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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	3729	Press
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193-194		
Dated	8 - 12 -	18 65.

Not to be folded or roughly handled

No. 193. Read the following Proceedings of the Governor General of India in Council, Public Works Department (Account), dated Simla, 25th October 1865, Circular No. 108 :—

Mutual relations of Civil and Public Works Departments of Accounts with regard to Local Funds.

Read the following :—

No. 2,530, dated 16th September 1865.

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

RESOLUTION.—The Governor General in Council has had under consideration the necessity of defining clearly the mutual relations of the Civil and Public Works Departments of Accounts, with regard to the estimates and accounts of the receipts and expenditure from Local Funds.

2. The receipts of Local Funds are, for the most part, realized in the Civil Department, and the account of these will be retained in the books of that Department. Accordingly, the disbursements from those funds, including the expenditure incurred by Public Works Agency, must also continue to be debited to those funds in those books, notwithstanding that the expenditure incurred by Public Works Agency, will be treated as a final charge in the Public Works Accounts.

3. The annual Budget-Estimates of Local Funds, which the Financial Department receives from the Provincial Accountants General, should be those which the Local Governments have passed. In these estimates, the Public Works expenditure to be incurred by Civil Officers and by Public Works Agency, should be shown separately.

4. The Financial Department will communicate to the Public Works Department of the Government of India, in detail of Presidencies and Provinces, the Public Works expenditure from Local Funds, estimated to be incurred respectively by Civil Officers and through Public Works Agency.

5. The portion allotted for expenditure by Public Works Officers, will be added to the credit allowed to that Department for the Imperial Public Works grant, and funds against that amalgamated credit will be supplied to the Public Works Department, without distinction being made between the money which is required for Imperial and that for Local purposes.

6. The Local Civil Officers will be responsible for keeping their expenditure from Local Funds within the portion of the annual estimate allotted to them by the Local Government, without trenching on the portion allotted to the Public Works Department.

7. Formal Letters of Credit from the Provincial Accountants General, in favor of Civil Officers, for their expenditure from Local Funds, similar to the Credit Orders in favor of the Public Works Department, will not be required, but the Provincial Accountants General will keep a Grant Account for every Local Fund, whose assets are divided, for expenditure between the Civil Officers and the Public Works Department, in order to keep the expenditure of the former within their allotment.

8. In this account, the expenditure incurred by Civil Officers will be posted monthly, but that incurred by the Public Works Department will be adjusted only at the end of the year.

9. During the year, the local Controller of Public Works Accounts will furnish quarterly to the Provincial Accountant General, an extract from the Balance Sheet of that part of his Budget-Register which relates to Local Funds; and the latter Officer will compare this with the aggregate amount standing in his Grant Account at credit of the Public Works Department, to see that it, and the similar aggregate of credits in favor of Civil Officers, agree with the total allotment to them and to the Public Works Department.

10. At the end of the year, the Controller of Public Works Accounts will furnish to the Provincial Accountant General, an account in which the expenditure against the Public Works allotment from Local Funds, will be distributed in mere totals (i. e., without detail under the

*Proceedings of the Madras Government, Public Works Department,
8th December 1865.*

major heads of Public Works charges) to the several Local Funds concerned, in order that each fund may be debited with its share of the expenditure.

11. Subsidiary instructions, regarding the accounts which should be opened in the books of the Provincial Accountant General, for giving effect to these orders, will be issued by the Auditor General of India.

Ordered, that a copy of this Resolution be sent to the Public Works Department, the several Local Governments and Administrations, the Auditor General of India, the several Accountants General, and to the Deputy Accountants General in independent charge.

Also that copy be sent to Mr. E. F. Harrison, on Special Duty at the Presidency.

RESOLUTION.—In circulating the above Orders to the Public Works Department, His Excellency the Governor General in Council desires to intimate that paragraphs 3 and 4 (regarding estimates for Financial Department) should not be understood to cancel existing orders in this Department for submission of Local Fund Budget-Estimates.

The necessary subsidiary instructions for giving effect to the Resolution will be issued to the Accounts Department by the Accountant General, Public Works Department.

Governments of Madras, Bombay, Bengal,
North Western Provinces, and Punjab.
Chief Commissioners, Central Provinces,
Oudh, and British Burmah.
Resident at Hyderabad.
Commissioner of Mysore.
Governor, Straits Settlements.
Agents, Governor General, Rajpootana, and
Central India.

ORDER.—Ordered, that copies of the above be forwarded to the Local Governments and Administrations named in the margin, and to the Accountant General, Public Works Department for information and guidance; also to the Financial Department for information.

(Signed) C. H. DICKENS, Lieut-Colonel, R. A.,
Secy. to the Govt. of India.

(Signed) A. B. SAMPSON,
Asstt. Secy. to the Govt. of India.

No. 194. ORDER THEREON, 8th December 1865, No. 3,729.

ACCOUNT, No. 24.

Communicated to the Superintending Engineers, and the Controller of Public Works Accounts, in continuation of the Order of the 10th ultimo, No. 3,370.

(True Extract.)

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

To the Superintending Engineers.
" Controller of Public Works Accounts.
" Revenue Department.

Exd. S. T. Augustin.

CIRCULAR No. 108 of 1865.

PUBLIC WORKS.

PROCEEDINGS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

**PUBLIC WORKS DEPARTMENT,
SIMLA, 25th October, 1865.**

Account.

Mutual relations of Civil and Public Works Departments of Accounts with regard to Local Funds.

Read the following:—

No. 2580, dated 16th September, 1865.

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

RESOLUTION.—The Governor General in Council has had under consideration the necessity of defining clearly the mutual relations of the Civil and Public Works Departments of Accounts, with regard to the estimates and accounts of the receipts and expenditure from Local Funds.

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3. The annual Budget-Estimates of Local Funds, which the Financial Department receives from the Provincial Accountants General, should be those which the Local Governments have passed. In these estimates, the Public Works expenditure to be incurred by Civil Officers and by Public Works Agency, should be shown separately.

4. The Financial Department will communicate to the Public Works Department of the Government of India, in detail of Presidencies and Provinces, the Public Works expenditure from Local Funds, estimated to be incurred respectively by Civil Officers and through Public Works Agency.

5. The portion allotted for expenditure by Public Works Officers, will be added to the credit allowed to that Department for the Imperial Public Works grant, and funds against that amalgamated credit will be supplied to the Public Works Department, without distinction being made between the money which is required for Imperial and that for Local purposes.

6. The Local Civil Officers will be responsible for keeping their expenditure from Local Funds within the portion of the annual estimate allotted to them by the Local Government, without trenching on the portion allotted to the Public Works Department.

7. Formal Letters of Credit from the Provincial Accountants General, in favour of Civil Officers, for their expenditure from Local Funds, similar to the Credit Orders in favour of the Public Works Department, will not be required, but the Provincial Accountants General will keep a Grant Account for every Local Fund, whose assets are divided, for expenditure between the Civil Officers and the Public Works Department, in order to keep the expenditure of the former within their allotment.

8. In this account, the expenditure incurred by Civil Officers will be posted monthly, but that incurred by the Public Works Department will be adjusted only at the end of the year.

9. During the year, the local Controller of Public Works Accounts will furnish quarterly to the Provincial Accountant General, an extract from the Balance Sheet of that part of his Budget-Register which relates to Local Funds; and the latter Officer will compare this with the aggregate amount standing in his Grant Account at credit of the Public Works Department, to see that it, and the similar aggregate of credits in favour of Civil Officers, agree with the total allotment to them and to the Public Works Department.

10. At the end of the year, the Controller of Public Works Accounts will furnish to the Provincial Accountant General, an account in which the expenditure against the Public Works allotment from Local Funds, will be distributed in mere totals (i. e., without detail under the major heads of Public Works charges) to the several Local Funds concerned, in order that each fund may be debited with its share of the expenditure.

11. Subsidiary instructions, regarding the accounts which should be opened in the books of the Provincial Accountant General, for giving effect to these orders, will be issued by the Auditor General of India.

Ordered, that a copy of this Resolution be sent to the Public Works Department, the several Local Governments and Administrations, the Auditor General of India, the several Accountants General, and to the Deputy Accountants General in independent charge.

Also that copy be sent to Mr. E. F. Harrison, on Special Duty at the Presidency.

RESOLUTION.—In circulating the above Orders to the Public Works Department, His Excellency the Governor General in Council desires to intimate that paras. 3 and 4 (regarding estimates for Financial Department) should not be understood to cancel existing orders in this Department for submission of Local Fund Budget-Estimates.

The necessary subsidiary instructions for giving effect to the Resolution will be issued to the Accounts Department by the Accountant General, Public Works Department.

ORDER.—Ordered, that copies of the above be forwarded to the Local Governments of Madras, Bombay, Bengal, North Western Provinces, and Punjab. Chief Commissioners, Central Provinces, Oudh, and British Burmah. Resident at Hyderabad. Commissioner of Mysore. Governor, Straits Settlements. Agents, Governor General, Rajpootana, and Central India.

Governments and Administrations named in the margin, and to the Accountant General Public Works Department for information and guidance; also to the Financial Department for information.

C. H. DICKENS, *Lieut.-Col., R. A.,*

Secy. to the Govt. of India.

W. Simpson
Asstt. Secy. to the Govt. of India.

To The Secretary to the Government
of Madras.

Account

no 3729

Comm'd to the

S. S. and the Controller

of P W Acct, in con

tinuation of the

order of the 10. ^{Ultimis} Inst.

no 3370-

Forth St George

8th Dec 1865

116 to S S

11 to J. H. H. H.

21 to the Secy

Secy 9th December

160

11

*To Mr. 1865 Dept
To Secy of Govt for Dist
724779*

Account.

CIRCULAR No. 108.

*To The Secy of Govt for Dist
R. D.*

FROM

SECY. TO GOVT. OF INDIA,
IN THE PUBLIC WORKS DEPT.

Dated SIMLA, 25th October, 1865.

Received *1 Dec.*

Mutual relations of Civil and Public Works
Departments of Accounts with regard to Local
Funds.

No. 198. 194.

o. 11. Decr 1865 Pa. 6th

*With an order
on 3729 - 8th Decr 1865*