

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 333	Press ~~MEB~~
134/33	
Dated 7-2-1861	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th February 1866.*

No. 134. Read the following Proceedings of the Madras Government in the
Public Works Department :—

Under the circumstances stated by the Controller Public Works Accounts, and the opinion expressed by the Revenue Board, directing, in modification of a previous Order, that the submission of the Monthly Memorandum of the expenditure incurred by Range Officers from Local Funds be dispensed with; and that instead, Collectors may be furnished with a Memorandum of the expenditure in April, the last month of the official year, so that the whole expenditure of the year may be exhibited in its accounts.

(Here enter 25th January 1866, No. 290.)

No. 135. ORDER THEREON, 7th February 1866, No. 333.

Local Funds, No. 8.

Accounts.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,

Acting Under Secretary to Government.

*Proceedings of the Madras Government, Public Works Department,
25th January 1866.*

Read the following papers:—

No. 602. From the Controller of Public Works Accounts, to the Secretary to Government, Department Public Works, dated Madras, 23rd November 1865, No. 2,167.

Enclosures 3.

1. With reference to paragraph 1 of G. O., 20th instant, No. 3,504, approving of the proposals made in paragraph 1 of the Revenue Board's Proceedings, dated 8th November 1865, I have the honor to observe that Range Officers cannot furnish a Memorandum of the expenditure on Local Funds on the *first* of each month, as they will not receive the Monthly Accounts from Taluq Overseers until the 5th of each month, and in some cases even later.

2. I beg to forward herewith, copy of my letter to the Secretary to the Board of Revenue, dated the 10th instant, No. 1,963, which was addressed with reference to G. O., 30th October* 1865, No. 2,661, Revenue Department, in which the Board were requested to instruct Collectors *not* to call monthly for a separate Memorandum of expenditure on Local Fund Works, as they had in paragraph 9 of their Proceedings, dated 12th September 1865, No. 5,629 admitted that the Progress Report in the new form† will be sufficient for all purposes if rendered by the 10th of each month.

* Communicated in G. O., Public Works Department, No. 3,317, dated 3rd November 1865.

† Form C. C., Manual of Accounts.

3. The Monthly Memorandum above referred to was required by the Board of Revenue in their Proceedings, No. Circular No. XLVI of the Board of Revenue, 3,671, dated 30th June 1865, to be copy enclosed.

purpose of making a transfer of the expenditure monthly *in the Accounts to Collectors* to the debit of Local Fund and credit of Public Works Department; but this mode of transferring the expenditure monthly (instead of the whole amount of the grant for the year) to the credit of the Public Works Department, was not adopted by the Accountant General,‡ pending a reference to the Auditor General of India.

‡ *Vide* Accountant General's Circular letter Nos. 1,054 to 1,072, copy received in this Office on the 9th August 1865, enclosed.

It appears however from the Proceedings of the Government of India in the Financial Department, communicated in G. O., 10th November 1865, No. 3,370, that the transfer to be made *in the Civil Accounts* is to be an *Annual*, and not a monthly adjustment between the two Departments.

4. I have pointed out in paragraph 2 of my letter to the Board of Revenue, above alluded to, that by transferring to the credit of the Public Works Department in the Accounts of Collectors the whole amount of the *outlay of the month* on Local Fund Works, double credit is likely to be given in the cases of those works on account of which the Accountant General may authorize a special transfer under paragraph 2 of G. O., 14th November 1865, No. 3,406. It is very necessary that these special transfers, which are additional to the Budget, should be made from time

*Proceedings of the Madras Government, Public Works Department,
25th January 1866*

to time, in order that the sums may be added to the Public Works allotment at the credit of each District; for the Accountant General will not honor any applications for Credit Orders if these special grants are not previously added to the credit of Public Works Department.

1. Referred to the Board of Revenue who are requested to state whether, under the circumstances which are set forth in this letter, the Monthly Memorandum which the Range Officers have been required to furnish the Collectors may not be dispensed with.

2. It is observed, that the Board's proposals which met with the approval of Government in Proceedings, dated 20th November 1865, No. 3,504, were made prior to the receipt by them of the Controller's letter, dated 10th November 1865, No. 1,963.

FORT SAINT GEORGE,
27th November 1865.

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

No. 603. Proceedings of the Board of Revenue, dated 20th December 1865,
No. 8,174.

ABSTRACT.—Referring to the Board, for report, a letter from the Controller of Public Works Accounts, requesting whether the Monthly Memorandum of Local Fund Expenditure, required to be furnished by Range Officers to Collectors, might not be dispensed with.

1. Under the circumstances stated by the Controller of the Public Works Accounts, the Board will not require the Monthly Memorandum of Local Fund expenditure to be submitted by Range Officers to Collectors. The Collectors will be desired to enter the expenditure from the Progress Reports in the Plus and Minus Memorandum of the following month sent to the Accountant General, as these Reports cannot be received before the 10th of each month. The Memorandum referred to will, however, be necessary for April, the last month of the Official year; so that the whole expenditure of the year may be exhibited in its Accounts. The Range Officers should be instructed to close their Accounts of expenditure one or two days earlier in the month of April to meet the above requisition. The Progress Reports, showing the expenditure separately under each minor head of the Local Fund and other Special Funds, should be submitted by them to the Collectors punctually on the 10th of each month.

2. Adverting to paragraph 3 of the Controller's letter, the Board observe that the Accountant General has decided, on a reference made by them, that the actual expenditure on account of Local Funds should be exhibited simply in the Plus and Minus Memorandum forwarded to him with the Treasury Account. Whatever amount is proposed to be spent by the Public Works Department out of Local Funds will certainly be placed at the disposal of the Officers of that Department, but it cannot be charged in the Accounts as expenditure, as it is not likely that exactly the whole sum will be spent within the year. The Board believe that the whole expenditure of the year will be transferred annually only in the Accountant General's Books to the credit of the Public Works Department.

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25th January 1866.*

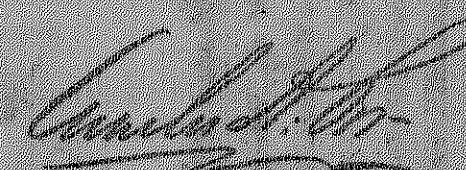
No. 604.

ORDER THEREON, 25th January 1866, No. 290.

LOCAL FUNDS, No. 51
Account.

Under the circumstances which are brought to notice by the Controller, and adverting to the opinion expressed by the Board of Revenue in the papers above recorded, the Government resolve, in modification of paragraph 1 of their Order of the 20th November 1865, No. 3,504, to direct that the submission of the Monthly Memorandum of the expenditure incurred by Range Officers from Local Funds be dispensed with, and that those Officers be required instead to furnish Collectors with a Memorandum of the expenditure in April, as suggested by the Board.

(True Extract.)



Colonel, R. E.,

Secretary to Government.

To the Controller of Public Works Accounts.

- .. Superintending Engineers.
- .. Board of Revenue.
- .. Revenue Department.
- .. Accountant General.

