Works advances not expended on the work for which received, may be applied to other works on which the Civil Officer is authorized to expend money, but if there are no other works to which such balances can be applied, they should be refunded to the Public Works Officer from whom they were received. Such refunds should not be paid into Treasuries.

Forms of Civil Officers' Accounts.

5. The accounts to be rendered by Civil Officers will be of simple form, consisting of

I. An Abstract of receipts and expenditure, to be furnished monthly to the Controller of Public Works Accounts, who will audit and book the expenditure and return the Abstract in original, with an audit encasement.

II. A Bill submitted to the Controller for each work on its completion or at the end of the official year. This bill would give such particulars of expenditure as the Local Government or Administration may consider it necessary to require, and would be audited under the usual rules by the Controller, and afterwards recorded in his office. The bill should of course agree in amount with the total of passed expenditure on the work, as recorded in the Controllers' Register. It should be explained to the Civil Officer that, though his disbursements are passed to his credit on the monthly abstracts, he is not finally relieved of responsibility for the work, until the bill for it is submitted and audited. Repairs and petty works, if it is thought desirable, may be billed for annually.

Forms of the above accounts are attached as follows:—

Form A, Monthly Abstract of receipts and expenditure.

„ B, Bill for new work.

„ C, Annual Bill for Petty works.

„ D, „ „ „ Repairs.

Accounts of Civil Officers to be kept in Controller's Office.

6. If the Accounts of Civil Officers were to be detailed in the divisional books, the bulk of these would be much increased. One Ledger, Journal, and Register of works for all the Civil Officers of a province should therefore be used during the current year. Forms are attached. The use of the Ledger will be optional, as the total of the transactions will be recorded in the provincial ledger.

7. The entries in the forms correspond with those in the pattern provincial books lately issued from this office.

8. A separate head of account, termed "Civil Officers," should be opened in the divisional ledger. This account should be charged with the cash issued, and should be cleared at the end of the year through the account "Government," as is done with "Transfers." A corresponding debit will be raised in the Civil Officer's Ledger, and the adjustment of the account will be made through the provincial books, in which the debit to Civil Officers for cash received, will cancel the credit in the several divisional ledgers for cash paid to them. The balances in the different personal accounts of the Civil Officer's Ledgers will work up to the balance under head "Civil Officers" in the provincial ledger.

9. An additional column "advances to Civil Officers" will be required in schedule B of the monthly returns to this office ("other items" of cash expenditure) and another for "Refunds from Civil Officers" in return No. 1 (Abstract of cash receipt.)

Date of introducing the change.

10. The Government Circular prescribes, that these rules shall come into operation in the accounts for November 1864.

11. The cash balances held by Civil Officers on that date should be repaid into the nearest Treasury, and the undrawn portions of their Letters of Credit should be cancelled. It will be necessary to take care that this is properly done. Any expenditure which the Civil Officer may find it necessary to incur after the 1st November, before he is placed in funds by the Executive Engineer, should be recouped to him by the latter and then paid into the Treasury, so that all expenditure after 1st November may come out of the funds supplied to Executive Engineers.

Modification in Circular No. 36 of 1861.

12. From 1st November, the procedure prescribed as per margin, in paragraph 8 of the above Circular will have to be altered. The advances made from the different divisions to Civil Officers will be shown, in a column to be provided for the purpose in Schedule B of cash payments; and the total of these advances and not their expenditure should be entered at foot of Form I of cash receipts. The expenditure by Civil Officers will be shown, as already provided, in one line at foot of Form No. II of cash expenditure.

Punctuality required.

13. Controllers should require reasonable punctuality in the submission of their accounts by Civil Officers, and in cases of delay should act as prescribed in paragraph 4 of the Financial Department, Resolution No. 1,692 of 1864.

14. The accounts of the Department should not be delayed for the Civil Officer's accounts; as soon as all the divisional accounts for a month are posted, the books for that month should be balanced, and any accounts from Civil Officers received afterwards, should be dealt with as belonging to the succeeding month.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) G. CHESNEY, Major,

Accountant General.

Enclosure to Accountant General's Circular No. 45 of 1864:

Form A.

Form of Monthly Abstract to be submitted by a Civil Officer disbursing Public Works Funds, to the nearest Executive Engineer.

NOTE.—This being the first month of the year, Column 9, "Expenditure in previous months," is necessarily blank, because, although expenditure had previously been made in 1863-64 on certain buildings, it has nothing to do with the Budget Allotments of 1864-65, which are solely the Controller and Examiner's guide. In the second month, the whole of the amounts, except those for works completed, will of course appear under Column 9.

Should the Commissioner or Head of the Department desire to record any remarks on the expenditure, this face of the return would be available for his doing so.

Form
PUBLIC WORKS, NORTH

Abstract of the Receipts and Disbursements of the Collector

I. RECEIPTS.—Balance in hand on the 30th April 1864 ...
Cash drawn from the Executive Engineer, Division Public Works, on 3rd

	1	2	3	4	5
	Station.	Department.	Nature of Work.	State of progress on 31st May 1864.	Total amount sanctioned for the work.
II. EXPENDITURE.	Meerpoor.	Civil Buildings.	Police Thannah ...	Two-thirds completed; doors and fittings alone remaining to be executed.	RS. A. P. 2,500 0 0
	"	"	Current repairs to Revenue buildings of the District.	Just commenced.	0 0 0
	"	"	Current repairs to Judicial buildings of the District.	Ditto.	0 0 0
	Agra	"	Tehseel Kutcherry	Foundations completed...	15,000 0 0
	"	"	Privy and Shed to Magistrate's Kutcherry	Half completed...	0 0 0
	"	"	Police Thannah	Completed, and bill for work accompanied.	3,000 0 0

Expenditure for the month of May 1864, for which credit is required,

To THE CONTROLLER AND EXAMINER,
Public Works Accounts, N. W. P.

A.
WESTERN PROVINCES.

of _____ during the month of May 1864.

						RS. A. P.	RS. A. P.
May 1864 ...						0 0 0 1,500 0 0	
Total Receipts...						.....	1,500 0 0
6	7	8	9	10	11		
Expended up to the end of the last official year.	BUDGET OF 1864-65.		EXPENDITURE OF 1864-65.				
	Number of work and Part in Budget, or No. and date of grant made.	Amount.	In previous months.	During current month.	Total.		
RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
900 0 0	No. 10, Part I.	1,600 0 0	.....	450 0 0	450 0 0		
0 0 0	Part II	500 0 0	.....	9 8 0	9 8 0		
0 0 0	Part II	300 0 0	.....	4 8 0	4 8 0		
0 0 0	No. 25, Part I.	10,000 0 0	.....	758 0 0	758 0 0		
0 0 0	Commissioner's sanction, No. 270, dated 2nd May 1864.	100 0 0	.....	50 0 0	50 0 0		
2,650 0 0	No. 30, Part I.	300 0 0	.....	130 0 0	130 0 0		
		12,800 0 0		1,402 0 0	1,402 0 0		
vide Column 10 ...						.....	1,402 0 0
Actual Cash Balance in hand, 31st May 1864						.....	98 0 0

Executive Engineer.
(Countersigned) C. D.,
Commissioner.

(Signed) A. B.,
Collector.

Enclosure to Accountant General's Circular No. 45 of 1864.

Form B.

Form B.
PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES.
(CIVIL.)

II. CIVIL BUILDINGS.

BILL No. 1 OF 1864-65.

The Government of the North Western Provinces.....Dr.

For constructing a Police Thannah at the station of Agra.

AUTHORITY.

Government North Western Provinces, No. _____ dated _____ and Budget,
Allotments of 1863-64 and 1864-65.

Work commenced in October 1863,—Completed in May 1864.

										Rs.	A.	P.
Expended in 1863-64, as per passed Abstracts										2,650	0	0
Ditto 1864-65 ditto ditto										130	0	0
Total of Bill ...										2,780	0	0
Sanctioned amount ...										3,000	0	0
Saving										220	0	0
AVERAGES COVERING THE ABOVE EXPENDITURE.										Rs.	A.	P.
15,000 Cubic feet of masonry, plastered, partly cemented with lime, and partly with mud, at Rupees 7 per 100 cubic feet										1,050	0	0
3,000 Superficial feet of flat roofing on beams and burgas, at Rupees 30 per 100 feet... ..										900	0	0
2,000 Superficial feet of flat roofing of burgas only, at Rupees 20 per 100 feet										400	0	0
12 Doors half glazed, at Rupees 20 each										240	0	0
10 Doors panelled, at Rupees 16 each										160	0	0
Gateway of iron and wood										30	0	0
Total ...										2,780	0	0

Certified, that this building has been constructed in accordance with the proposals made to and sanctioned by Government.

(Sd.) A. B,

NOTE.—When the “averages covering the above expenditure” cannot be given with any certainty of their accuracy, they may be omitted altogether, and the expenditure and comparison be followed by the certificate, which should be amplified by a general description of the building, its outside length and breadth, number and size of rooms, with the number and description of doors, windows, fittings, &c, the nature of the roof, and whether flooring and of what description has been given.

The expenditure on original works, under Rupees 200 each in cost, and all petty expenditure (not being for repairs,) may, if preferred, be included in one annual bill; as also may be done for the whole of the Repairs expenditure during the year, if convenient.

Enclosure to Accountant General's Circular No. 45 of 1864.

Form C.

PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES.
(CIVIL.)

ORIGINAL WORKS.

BILL No. _____ OF _____ 186 -6

The Government of the North Western Provinces.....Dr.

For original works executed under Rupees 200 each, and petty expenditure (not being for repairs,) incurred by the _____ during the Official year, 186 -6

[illegible]

Certified that these works have been executed in accordance with the proposals made to and sanctioned by Government.

(S d.) A. B

Enclosure to Accountant General's Circular No. 45 of 1864.

Form D.

PUBLIC WORKS DEPARTMENT, NORTH WESTERN PROVINCES.
(CIVIL.)

REPAIRS.

BILL No. _____ OF _____ 1866

The Government of the North Western Provinces.....*Dr.*

For repairs executed by the—

during the Official year 186 -6

[illegible]

Certified that these Repairs have been executed in accordance with the proposals made to and sanctioned by Government.

(Sd.) A. B.

PUBLIC WORKS DEPARTMENT, N. W. P.

CIVIL OFFICERS'
JOURNAL

AND

REGISTER OF WORKS,
1865-66.

PUBLIC WORKS
Journal of Receipts and Expenditure by
 [Posted from Civil Officers' accounts,

I.—CIVIL OFFICERS

Designation of Civil Officer.	Public Works Division by which advanced.			
		May.	June.	July.
Collector of X	B Division	100	300	100
„ of Y	B „	100	.....	300
„ of Z	C „	100	.....	200
		300	300	600

II.—SUNDRIES DEBTOR TO CIVIL

[Entries obtained from Monthly

Dr.				
Original Works		200	300	350
Repairs ... ..		.....	.....	.....
Establishments ... ..		.....	.....	.....
Total expenditure ...		200	300	350
Cash refunds ... ..		.....	.....	.....
Total disbursements ...		200	300	350
Cr.				
Collector of X		50	300	100
„ of Y		50	.....	250
„ of Z		100	.....	.....
Total disbursements ...		200	300	350

DEPARTMENT, N. W. P.

Civil Officers for the year 1865-66.
 and checked by credit entries in Provincial Abstract.]

DEBTOR TO CASH.

TRANSACTION OF THE YEAR.

	Total.
	500
	400
	300
	1,200

OFFICERS FOR CASH EXPENDITURE.

Abstract Sheets. See next page.]

	850
	850
	850
	450
	300
	100
	850

PUBLIC WORKS
CIVIL OFFICERS
Detail of monthly Expenditure by
[One sheet for each

Designation of Officer.	ORIGINAL WORKS.					
	Military.	Civil Buildings.	Agricultural.	Communications.	Miscellaneous Public Improvements.	Total.
Collector of X ...		50	.....	.....	.....	50
„ of Y ...					50	50
„ of Z ..			100	.....	.....	100
Total...						400

DEPARTMENT, N. W. P.
ABSTRACT, 1865-66.
Civil Officers' May 1865.
month in the year.]

REPAIRS.						Establishment.	Total Expenditure.	Refunds of cash to P. W. Officers.	Total Disbursements.
Military.	Civil Buildings.	Agricultural.	Communications.	Miscellaneous Public Improvements.	Total.				
.....							50	.....	50
.....							50	.....	50
.....							100	.....	100
.....					500	100	1,000	.....	1,000

PUBLIC WORKS

Register of Works and Repairs executed, and Public Works

[One folio may be made to exhibit the accounts

SANCTIONED ESTIMATE.		BUDGET GRANT FOR THE WORK.		Work or other item of authorized expenditure.	Expenditure to end of previous year.		
Number.	Amount.	Imperial.	Local.			May.	June.
25C	650	...	50	Civil Buildings. Additions to Court-house at D.	600	50	...
26C	2,900	...	2,900	Agricultural ...			
				Salaries ...			
				Original Works.			
				Repairs.			
				To tank at E* ...			
				Establishment.			
				Total ...			

DEPARTMENT, N. W. P.

Establishments paid by the Collector of X during the year 1865-66.

of as many Officers as it has space for.]

[illegible]

PUBLIC WORKS DEPARTMENT, N. W. P.
Personal Ledger of Civil Officers.

COLLECTOR OF X.					
May —	To B Division for Cash ..	100	May —	By passed abstract for May...	50
June —	Ditto ditto	300	June —	Ditto ditto June...	300
July —	Ditto ditto	100	July —	Ditto ditto July...	100
					450
				By Balance	50
		500			500
COLLECTOR OF Y.					
May —	To B Division for Cash...	100	May —	By passed abstract for May...	50
July —	Ditto ditto	300	June —	Ditto ditto	250
					300
				By Balance	100
		400			400
COLLECTOR OF Z.					
May —	To C Division for Cash...	100	May —	By passed abstract for May...	100
July —	Ditto ditto	200			
				By Balance	200
		300			300
BALANCES.					
Collector of X		50			
Ditto of Y		100			
Ditto of Z		200			
Total, as per Provincial Ledger ...		350			

Enclosure to Accountant General's Circular No. 45 of 1864.

Circular No. 61, dated 27th August, 1864.

RESOLUTION,—By the Government of India, P. W. Department.

Read Extract No. 1,692, from Proceedings of the Government of India, in the Financial Department, dated Simla, the 10th August 1864.

RESOLUTION.—The Governor General in Council, in circulating the above orders in the Public Works Department, desires it may be understood, that it is not contemplated that any greater interference or closer control should be practised by Officers of the Public Works Department over the proceedings of Civil Officers in the execution of Public Works from Imperial Funds, than are practised under existing rules. The essential object of the change is, that Civil Officers should be placed in funds by means of advances from the Public Works Department, in a manner that will ensure a strict comparison between the cash issued and the expenditure incurred, in the simplest form possible.

2. The local Government or Administration, in passing the estimate for a work to be executed by a Civil Officer, will, at the same time, settle which Public Works Officer is to supply the funds, and the latter will make advances from time to time to the Civil Officer, on his requisition, to the extent of the estimate, or authority of the Local Government.

3. The Executive Engineer will take credit for such advances, and the charge, duly vouched by the receipt of the receiving officer, will be passed to credit of the former and debit of the latter in the books of the Controller of Accounts.

4. The Civil Officer will send up a brief monthly abstract of receipts and disbursements (either direct to the Controller or through the Executive Engineer, as may be found most convenient), showing total cash received and total of expenditure on each work in progress. Such expenditure will be passed to credit of the Civil Officer and debit of proper heads of service. A bill of simple form will be prepared by the Civil Officer on completion of each work, and submitted to the Controller of Public Works Accounts for final audit. Forms of these accounts will be issued by the Accountant General, Public Works Department.

5. The amount of professional check to be exercised on the proceedings of Civil Officers in regard to the execution of Public Works, may be regulated by each Local Government or Administration as it thinks proper.

ORDER.—Ordered, that copies of the foregoing, together with copies of Resolution No. 1,692 of the Financial Department, be forwarded to the Local Governments and Administrations specified in the margin, for information and guidance; also, that copies be forwarded to the Governments of Madras and Bombay, for information; to the Financial Department for information; and to the Accountant General, Public Works Department, for the issue of the necessary subsidiary orders to the Accounts Department.

No. 1,692, dated 10th August 1864.

Extract from the Proceedings of the Government of India, in the Financial Department.

Read Memorandum, Public Works Department, No. 318 A—3,447, dated the 26th July 1864, forwarding papers regarding certain changes in the mode of dealing with the accounts of expenditure of Public Works Funds by officers of the Civil Department.

RESOLUTION.—The Governor General in Council observes, that at present officers of the Civil Department, who are entrusted with the expenditure of Public Works Funds, are not restrained in the same degree as Engineer Officers by the system of Letters of Credit, as, owing to their being generally in charge of Treasuries, they have the command of funds independently of the Letters of Credit.

There are also two other defects in the present system of controlling the expenditure of Imperial funds on Public Works by Civil Officers, viz., their generally informal account of the expenditure, and their delay in furnishing requisite explanations to the Controllers of the Public Works Accounts.

2. The remedy proposed by the Public Works Accounts Commission, in paragraph 134 of their Report, is, that Civil Authorities, in respect of the works entrusted to their care, should be treated "as Sub-Accountants to the nearest Executive Engineer. An issue to meet the cost of the works might be made to the Civil Officer, who would clear himself by sending in monthly, on completion of the work, if completed within the month, a statement showing the amount that had been expended, and the work that had been done. No detailed audit should be required in these cases; but a certificate from the Civil Authorities that the charges were correct, and from the Executive Engineer that the work had been performed in a satisfactory manner, should be deemed sufficient for passing the account."

3. The Governor General in Council approves of this plan; but to give effect to it, Civil Officers should be provided with funds for expenditure on Imperial Public Works from the Letters of Credit of the Executive Engineers of their Districts, and stringent orders should be issued by the several Local Governments and Administrations, interdicting officers in charge of Civil Treasuries, when acting as Civil disbursers of Public Works, from using any money for such disbursement, except what they may obtain from the Executive Engineer of the Division.

4. In enforcement of this prohibition, the Deputy Auditor and Accountant General should scrutinise monthly the inefficient balance, or account of miscellaneous advances for any payments of Public Works expenditure from the general funds in the Treasury. The advances made by Executive Engineers to Civil Officers will, of course, be detailed in the monthly accounts rendered by the former to the Controller of Public Works Accounts, and such items as in the judgment of the Controller are not adjusted quickly enough, should be notified by that officer to the Deputy Auditor and Accountant General, who should at all times have the support of the Local Government in any requisite measures for enforcing the rules for the punctual submission of accounts by Civil Officers to the Executive Engineer, and for their making Public Works disbursements from no other funds than those supplied by the Executive Engineer.

5. By the course now ordered, the Public Works disbursements of Civil Officers will be incorporated in the accounts of the Executive Engineers who might be held responsible for correcting informalities or obscurities in the Civil Officers' Accounts, such as have hitherto been the fruitful cause of the Public Works Controller's calls for explanation.

6. These rules will come into effect on the 1st November next.

ORDER.—Ordered, that a copy of this Resolution be sent to the Public Works Department; the Auditor General of India; the Accountant General, Government of India; and the several Deputy Auditors and Accountants General, and Civil Paymasters; and that the original documents received from the Public Works Department be returned, without a copy of them being kept.

Exd. T. O'Connor.

Office of the Controller of P. W. Accounts.
Madras 14th October 1864.

N^o 1345. 21)

From,
Captain J. Beckley P. E.
for Controller of Public Works Accounts

To,
Colonel C. A. Orr P. E.
Secretary to Government P. W. D.

Sir,
In forwarding a letter from the
Superintending Engineer 4th Division N^o 3054

Enclosures 2.

Letter from the Superintending Engineer 4th Division, dated 27th Sept/64, N^o 3054.

Circular from the Secy to Govt. P. W. D. dated 31st Augt 1864 N^o 45.

N^o 45 of 1864 dated 31st August received 12th Oct 1864.

dated 27th Ultimo, enquiring whether the provisions of G.O. 20th September 1864 N^o 2740, regarding Accounts of expenditure on Public Works by Civil Officers are to be made applicable to Superintendents of Police, I have the honor to submit copy of a Circular from the Accountant General Public Works Department giving forms of Accounts to be rendered by Civil Officers, and of those to be kept in this Office to record the transfer of funds to such Officers, and the expenditure by them.

Should the Government determine upon adopting these forms and making them applicable to all Civil Officers, as would seem to be intended, it will be necessary to print at once a sufficient number of them

for

for the guidance of all Superintending Engineers and Range Officers, in addition to the Civil Officers concerned, to be brought into operation as the rules promulgated by the Government of India require, from and after the 1st November next.

3. In this Presidency the expenditure on Public Works by Civil Officers is chiefly the outlay on Police Buildings, or directly by Officers of that Department, or on Contracts entered into with them, as well as expenditure by the Collectors' Department on emergent repairs &c undertaken by them under special circumstances, and for which no other periodical Accounts, than Annual Bills, are submitted. It is not known whether as a rule all such works are inspected by Range Officers and Superintending Engineers but under the present instructions the Executive Officer is to furnish a Certificate that the work had been done in a satisfactory manner.

4. I would remark with respect to the work done by the Police Department that though they relate chiefly to new works undertaken under the several orders of Government noted in the margin, there is no specific report made to the Office of the several

Para 2 of Resolution
of the Govt of India
in the O. N. 2, 28th July/64.
in G. O. 20th Sept. 1864.

G.O. 29th Jan'y 1862 N^o 80.
23rd June 1862 N^o 1447
24th Dec. 1862 N^o 1464
18th May 1863 N^o 1248
para 6

23)
several sanctions accorded to the Estimates for Station Houses and Huts erected at each Station or within every District. The Bills for the completed works forwarded through Superintending Engineers merely represent the Estimated amount approved by the Inspector General of Police or that for which Contracts were entered into with the sanction of that Officer.

5. The allotments given in the Budgets of the past three years for Police works do not specify the estimated amounts as sanctioned for each particular building or line of huts. In reply to references which were made to Superintending Engineers on the examination of their Reports of Progress respecting the sanctioned Estimates of the several works coming under the three heads they appear in the Budget, it appears that Superintending Engineers have no accurate information, and that they only expect to be informed by the Inspector General of any change which may be made in the appropriation of the grants, but that in the meanwhile the full amount of such grants have been placed at the disposal of the Police Department.

6. It appears to be very desirable that periodical

periodical reports of all appropriations for Police Buildings should be made to this Office more particularly, if the new Rules are to come into operation, and these reports should specify the sanctioned Estimate for each work, the authority by whom or under which sanctioned, and the grant in the Budget out of which the appropriation is made. This information is necessary for examination of the Monthly Accounts which will have to be submitted, as well as for the proper audit of the Annual Bills.

7. It is desirable that other Civil Officers who may be entrusted with outlay on Public Works out of grants made in a lump sum as in the case of the Police works should furnish like Reports to this Office.

Office of the Controller
of P.W. Accounts
Madras 14 October 1864.

I have the honor to be
Sir,
Your Most Obedient Servant.

J. Buckley, Captain R. S.
for Controller of P. W. Accounts.

To
Colonel C. A. Orr R. S.
Secretary to Government P. W. D.

Compt D. M.

277

No 3023

277

Proceedings of the Madras Government
Under date the 21st October 1864

Read the following
from the Controller of
Public Works Accounts.

Forwards Circular No. 1
of 1864 of Major Chetty re-
pecting work done by Civil
Officers with observations thereon
for orders of Govt.
(There enter 14 October 1864
No 134)

The Government
approved of the funds of
a committee furnished by
the Controller, and directed
that they be adopted
from and after the
November next by all
Civil Officers who may
be entrusted with the
execution of Public Works.
2. Advancing to the
latter portion of the

Handwritten signature/initials

Handwritten signature/initials
No 4477

The Controller of P.W. Accounts

The Secretary to Government

Date 14th October 1864

No 1345

Enclosure 2

Forward Circular
No 45 of 1864 of Major Chetty
respecting work done by Civil
Officers with observations thereon
for orders of Government.

No 23-2105 Oct 1864

No 279

of Captain B. C.
letter, it will be distinctly
understood that the
Executive Officer in
charge of the Range
which a work may
be carried out by the
Civil Authorities, shall
not withhold the Ce-
tificates required under
the Rules, if the work
is carried out in accordance
with the Rules, unless he is
aware of any un-
authorized deviation
from the plan & etc.
or any material defe-
ciency in the mode of execution.

Pore

Para 4 to 6
287.
will be communicated
to the Inspector General
of the Madras Police,
who will be requested
to furnish the Controller
with the particulars re-
ferred to therein, which
are indispensably ne-
cessary for the ex-
amination of the monthly
accounts and the audit
of the Annual Bills -
Similar particulars
should also be invariably
furnished by all other
Civil Officers who may be
connected with the ex-
penditure in Public
Works of grants made in
a lump sum -

The

The Controller
will arrange for the
forms submitted by
him being printed
in the Gazette Pres-
entulated to all con-
cerned without delay.

W.H.

The Public Gen. Depts.
Rev. Dept.
Military Dept.
Army Regt.
Cont. of M. A. & W. H.
Act. General
Capt. of Gen. Gazette, Pres.
Inclusion of the names of the

Staff 22nd October

6th Dec 1864
2/3/51

W 1864 Depts
Pro: of Govt for Octr

No 3023
Pro: of the Algoa
of 21 Octr/64

CA 434/65
" " 1653/65

Letter from the
Controller of P.W. Accounts
regarding accounts of
expenditure on P.W.
by Civil Officers.

No 379-380