

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 610

Press

~~Mis.~~

332.333

Dated 20 - 3 - 1865.

Not to be folded or roughly handled

228

*Proceedings of the Madras Government, Revenue Department,
20th March 1865.*

No. 332. Read the following Proceedings of the Madras Government in the Public Works Department, dated 10th March 1865, No. 668.

Read the following letter from Captain J. F. FISCHER, R. E., Controller of Public Works Accounts, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 27th February 1865, No. 2,547 :—

SIR,

- 1 Letter to the Accountant General, Fort Saint George, dated 10th February 1865, No. 2,387.
- 1 Do. from do. Public Works Department, Calcutta, dated 16th January 1865, No. 52.
- 1 Do. to do. Public Works, do. do. dated 14th December 1864, No. 1,074.
- 1 Circular to all Superintending Engineers, dated 13th December 1864, No. XXI.
- 1 Letter from Accountant General, Fort Saint George, dated 9th December 1864, No. 3,466.
- 1 Do. to do. do. dated 3rd December 1864, No. 1,867.
- 1 Do. from do. Public Works Department, Calcutta, dated 12th November 1864, No. 793.
- 1 Do. to do. Fort Saint George, dated 18th October 1864, No. 1,385.
- 1 Do. to do. Public Works Department, Calcutta, dated 18th October 1864, No. 1,386.
- 1 Do. from do. Fort Saint George, dated 11th October 1864, No. 2,638, with one form of Statement.
- 1 Copy of a letter from Inspector General of Public Works Accounts, dated 3rd September 1863, No. 517 A.
- 1 Circular to all Superintending Engineers, dated 11th January 1864, No. XXX.

but some doubt having arisen as to the mode in which these receipts were to be credited to the Public Works Department, and refunded at the same time to the Civil Treasury when they were not realized in cash, the subject was referred to the above Officers.

2. The present mode of issuing cheques for the full amount of Salary Bills, and of noting the deductions on the back of the cheques on account of 'Income Tax,' &c., was adopted

under the instructions of the Deputy Auditor and Accountant General of this Presidency, to which, though Major Chesney took exception when he was Inspector General of Public Works Accounts, he gave no definite instructions for altering the practice, but simply addressed the Deputy Auditor and Accountant General on the subject.

3. Major Chesney's first letter on the subject in reply to a reference made to him by this Office was not sufficiently clear, and it had to be referred to the Deputy Auditor and Accountant General here, upon whose letter

No. 3,466, dated 9th December 1864, Circular No. XXI, dated 13th December 1864, was issued by this Office; but this will have to be cancelled in consequence of a different procedure to be observed in accordance with Major Chesney's letter of the 16th January 1865, No. 32, agreeably to which cheques are to be issued hereafter for the net amount of salaries without showing the deductions on the back thereof on account of Income Tax, which are to be credited in account as "Miscellaneous Receipts of the Department Public Works" by a different process. The change

To Deputy Auditor and Accountant General, 10th February 1865, No. 2,387.

ordered by Major Chesney cannot, however, be carried out at this late season in the year, and the Deputy Auditor and Accountant

General has been informed that it will be observed in the accounts for the ensuing year.

• Dated 16th January 1865.

4. Major Chesney's present letter* (paragraph 5) further requests that the practice of showing in the letters of credit the requirements for "Works" and for "Salaries" separately should be discontinued, in order that the ruling of the Government of India, that there should be only

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one drawing account against the Civil Treasury may be strictly adhered to. The system of having separate credits for "Works" and "Salaries" was for a long time in operation in this Presidency. In the original Rules for drawing funds framed by the Deputy Auditor and Accountant General of this Presidency, in communication with the Chief Engineer and approved* by Government, this system was promulgated, as the passing of Salary Bills was then in the hands of the Civil Paymaster, and payment of them was made directly from the Civil Treasury on production of the passed bills, and it was continued under the Orders noted in the margin.

* G. O. 14th June 1861, No. 1,096.

G. O. 9th July 1863, No. 1,835.
Do. 15th Aug. " " 2,304.

5. In a letter from the Deputy Auditor and Accountant General, dated 9th January 1864, No. 3,083, it was particularly enjoined that there should be no excess allowed in the funds drawn for "Salaries" over the separate credit allowed for the same to be met from the saving or sum short drawn for "Works" and hence a Circular on this subject was issued requiring also that cheques for "Salaries" should be distinctly headed with a view to being separated from those for "Works," as recommended by the Accountant General. This distinction is now to be done away with, and the balance at the credit of the drawing account will be general. But as these instructions were received so late in the year, it is not expedient to issue a further Circular involving any changes in the current year. The Government have already approved of the new Rule for including Local Funds in the same drawing account with Imperial Funds being brought into operation from next year, but before issuing the necessary instructions to the Officers concerned, I beg to point out that the forms of accounts rendered to and by this Office will be materially affected by these changes in the drawing of funds as will now be shewn.

Circular No. XXX, dated 11th January 1864.

G. O. 17th January 1865, No. 165.

6. In the report of expenditure in two parts now rendered monthly is shown in columns 3 and 4 of Part I. "the amount drawn from the Treasury for works from Imperial Funds only," but this information cannot be given when the new system comes into operation, for then there will be no distinction between *Imperial* and *Local* Funds, and between *works* and *salaries*, as there will be only one account from which source alone funds are to be drawn indiscriminately for the requirements of the Department. The *expenditure* in each of these accounts may be shown separately, but the drawing account and the balance, which will be inclusive of the undrawn portion of the letter of credit, cannot be separated. The particulars now given in Part II. of the same form will also be inapplicable to the new system of audit, if it is to come into operation from next year, as bills will not be submitted as at present for audit and to be passed in adjustment of expenditure charged off in the monthly accounts prior to audit it. Each month's accounts from the Range Officer will be held as audited and passed on by him to this Office with the necessary vouchers in support of the charges for final check, and after undergoing monthly audit will be incorporated in the new form of books provided for the purpose. The submission of quarterly and part bills will therefore cease, and though bills are to be rendered to this Office *pro forma*, they are intended to be simply recorded, if found satisfactory, as to the work performed, which will be reported upon in the completion certificate and report to be attached to it. These bills are to be furnished after the completion of works, and only in the case of repairs will they be sent annually, so that they will not be submitted, as at present, separately for and in adjustment of each year's expenditure. Part II. of the present form P., may therefore be also discontinued, in lieu of it copies of the statements monthly furnished to the Accountant General Public Works Department, may be forwarded, should the Government have no objection to the measure.

Commonly known as statement's form P., compiled from statement's form O., received from Superintending Engineers.

7. As, under the new system, one kind of cheque will answer all purposes, the distinction now observed in this respect vide G. O. No. 1,010, dated 24th April 1863, will not be necessary.

*Proceedings of the Madras Government, Revenue Department,
20th March 1865.*

1. The Controller Public Works Accounts will be requested to furnish a copy of each of the forms of monthly Statements which he proposes to submit to Government in substitution of Parts I. and II. of Form P., from the commencement of the next official year.

2. Arrangements will be made for the issue of one description of cheque for general use in the Department after the 1st May 1865.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

(True Copy.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

No. 333.

Miscellaneous.

ORDER THEREON, 20th March 1865, No. 610.

Communicated to the Board of Revenue.

(True Extract.)

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

To the Board of Revenue.

Ed. S. T. Augustin.

*Proceedings of the Madras Government, Public Works Department,
10th March 1865.*

No. 209.

ORDER THEREON, 10th March 1865, No. 663.

1. The Controller Public Works Accounts will be requested to furnish a copy of each of the forms of monthly Statements which he proposes to submit to Government in substitution of Parts I. and II. of Form P., from the commencement of the next official year.

2. Arrangements will be made for the issue of one description of cheque for general use in the Department after the 1st May 1865.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

/ True copy /
Charles A. Orr Colonel R. E.,
Secretary to Government

to the Controller of Public Works Accounts.

to Superintending Engineers.

to Revenue Department.

30 June/63 no 288-289
 28 July no 409-410
 15 Aug no 290-291
 31 Aug 4/64 no 1, 41-442
 10 July/65 no 198-200

Perennial 1865. (C) 1875
 No of good specimens
 1875-722.

Proceedings of the
 Graduate Institute
 the Public Parks
 District

Printed 10:30 June
 Printed 11:20 1868
 1868

describing the
 arrangements made
 for the issue of one
 description of degree
 for salaries and work
 for general use in the
 Sept after the 1st May
 1865

1865-20338
 1865-20338
 1865-20338

72-610

Communicated to the
 Board of Revenue

Printed-1865-1868
 20:30 Printed 1868

14 and 18 and 1868