

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.G.O. No. 1144 Press
Mis.

Dated 12. 5. 1866

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
12th May 1866.*

No. 245. Read the following Proceedings of the Madras Government in the
Public Works Department :—

Passing orders on Board's Proceedings, relating to }
the final adjustment of the accounts of the Local } (Here enter 5th May 1866, No. 1,445.)
Fund of the Malabar Collectorate.

No. 246. ORDER THEREON, 12th May 1866, No. 1,144.

Local Funds, No. 8.
<i>Accounts.</i>

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,

Under Secretary to Government.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Public Works Department,
5th May 1866.*

No. 137. Read the following Proceedings of the Board of Revenue, dated 19th April 1866, No. 2,760 :—

Read the following letter from the Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 12th April 1866, No. 118.

1. In view of the approaching termination of the official year, when the accounts of the Local Fund will have to be finally adjusted, I have the honor to submit the following points for the consideration of the Board in order that the necessary instructions may be issued on the subject in communication with the Accountant General.

2. Under the Board's Standing Circular, No. XLVI., dated 30th June 1865, expenditure incurred from the Local Funds by the Revenue Department is at once debited to the proper head, but the money required for the Local Fund Works under execution by the Public Works Department is met from their General Funds. The Board directed that the amount of their expenditure on this account, as shown by the monthly Progress Reports of the Engineers, should be debited to the District Road Fund, and credited to Public Works remittance. The Accountant General, however, in his Circular of the 12th December 1865, No. 3,725, took exception to the above course, but observed that, pending the final settlement of the question by the Government of India, the amount of expenditure should be deducted in the Plus and Minus Memorandum appended to the Treasury Account, so that the actual balance available for expenditure may be always in view. In the absence, however, of more definite instructions nothing has been done upon the above orders in regard to the expenditure of the Public Works Department for Local Fund works.

3. Subsequently in his letter of the 14th December 1865, the Accountant General directed that Rupees 28,815 may be deducted from the District Road Fund in the Plus and Minus Memorandum, the same having been placed by him at the credit of the Public Works Department, under orders of the Government in the Public Works Department, Nos. 3,665 and 3,338, dated 30th October and 6th November 1865, which, not having been communicated to this office, I am not aware for what particular works the amount was sanctioned, or whether it was merely for the general demand of the Department for all the Local Fund works of the District under execution by it in this year. More recently I find the Board of Revenue, in sanctioning Local Fund works, arrange with the Accountant General for placing the estimated amount of the works at the credit of the Superintending Engineer. The sums marginally noted

Rupees 1,332, Board's Procs. 27th Feb. 1866.
Rupees 1,084, do. do. 23rd Feb. 1866.
Rupees 1,500, do. do. 6th March 1866.

have been thus transferred by the Accountant General, and under his orders deducted from the District Road Fund in the Plus and Minus Memorandum.

4. If the mode of procedure in this matter has been finally settled, I beg I may be favored with instructions in regard to the adjustment of the expenditure under this head for the whole official year, as it must eventually lead to confusion if the amount of some works is alone placed at the credit of the Public Works Department, whilst no arrangements are made for the greater portion of the year's expen-

*Proceedings of the Madras Government, Public Works Department,
5th May 1866.*

diture. The total expenditure by the Public Works Department, up to the end of February 1866, on account of the District Road Fund works, is Rupees 73,938-14-4, according to the monthly Progress Reports of the Range officers; whilst Rs. 32,731 have alone been placed at their credit as already detailed. This must seriously cripple the funds of the Department for the imperial works, though the the Superintending Engineer makes no allusion to the subject in his letter regarding additional Budget sanction for the expenditure required for the unfinished works of last year, which I have applied for in my letter to the Board, dated 29th ultimo.

5. Referring to this letter, I may here mention that it does not now seem to me necessary to place the amount of the additional sanction applied for specially at the credit of the Public Works Department, but the preferable course will be to place generally such further amount of Local Funds at their credit not exceeding, of course, the aggregate duty sanctioned, as may be necessary with reference to their actual expenditure upon District road works as above given.

6. Should there be likelihood of any considerable delay in the settlement of the question by the Government of India, I would beg to suggest that the amounts of the actual expenditure by the Public Works Department on Local Fund works, as shown by their monthly Returns, be placed at their credit, instead of placing the amount of the estimate at their credit in some instances, and following a different course in others. This need not affect the orders of the Accountant General that such transfers to their credit should be made by him, and shown in the Plus and Minus Memorandum only, without being debited to Local Funds and credited to Public Works remittance in the Collector's Treasury Accounts, as directed by the Board.

7. In conclusion, I beg to observe that funds are forthcoming for the expenditure sanctioned, and I would particularly urge that such orders may be at once issued as will prevent the Department of Public Works being crippled in the execution of works for want of funds, from an apparent informality or misunderstanding in the accounts.

1. The foregoing letter will be communicated to the Accountant General, who will be requested to point out the course to be followed by the Collector.

2. The Board observe that the funds placed at the disposal of the Public Works Department in the Malabar District, as far as they have come within their knowledge, are Rupees 81,770, as particularized below:—

As per Budget for 1865-66	62,254
As per Board's Proceedings, dated 27th February 1866, No. 1,407	1,332
As per do. " 23rd do. " 1,314	1,034
As per do. " 6th March " 1,544	1,500
As per do. " 7th April " 2,350	15,600
	<hr/>
	81,770

3. The sums sanctioned up to the end of February 1866 have been communicated to the Accountant General, with the Board's Proceedings, dated 14th March 1866, No. 1,733, as also the subsequent sanctions; and the Board do not understand why the whole sum has not been placed at the disposal of the Superintending Engineer.

*Proceedings of the Madras Government, Public Works Department,
5th May 1866.*

4. The Collector states in paragraph 3 that the Accountant General has directed that Rupees 28,815 be deducted in the Plus and Minus Memorandum, under the Orders of Government in the Public Works Department, Nos. 3,665 and 3,338; but these orders do not appear to have been communicated to this office. The Secretary to Government, Department of Public Works, will be requested to furnish the Board with copies of those orders, as they are not aware on account of what works the sanctions were granted. According to the Local Fund rules all estimates are submitted to Government for sanction through the Board, and it is not clear why any departure from the usual course was found necessary in the case above stated.

5. It appears from the Collector's letter that the expenditure by the Public Works Department, up to the end of February 1866, was Rupees 73,938-14-4, whilst Rupees 32,731, have alone been placed at the disposal of the Superintending Engineer. The Board have already pointed out in their Proceedings, dated 10th January 1866, No. 179, that all sums to be spent by the Public Works Department out of Local Fund should simply be placed at their disposal as in the case of Imperial Funds, and that only the *bona-fide* expenditure incurred by them from those funds should be exhibited by the Collectors in their Plus and Minus Memorandum, with reference to the monthly Progress Report of works received from the Executive Officers. The Accountant General having disagreed with these views, he has again in the Board's Proceedings, dated 15th March 1866, No. 1,810, been requested to re-consider the matter, but no reply has yet been received, and the usual course is still continued: on a reference made by the Controller of Public Works Accounts, the Board have in their Proceedings, dated 5th April 1866, No. 2,300, stated that if the principle advocated by them is correctly observed, there should be no confusion. The Accountant General will be requested to issue early orders on the subject, before the close of the current official year, as the Local Fund accounts of the year will fall into great confusion if the transactions are not correctly exhibited in them.

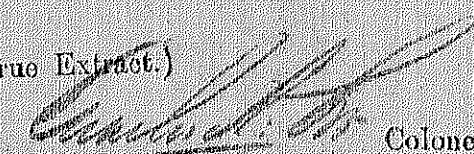
No. 138. ORDER THEREON, 5th May 1866, No. 1,445.

LOCAL FUNDS, No. 20.
Account.

* 24th October 1865, No. 2,597.
3rd November " " 2,684.

copies of which appear to have been furnished to the Board of Revenue by that Department.

(True Extract.)


Colonel, R. E.,
Secretary to Government.

To the Board of Revenue.
" Revenue Department.
" Controller of Public Works Accounts.
Exd. S. T. Augustin.

[illegible]

Received 1866
Nov 4 1866
Proceedings of the
Provincial Convention
the 9th District

Placed at
Reading Ga.
May 1861

1875

Nothing like fruit of
product of the economy of
the land fund of the
lake, & the lake.

1876

DECEMBER

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5-99/100

1824-5-24