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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

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Dated	9-9-1878	-197-

R.R.
Not to be folded or roughly handled.

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GOVERNMENT OF MADRAS
PUBLIC WORKS DEPARTMENT.

9th September 1878, No 3,774 W.

General.
Account

Read the following paper —

No 116 Circular from the Government of India, Public Works Department,
(Account—General), dated Simla, 28th May 1878, No 45 P.W.

Copy of the following forwarded to the Local Governments and Administrations
noted in the margin in continuation of
Public Works Circular No 36 of 1878,
and to the Accountant-General, Public
Works Department, for information and
guidance, with the remark that, under the
operation of these orders, all Public Works
transactions hitherto recorded under local
funds should now be incorporated under
Provincial services, combined budgets, and accounts being rendered in future.

(Signed) J. J. McLEOD INNES, Colonel, R.E.
Deputy Secy. to the Govt. of India
To the Secretary to the Government of Madras, Public Works Department.

No 2,098, dated 29th March 1878

RESOLUTION,—By the Government of India, Financial Department.

Read again the following Resolutions —

No 1,072, dated 20th February 1878, and No 1,911, dated 18th May 1878, being the
Financial Statement for 1878-79

Read also—

The Estimates of Local Funds for the year 1878-79

RESOLUTION.—By the Resolution No 1,072, dated 20th February last, now read again, the
Government of India determined to incorporate in the General Accounts the principal transactions
heretofore recorded as in the separate category of Local Funds

2 In carrying out this decision upon the Estimates of 1878-79, the Government has left
outside the General Accounts only the following funds, viz, Cantonment, Municipal, Port,
Station, and Town Funds, Educational, Dispensary, Hospital, and all other Trust or Endow-
ment Funds, Police Remount Funds, and the few funds specified in the schedule annexed to
this Resolution. In future, no transactions which are recorded in the public books, excepting
those connected with these funds, should be excluded from the General Accounts and Estimates
and recorded under the head of Local Funds. No new fund should be created without a clear
necessity, but, in case any new fund is constituted which does not belong to one of the
excluded classes just recited, the specific orders of the Government of India should be obtained
as to whether it is to be kept outside the General Accounts or incorporated therein. Care must
be taken not to employ the device of Personal Ledger Accounts, so as to defeat the general
policy now adopted which is, that nothing shall be left outside the General Accounts which can
with propriety be brought within them. Each Accountant-General and Deputy Accountant-
General in independent charge should submit through the Local Government to the Government
of India an annual report upon the Personal Ledger Accounts upon his books.

*3 All the revenues of all the funds now incorporated will be recorded under the new Major Head, VI Provincial Rates, the revenue of each fund as now existing being classed under a separate sub-head. Similarly, all the costs of collecting the several revenues recorded under VI Provincial Rates will be recorded, under corresponding sub-heads, under the new Expenditure Head, 8 Provincial Rates. The rest of the expenditure now freshly incorporated in the General Accounts will be distributed, according to its character, under the several Service Heads. The several Accountants-General and Deputy Accountants-General in independent charge should, as soon as possible, submit to the Comptroller-General only—not to the Government of India—revised estimates of general revenue and expenditure in 1878-79 incorporating the transactions of all funds not excluded by this Resolution, and also revised Local Fund estimates for 1878-79 of the excluded funds only, making no change in the figures already sent for these funds. And further, a return should be made of the revenue and expenditure brought to account, month by month, during the three years 1875-76, 1876-77, and 1877-78, major head by major head, according to the classification of the estimates of 1878-79, including all the incorporated items.

4 In order that the enforcement of the VIIIth Provincial Rule may not be hindered by these new arrangements, it will be necessary that each Local Government, in preparing the accounts and estimates prescribed by the XIth Rule, should state clearly how much of its opening and closing balance is at its unfettered disposal. The same particulars should be certified by the Accountant-General. The opening balance of the coming year 1878-79 should be thus classified as soon as possible.

5 It is to be clearly understood that in thus incorporating the Local Fund transactions in the General Accounts, the Government of India does not intend to make any change whatever in regard to the appropriation of the funds which will be governed, as now, by the laws and orders from time to time applicable thereto.

ORDERED that this Resolution be distributed for information and guidance as follows —

- 1 —To the several Departments of the Government of India
- 2 —To the several Local Governments and Administrations
- 3 —To the Comptroller-General, and to the several Accountants-General and Deputy Accountants-General in independent charge.
- 4 —To the several Chiefs of Departments administered by the Government of India in the Financial Department

(Signed) R H HOLLINGBERRY,
Asst Secy to the Govt of India

SCHEDULE

India —Persian Famine Relief
Bengal —Pooree Pilgrim Fund
Bombay —Barrack Tribute, Esplanade Fee, Cotton Improvement, Indus Conservancy and Registration

No. 117. ORDER THEREON, 9th September 1878, No. 3,574 W.

COMMUNICATED to the Examiner of Public Works Accounts for information.

(True Extract)

(Signed) E. A FOORD, Colonel, R E,
Secretary to Govt, P.W D

(True Copy)

Major, R E,
Under Secy. Govt, P W D

To the Examiner of Public Works Accounts

Ed T D Ryan.
Specie Copies



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Circular No. 45 Public Works

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General

Simla, May 28th, 1878

Copy of the following forwarded to the Local Governments and Adminis-

The Governments of Madras and Bombay in
the Public Works Department
The Governments of Punjab, North Western
Provinces and Oudh and Lajpore, in the Public
Works Department
The Chief Commissioners, Central Provinces,
Bihar, Burma, and Assam

trations noted in the margin in continua-
tion of Public Works Circular No. 36 of
1878 and to the Accountant General,
Public Works Department, for information
and guidance, with the remark that, under
the operation of these orders, all Public

Works transactions hitherto recorded under local funds, should now be incorpo-
rated under Provincial services, combined budgets, and accounts being rendered
in future

J. M. S. Thomas

Deputy Secy. to Govt. of India

No. 2095, dated 29th March, 1878

RESOLUTION,—By the Government of India, Financial Department

Read again the following Resolutions —

No. 1072 dated 20th February 1878, and No. 1811 dated 18th May 1878, being the Financial Statement
for 1878-79

Read also —

The Estimates of Local Funds for the year 1878-79

RESOLUTION — By the Resolution No. 1072, dated 20th February last, now read again, the
Government of India determined to incorporate in the General Accounts the principal transac-
tions heretofore recorded as in the separate category of Local Funds.

2. In carrying out this decision upon the Estimates of 1878-79, the Government has left
outside the General Accounts only the following Funds, viz., Cantonment, Municipal, Port,
Station, and Town Funds, Educational, Dispensary, Hospital and all other Trust or Endow-
ment Funds, Police Remount Funds; and the few Funds specified in the Schedule annexed to
this Resolution. In future, no transactions which are recorded in the public books, excepting
those connected with these Funds, should be excluded from the General Accounts and Estimates
and recorded under the Head of Local Funds. No new Fund should be created without a clear
necessity, but, in case any new Fund is constituted which does not belong to one of the
excluded classes just recited, the specific orders of the Government of India should be obtained
as to whether it is to be kept outside the General Accounts, or incorporated therein. Care must
be taken not to employ the device of Personal Ledger Accounts, so as to defeat the general
policy now adopted, which is, that nothing shall be left outside the General Accounts which
can, with propriety, be brought within them. Each Accountant General and Deputy Accountant
General in independent charge should submit through the Local Government to the Govern-
ment of India a statement of the Funds and Liabilities of the Local Government.

At the same time of Public Funds, no new Fund should be created without a clear
necessity, but, in case any new Fund is constituted which does not belong to one of the
excluded classes just recited, the specific orders of the Government of India should be obtained
as to whether it is to be kept outside the General Accounts, or incorporated therein. Care must
be taken not to employ the device of Personal Ledger Accounts, so as to defeat the general
policy now adopted, which is, that nothing shall be left outside the General Accounts which
can, with propriety, be brought within them. Each Accountant General and Deputy Accountant
General in independent charge should submit through the Local Government to the Govern-
ment of India a statement of the Funds and Liabilities of the Local Government.

To the Secretary to the Govt. of India

28/5

Expenditure Head, 9 *Provincial Rates*. The rest of the Expenditure now freshly incorporated in the General Accounts will be distributed, according to its character, under the several Service Heads. The several Accountants General and Deputy Accountants General in independent charge should, as soon as possible, submit to the Comptroller General only—not to the Government of India—Revised Estimates of General Revenue and expenditure in 1878-79 incorporating the transactions of all Funds not excluded by this Resolution, and also Revised Local Fund Estimates for 1878-79 of the excluded Funds only, making no change in the figures already sent for these Funds. And further, a return should be made of the Revenue and Expenditure brought to account, month by month, during the three years 1875-76, 1876-77, and 1877-78, Major Head by Major Head, according to the classification of the Estimates of 1878-79, including all the incorporated items.

4. In order that the enforcement of the VIIIth Provincial Rule may not be hindered by these new arrangements, it will be necessary that each Local Government, in preparing the Accounts and Estimates prescribed by the XIth Rule, should state clearly how much of its opening and closing balance is at its unfettered disposal. The same particulars should be certified by the Accountant General. The opening balance of the coming year 1878-79 should be thus classified as soon as possible.

5. It is to be clearly understood that in thus incorporating the Local Fund transactions in the General Accounts, the Government of India does not intend to make any change whatever in regard to the appropriation of the Funds, which will be governed, as now, by the laws and orders from time to time applicable thereto.

ORDERED, that this Resolution be distributed for information and guidance as follows —

- 1.—To the several Departments of the Government of India
- 2.—To the several Local Governments and Administrations.
- 3.—To the Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge
- 4.—To the several Chiefs of Departments administered by the Government of India in the Financial Department.

R. H. HOLLINGBERY,

Assistant Secretary to the Government of India

SCHEDULE

India — Persian Famine Relief.

Bengal — Pooree Pilgrim Fund

Bombay — Barea Tribute, Esplanade Fee, Cotton Improvement, Indus Conservancy and Registration

176
28/6

Recirculated with
orders passed in the
Financial Rep't No 1289
dated 23^d July. Para 2 of
the Draft may now
be omitted.

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6.9.78.

8.6.78
To acty ~~2.7.78~~
Rec'd 6.3.78
Cir 4.7.78

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 Govt. of (1878) Madras.
 PUBLIC WORKS

To
 C. M. P. M.
 L. C. M.
 L. C. M.
 L. C. M.

G. O. 9 Sep 1878, No 5574/1

Recd. 1/16 0/117

Incorporation in Accounts
of Provincial Services of
all transactions hitherto
recorded as general Local
Funds.

The Comr of the Govt. of the
 Public Works Department
 to the Comr of the Govt. of the

Public Works

Cir 4.7.78