

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

1598 W d/26th June/82

Communicated to
officers of the P.W. Dept
for information and guidance,
pending the issue of a
Standing Order which the
Secretary to the Code Com-
mittee will submit for
approval in due course.

Circular No. 7 Public Works.

Simla, May 29, 1882.

Received

80. S. Copies

B 1598 W d/26th June/82

Instructions for the guidance of Account Officers
in determining the cases in which private banking
accounts may or may not be allowed.

Govt. Central Branch Press, Simla.—No. 40 P. W. D. A. B.—3-0-82—1, 00.

*Supg. Engrs.
L. E. for J.
Engr. for Rep.
Engr. P.W. Sects.
Engr. Ry. Sects.
Engr. Architect to Govt.
Genl. Supt. P.W. Works.
Supt. M. H. Works.*

*With copy of Circular
M 27 of 1882.*

Pl. 39/6.

15/6 Re 2/6

Dec 1/82

B 1/6

With order

Engr & m. R. Regulation

B-7824-22-4-82.

Circular No. 27 P.W.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, November 11, 1881.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioner, Central Provinces, British Burma, and Assam.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Comptroller General.
The Accountant General, Bengal.

Copy of the following forwarded to the Local Governments, Administrations and Officers noted in the margin for information and guidance.

A. J. FILGATE, Major R.E.,
Deputy Secy. to the Govt. of India.

No. 3727, dated 21st October 1881.

RESOLUTION—By the Government of India, Department of Finance and Commerce.
Read again—

Financial Resolution No. 384, dated the 25th January 1879.

Read—

Letter from the Comptroller General, No. 713, dated the 11th July 1881.

RESOLUTION.—In the Resolution of January 1879, read in the preamble, it was said (paragraph 8)—

“It is the duty of every disbursing officer to reduce to the utmost his demands upon the public treasury, and not to draw money in advance of his requirements. This applies as much to an officer who has a drawing account with a Presidency Bank as to one who has a treasure chest: the balances at credit of drawing accounts and deposited in treasure chests should alike be kept down to the lowest possible amounts. It is the duty of Accountants General to watch these accounts with a view to securing this object.”

2. The Comptroller General has now furnished a report of his examination of some of the *ex-officio* accounts of public officers kept in Presidency Banks. It appears from this report that notwithstanding the orders quoted in the first paragraph, public money is in several cases unnecessarily kept out of the public treasury, by the contrivance of private accounts opened with the Banks. Thus, for instance, officers who have letters of credit draw from the Government treasury larger sums than they require, and forthwith place them to their credit in the Bank; the Controller of Military Accounts states that he finds it a regular practice in some places to draw the whole monthly allotment in the beginning of the month and then to leave it in private account to be drawn against as required; and large sums sufficient for a half-year's requirements are sometimes drawn as permanent advances for the contingent expenditure of an office, and then deposited in a Bank.

3. Such arrangements are irregular and are not required in the interests of the public business. The Governor General in Council is therefore pleased to rule that no public officer who is supplied with funds from the public treasury, or who in the exercise of his duty receives

money on the part of Government, either in deposit or as revenue, shall open an account with a Bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject.

4. The Comptroller General will issue needful instructions (which should first be submitted for the approval of Government) for the guidance of Account officers in the Civil, Public Works and Military Departments, in determining the cases in which private banking accounts may be allowed in respect of public money. In preparing these instructions he will bear in mind that in certain cases, *e.g.*, those of Private and Military Secretaries, Officers in the Political Department and Officers having the management of purely private moneys, the objections to the system of separate banking accounts are of less consideration than the convenience of using banking procedure.

ORDERED, that this Resolution be communicated to the several Departments of the Government of India, the Comptroller General, the Local Governments and Accountants General and the Chiefs of Departments under the Government of India in this Department.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT,
General.

To

Circular No. 27 P. W.

Dated Simla, November 11, 1881.

Received

Rule prescribing that no private *ex-officio* banking accounts may be opened by an officer without the previous consent of the account officer to whose audit he is subject.

Govt. C. D. Press, Simla.—No. 305, P. W. D., A. G.—17-11-81—1209.

[For general distribution.]

Circular No. 7 Public Works.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT,
General.

Simla, May 29, 1882.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, and Assam.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.
The Accountant General, Bengal.

Copy of the following forwarded to the Local Governments and Administrations and Officers noted in the margin for information and guidance, in continuation of Government of India Circular No. 27 P.W., dated 11th November 1881.

L. CONWAY-GORDON,

Offg. Dy. Secy. to the Govt. of India.

No. 747, dated Simla, 2nd May 1882.

Resolution by the Government of India, Department of Finance.

Read again—

Financial Resolution No. 3727, dated the 21st October 1881, in which it was ruled that no public officer who is supplied with funds from the public treasury, or who in the exercise of his duty receives money on the part of Government, either in deposit or as revenue, should open an account with a bank in respect of such funds or money without the previous consent of the officer to whose audit he is subject; and in which the Comptroller General was requested to submit, for the approval of Government, needful instructions to Account Officers to enable them to determine in what cases private banking accounts may be allowed.

Read—

Letter from the Comptroller General, No. 1698, dated the 3rd December 1881, enclosing draft instructions as required in the Resolution quoted above, and containing some further proposals on the subject.

RESOLUTION.—The Governor General in Council is pleased to approve of the rules proposed to be issued by the Comptroller General.

Ordered, that this Resolution be communicated, with a copy of the Comptroller General's letter and its enclosure, to the several Departments of the Government of India for information and further orders.

Ordered also, that a copy of the Resolution be sent to the Comptroller General for information and for the issue of further necessary orders.

No. 1698, dated 3rd December 1881.

From—J. WESTLAND, Esq., Comptroller General,

To—The Secretary to the Government of India, Department of Finance.

With reference to paragraph 4 of the Resolution in the Financial Department No. 3727, dated the 21st October last, I have the honor to submit, for the approval of Government, the accompanying draft instructions for the guidance of Account Officers in the Civil, Public Works and Military Departments in determining the cases in which private banking accounts may or may not be allowed.

My proposal is that a copy of these rules should be sent to each Officer who has an account, with an intimation that the necessary sanction must be obtained within six months, otherwise the account must be closed by transfer of the balance to the Government.

I would suggest, also, that the following addition should be made to the rules.

A private account sanctioned under these rules must be kept with a Presidency Bank, or with a Branch of a Presidency Bank, if there is such Bank or Branch Bank at the place.

If there is no such Bank or Branch Bank available, the account may be kept with any other Bank, but in this case the money will be at the personal responsibility of the Officer concerned in the same way as if it were kept in his private custody and not deposited with a Bank.

I. No Officer of Government may have an account in his public capacity with any Bank without the previous sanction—

Of the Accountant General, Department Public Works, if he is an Officer of the Public Works Department.

Of the Controller, Military Accounts, if he is a Military Officer.

Of the Civil Accountant General or Comptroller in other cases.

II. The permission will be given in the following cases :—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.

(2) For moneys raised by voluntary subscription for any public or quasi public purpose.

(3) To Political Officers for moneys in respect of which they have transactions with Native Chiefs, but not for moneys employed in the ordinary course of public service.

III. The permission must not be given in the following cases :—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account or is received in order to be paid into the Government Treasury either as revenue or as deposit.

(2) Where the money forms part of a balance of an account submitted to the Account Department or the receipts or outgoings are transactions of which the Officer is bound to render an account to the Account Department.

(3) Where the money by law, or by any order of Government or of a Court of Justice must be deposited with, or held in trust by, any Officer of Government in his official capacity.

(4) Where the money is advanced for contingent expenditure, or under the Rules of the Public Works Department, to Civil Officers for Public Works expenditure.

IV. Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the Officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a Bank.

V. Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Circular No. 7 Public Works.

Simla, May 29, 1882.

Received

Ind. No 1598 v d/26th June/82
Communicated to officer
the P.W. Dept for information
and guidance; pending the issue
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the Secretary to the Code Committee
will submit for approval in
due course.

True Extract.

/s/ A S Russell
under Secy to Govt
P.W.D.

Instructions for the guidance of Account Officers
in determining the cases in which private banking
accounts may or may not be allowed.

Govt. Central Branch Press, Simla.—No. 46 P. W. D., A. B.—3-6-82.—1,490.

With order

[For general distribution.]

Circular No. 7 Public Works.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Simla, May 29, 1882.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and
Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, and Assam.
The Resident at Hyderabad.
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The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar
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India Circular No.
27P.W., dated 11th
November 1881.

L. CONWAY-GORDON,

Offg. Dy. Secy. to the Govt. of India.

No. 747, dated Simla, 2nd May 1882.

Resolution by the Government of India, Department of Finance.

Read again—

Financial Resolution No. 3727, dated the 21st October 1881, in which it was ruled that no public officer who
is supplied with funds from the public treasury, or who in the exercise of his duty receives money on
the part of Government, either in deposit or as revenue, should open an account with a bank in respect
of such funds or money without the previous consent of the officer to whose audit he is subject; and
in which the Comptroller General was requested to submit, for the approval of Government, needful
instructions to Account Officers to enable them to determine in what cases private banking accounts
may be allowed.

Read—

Letter from the Comptroller General, No. 1698, dated the 3rd December 1881, enclosing draft instructions
as required in the Resolution quoted above, and containing some further proposals on the subject.

RESOLUTION.—The Governor General in Council is pleased to approve of the rules proposed
to be issued by the Comptroller General.

Ordered, that this Resolution be communicated, with a copy of the Comptroller General's
Original papers of Foreign and Public Works De- letter and its enclosure, to the several Departments
partments returned. of the Government of India for information and
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Ordered also, that a copy of the Resolution be sent to the Comptroller General for inform-
ation and for the issue of further necessary orders.

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From—J. WESTLAND, Esq., Comptroller General,

To—The Secretary to the Government of India, Department of Finance.

With reference to paragraph 4 of the Resolution in the Financial Department No. 3727,
dated the 21st October last, I have the honor to submit, for the approval of Government, the
accompanying draft instructions for the guidance of Account Officers in the Civil, Public
Works and Military Departments in determining the cases in which private banking accounts
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To Supg Engrs
Ch. E for S
Con. Engrs for Dep
Ext. P.W. Secy
Ext. Dy. Secy
Com. Ch. Secy to Govt
Genl. Supg P.W. & S
Supg M. & Works

With Copy of Circular
No. 27 P.W. of 1881

My proposal is that a copy of these rules should be sent to each Officer who has an account, with an intimation that the necessary sanction must be obtained within six months, otherwise the account must be closed by transfer of the balance to the Government.

I would suggest, also, that the following addition should be made to the rules.

A private account sanctioned under these rules must be kept with a Presidency Bank, or with a Branch of a Presidency Bank, if there is such Bank or Branch Bank at the place.

If there is no such Bank or Branch Bank available, the account may be kept with any other Bank, but in this case the money will be at the personal responsibility of the Officer concerned in the same way as if it were kept in his private custody and not deposited with a Bank.

I. No Officer of Government may have an account in his public capacity with any Bank without the previous sanction—

Of the Accountant General, Department Public Works, if he is an Officer of the Public Works Department.

Of the Controller, Military Accounts, if he is a Military Officer.

Of the Civil Accountant General or Comptroller in other cases.

II. The permission will be given in the following cases :—

- (1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.
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IV. Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the Officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a Bank.

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True Extract
124 A. E. Russell
under Secy to Govt
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Supp Enqro
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En Enq for Supp
Ex 2 P.W. acct
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Com A. chuted to Govt
Cent Supt P.W. & S
Supt all Harbour Works

with copy of Cir. No 27
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To The Secretary to the Govt of Madras
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