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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3199	Press
613-615	Mis-
Dated 25-6-	1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
25th October 1865.*

Read the following :—

No. 613. Proceedings of the Madras Government in the Revenue Department,
dated 7th October 1865, No. 2,426.

Read the following Proceedings of the Board of Revenue, dated 12th September
1865, No. 5,629.

Read the following letter from the Controller of Public Works Accounts, to the
Acting Secretary to the Board of Revenue, dated Madras, 23rd August
1865, No. 1,028.

1. With reference to paragraph 2 of the Proceedings of the Board of Revenue,
dated 24th ultimo, No. 4,301, I have the honor to forward herewith five original
letters, being a correspondence between the Superintending Engineer, 5th Division,
the Collector of South Arcot, and the Range Officers in that District,
relative to two sums of Rupees 300 each, advanced by the Collector from the
Jungle Conservancy Funds, for the preservation of avenues. The Collector is desirous of keeping the above transactions distinct from the receipts and outlay out of District Road Funds; but in the accounts to be kept by Range Officers from 1st May 1865, no such distinctions can be maintained, as funds will be drawn in the general letter of credit for both Imperial and Local Funds, and the outlay from the latter will be shown not by a classification of the several funds to which it appertains, but under the several Budget heads of expenditure.

Vide Government Order, dated 27th May 1865, No. 1,423.
Dated 23rd June 1865, No. 1,761, Public Works Department, and 18th July 1865, No. 2,062.

Imperial and Local Funds, and the outlay from the latter will be shown not by a classification of the several funds to which it appertains, but under the several Budget heads of expenditure.

2. But, in order to the Local Funds transferred to the Public Works Department for expenditure by its Executive Officers being placed at the credit of this Department, it is necessary that intimation of such transfers should be given to it by the Accountant General to this Government, whether such transfers are made from District Road Funds, from *Jungle Conservancy Funds*, or any other source of local revenue. The accompanying original* Circular letter from the Accountant General, placing at the credit of the Department the amounts in the *District Road Fund* Budget, is forwarded herewith for information, and I request that you will be good enough to arrange for intimations in the same manner being made to this Department by the Accountant General, either on your authority, or on the sanction of Government, in every other case also, in order that the sums thus transferred may be added or credited to the allotment of the proper range in which the work or works are situated.

* Circular to Collectors, dated 5th July 1865, Nos. 1,054 to 1,072.

3. It will be seen from the accompanying letter† from the Accountant General, that he objects to an entry of Rupees 50, in the Estimate of funds drawn in North Arcot, because it is on account of the *Jungle Conservancy Fund*. In a letter from the Superintendent Engineer, First Division, it appears that the Collector of Godavery has placed Rupees 3,000 at his disposal from the *Jungle Conservancy Fund*.

4. In the Orders of Government noted in the margin, the following sums are authorized to be spent by Public Works Officers, and these also should be transferred by the Accountant General to the credit of the Public Works Department, to be drawn against by letters of credit :—

Government Order, 29th May 1865, No. 1,121.
Do. do. 2nd June „ „ 1,189.
Do. do. 28th July „ „ 1,756.

Funds, and in the latter
(Page)

*Proceedings of the Madras Government, Public Works Department,
25th October 1865.*

(1.) Repairs of the Tumkum Bungalow from the rent realized, and from the Madura Town Surplus Fund. Estimate, Rupees 2,330.

(2.) Re-constructing the Chuttrum of Pundavacolum from the Chuttrum Fund. Estimate, Rupees 3,000.

(3.) Construction of the Jetty at Nagore from the Nagore Cess. Estimate, Rupees 2,630.

5. Any other like sanctions in the Revenue Department of the Government Secretariat, or direct from your office, should also be similarly dealt with, and arrangements made for a report to this office of all such sanctions and transfers. I would further request that all transfers of grants from one Local Fund work to another, whether in the Budget or not, may be reported to this office, in order to these transfers being recorded in the Budget Register opened under the directions in Section 1, Chapter XX. of the revised edition of the Bengal Code, of which a copy has been already furnished to your Board.

6. I take this opportunity to refer to the Board's remarks in paragraph 3 of their Proceedings, No. 3,671, dated 30th June 1865. The proposal made therein for the adjustment and transfer of funds is, it is observed, pending a reference made by the Accountant General to the Auditor General of India; but I would, in the meanwhile, request to be informed whether the Progress Report recommended in my letter to Government, dated 16th June 1865, would not be a sufficient intimation of the sums spent by each Range Officer on account of Public Works from Local Funds.

ENCLOSURES NOS. 1 to 6.—Letters.

ENCLOSURE No. 7.—Circular.

1. As the Board see considerable difficulty in carrying out Captain Fischer's wishes, they resolve to submit his letter for the orders of Government.

2. It will be observed that Captain Fischer is of opinion, that the orders of the Government of India require that all outlay incurred from Local Funds of any description, should be drawn and accounted for in the same manner as such outlay from the District Road Fund.

3. There would be no particular objection to this course, if deemed absolutely necessary, provided the Range Officers showed, in their Progress Reports, the outlay under each head of Local Fund; but from the concluding observations in paragraph 1 of Captain Fischer's letter, the Board doubt whether this provision can be maintained.

4. The Board deem it to be essentially necessary that the transactions, under each separate Local Fund, should be kept distinct. Indeed, no other course could possibly be adopted in regard to some Funds. For instance, outlay on an endowed charitable institution must be distinctly shown as outlay from endowment fund, or a misappropriation of funds left in the hands of Government for a specific purpose might occur.

5. The Board much doubt, however, whether there is any valid objection to the present system being maintained in regard to the few cases in which it will hereafter be necessary to employ the Agency of the Department Public Works in expending funds under the minor heads of Local Funds. This outlay is not shown in the Imperial Budget as outlay from District Road Fund is shown. The Board think, therefore, that the Orders of the Government of India, to which Captain Fischer refers, may be fairly taken not to apply to it.

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25th October 1865.*

6. The same argument holds good in regard to the works executed from the Special Funds referred to in paragraph 4 of Captain Fischer's letter. Cases of this nature must occasionally arise in which Special Funds are devoted to special purposes; but it is quite impossible to anticipate such cases, or to enter them in the Budget of expenditure and receipts. The Board think, therefore, that in these cases, as well as in regard to expenditure under the minor heads of Local Fund, the present system of maintaining a separate account should continue to be followed.

7. It is obviously quite impracticable that every petty matter, in which the Revenue Department may take advantage of the professional knowledge of the Department Public Works, should appear in the Imperial Budget, a special transfer of funds be made, and the whole transaction be brought under the regular audit of the Controller of Department Public Works Accounts.

8. If the system which Captain Fischer advocates were adopted in every such case, it would be necessary for every Tahsildar to foresee each occasion during the year on which he might call in the aid of a Talook Overseer to superintend the repair of a public Bungalow table, the matter must be entered in the Imperial Budget of estimated charges, and a regular transfer from Bungalow Fee Fund would have to be made instead of the simple arrangement at present in force, under which the Overseer settles with the Carpenter, and having informed the Tahsildar of the cost of the repairs made, the amount, without further trouble, is charged, when paid, in the Bungalow Fund Contingent Bill.

9. With reference to paragraphs 5 and 6 of Captain Fischer's letter, the Board will take care that due intimation is given to him of all transfers of funds from one sanctioned work to another, and they observe that the form of Progress Report of works executed from District Road Fund which he proposes will be sufficient for all purposes if it reaches the Collector's Office by the 10th of each month.

Local Funds, No. 6.

Accounts.

1. The Government observe that be the rules for the accounts of the Department Public Works what they may, it is essentially necessary that accounts should be furnished of the expenditure of Local, &c., Funds held in trust by the Collectors Public Works, then the agency of the Department must be dispensed with in such cases.

2. The works referred to in Captain Fischer's letter are to be executed from Funds of perfectly distinct character, viz. :—

The District Road Fund ;

The Local planting and Jungle Conservancy Fund ;

The accumulated rents in deposit of a building occupied by Government and rented out, but as to the ownership of which doubt exists ;

The Chuttrum (charitable endowment) Fund ;

The Nagore cess (private) Fund held in trust by the Collector ;

and the accounts of the expenditure under the several heads must be kept distinct.

3. It appears, however, from Captain Fischer's letter, that if the agency of the Department Public Works is employed, then the funds for the several works must be formally transferred in gross, and thrown into the general credit of the Department Public Works in the District concerned, and that no account of expenditure can be furnished except the general account of the outlay of the Department shown under the several Budget heads of expenditure, without distinction of the sources whence the funds were derived.

4. This will not suffice for the purposes of the Board and Collector as trustees and controllers of the several funds, and as the Government are not disposed to be deprived of the services of the Department Public Works for these kind of works by a departmental form, the papers will be referred for consideration in the Department Public Works, in view to some remedy being devised.

and in the latter

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25th October 1865.*

5. Under the system deemed indispensable by Captain Fischer, there seems to be no guarantee whatever that the funds will not be expended for purposes totally distinct from those for which they were provided, and it does not appear how if the work is not done in the official year in which the funds were made over the balance can be recovered at its close, the whole having been thrown into a general credit, the unexpended balance of which lapses at the end of the year.

6. Neither does it appear how it can be ascertained what expenditure has been made for the purpose of each distinct grant.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

No. 614. Proceedings of the Madras Government in the Revenue Department,
dated 16th October 1865, No. 2,507.

Read the following letter from the Controller of Public Works Accounts, to the Secretary to Government, Public Works Department, Fort Saint George dated Madras, 28th September 1865, No. 1,409.

* No. 963, dated 31st August 1865.

1. In submitting the accompanying letter* from the Superintending Engineer, 8th Division, I have the honor to make the following remarks on the points which call for notice.

Paragraph 2 of Superintending Engineer's letter. 2. The rent received from the Tamkum Bungalow was exhibited in the Treasury accounts as Public Works Receipts, and reported accordingly to the Superintending Engineer, as will be evident from the accompanying Statements addressed to that Officer, from whom they were received in this Office with the monthly accounts for May and July 1864 respectively.

Paragraphs 4 and 6 of Superintending Engineer's letter. 3. That Public Works Disbursers are to render accounts to this Office alone, and not to any other Officer, for all expenditure whether from Imperial or Local Funds, incurred by them. Receipts from Chuttrum, Devasthanum, and Jungle Conservancy Funds, will be paid into and credited in the Treasury accounts to Local Funds; but the expenditure by Public Works Officers on Local Fund works must be met from the one *Drawing Account* in the Treasury, and be accounted for to this Office.

Paragraph 5 of Superintending Engineer's letter. 4. As regards work on estates of Minors, which are not Public Works in the regular sense of that term, the expenditure should be incurred from the same *Drawing Account*, which expenditure, however, should be debited to the head "Transfers" under the present system of accounts.

† *Vide* letters from Colonel Dickens and Mr. Lushington, recorded in G. O. Public Works Department, No. 2,827, dated 25th September 1865. 5. Under existing rules† the rents realized from the Tamkum Bungalow cannot be devoted towards the repairs, &c., of that building, as ordered in G. O. Public Works Department, No. 1,532, dated 5th June last. Consequently, it becomes necessary that revised orders should be issued to the Superintending Engineer regarding the *Budget* funds from which the work is to be carried out.

6. With reference to the *Special Local* Funds alluded to by Colonel Moberly, I have to request that the necessary orders may be issued to the Board of Revenue

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25th October 1865.*

* For instance also that alluded to in the accompanying letter No. 937, dated 2nd September 1865, from the Superintending Engineer, 6th Division.

to transfer such, as well as all other* *Local* Funds from which works may have been sanctioned in the Madura and other Districts, to the credit of the Public Works Department, in order that they may be included in the *Drawing Account* of Public Works Disbursers, from which alone they are to obtain funds for their expenditure according to the Public Works Code. Separate accounts of these funds cannot be kept, as Colonel Moberly desires, and as the Board of Revenue have recommended to Government in paragraph 6 of their Proceedings No. 5,629, dated 12th September 1865, being opposed to paragraphs 77 and 78 of the Manual, which have also been approved of by this Government.

Referred to the Revenue Department, with reference to the following orders in that Department:—

29th May 1865, No. 1,121.
16th Sept. " 2,227.

FORT SAINT GEORGE,
3rd October 1865.

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

Miscellaneous.

1. The Government see no objection to the establishment of one "*Drawing Account*," by transferring to it the funds (*Local* and *Miscellaneous*) from which works other than imperial are to be executed by the Department Public Works; but it is indispensably necessary that the detailed account of expenditure of funds so transferred be furnished to the Board and Collector as the trustees for these funds. It will be ascertained, through the Department Public Works, how Captain Fischer proposes to arrange for this requirement.

2. In paragraph 5 Captain Fischer goes beyond his province in remarking on a subject with which, as he has already been informed, he has no concern.
(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

No. 615. ORDER THEREON, 25th October 1865, No. 3199.

LOCAL FUNDS, No. 77.

Account.

1. Paragraphs 40 and 41 of the new Manual of Public Works Accounts provide for the exhibition, in Range Officers' accounts, in the fullest detail, of the allotment and expenditure on each new work and repair, whether executed from Imperial or from Local Funds; and in the latter case, of the particular source (Income Tax, Educational, Port, District Road, Jungle Conservancy, Chuttrum, &c., Funds) from which each assignment is made.

2. So far as the Range Officers' drawing account is concerned, the receipts from the Treasury are entered in his accounts without any distinction as to the source (Imperial or Local Funds) from which the money is derived. But as the allotment and expenditure on each work executed from the various descriptions of Local Funds are clearly shown in the Range Progress Reports, the balance standing to the credit of the several assignments on any date may be easily ascertained.

3. Unexpended balances from Local Funds at the close of each year do not lapse in the same manner as those from the Imperial grant, and as the allotment and outlay from each description of Local Funds is known to the Range Officers, there will be no difficulty in recovering all unexpended balances on the 30th April.

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25th October 1865.*

4. If works are to be executed from Local Funds through the agency of the Public Works Department, the requisite funds must be transferred to the credit of that Department, and Range Officers must obtain the money required from time to time for expenditure on those works in their general letters of credit.

5. Although, there is thus but one drawing account for both Imperial and Local Funds, the application of those funds to the several works for which they are allotted is shown distinctly in the accounts as a set off against the particular source or grant from which the money is assigned.

(True Extract.)

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

To the Revenue Department,

.. Controller of Public Works Accounts, with eleven Enclosures.
.. Superintending Engineers.

Accountant General.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
7th October 1865.*

No. 119. Read the following Proceedings of the Board of Revenue, dated 12th September 1865, No. 5,629.

Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 23rd August 1865, No. 1,028 :—

SIR,

1. With reference to paragraph 2 of the Proceedings of the Board of Revenue, dated 24th ultimo, No. 4,301, I have the honor to forward herewith five original letters, being a correspondence between the Superintending Engineer, 5th Division, the Collector of South Arcot, and the Range Officers in that District, relative to two sums of Rupees 300 each, advanced by the Collector from the *Jungle Conservancy Funds*, for the preservation of avenues. The Collector is desirous of keeping the above transactions distinct from the receipts and outlay out of District Road Funds ; but in the accounts to be kept by Range Officers from 1st May 1865, no such distinctions can be maintained, as funds will be drawn in the

Vide Government Order, dated 27th May 1865, No. 1,423.

Dated 23rd June 1865, No. 1,761, Public Works Department, and 18th July 1865, No. 2,062.

general letter of credit for both Imperial and Local Funds, and the outlay from the latter will be shewn not by a classification of the several funds to which it appertains, but under the several Budget heads of expenditure.

2. But, in order to the Local Funds transferred to the Public Works Department for expenditure by its Executive Officers being placed at the credit of this Department, it is necessary that intimation of such transfers should be given to it by the Accountant General to this Government, whether such transfers are made from District Road Funds, from Jungle Conservancy Funds, or any other source of

of local revenue. The accompanying original* Circular letter from the Accountant General, placing at the credit of the

Department the amounts in the *District Road Fund* Budget, is forwarded herewith for information, and I request that you will be good enough to arrange for intimations in the same manner being made to this Department by the Accountant General, either on your authority, or on the sanction of Government, in every other case also, in order that the sums thus transferred may be added or credited to the allotment of the proper range in which the work or works are situated.

3. It will be seen from the accompanying letter* from the Accountant General, that he objects to an entry of

* No. 514, dated 31st May 1865. Rupees 50, in the Estimate of funds drawn in North Arcot, because it is on

account of the Jungle Conservancy Fund. In a letter from the Superintending Engineer, First Division, it appears that the Collector of Godavery has placed Rupees 3,000 at his disposal from the Jungle Conservancy Fund.

Handwritten note: "Handwritten and in the letter"

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*Proceedings of the Madras Government, Revenue Department,
7th October 1865.*

4. In the Orders of Government noted in the margin, the following sums are authorized to be spent by Public Works Officers, and these also should be transferred by the Accountant General to the credit of the Public Works Department, to be drawn against by letters of credit:—

Government Order, 29th May 1865, No. 1,121.
Do. " 2nd June " " 1,189.
Do. " 28th July " " 1,756.

(1.) Repairs of the Tumkum Bungalow from the rent realized, and from the Madura Town Surplus Fund. Estimate, Rupees 2,330.

(2.) Re-constructing the Chuttrum of Pundavacolum from the Chuttrum Fund. Estimate, Rupees 3,000.

(3.) Construction of the Jetty at Nagore from the Nagore cess. Estimate, Rupees 2,630.

5. Any other like sanctions in the Revenue Department of the Government Secretariat, or direct from your office, should also be similarly dealt with, and arrangements made for a report to this office of all such sanctions and transfers. I would further request that all transfers of grants from one Local Fund work to another, whether in the Budget or not, may be reported to this office, in order to these transfers being recorded in the Budget Register opened under the directions in Section 1, Chapter XX. of the revised edition of the Bengal Code, of which a copy has been already furnished to your Board.

6. I take this opportunity to refer to the Board's remarks in paragraph 3 of their Proceedings, No. 3,671, dated 30th June 1865. The proposal made therein for the adjustment and transfer of funds is, it is observed, pending a reference made by the Accountant General to the Auditor General of India; but I would, in the meanwhile, request to be informed whether the progress report recommended in my letter to Government, dated 16th June 1865, would not be a sufficient intimation of the sums spent by each Range Officer on account of Public Works from Local Funds.

ENCLOSURES Nos. 1 to 6.—Letters.

ENCLOSURE No. 7.—Circular.

1. As the Board see considerable difficulty in carrying out Captain Fischer's wishes, they resolve to submit his letter for the orders of Government.

2. It will be observed that Captain Fischer is of opinion, that the orders of the Government of India require that all outlay incurred from Local Funds of any description, should be drawn and accounted for in the same manner as such outlay from the District Road Fund.

3. There would be no particular objection to this course, if deemed absolutely necessary, provided the Range Officers shewed, in their Progress Reports, the outlay under each head of Local Fund; but from the concluding observations in paragraph 1 of Captain Fischer's letter, the Board doubt whether this provision can be maintained.

4. The Board deem it to be essentially necessary that the transactions, under each separate Local Fund, should be kept distinct. Indeed, no other course could possibly be adopted in regard to some Funds. For instance, outlay on an endowed

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7th October 1865.*

charitable institution must be distinctly shewn as outlay from endowment fund, or a misappropriation of funds left in the hands of Government for a specific purpose might occur.

5. The Board much doubt, however, whether there is any valid objection to the present system being maintained in regard to the few cases in which it will hereafter be necessary to employ the Agency of the Department Public Works in expending funds under the minor heads of Local Funds. This outlay is not shewn in the Imperial Budget as outlay from District Road Fund is shewn. The Board think, therefore, that the Orders of the Government of India, to which Captain Fischer refers, may be fairly taken not to apply to it.

6. The same argument holds good in regard to the works executed from the Special Funds referred to in paragraph 4 of Captain Fischer's letter. Cases of this nature must occasionally arise in which Special Funds are devoted to special purposes, but it is quite impossible to anticipate such cases, or to enter them in the Budget of expenditure and receipts. The Board think, therefore, that in these cases, as well as in regard to expenditure under the minor heads of Local Fund, the present system of maintaining a separate account should continue to be followed.

7. It is obviously quite impracticable that every petty matter, in which the Revenue Department may take advantage of the professional knowledge of the Department Public Works, should appear in the Imperial Budget, a special transfer of funds be made, and the whole transaction be brought under the regular audit of the Controller of Department Public Works Accounts.

8. If the system which Captain Fischer advocates were adopted in every such case, it would be necessary for every Tahsildar to foresee each occasion during the year on which he might call in the aid of a Talook Overseer to superintend the repair of a public Bungalow table, the matter must be entered in the Imperial Budget of estimated charges, and a regular transfer from Bungalow Fee Fund would have to be made instead of the simple arrangement at present in force, under which the Overseer settles with the Carpenter, and having informed the Tahsildar of the cost of the repairs made, the amount, without further trouble, is charged, when paid, in the Bungalow Fund Contingent Bill.

9. With reference to paragraphs 5 and 6 of Captain Fischer's letter, the Board will take care that due intimation is given to him of all transfers of funds from one sanctioned work to another, and they observe that the form of Progress Report of works executed from District Road Fund which he proposes will be sufficient for all purposes if it reaches the Collector's Office by the 10th of each month.

No. 120.

ORDER THEREON, 7th October 1865, No. 2,426.

Local Funds. No. 6.

Accounts.

1. The Government observe that be the rules for the accounts of the Department Public Works what they may, it is essentially necessary that accounts should be furnished of the expenditure of

Local, &c., funds held in trust by the Collectors under the Board, and if this cannot be done under the rules of the Department Public Works, then the agency of the Department must be dispensed with in such cases.

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7th October 1865.*

2. The works referred to in Captain Fischer's letter are to be executed from Funds of perfectly distinct character, viz.:—
The District Road Fund;
The Local planting and Jungle Conservancy Fund;
The accumulated rents in deposit of a building occupied by Government and rented out, but as to the ownership of which doubt exists;
The Chuttrum (charitable endowment) Fund;
The Nagore cess (private) Fund held in trust by the Collector;
and the accounts of the expenditure under the several heads must be kept distinct.

3. It appears, however, from Captain Fischer's letter, that if the agency of the Department Public Works is employed, then the funds for the several works must be formally transferred in gross, and thrown into the general credit of the Department Public Works in the District concerned, and that no account of expenditure can be furnished except the general account of the outlay of the Department shewn under the several Budget heads of expenditure, without distinction of the sources whence the funds were derived.

4. This will not suffice for the purposes of the Board and Collector as trustees and controllers of the several funds, and as the Government are not disposed to be deprived of the services of the Department Public Works for these kind of works by a departmental form, the papers will be referred for consideration in the Department Public Works, in view to some remedy being devised.

5. Under the system deemed indispensable by Captain Fischer, there seems to be no guarantee whatever that the funds will not be expended for purposes totally distinct from those for which they were provided, and it does not appear how if the work is not done in the official year in which the funds were made over, the balance can be recovered at its close, the whole having been thrown into a general credit, the unexpended balance of which lapses at the end of the year.

6. Neither does it appear how it can be ascertained what expenditure has been made for the purposes of each distinct grant.

(True Extract.)

[Signature]
Acting Secretary to Government.

To the Board of Revenue.
,, the Public Works Department.

[Signature]
By enclosures

Exd. S. T. Augustin.

*PT 1865 Dept
Pro. of Govt for October
No 3929*

*Pro. of Govt in the
Revenue Dept*

*Df 7-3 Oct 65
Recd 10*

E. J. No 2426

*Referring to:
of the B. on letter from
the Controller of P.W. & C.
regarding the manner
in which expenditure
from Local Funds by
P.W. Officers should
be accounted for.*

No 118

22nd Oct 65 Dr 2115

no 3199-25th Oct 65

*funds, and in the latter
case*

No. 277. Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, Fort Saint George, dated Madras, 28th September 1865, No. 1,409 :—

* No. 963, dated 31st August 1865.

following remarks on the points which call for notice.

Paragraph 2 of Superintending Engineer's letter. 2. The rent received from the Tamkum Bungalow was exhibited in the Treasury accounts as Public Works Receipts, and reported accordingly to the Superintending Engineer, as will be evident from the accompanying Statements addressed to that Officer, from whom they were received in this Office with the monthly accounts for May and July 1864, respectively.

3. That Public Works Disbursers have not credited the accounts to this Office

they were received in this Office 1864, respectively.

Paragraphs 4 and 6 of Superintending Engineer's letter.

all expenditure whether from Imperial Receipts from Chuttrum, Devastanum, and Jungle Conservancy Funds, will be paid into and credited in the Treasury accounts to Local Funds; but the expenditure by Public Works Officers on Local Fund works must be met from the *one Drawing account* in the Treasury, and be accounted for to this Office.

3. That Public Works Disbursers are to render accounts to this Office alone, and not to any other Officer, for all expenditure incurred by them.

4. As regards work on estates of which are not Public Works in

all expenditure whether from Imperial or Local Funds, incurred by them. Receipts from Chuttrum, Devastanum, and Jungle Conservancy Funds, will be paid into and credited in the Treasury accounts to Local Funds; but the expenditure by Public Works Officers on Local Fund works must be met from the *one Drawing account* in the Treasury, and be accounted for to this Office.

4. As regards work on estates of

by Public Works Officers on local account in the Treasury, and be accounted for to this Office.

Paragraph 5 of Superintending Engineer's letter.

4. As regards work on estates of Minors, which are not Public Works in the regular sense of that term, the expenditure should be incurred from the same Drawing account, which expenditure, however, should be debited to the head "Transfers" under the present system of accounts.

5. Under existing rules† the rents realized from the Tamkum Bungalow

† *Vide* letters from Colonel Dickens and Mr. Lushington, recorded in G. O. Public Works Department, No. 2,827, dated 25th September 1865.

tember 1865. Consequently, it becomes necessary that revised orders should be issued to the Superintending Engineer regarding the *Budget* funds from which the work is to be carried out.

6. With reference to the *Special Local Funds* alluded to by Colonel Moberly, I have to request that the necessary orders may be issued to the Board of Revenue to transfer such, as well as all other *Local Funds* from which works may have been sanctioned in the Madura and other Districts, to the credit of the Public Works Department, in order that they may be disbursed by the Public Works Disbursers, from which

may be included in the *Drawing Account* of Public Works Disbursers, from which

~~which, come in the hands~~

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*Proceedings of the Madras Government, Revenue Department,
16th October 1865.*

alone they are to obtain funds for their expenditure according to the Public Works Code. Separate accounts of these funds cannot be kept, as Colonel Moberly desires, and as the Board of Revenue have recommended to Government in paragraph 6 of their Proceedings No. 5,629, dated 12th September 1865, being opposed to paragraphs 77 and 78 of the Manual, which have also been approved of by this Government.

Referred to the Revenue Department, with reference to the following orders in that Department:—

29th May 1865, No. 1,121.

16th Sept. " " 2,227.

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

FORT SAINT GEORGE,
3rd October 1865.

No. 278.

ORDER THEREON, 16th October 1865, No. 2,507.

Miscellaneous.

1. The Government see no objection to the establishment of one "Drawing account," by transferring to it the funds (Local and Miscellaneous) from which works other than imperial are to be executed by the Department Public Works; but it is indispensably necessary that the detailed account of expenditure of funds so transferred be furnished to the Board and Collector as the trustees for these funds. It will be ascertained, through the Department Public Works, how Captain Fischer proposes to arrange for this requirement.

2. In paragraph 5 Captain Fischer goes beyond his province in remarking on a subject with which, as he has already been informed, he has no concern.

(True Extract.)

[Signature]
Acting Secretary to Government.

To the Public Works Department, *[Signature]*
,, the Board of Revenue.

Exd. S. T. Augustin.

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*Funds, and in the latter
Case*

case, of the particular source
(Income Tax, Educational,
Port, District Road, Jungle
Conservancy, Chultham &c
Funds) from which each
assignment is made.

2. So far as the Range
Officers' drawing account
is concerned, the receipts
from the Treasury are entered
in his accounts without
any distinction as to the
source (Imperial or Local
Funds) from which the
money is derived. But
as the allotment and ex-
penditure on each work
executed from the various
descriptions of Local Funds
are clearly shown in the

Range Progress Reports,
the balance standing to the
credit of the several assign-
ments on any date may
be easily ascertained.

3. Unexpended bal-
ances from Local Funds
at the close of each year
do not lapse in the same
manner as those from the
Imperial Grant, and as
the allotment and outlay
from each description of
Local Funds is known
to the Range Officers, there
will be no difficulty in
recovering all unexpended
balances on the 30th April

4. If works are to be
executed, thro' the Agency
of the Public Works Department,
the requisite funds must

5. Although, there is
thus but one drawing account
for both Imperial and Local
funds, the application of
these funds to the several
works for which they are
allotted is shown distinctly
in the accounts as a set
off against the particular
source or grant from
which



11
116. To Mr.oller with 11 Enclous
Sup. J. J. 20
Accountant General To Sup. 27th October
To Mr. 26th October.

22

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