

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 627	Press
62-63	~~Mis.~~
Dated 3-3-	18/.

Not to be folded or roughly handled

15

*Proceedings of the Madras Government, Public Works Department,
3rd March 1871*

No 62. Read the following Proceedings of the Madras Government in the Financial Department, dated 16th February 1871, No. 75 —

Endorsement of the Deputy Comptroller-General, No. 1,558

Circular from the Comptroller-General, to all Accountants-General, dated Calcutta,
3rd February 1871, No 120

Public Works Expenditure compared with chief budget grant

I HAVE the honour to forward an extract, paragraphs VI to IX, from Circular No 42, dated 30th December last, issued by the Accountant-General, Public Works Department, to all Controllers of Public Works Accounts, directing them to submit to you, from the current month, certain statements in connection with the grant and monthly expenditure of the Public Works Department

2 You will be good enough to open a Register in your Office, in which you will enter the grants under the three main headings of Ordinary, Extraordinary, and Local, as per Statement C, which will be rendered to you by the Controller of Public Works Accounts in your province.

3. You will add to or deduct from each of the grants, the alterations which may be made in them, as per Statement D, which will likewise be furnished to you by that officer, and strike the balance of each grant.

4. You will next post into the Register the expenditure under each grant as recorded against item No. 8, in Statement D, after checking items Nos. 4 and 5, the former with previous statements, and the latter with Statement A, which will be forwarded to you by Treasury Officers under your control

5. The balances of the grants at the end of the month will then be struck, and against the balance thus obtained will be entered the alterations of grant and the expenditure in the subsequent month, and the balance of that month struck. This process will continue to be followed from month to month to the end of the year.

6 It is desirable that each division of a province should have a separate page in the ~~ledger~~ *Register*.

7. It is also desirable that a monthly abstract of the above register should be furnished to this office in the subjoined form for record.

*Memorandum of grant, expenditure, and balance, Public Works Department, of the
Government of _____ for _____*

	Grant	Alterations	Balance	Expenditure	Balance at end of month
Ordinary ...					
Extraordinary...					
Local ...					

*Proceedings of the Madras Government, Public Works Department,
3rd March 1871*

I CERTIFY that this statement has been prepared after checking the Controller's statements with those received from Civil Treasuries, and that the variations as per schedule annexed exist between them

Accountant-General

Extract from Circular, No. 42, dated 30th December 1870, issued by the Accountant-General, Public Works Department, to all Controllers of Public Works Accounts

VI—The Controller will render to the Provincial Accountant General, as soon as possible after the 1st January 1871, a Statement C of the total Budget Grant of the province, distributed among the divisions of the province, and divided in columns under the great Budget heads—

Ordinary

Extraordinary

Local or Provincial

He will support it by a statement showing how the total items for the province have been arrived at, by the modifications made from time to time of the original Budget order

VII—He will habitually send to the Provincial Accountant-General, when making the regular applications for credit for the *ensuing* month, a statement similar to the above for the last day of the *previous* month, and Statements, Form D, one for each division, and one for the whole province, showing the propriety of the applications and the progress of the expenditure against the Budget Grant.

VIII—These applications are usually rendered between the 20th and last days of a month. In cases where he has audited the accounts of the last month by the 20th (or whenever he submits his application for credit,) one of the lines of item 7 in Statement D will be the adjustments shown to be necessary by those worked up accounts, and Item 8 will agree exactly with the actual audited expenditure to the close of the past month. Usually, however, there will be one month of transfers, stock, etc., requiring adjustment, consequently it will be expedient to be abnormally strict in charging stock direct to works during the last three months of the official year

IX—Statements in Form D, analogous to what would have been submitted on 20th December, should be rendered to the Provincial Accountant-General as soon as possible after receipt of this Circular, in order to give that officer the earliest possible knowledge of the comparative state of the expenditure against the current year's grant to the latest known date.

*Proceedings of the Madras Government, Public Works Department,
3rd March 1871.*

FORM A

List of Cheques drawn on the _____ Treasury by the _____ Division and
Statement of further cash outlay

CHEQUES		DISTRIBUTION OF SUMS DRAWN ON CHEQUES						REMARKS
		To BUDGET HEADS			To Non Budget HEADS			
No	Amount	Ordinary	Extraordi nary	Local	Cheques for cash	Amount	Subject	
	RS	RS	RS	RS	RS	RS		
1								
2								
3								
etc								
Total Cheques								
Cash								
Grand Total								

Treasury	Cash	Total	Treasury	Cash	Total
RS	RS	RS	RS	RS	RS
Outlay as shown above					
Balance					
Total					

Balance brought forward

Receipts—

Credit orders

Miscellaneous

Cash for Cheques

Total

FORM B

Abstract of Cash Expenditure in the _____ Division

Abstract of Cash Expenditure

TREASURY	CHEQUES DRAWN				DISTRIBUTION OF CHEQUES DRAWN					REMARKS
	Number	NUMBERING		Amount	To BUDGET HEADS			Cheques for cash	Non- Budget	
		From	To		Ordinary	Extraordi- nary	Local			
Total Cheques										
Cash										
Grand Total										

Treasury	Cash	Total
RS	RS	RS

Treasury	Cash	Total.
RS	RS.	RS

Outlay as shown above

Balance brought forward
 Receipts—
 Credit orders
 Miscellaneous
 Cash for Cheques

Balance ..

Total

Total

*Proceedings of the Madras Government Public Works Department,
3rd March 1871.*

FORM D

Return of Grants, Expenditure, and Balance, on 20th February 1871

	Ordinary	Extra-ordinary	Local	Remarks
	Rs	Rs	Rs	
<i>Grants</i>				
1. Grant as per last return for 20th January 1871				
2. Alterations in the <i>vintem</i> , as per accompanying schedule				
3. State of grant on 20th February 1871				
<i>Expenditure</i>				
4. Total expenditure as reported on 20th January to close of December 1870				
5. Expenditure of cash during January 1871, as per accompanying Statement B				
6. Total				
7. Adjustments of stock, transfers, etc., for December For January [And so on]				
8. Total expenditure adjusted to end of (December) but unadjusted for (January)				
<i>Balances</i>				
9. Balance available for expenditure (3—8)				
10. Credits already issued for February 1871				
11. Balance for which further credits may be issued				
12. Credits now applied for				
13. Expenditure from 1st to 15th February				

Copy forwarded to the Secretary to the Government of Madras for information
(Signed) E. GAY,
Deputy Comptroller-General.

COMMUNICATED to the Public Works Department.
(True Extract.)

(Signed) R. S. ELLIS,
Chief Secretary.

No. 63.

ORDER THEREON, 3rd March 1871, No. 627.

ACCOUNT, No. 6.

COMMUNICATED to the Controller of
Public Works Accounts.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R.E.,

Secretary to Government.

To the Controller of Public Works Accounts
Exd E. C. Shunker

*Financial Department
Proceedings of the Madras Government
Read the following*

PUBLIC WORKS EXPENDITURE COMPARED WITH CHIEF
BUDGET GRANT.

Comptroller General's Office,

CENTRAL ACCOUNTS BRANCH,

Calcutta, the 3rd February 1871.

CIRCULAR No. 120.

FROM

THE COMPTROLLER GENERAL,

TO

ALL ACCOUNTANTS GENERAL

SIR,

I have the honor to forward an extract, paragraphs VI to IX, from Circular No. 42, dated 30th December last, issued by the Accountant General, Public Works Department, to all Controllers of Public Works Accounts, directing them to submit to you, from the current month, certain statements in connection with the Grant and monthly expenditure of the Public Works Department

2. You will be good enough to open a Register in your Office, in which you will enter the grants under the three main headings of Ordinary, Extraordinary and Local, as per Statement C, which will be rendered to you by the Controller of Public Works Accounts in your Province

3. You will add to or deduct from each of the grants, the alterations which may be made in them, as per Statement D, which will likewise be furnished to you by that Officer, and strike the balance of each grant

4. You will next post into the Register the expenditure under each Grant as recorded against item No. 8, in Statement D, after checking items Nos. 4 and 5, the former with previous statements, and the latter with Statement A, which will be forwarded to you by Treasury Officers under your control.

5. The balances of the Grants at the end of the month will then be struck, and against the balance thus obtained, will be entered the alterations of Grant and the expenditure in the subsequent month, and the balance of that month struck. This process will continue to be followed from month to month to the end of the year

6. It is desirable that each division of a Province should have a separate page in the Ledger.

(2)

7 It is also desirable that a monthly abstract of the above Register should be furnished to this Office in the subjoined form for record

I have the honor to be,

SIR,

Your obedient Servant,

E. F. HARRISON.

Comptroller General.

Memorandum of Grant, Expenditure, and Balance, Public Works Department of the Government
of

	GRANT	Alterations	Balance	Expenditure	Balance at end of Month
Ordinary					
Extraordinary					
Local					

I certify that this Statement has been prepared after checking the Comptroller's Statements with those received from Civil Treasuries, and that the variations as per Schedule annexed exist between them.

Accountant General

N^o 1558

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

(Signed) E. F. Harrison.

Deputy Comptroller General

(3)

Extract from Circular No 42, dated 30th December 1870, issued by the Accountant General, Public Works Department, to all Controllers of Public Works Accounts

VI—The Controller will render to the Provincial Accountant General, as soon as possible after the 1st January 1871, a Statement C of the total Budget Grant of the Province, distributed among the Divisions of the Province, and divided in columns under the great Budget heads—

Ordinary.

Extraordinary

Local or Provincial

He will support it by a Statement showing how the total items for the Province have been arrived at, by the modifications made from time to time of the original Budget order.

VII—He will habitually send to the Provincial Accountant General, when making the regular applications for credit for the *ensuing* month, a Statement similar to the above for the last day of the *previous* month, and Statements, Form D, one for each Division, and one for the whole Province, showing the propriety of the applications and the progress of the expenditure against the Budget Grant.

VIII—These applications are usually rendered between the 20th and last days of a month. In cases where he has audited the accounts of the last month by the 20th (or whenever he submits his application for credit), one of the lines of item 7 in Statement D will be the adjustments shown to be necessary by those worked up accounts, and item 8 will agree exactly with the actual audited expenditure to the close of the past month. Usually, however, there will be one month of transfers, stock, &c, requiring adjustment, consequently it will be expedient to be abnormally strict in charging stock direct to works during the last three months of the official year

IX—Statements in Form D, analogous to what would have been submitted on 20th December, should be rendered to the Provincial Accountant General as soon as possible after receipt of this Circular, in order to give that Officer the earliest possible knowledge of the comparative state of the expenditure against the current year's grant to the latest known date.

(4)

FORM A

List of Cheques drawn on the Treasury by the Division and
Statement of further cash outlay

CHEQUES		DISTRIBUTION OF SUMS DRAWN ON CHEQUES						REMARKS
No	Amount	To Budget Heads			To Non Budget Heads.			
		Ordinary	Extraordinary	Local	Cheques for cash	Amount	Subject	
		Rs	Rs	Rs	Rs	Rs		
1	Rs							
2								
3								
&c								
Total Cheques								
Cash								
GRAND TOTAL								

Balance brought forward	Treasury Rs	Cash Rs	Total Rs	Outlay as shown above	Treasury Rs	Cash Rs	Total Rs
Receipts—							
Credit orders							
Miscellaneous							
Cash for Cheques							
Total				Balance			
				Total			

FORM B

Abstract of Cash Expenditure in the Division

Division

TREASURY	CHEQUES DRAWN			DISTRIBUTION OF CHEQUES DRAWN						REMARKS
	NUMBER	NUMBERING		AMOUNT Rs	TO BUDGET HEADS			CHEQUES FOR CASH Rs	NOT BUDGET Rs	
		From	To		Ordinary	Extraordinary	Local			
Total Cheques										
Cash										
GRAND TOTAL										

Treasury Cash Total

Balance brought forward	Treasury Rs	Cash Rs	Total Rs	Outlay as shown above	Treasury Rs	Cash Rs	Total Rs
Receipts—							
Credit orders							
Miscellaneous							
Cash for Cheques							
Total				Balance			
				Total			

(5)

FORM D

Return of Grants, Expenditure and Balance, on 20th February 1871.

	ORDINARY	EXTRA-ORDINARY	LOCAL	REMARKS
	Rs	Rs	Rs	
<i>Grants</i>				
1 Grant as per 1st Return for 20th January 1871				
2 Alterations in the interim, as per accompanying Schedule				
3 State of Grant on 20th February 1871				
<i>Expenditure</i>				
4 Total Expenditure as reported on 20th January to close of December 1870				
5 Expenditure of Cash during January 1871, as per accompanying Statement B				
6 Total				
7 Adjustments of stock, transfers, &c., for December For January [And so on]				
8 Total Expenditure, adjusted to end of (December) but unajusted for (January)				
<i>Balance</i>				
9 Balance available for Expenditure (3-8)				
10 Credits already issued for February 1871				
11 Balance for which further credits may be issued				
12 Credits now applied for				
13 Expenditure from 1st to 15th February				

Order

Order thereon 16th February 1871 No. 75.

Communicated to the Public Works
Department.

(True Extract)

R. S. Ellis
Chief Secretary.

To the Public Works Dept.

Communicating
order by the Govt of
India forwarding a
copy of pamphlet
General Circular No. 110
of 1871, calling upon all
Contractors to submit
monthly, certain state-
ments in connection
with the Grant and
Expenditure of the
P.W. Dept.
No. 6297-13 in March 1871

10th 1871 No. 1
No. 801.

No. of the Master Post
Quincial No. 11.

March 16th } February 1
Recd. 21st }
No. 75.

No. 823

of P.W. Account.
Communicated to the Controller

John Lambson
5th March 1871

W. E.

Controller of P.W. A.

No. 6297-13 in March 1871

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Govt. of 1871 Madras.

PUBLIC WORKS.

The Controller of Public
Works Accounts

3rd March 1871 No. 627.

No. 62-63

Statements No. in the Union.
Civil Dept. Communicating order,
by the Grants of Public Works.
by the Grants of Public Works.
Circular No. 1871 calling
upon all Contractors to submit
Monthly, certain statements
in connection with the grant
& expenditure of the Public Works.
by the Grants of Public Works.