M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2733 Press ~~Mis.~~

107-108

Dated 8 — 11 — 1865.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
8th November 1865.

No. 107. Read the following Proceedings of the Madras Government in the Financial Department:—

Communicating Proceedings of the Government of India, defining the mutual relations of the Civil and Public Works Departments of Accounts with regard to the estimates and accounts of the receipts and expenditure from Local Funds. } (Here enter 3rd November 1865, No. 514.)

No. 108. ORDER THEREON, 8th November 1865, No. 2,723.

Local Funds, No. 4.
Accounts.

Communicated to the Revenue Board.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Board of Revenue, with Proceedings Financial Department, No. 514.

Exd. S. T. Augusitiu.

Proceedings of the Madras Government, Financial Department, 3rd November 1865.

No. 7. Read the following Extract from the Proceedings of the Government of India in the Financial Department, dated Simla, 16th September 1865, No. 2580.

RESOLUTION.—The Governor General in Council has had under consideration the necessity of defining clearly the mutual relations of the Civil and Public Works Departments of Accounts, with regard to the estimates and accounts of the receipts and expenditure from Local Funds.

2. The receipts of Local Funds are for the most part realized in the Civil Department, and the account of these will be retained in the books of that Department. Accordingly, the disbursements from those funds, including the expenditure incurred by Public Works Agency, must also continue to be debited to those funds in those books, notwithstanding that the expenditure incurred by Public Works Agency will be treated as a final charge in the Public Works Accounts.

3. The annual Budget Estimates of Local Funds, which the Financial Department receives from the Provincial Accountants General, should be those which the Local Governments have passed. In these estimates the Public Works expenditure to be incurred by Civil Officers and by Public Works Agency should be shown separately.

4. The Financial Department will communicate to the Public Works Department of the Government of India, in detail of Presidencies and Provinces, the Public Works expenditure from Local Funds estimated to be incurred respectively by Civil Officers and through Public Works Agency.

5. The portion allotted for expenditure by Public Works Officers will be added to the credit allowed to that Department for the Imperial Public Works grant, and funds against that amalgamated credit will be supplied to the Public Works Department, without distinction being made between the money which is required for Imperial and that for local purposes.

6. The local Civil Officers will be responsible for keeping their expenditure from Local Funds within the portion of the annual estimate allotted to them by the Local Government, without trenching on the portion allotted to the Public Works Department.

7. Formal Letters of Credit from the Provincial Accountants General, in favor of Civil Officers, for their expenditure from Local Funds, similar to the credit orders in favor of the Public Works Department, will not be required, but the Provincial Accountants General will keep a Grant Account for every Local Fund whose assets are divided, for expenditure, between the Civil Officers and the Public Works Department, in order to keep the expenditure of the former within their allotment.

8. In this account, the expenditure incurred by Civil Officers will be posted monthly, but that incurred by the Public Works Department will be adjusted only at the end of the year.

9. During the year the local Controller of Public Works Accounts will furnish quarterly to the Provincial Accountant General, an extract from the balance sheet of that part of his Budget Register which relates to Local Funds; and the latter Officer will compare this with the aggregate amount standing in his Grant Account at credit of the Public Works Department, to see that it and the similar aggregate of credits in favor of the Civil Officers agree with the total allotment to them and to the Public Works Department.

10. At the end of the year the Controller of Public Works Accounts will furnish to the Provincial Accountant General an account in which the expenditure against the Public Works allotment from Local Funds will be distributed in mere totals (*i. e.*, without detail under the major heads of Public Works charges) to the several Local Funds concerned, in order that each fund may be debited with its share of the expenditure.

11. Subsidiary instructions regarding the accounts which should be opened in the books of the Provincial Accountant General, for giving effect to these orders, will be issued by the Auditor General of India.

Proceedings of the Madras Government, Financial Department,
3rd November 1865.

Ordered that a copy of this Resolution be sent to the Public Works Department, the several Local Governments and Administrations, the Auditor General of India, the several Accountants General, and to the Deputy Accountants General in independent charge.

Also, that copy be sent to Mr. E. F. Harrison, on special duty at the Presidency.

(True Extract).

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

No. 8.

ORDER THEREON, 3rd November 1865, No. 514.

Communicated to the Public Works and Revenue Departments.

(True Extract).

Fr. 2723. G. J. Cumberland
Chief Secretary.

Communicated to the Revenue Board.

To the Board of Revenue Fort St. Geo.
No. 514 Dated 8 Nov.

To the Public Works Department.
„ Revenue Department.

Exd. J. Tulloch.

Rev. 1865 Dept.
Rec: of Govt for Genl. Corr.
No. 3156.

Proceedings of the Madras Govt. in the Financl. Dept.

Dated 30. Dec. 1865
Received 7th Jan. 1866.

No. 514.

Communicating a Rso: of the Govt of India defining the mutual Relations of the Civil & P.W. Depts of Accounts with regard to the Estimates & accounts of the Receipts & Expenditure from Local Funds.

Pro Financial Deptt 30 Jany 66
No 55.

With Order

No 2723. 8 Mar

No. 107 to 108.