

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2426

Press
~~Mis.~~

149-120

Dated

7-10-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th October 1865.*

No. 119. Read the following Proceedings of the Board of Revenue, dated 12th September 1865, No. 5,629.

Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Madras, 23rd August 1865, No. 1,028 :—

SIR,

1. With reference to paragraph 2 of the Proceedings of the Board of Revenue, dated 24th ultimo, No. 4,301, I have the honor to forward herewith five original letters, being a correspondence between the Superintendent Engineer, 5th Division, the Collector of South Arcot, and the Range Officers in that District, relative to two sums of Rupees 300 each,

From Superintending Engineer, 5th Division, dated 12th August 1865, No. 1,157.
From Collector, dated 6th July 1865, No. 168.
To Collector, dated 12th August 1865, No. 1,156.
To Executive Agent, No. 3 Range, dated 13th July 1865, No. 850.
From do., dated 31st July 1865, No. 124.

advanced by the Collector from the *Jungle Conservancy Funds*, for the preservation of avenues. The Collector is desirous of keeping the above transactions distinct

Vide Government Order, dated 27th May 1865, No. 1,423.
Dated 23rd June 1865, No. 1,761, Public Works Department, and 18th July 1865, No. 2,062.

from the receipts and outlay out of District Road Funds; but in the accounts to be kept by Range Officers from 1st May 1865, no such distinctions can be maintained, as funds will be drawn in the general letter of credit for both Imperial and Local Funds, and the outlay from the latter will be shewn not by a classification of the several funds to which it appertains, but under the several Budget heads of expenditure.

2. But, in order to the Local Funds transferred to the Public Works Department for expenditure by its Executive Officers being placed at the credit of this Department, it is necessary that intimation of such transfers should be given to it by the Accountant General to this Government, whether such transfers are made from District Road Funds, from Jungle Conservancy Funds, or any other source of local revenue. The accompanying

* Circular to Collectors, dated 5th July 1865, Nos. 1,054 to 1,072. original* Circular letter from the Accountant General, placing at the credit of the

Department the amounts in the *District Road Fund* Budget, is forwarded herewith for information, and I request that you will be good enough to arrange for intimations in the same manner being made to this Department by the Accountant General, either on your authority, or on the sanction of Government, in every other case also, in order that the sums thus transferred may be added or credited to the allotment of the proper range in which the work or works are situated.

3. It will be seen from the accompanying letter* from the Accountant General, that he objects to an entry of Rupees 50, in the Estimate of funds drawn in North Arcot, because it is on

* No. 514, dated 31st May 1865. account of the Jungle Conservancy Fund. In a letter from the Superintendent Engineer, First Division, it appears that the Collector of Godavery has placed Rupees 3,000 at his disposal from the Jungle Conservancy Fund.

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4. In the Orders of Government noted in the margin, the following sums are authorized to be spent by Public Works Officers, and these also should be transferred by the Accountant General to the credit of the Public Works Department, to be drawn against by letters of credit:—

Government Order, 29th May 1865, No. 1,121.
Do. " 2nd June " " 1,189.
Do. " 28th July " " 1,756.

(1.) Repairs of the Tumkum Bungalow from the rent realized, and from the Madura Town Surplus Fund. Estimate, Rupees 2,330.
(2.) Re-constructing the Chuttrum of Pundavacolum from the Chuttrum Fund. Estimate, Rupees 3,000.
(3.) Construction of the Jetty at Nagore from the Nagore cess. Estimate, Rupees 2,630.

5. Any other like sanctions in the Revenue Department of the Government Secretariat, or direct from your office, should also be similarly dealt with, and arrangements made for a report to this office of all such sanctions and transfers. I would further request that all transfers of grants from one Local Fund work to another, whether in the Budget or not, may be reported to this office, in order to these transfers being recorded in the Budget Register opened under the directions in Section 1, Chapter XX. of the revised edition of the Bengal Code, of which a copy has been already furnished to your Board.

6. I take this opportunity to refer to the Board's remarks in paragraph 3 of their Proceedings, No. 3,671, dated 30th June 1865. The proposal made therein for the adjustment and transfer of funds is, it is observed, pending a reference made by the Accountant General to the Auditor General of India; but I would, in the meanwhile, request to be informed whether the progress report recommended in my letter to Government, dated 16th June 1865, would not be a sufficient intimation of the sums spent by each Range Officer on account of Public Works from Local Funds.

ENCLOSURES Nos. 1 to 6.—Letters.

ENCLOSURE No. 7.—Circular.

1. As the Board see considerable difficulty in carrying out Captain Fischer's wishes, they resolve to submit his letter for the orders of Government.

2. It will be observed that Captain Fischer is of opinion, that the orders of the Government of India require that all outlay incurred from Local Funds of any description, should be drawn and accounted for in the same manner as such outlay from the District Road Fund.

3. There would be no particular objection to this course, if deemed absolutely necessary, provided the Range Officers shewed, in their Progress Reports, the outlay under each head of Local Fund; but from the concluding observations in paragraph 1 of Captain Fischer's letter, the Board doubt whether this provision can be maintained.

4. The Board deem it to be essentially necessary that the transactions, under each separate Local Fund, should be kept distinct. Indeed, no other course could possibly be adopted in regard to some Funds. For instance, outlay on an endowed

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charitable institution must be distinctly shewn as outlay from endowment fund, or a misappropriation of funds left in the hands of Government for a specific purpose might occur.

5. The Board much doubt, however, whether there is any valid objection to the present system being maintained in regard to the few cases in which it will hereafter be necessary to employ the Agency of the Department Public Works in expending funds under the minor heads of Local Funds. This outlay is not shewn in the Imperial Budget as outlay from District Road Fund is shewn. The Board think, therefore, that the Orders of the Government of India, to which Captain Fischer refers, may be fairly taken not to apply to it.

6. The same argument holds good in regard to the works executed from the Special Funds referred to in paragraph 4 of Captain Fischer's letter. Cases of this nature must occasionally arise in which Special Funds are devoted to special purposes, but it is quite impossible to anticipate such cases, or to enter them in the Budget of expenditure and receipts. The Board think, therefore, that in these cases, as well as in regard to expenditure under the minor heads of Local Fund, the present system of maintaining a separate account should continue to be followed.

7. It is obviously quite impracticable that every petty matter, in which the Revenue Department may take advantage of the professional knowledge of the Department Public Works, should appear in the Imperial Budget, a special transfer of funds be made, and the whole transaction be brought under the regular audit of the Controller of Department Public Works Accounts.

8. If the system which Captain Fischer advocates were adopted in every such case, it would be necessary for every Tahsildar to foresee each occasion during the year on which he might call in the aid of a Talook Overseer to superintend the repair of a public Bungalow table, the matter must be entered in the Imperial Budget of estimated charges, and a regular transfer from Bungalow Fee Fund would have to be made instead of the simple arrangement at present in force, under which the Overseer settles with the Carpenter, and having informed the Tahsildar of the cost of the repairs made, the amount, without further trouble, is charged, when paid, in the Bungalow Fund Contingent Bill.

9. With reference to paragraphs 5 and 6 of Captain Fischer's letter, the Board will take care that due intimation is given to him of all transfers of funds from one sanctioned work to another, and they observe that the form of Progress Report of works executed from District Road Fund which he proposes will be sufficient for all purposes if it reaches the Collector's Office by the 10th of each month.

ORDER THEREON, 7th October 1865, No. 2,426.
No. 120.

Local Funds. No. 6.
Accounts.

1. The Government observe that be the rules for the accounts of the Department Public Works what they may, it is essentially necessary that accounts should be furnished of the expenditure of Local, &c., funds held in trust by the Collectors under the Board, and if this cannot be done under the rules of the Department Public Works, then the agency of the Department must be dispensed with in such cases.

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2. The works referred to in Captain Fischer's letter are to be executed from Funds of perfectly distinct character, viz. :—

- The District Road Fund;
- The Local planting and Jungle Conservancy Fund;
- The accumulated rents in deposit of a building occupied by Government and rented out, but as to the ownership of which doubt exists;
- The Chuttrum (charitable endowment) Fund;
- The Nagore cess (private) Fund held in trust by the Collector;

and the accounts of the expenditure under the several heads must be kept distinct.

3. It appears, however, from Captain Fischer's letter, that if the agency of the Department Public Works is employed, then the funds for the several works must be formally transferred in gross, and thrown into the general credit of the Department Public Works in the District concerned, and that no account of expenditure can be furnished except the general account of the outlay of the Department shown under the several Budget heads of expenditure, without distinction of the sources whence the funds were derived.

4. This will not suffice for the purposes of the Board and Collector as trustees and controllers of the several funds, and as the Government are not disposed to be deprived of the services of the Department Public Works for these kind of works by a departmental form, the papers will be referred for consideration in the Department Public Works, in view to some remedy being devised.

5. Under the system deemed indispensable by Captain Fischer, there seems to be no guarantee whatever that the funds will not be expended for purposes totally distinct from those for which they were provided, and it does not appear how if the work is not done in the official year in which the funds were made over, the balance can be recovered at its close, the whole having been thrown into a general credit, the unexpended balance of which lapses at the end of the year.

6. Neither does it appear how it can be ascertained what expenditure has been made for the purposes of each distinct grant.

(True Extract.)

(Signed) W. HUDLESTON,

Acting Secretary to Government.

To the Board of Revenue.
,, the Public Works Department.

Erd. S. T. Augustin.

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The Govt. observe that the notes for the accounts of the S.D.O. that they are, it is essentially necessary that accounts should be furnished of the expenditure of local funds held in trust by the Govt. and that if the agency of the S.D.O. is employed then the agency of the Govt. must be distinguished in each case. The works referred to in Capt. Fischer's letter are 5 in number from funds of perfectly distinct character, viz.
— the District Road fund
— the local planting & jungle conservancy fund
— the accumulated rents in deposit of a building occupied by Govt. & rented out, but as to the ownership of it doubt exists
— the Chuttrum (charitable endowment) fund
— the Nagore Cess (private) fund held in trust by the Govt.
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be given by transfer in gross & from him
the general credit of the State in the
conclusion, and the success of Education
can be given rise except the general
act of the act of the State. I have made
the above changes & heard of expenditure
to that distinction of the Congress & have
the funds now raised

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should appear in the Imperial Budget, a special transfer of funds be made, and the whole transaction be brought under the regular audit of the Controller of Department Public Works Accounts.

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(True Copies and Extract.)

Acting Secretary.

To W. Huddleston, Esq., Acting Secretary to Government, R. D.,
with seven enclosures, to be returned.

Copy to Captain J. H. Fischer, E. E., Controller of Public Works Accounts.

It can be ascertained that expenditures
 have been made for the purpose of such
 instruction.

14th St. Board of Education
 21st St. Board of Education

7th Oct 1860

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