M.R.O. 1—77,006—8-6-57.

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(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

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## Government of Madras.

Public works DEPARTMENT.

G.O. No. 290
602-604

Press
~~Mis.~~

Dated 25—1— 1866.

***Not to be folded or roughly handled***

Read the following papers:—

No. 602. From the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 23rd November 1865, No. 2,167.

Enclosures 3.

1. With reference to paragraph 1 of G. O., 20th instant, No. 3,504, approving of the proposals made in paragraph 1 of the Revenue Board's Proceedings, dated 8th November 1865, I have the honor to observe that Range Officers cannot furnish a Memorandum of the expenditure on Local Funds on the *first* of each month, as they will not receive the Monthly Accounts from Táluq Overseers until the 5th of each month, and in some cases even later.

Paragraph 58, Section 2, Manual of Accounts.

2. I beg to forward herewith, copy of my letter to the Secretary to the Board of Revenue, dated the 10th instant, No. 1963, which was addressed with reference to G. O., 30th October* 1865, No. 2,661, Revenue Department, in which the Board were requested to instruct Collectors *not* to call monthly for a separate Memorandum of expenditure on Local Fund Works, as they had in paragraph 9 of their Proceedings, dated 12th September 1865, No. 5,629 admitted that the Progress Report in the new form† will be sufficient for all purposes if rendered by the 10th of each month.

* Communicated in G. O., Public Works Department, No. 3,317, dated 3rd November 1865.

† Form C. C., Manual of Accounts.

3. The Monthly Memorandum above referred to was required by the Board of Revenue in their Proceedings, No. 3,671, dated 30th June 1865, to be submitted to the Collectors for the purpose of making a transfer of the expenditure monthly *in the Accounts to Collectors* to the debit of Local Fund and credit of Public Works Department; but this mode of transferring the expenditure monthly (instead of the whole amount of the grant for the year) to the credit of the Public Works Department, was not adopted by the Accountant General,‡ pending a reference to the Auditor General of India. It appears however from the Proceedings of the Government of India in the Financial Department, communicated in G. O., 10th November 1865, No. 3,370, that the transfer to be made *in the Civil Accounts* is to be an *Annual*, and not a monthly adjustment between the two Departments.

Circular No. XLVI of the Board of Revenue, copy enclosed.

‡ *Vide* Accountant General's Circular letter Nos. 1,051 to 1,072, copy received in this Office on the 9th August 1865, enclosed.

4. I have pointed out in paragraph 2 of my letter to the Board of Revenue, above alluded to, that by transferring to the credit of the Public Works Department in the Accounts of Collectors the whole amount of the *outlay of the month* on Local Fund Works, double credit is likely to be given in the cases of those works on account of which the Accountant General may authorize a special transfer under paragraph 2 of G. O., 14th November 1865, No. 3,406. It is very necessary that these special transfers, which are additional to the Budget, should be made from time

to time, in order that the sums may be added to the Public Works allotment at the credit of each District; for the Accountant General will not honor any applications for Credit Orders if these special grants are not previously added to the credit of Public Works Department.

I. Referred to the Board of Revenue who are requested to state whether, under the circumstances which are set forth in this letter, the Monthly Memorandum which the Range Officers have been required to furnish the Collectors may not be dispensed with.

2. It is observed, that the Board's proposals which met with the approval of Government in Proceedings, dated 20th November 1865, No. 3,504, were made prior to the receipt by them of the Controller's letter, dated 10th November 1865, No. 1,963.

FORT SAINT GEORGE,
*27th November* 1865.

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

No. 603. Proceedings of the Board of Revenue, dated 20th December 1865, No. 8,174.

ABSTRACT.—Referring to the Board, for report, a letter from the Controller of Public Works Accounts, requesting whether the Monthly Memorandum of Local Fund Expenditure, required to be furnished by Range Officers to Collectors, might not be dispensed with.

1. Under the circumstances stated by the Controller of the Public Works Accounts, the Board will not require the Monthly Memorandum of Local Fund expenditure to be submitted by Range Officers to Collectors. The Collectors will be desired to enter the expenditure from the Progress Reports in the Plus and Minus Memorandum of the following month sent to the Accountant General, as these Reports cannot be received before the 10th of each month. The Memorandum referred to will, however, be necessary for April, the last month of the Official year; so that the whole expenditure of the year may be exhibited in its Accounts. The Range Officers should be instructed to close their Accounts of expenditure one or two days earlier in the month of April to meet the above requisition. The Progress Reports, showing the expenditure separately under each minor head of the Local Fund and other Special Funds, should be submitted by them to the Collectors punctually on the 10th of each month.

2. Adverting to paragraph 3 of the Controller's letter, the Board observe that the Accountant General has decided, on a reference made by them, that the actual expenditure on account of Local Funds should be exhibited simply in the Plus and Minus Memorandum forwarded to him with the Treasury Account. Whatever amount is proposed to be spent by the Public Works Department out of Local Funds will certainly be placed at the disposal of the Officers of that Department, but it cannot be charged in the Accounts as expenditure, as it is not likely that exactly the whole sum will be spent within the year. The Board believe that the whole expenditure of the year will be transferred annually only in the Accountant General's Books to the credit of the Public Works Department.



No. 604. ORDER THEREON, 25th January 1866, No. 290.

| LOCAL FUNDS, No. 51 |
|---|
| *Account.* |

Under the circumstances which are brought to notice by the Controller, and adverting to the opinion expressed by the Board of Revenue in the papers above recorded, the Government resolve, in modification of paragraph 1 of their Order of the 20th November 1865, No. 3,504, to direct that the submission of the Monthly Memorandum of the expenditure incurred by Range Officers from Local Funds be dispensed with, and that those Officers be required instead to furnish Collectors with a Memorandum of the expenditure in April, as suggested by the Board.

(True Extract.)

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

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

Exd. R. H. Lee.

Office of the Controller
of C.W. Accounts
Madras 10th November 1865

No. 1963

From
Captain S.T. Fischer R.E.
Controller of C.W. Accounts

To
The Secretary to the Board of Revenue
Chepauk

Sir,

With reference to G.O. No. 2661 dated 30th October 1865 Revenue Department and No. 3199 dated 25th October 1865 C.W.D. I have the honor to request that you will be good enough to state whether the submission of the Monthly Progress Report from each Range to the Collector of the District should under the circumstances stated in the above G.O. be continued if an Annual Account Current will suffice, and is to be furnished in lieu of the Monthly Reports

2. The monthly Report it is observed from para 3 of the Board's Proceedings No. 3671 dated 30th June 1865 is intended to enable the Collector to transfer the monthly expenditure

on

on account of Local funds to the credit of the P.W.D. The Accountant-General has been asked to state whether this system of monthly transfer is necessary, but that Officer has intimated his having made a reference on the subject to the Auditor General & and it is not known what reply has been received. If the transfer is made monthly as suggested it appears to me that the P.W.D. will become double credit in certain cases, viz: where special local grants not in the Budget are transferred to the credit of the P.W.D upon the special orders of Government sanctioning such works and authorizing their execution by the P.W.D. It is necessary therefore that some definite plan for the transfer to credit of the P.W.D. of all Local funds to be executed by the P.W.D. should be determined upon at once so that the full amount to be placed to the credit of each Range and District on this account may be added to the imperial allotment thereof.

- Auditor-General's Circular No 57½ dated 31st May 1865 No 105½ — 1072 of 5th July 1865 acting Commissioner's Letter to the Officiating Secretary to Government 9th August 1865.

3.

According to para: 10 of G.O. 19 "August 1865 No 2413 printed with the Manual of Accounts for this Department, an Extract of the Monthly Progress Report of works of each Range will continue to be rendered to each Collector; but if it is desired that the portion of the Report relating to local funds should be made up separate from that for Imperial works Range Officers will be instructed to do so, and I request you will as already desired in my letter of the 13th Ultimo No 1631 instruct the several Collectors not to call for a separate Memo: of expenditure on local funds in addition to the Progress Report now sent. The accompanying original letter of the Collector of Malabar of 3rd November 1865 shews that he holds the Board's Proceedings of 30th June to be still in force as respects the submission of the Memo: in question.

I have the honor to be
(Sigd) S. T. Fischer Captn R.A.
Controller of W. Accts

(True Copy)

Captain R.A.
Controller of W. Accts

Public Works Department.

No. 1054 – 1072

7 –

Fort St. George
Accountant General's Office
5th July 1865.

From

The Accountant General
to the Government of Madras

To

The Deputy Collectors.
in charge of Treasury

Sir,

The Government, in their order in the Public Works Department No. 1700 dated Works. Estmt. dated the 19th Ultimo, having Sanctioned a transfer of Rupees —— from the District Road Funds of your District to the Public Works Departt; for Establishment and for works to be executed by that Department, during the year 1865/66, I have the honor to request that you will so regulate your expenditure from the District Road Funds as to admit of the transfer abovementioned.

| | | |
|---|---|---|
| Ganjam | 1,500. | 150. |
| Vizagapatam | 3,900. | 390. |
| Godavery | 44,796. | 4,479. |
| Kistna | 29,110. | 2,911. |
| Nellore | 16,700. | 1,670. |
| Bellary | 9,502. | 950. |
| Cuddapah | 4545. | 454 |
| Kurnool | 13,449. | 1,344. |
| Madras | 4,400. | 440. |
| North Arcot | 13,500. | 1,350. |
| South Arcot | 60,449. | 6,043 |
| Salem | 10,000. | 1,000. |
| Tanjore | 12,840. | 1,284. |
| Trichinopoly | 20,950. | 2,095. |
| Coimbatore | 18,000. | 1,800. |
| Malabar | 62,254. | 6,225. |
| South Canara | 10,300. | 1,030. |
| Madura | 4,587. | 458. |
| Tinnevelly | 14,020. | 1404. |
| | 362,772. | 36,277. |

2. You are however required to transfer the amount on

Received same in letter from the Pay Master Genl. dated 23rd Augt 1865 B.29/17.

W.B. 69 2/65

on the receipt of this letter. I shall again address you on the subject on receiving instructions from the Auditor General of India.

I have &c.
(Signed) F. Luckington
Accountant General

(True Copy)
(Signed) J. Mackey
Ag: 1st Asst Accts: General

Forwarded to the Controller of Public Works Accounts for information.

(True Copy)

Captain R.E.
Controller of P W Accounts.

Office of the Controller of
Public Works Accounts.
Madras 23rd November 1865.

No 2167.

From,

Captain L. F. Fischer. P.S.C.
Controller of P.W. Accounts.

To,

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

Sir,

With reference to your: letter No 3504; abstracting of the Estimate made in your: letter of the Revenue Boards Proceedings dated 8th November 1865, I have the honor to observe that Conservancy Officers command Servants or Mistries of the Establishment on Local funds on the 1st of each month, or Local funds will not receive the Monthly Receipts from Salary Vouchers until the 5th of each month, and in some cases

x nominated G.O. 17 dated 3rd Nober 1865.

xx see 2 annual Accounts.

2. I beg to forward herewith copy of my letter to the Secretary to the Board of Revenue dated the 10th Instant No 1963 which was acknowledged with reference to G.O. 30th October 1865 No 2061 Revenue Department, in which the Board were requested to instruct Collectors not to regulate the monthly Establishment for a return to Abstract of Establishment on Local funds records, as they had in force: a Standing Proceedings dated 12th September 1865 No 5029 prohibiting such Returns.

x in C.C. of Accounts.

I am will be grateful for all favors.

Peace if Received by the 10th Proximo.

I have

Enclosure in a letter from the Controller of P.W Accounts to the Secretary to Government P.W.D. dated 23rd November 65 No 2167.

PWV 4692/65

Proc: 25th Jany 1866 No 602

The Monthly Memorandum above referred to was required by the Board of Revenue in their Proceedings No. 2 dated 30th June 1865 to be submitted to the Accountant General for the purpose of enabling an inquiry of the expenditure Monthly in the Accounts of Collectors to the debit of Head and credit of Public Works Department; but this mode of transferring the expenditure monthly (instead of the whole amount of the grant for the year) to the credit of the Public Works Department was adopted by the Accountant General, (vide x) making a reference to the Auditor General of India. It appears however from the Proceedings of the Government of India in the Financial Department communicated in G.O. 10th November 1865 No. 2370 that the transfer to be made in the Civil Accounts is to be an Annual, and not a Monthly adjustment between the two Departments.

Civil Department Circular No. XLVI of the Board of Revenue cited.

x Vide Accountant General's Circular Letter No. 1054 to 1072 cited in this office of 2nd August 1865 enclosed.

4. Hence pointed out in para: 2 of my letter to the Board of Revenue above alluded to, that by transferring to the credit of the Public Works Department in the Accounts of Collectors the whole amount of the outlay of the month on Local Fund works, double credit is likely to be given in the cases of those works on account of which the Accountant General may authorize a special transfer under para: 2 of G.O. 14th November 1865 No. 3405. It is very necessary that these special transfers which are additional to the Budget should be made from time to time, in order that the sums may be added to the Public Works allotment at the credit of each District for the Accountant General will not honor any applications for credit orders if these special grants are not previously added to the credit of Public Works Department.-

I have the honor to be
Sir,
Your most obedient Servant.

Captain R.E.
Controller of Public Works Accounts.

Compd. D Kay

# STANDING CIRCULAR No. XLVI.

Board No. 3,671.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th June 1865.

1. In continuation of the Board's Standing Circular, dated 31st March 1864, No. XXVII, communicating the Proceedings of Government, dated 4th idem, No. 392, on the management of Local Funds, and with reference to the Board's Proceedings, dated 31st May 1865, No. 2,850, communicating the Order of Government, dated 12th idem, No. 1,002, modifying certain Rules regarding the administration of the District Road Fund, the following instructions are issued for the guidance of Collectors to ensure a regular System of Accounts and Audit from the commencement of the current official year 1865-66.

2. The several Local Funds now under the management of Collectors over which the Board exercise their control are

District Road Fund.
Jungle Conservancy Fund.
Pound Fund.
Town Fund in Madura.
Irrigation Cess Fund in Trichinopoly.
Bungalow Fee Fund.
Endowment Fund, and
Village Service Fund.

3. The expenditure from the District Road Fund is incurred partly by the Public Works, and partly by the Revenue Department. In respect to the expenditure incurred by the Public Works Department, it will not be necessary to make any advances to the Executive Engineers, as provided in paragraph 18 of the Local Fund Rules, as under the present System of Accounts prescribed by the Government of India, the Executive Engineers are to bear the expenditure for Local Fund Works from the Funds drawn upon the General Letter of Credit, and to have only one account. As it is, however, necessary that the Collector of each District should know the actual expenditure incurred each month by the Executive Engineers on Local Fund Works, he will obtain from these Officers a simple Memorandum of monthly expenditure on such works. The Controller of Public Works Accounts will accordingly be requested to instruct the several Executive Engineers to despatch this Memorandum to Collectors punctually on the 2nd or 3rd of each month. The Collector, on its receipt, will debit the amount to the District Road Fund, and credit it to the Public Works Remittance. If the Memorandum is not received in the Collector's Cutcherry by the time the Treasury Account is closed, the amount should be adjusted in the following month's account. The expenditure incurred, however, in the last month of the official year should be adjusted in that month's accounts, so that the money spent in one official year may be regularly brought to account within that year. The Accountant General will be requested to state whether this adjustment in the Collector's Accounts is necessary, or whether it will be sufficient if the amount is shown in the *plus* and *minus* Memorandum.

4. In regard to the works executed by the Revenue Department, all payments necessary will be made by the Tahsildar of the Taluk within whose Range the works are situated: advances being restricted to the amount sanctioned in the Budget, which will be communicated to the Tahsildar by the Collector. The payments so made will be debited in the Day Book to the head to which it may belong, whether District Road, Jungle Conservancy, or any other Fund. Thus the Monthly Account Current submitted by the Tahsildar to the Collector's Cutcherry will show only the actual expenditure incurred in the month from the different Funds, and he will be required to submit, monthly to the Collector, a Statement of expenditure in the Form A, referred to in the amended Rule XIX of the Local Fund Rules. The Collector will compile a General Progress Report from these Forms, and will submit it to the Board after it has undergone examination by the Superintending Engineer, as directed in the amended Rule XX.

5. In future, all payments on account of Establishments entertained from any Local Fund, such as Bungalow, Endowment, Pound Establishment, &c., may be made by Collectors prior to audit at the commencement of each month, and will be entered in the Treasury Account. In support of all the charges entered under the Local Fund, a certificate signed by the Collector specifying the sums disbursed from the several Funds will be furnished to the Accountant General with the Treasury Account. This will be a sufficient voucher to enable the Accountant General to admit the charges.

6. Within the 15th of each month, Collectors will submit to the Board a Statement in Form No. 1, showing the Receipts and Disbursements under the different Funds under their control. The expenditure on works entered in the Statement should be accounted for by Bills passed by the Superintending Engineer. When each Monthly Account is despatched, the Bills for works completed, whether by the Public Works or Revenue Department, should be forwarded countersigned by the Superintending Engineer to the Board as soon as each work is completed. At the close of the official year, Bills should be made up for the expenditure remaining unaccounted for on 30th April, so that the expenditure of each official year may be accounted for without any delay.

7. In case of payments made for Establishments, Contingencies, and other Miscellaneous charges, and debited to the various Funds in the Statement No. 1, a simple Statement showing the particulars of expenditure under each head will be submitted to the Board for audit monthly. Particulars need not be given of fixed Establishment in every Monthly Statement. The details should be entered in the first Monthly Statement submitted, and if passed, may be entered as "Fixed Establishment" in future Monthly Statements. This rule will apply to all Bungalow, Pound, Chuttrum, Langerkhana, or other Establishments of like nature; but the sanction under which the Establishment is entertained must be entered in the same Statement in which the details of Establishment are given. All other charges, except those for fixed Establishment, must invariably be given in full detail in each Monthly Statement. For Bungalow, Pound, Chuttrum, and other Establishments of a fixed nature sanctioned by the Board, no particulars need be given every month in the Statement. It will be sufficient if they are given in the first month's Account, and reference given to it in the following month's Accounts.

(A true Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

(True Copy.)

(Signed) H. M. C. KELLY,
Acting First Assistant.

To all Collectors.

To F. Lushington, Esq., Accountant General.

" Captain J. F. Fisher, R. F., Controller of Public Works Accounts.

Exd. R. H. Lee.

*Issuing instructions to ensure a regular system of Accounts and Audit regarding Local Fund from 1865-66.*

*No. 3,671.*

*Received*

*Dated 30th June 1865.*

PROCEEDINGS OF THE BOARD OF REVENUE,

To All Collectors, &c.

OFF. P.W. ACCTS. CONTROLLER
STANDING CIRCULAR, No. XLVI.

No. 8,174.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th December 1865.

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, Department of Public Works, dated Madras, 23rd November 1865, No. 2,167:—

ABSTRACT.—Referring to the Board, for report, a letter from the Controller of Public Works Accounts, requesting whether the monthly Memorandum of Local Fund expenditure, required to be furnished by Range Officers to Collectors, might not be dispensed with.

1. Under the circumstances stated by the Controller of the Public Works Accounts, the Board will not require the monthly Memorandum of Local Fund expenditure to be submitted by Range Officers to Collectors. The Collectors will be desired to enter the expenditure from the Progress Reports in the *Plus* and *Minus* Memorandum of the following month sent to the Accountant General, as these Reports cannot be received before the 10th of each month. The Memorandum referred to will, however, be necessary for April, the last month of the official year, so that the whole expenditure of the year may be exhibited in its accounts. The Range Officers should be instructed to close their accounts of expenditure one or two days earlier in the month of April, to meet the above requisition. The Progress Reports showing the expenditure separately under each minor head of the Local Fund and other Special Funds, should be submitted by them to the Collectors punctually on the 10th of each month.

2. Adverting to paragraph 3 of the Controller's letter, the Board observe that the Accountant General has decided on a reference made by them that the actual expenditure on account of Local Funds should be exhibited simply in the *Plus* and *Minus* Memorandum forwarded to him with the Treasury Account. Whatever amount is proposed to be spent by the Public Works Department out of Local Funds will certainly be placed at the disposal of the Officers of that Department, but it cannot be charged in the accounts as expenditure, as it is not likely that exactly the whole sum will be spent within the year. The Board believe that the whole expenditure of the year will be transferred annually only in the Accountant General's Books to the credit of the Public Works Department.

(A true Extract.)

Secretary.

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

Exd. J. Wright.

Public Works Department.

Agr.

Proceedings of the Madras Government

Under date the 25 January 1866.

Read the following

Letter dd 20 ult from the Collector of Nellore

Report of Local Fund & Municipal Cess

Memo: of Local Fund & Municipal Cess collected in the Nellore Division for the month of November 1865

Proceedings of the Board of Works

Reporting that the monthly Memorandum of Local Fund Expenditure will not be required by the Board.

Ordered that the following circumstances which are brought to notice by the Collector, and endorsing to the opinion expressed by the Board of Revenue in the foregoing above recorded, the Government revoke, in modification of Para 1 of their order of the 20 Nov/65, G.O. No 3804, so direct that the submission of the Monthly Returns of the Expenditure of the Local Funds mentioned in the said Para 1 be dispensed with.

Nellore Sum Local Funds

No. 15 Nellore Sub-Div. P. 363-364
" 22 Mangalore " " 494-495
" 102 Cuddapah " " 466-467
" 49 Bellary " " 466-467
" 35 Ootacamund " " 613-616
" 3 Salem " " 71-72
" 10 Coimbatore " " 132-133
" 14 Madura " " 264-265
" 30 Tinnevelly " " 464-465

1865. Department.

Proc of Govt for January

No. 5786

PROCEEDINGS OF THE BOARD OF REVENUE,

*Dated 20th December* 1865.

No. 8,174.

Reporting that the monthly Memorandum of Local Fund expenditure to be furnished by Range officers to Collectors will not be required by the Board.

No. 6603.

A 290 - 25th January 1866

46 N.J. 378

he dispensed with, & that
those Officers be required
instead to furnish Collectors
th a Memo. of the expenditures
r April as suggested by
e Board.

No. 602 @ 604

To
The Controller
" Supy Engrs
" Supt Rec
" Rec Clerk
" Asst Genl
156

Jan. 2nd 1866 B. 192

for 1866 Dupts
Pay: of Govt for Jany.

No 290

Pay: of the Allgood
Dy 25th Jany 66

Expenditure incurred
from Local Funds by
Range Officers in April.
The Supdg Engr. informed
that Range Officers should fur-
nish Mr. Collectors with a
Memorandum of the
of the monthly Memorandum
required by Proceedings
No 3504 of 1865.

No 602 @ 604