

(1) Number of pages 24
(2) Date of repair 2.5.2.1970
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	2299	Press
B.P. No.		Mis. ☒
Dated	2. 10. 1876	196

Not to be folded or roughly handled

2299

Proceedings of the Madras Government, Public Works Department,
30th August 1876. No. 2,311.

No. 690. Read the following Proceedings of the Madras Government in the Financial Department, dated 9th June 1876, No. 1,050 :—

Read the following papers :—

Proceedings of the Board of Revenue, dated 12th January 1876, No. 278 (Miscellaneous).

Read the following letter from Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Fort St. George, 6th December 1875, No. 50-B.

In forwarding ten copies of the joint report agreed to at the official meeting held on the 22nd October last, I have the honor to request that you will move the Board of Revenue to lay the report before Government with such remarks and recommendations as they may think proper.

To

THE SECRETARY TO THE BOARD OF REVENUE,

Madras.

At an official meeting between the Secretary to the Board of Revenue and the Controller of Public Works Accounts held on the 22nd October 1875 the following questions were discussed :—

A. Classification of Local Fund Expenditure.

B. Advices to the Controller of sanctions of estimates and appropriations of funds.

C. Accounting to Collectors and to the Board of Revenue for receipts realized and expenditure incurred by the Public Works Department on account of Local and Special Funds.

D. Accounts of Civil Officers carrying out Public Works.

E. Procedure with regard to supplies by the Forest Department.

2. After discussion the Controller and the Secretary to the Board agreed to submit the following recommendations for the approval of the Board and Government.

Remarks explanatory of these recommendations are given in the margin.

RECOMMENDATIONS.

REMARKS.

A.—Classification of Local Fund Expenditure.

That in order to put an end to the unnecessary labor entailed upon the Controller's Office by the existence of a twofold classification of works (one in the Public Works Department and another in the Civil Department), the following classification be adopted by the two Departments.

The Controller is at present required to account to the Accountant-General, Public Works Department, under the heads Communications, Civil Buildings, and Miscellaneous Public Improvements, and to the Provincial Accountant-General under the heads Communications, Tolls and Ferries, Educational, and Sanitary and Miscellaneous, and as these heads do not correspond, the Controller has practically to keep two sets of accounts.

The recommendation now made involves doing away with the separate main-head "Educational," and this requires the formal sanction of Government and alteration of the forms prescribed under the Local Fund Rules. It is considered that there will be no objection to this, now that the Union Fund has merged

Class.—Main-head—Sub-head.
ORIGINAL WORKS.

Communications.

Roads.

Canals.

Toll and Ferry Works.

Miscellaneous.

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RECOMMENDATIONS.

Civil Buildings.

Hospitals and Dispensaries.

School-houses.

Chuttrums and Travellers' Bungalows.

Miscellaneous.

Miscellaneous Public Improvements.

Wells and Tanks.

Avenues and Plantations.

Miscellaneous.

REPAIRS. (Sub-divided as above).

ESTABLISHMENT.

TOOLS AND PLANT.

REMARKS.

in the General Local Fund. It will be noticed that "School-houses" being a sub-head under "Civil Buildings," the Public Works expenditure for Educational purposes will still be shown separately in the annual, though not in the monthly, accounts, and this, it is believed, will be sufficient.

B.—Advice of Sanctioned Estimates and Appropriations.

1. That the Board of Revenue shall furnish the Controller with copies of all its Proceedings sanctioning estimates.
2. That Presidents of Local Fund Boards shall furnish the Controller with monthly returns of sanctioned estimates in the form shown in Appendix A. This return to include all estimates sanctioned by the Board of Revenue as well as those sanctioned by the Local Fund Board.
3. That all sanctions be consecutively numbered, the series of numbers commencing with and running through the official year. The numbering to be quite distinct from that for appropriation (see below B. 7 and Appendix B).
4. That all sanctions shall in correspondence be referred to by the number, year and circle, or district* thus—Virudachalam, No. 17 of 1875-76 in addition to the name of the work sanctioned.
5. That in all estimates and in all accounts, statements, and returns, the titles of works shall be as concise as possible, the catchword being in every case clearly brought out.
6. That as far as possible all roads shall be numbered, the several authorities concerned being furnished with lists of roads so numbered, and that in all estimates, accounts, statements, and returns every road shall be referred to by its number and name.

(1, 2, 3, and 4). The present practice is for the Board to send to the Controller a weekly return of estimates sanctioned and appropriations made, but the Controller receives no intimation of estimates sanctioned by Local Fund Boards except indirectly when the Board of Revenue makes an appropriation of funds. It is thought that the better plan will be for each President of a Local Fund Board to furnish the Controller with periodical returns of all estimates sanctioned for his circle, which returns should be extracts from registers expressly maintained *ad hoc*; this arrangement admits of all the sanctions for any one Local Fund Circle being brought into one series and consecutively numbered accordingly. The Controller will check the returns as regards sanctions exceeding the power of Local Fund Boards by means of the Revenue Board's Proceedings.

* Circle in the case of Local Funds, and District in the case of Special.

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7. That the Board of Revenue shall furnish the Controller with a monthly return of appropriations made, cancelled and transferred in the form shown in Appendix B, distinguishing the funds from which such appropriations are made.
8. That the Board shall furnish the Provincial Accountant-General monthly with an abstract of the above return showing the total appropriations made by the Board from each fund. (The form to be arranged between the Board and the Accountant-General).
9. That the Controller shall discontinue the present practice of applying to the Provincial Accountant-General for funds on receipt of advice of appropriations by the Board of Revenue.

REMARKS.

(7, 8, and 9). At present the following complicated procedure is gone through on receipt by the Controller of advice of an appropriation made or cancelled or transferred by the Board.

- i. The Controller applies to the Provincial Accountant-General to grant funds, or to take them away, or both.
- ii. The Accountant-General informs the Controller that he has granted funds, or taken them away, or both.
- iii. The Controller informs the District Engineer that the Accountant-General has, &c.

In some cases where transfers are a little complicated a single advice by the Board will involve four or five separate communications from the Controller to the Accountant-General, and from the Accountant-General to the Controller, and from the Controller to the District Engineer, say twelve or fifteen communications in all. And the whole of this procedure is absolutely meaningless; the Controller does not want the Accountant-General to grant funds, &c., the Accountant-General does not grant funds, &c., and the District Engineer takes such action as is necessary long before he receives the Controller's fictitious advice. It is considered therefore that a stop should be put to the great waste of labor which this procedure involves.

What information, if any, the Accountant-General should receive from the Board of Revenue is a separate question. It is thought that he requires nothing more than a monthly statement of the total amounts granted from each fund. This is a question to be settled between the Board and the Provincial Accountant-General.

C.—Accounts of Receipts and Expenditure under Local and Special Funds.

1. That Range Officers shall continue as at present to report directly to Collectors of Districts their receipts and (net) expenditure under Local and Special Funds, but in the modified form shown in Appendix C, which provides for the subsequent entry of corrections made by the form in which the Range Officer at present reports receipts and expenditure provides for repeating month after month the following particulars:—

Authority sanctioning Estimate for Work.	By whom, Number, Date.
--	------------------------

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RECOMMENDATIONS.

the Controller, and at the same time leaves out much detail now uselessly repeated month after month.

REMARKS.

Amount of Estimate.

Amount of Grant

which it is thought had much better be recorded once for all in a register.

The form further provides for making a useless distinction between cash and stock expenditure,—useless, that is, as far as the Local Fund Board is concerned.

And lastly the present practice is to repeat every work month after month from the date of sanction to the date of completion, whether or not there are transactions connected with the work.

Altogether the present practice involve a great deal of useless labor, and as a direct consequence useless delay in the submission of accounts.

It will be understood that the rules here laid down relate only to accounts, and that Range Officers must continue to furnish to Local Fund Boards such information as the latter may require regarding the progress of works, and in such separate forms as may be prescribed.

2. That the Controller shall furnish each Collector of a district with monthly statements (in the forms given in Appendices D and E) showing respectively the detailed corrections made in the accounts of Range Officers in respect of receipts and expenditure under Local and Special Funds and the detail of refunds of expenditure.

3. That on receipt of the schedule of corrections from the Controller, each Collector shall be responsible for correcting the Range Officer's schedule of receipts and expenditure.

4. That each Collector shall keep up a register of works, in the form shown in Appendix F, which register is to be posted from the Range Officer's schedule of (net) expenditure as soon as the latter has been corrected with reference to the Controller's schedule of corrections.

5. That the Controller shall furnish directly to each Collector, for incorporation in his accounts to the Provincial Accountant-General, abstract statements of receipts and expenditure under Local

2. At present the Collector looks to the Range Officer for information regarding corrections made by the Controller, and the arrangement is not found to work well.

5. The present practice is for the Controller to compile from the accounts of Range Officers two Provincial Returns of Receipts and Expenditure under Local and Special Funds for submission to the Provincial

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and Special Funds in the forms shown in Appendices G and H respectively.

REMARKS.

Accountant-General. These returns, on receipt by the Accountant-General, are taken to pieces, and communicated piecemeal to Collectors. Collectors then recommunicate these figures to the Accountant-General, and the Accountant-General communicates them again to the Controller.

Setting aside the fact that under existing arrangements not a single Local Fund Board can submit its accounts to the Accountant-General, until some time after the Controller has audited the accounts of every Range Officer in the Presidency, it is thought that the present procedure is unnecessarily complicated and very wasteful of labor.

The information to be furnished to the Provincial Accountant-General is a separate question to be settled between that officer and the Controller. It is thought that he will require in ordinary months, simply the gross receipts and expenditure on account of each Local Fund Circle and each District (Special Funds), and that for one or two months at the end of the year he will require such additional information as will enable him to submit approximate accounts to the Comptroller-General before the accounts of Local Fund Board's are received.

6. That in these abstract statements (Appendices G and H) expenditure shall be shown gross, and refunds of expenditure shall be treated as receipts in accordance with the practice of the Civil Department.

7. That in all cases of discrepancies in accounts and generally on all points connected with the accounts on which Collectors may require information, they shall correspond directly with the Controller and not through either Range Officers or the Board of Revenue or the Accountant-General.

6. The difference of practice between the two departments is at present a fruitful source of confusion. The Civil Department and the Public Works Department here stand in the relation of principal and agent, and it is considered that the principal should be allowed to prescribe the practice to be followed by his agent in accounting to him.

7. Whoever may be addressed in the first instance, such references must ultimately come to the Controller. By passing through intermediate channels, they are necessarily delayed, and almost invariably obscured.

C.—Accounts of Civil Officers.

1. That for all works carried out by officers of the Revenue or Magisterial services, such officers shall be in account with the Collector of the district, and he alone shall be in account with the Controller.

(1 and 2). The Controller is at present in account with almost every officer in each district, to the great confusion of the accounts: for it often happens that an advance made to the Collector is by him

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RECOMMENDATIONS.

2. That the officers of the above-mentioned services who may be entrusted with the execution of Public Works shall obtain funds from the Collector of the district, and that he alone shall obtain funds from the disbursing officers of the Public Works Department.
3. That all advances to a Collector to enable him to carry out Public Works shall be made on general account and not on account of specific works.
4. That each Collector and each Civil Officer who may under him be entrusted with funds for the execution of Public Works shall keep accounts and render returns in such forms and at such times as may be hereafter prescribed, and that the Controller shall, when inspecting the accounts of Range Officers, take the opportunity of assisting Civil Officers with his advice on any points in connection with Public Works Accounts on which they may require it.
5. That with reference to the last recommendation the Controller shall prepare and submit for the approval of the Board and Government a manual of accounts of Civil Officers with the necessary books and forms.
6. That the Controller shall supply all forms to be used in accounting for Public Works Expenditure.

REMARKS.

- made over to one of his Assistants without any intimation to the Controller, who will perhaps receive accounts from some third party to whom the Assistant has in turn transferred the funds.
3. Advances are now made on account of specific works, and each advance is separately accounted for; if such a procedure is to have any meaning, each advance should be scrupulously kept in a separate bag, a sufficient *reductio ad absurdum*.
4. At present nothing is authoritatively prescribed regarding the accounts to be kept by Civil Officers carrying out Public Works. It is obvious that, in the absence of any rules there can be no defined responsibility.

E.—Supplies of Timber by the Forest Department.

1. That the Controller shall (through the Board of Revenue) furnish Forest Officers with books of Invoice and Receipt Forms (in the form shown in Appendix J) for use when supplying timber, &c., to officers of the Public Works Department.
2. That with each supply of timber, &c., the supplying Forest Officer shall send to the Public Works Department Range Officer an invoice and a receipt in duplicate (Parts II, III, and IV of the form).
3. That the Range Officer shall retain the invoice and return the receipts to the Forest Officer after signing them and entering on them the number in his Office Register.

The present practice is as follows:—With each supply of timber the Forest Officer sends the Public Works Range Officer a detailed invoice in triplicate; the Range Officer retains two invoices and returns the other, duly receipted, to the Forest Officer, who submits it with his accounts to the Board of Revenue. Of the two invoices retained by him, the Range Officer submits one with his accounts to the Controller. The Range Officer is supposed to credit the Forest Department at once with the value of the invoice, and the Controller gives the Forest Department credit for the same in his exchange accounts with the Provincial Accountant-General after receipt of the Range Officer's accounts.

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RECOMMENDATIONS.

4. That the Forest Officer shall submit to the Board of Revenue the duplicate receipts signed by the Executive Officer as vouchers in support of his monthly accounts.
5. That the Board shall send to the Controller monthly the duplicate receipts (Part IV of the form) together with an abstract of the same in the form shown in Appendix K.
6. That the Controller shall, in his accounts with the Provincial Accountant-General, give credit to the Forest Department for the amount for which vouchers are so submitted.

REMARKS.

It will be noticed that the only vouchers which the Controller gets in support of the credits which he has to give to the Forest Department come to him not from the supplying department, whose interest it is to produce a voucher, but from the officer who receives the supply and who has no interest whatever in producing the voucher. Such an arrangement is thought to be wrong in principle, and in practice it does not work well; it is therefore proposed to reverse it.

What information the Provincial Accountant-General will require from the Board is a separate question. It is thought that he can only require such information as will enable him to see that in the long run the Forest Department gets credit for supplies made to the Public Works Department, and this it is thought he will be in a position to do if he gets from the Controller, each month, the aggregate credit afforded to the Forest Department and from the Board the following particulars:—

- A.—Amount outstanding from previous months for which vouchers have not been submitted to the Controller of Public Works Accounts.
- B.—Amount for which credit is claimed by Forest Officers for the month.
- C=A + B. Total to be accounted for to the Provincial Accountant-General.
- D.—Amount for which vouchers have been submitted to the Controller for this month.
- E=C—D. Balance, being the amount for which vouchers have still to be produced, before credit will be afforded by the Public Works Department.

H. E. STOKES,
Actg. Secy., Board of Revenue.

L. CONWAY-GORDON,
Controller

APPENDIX A.

Return of Sanctioned Estimates for the _____ Local Fund Circle for the Month of _____ 187

Register Number.	Class.	Main-head.	Sub-head.	Work.	Amount of Sanction.	Remarks.
187 -7					Rs.	

N.B.—The remarks column should show when a work is intended to be executed by other agency than that of the Public Works Department. In the same column should be noted every case in which a sanction, included in the return, cancels or modifies a sanction previously given. This return should include all estimates sanctioned by the Board of Revenue as well as those sanctioned by the Local Fund Board, the Revenue Board's Proceedings being quoted in the remarks column.

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APPENDIX B.

Return of Appropriations cancelled and made by the Board of Revenue during the Month of _____ 187

Register Number.	BOARD'S MISCELLANEOUS PROCEEDINGS.		District or Circle.	Fund.	Work.	AMOUNT OF APPROPRIATION.						Remarks.
	No.	Date.				Original Works.		Repairs.	Establishment.	Tools and Plant.		
						RS.	A. P.			RS.	A. P.	
						RS.	A. P.	RS.	A. P.	RS.	A. P.	

N.B.—In this return the Local Fund and each Special Fund should be kept distinct. Appropriations cancelled should be detailed first, and then appropriations made; and both appropriations cancelled and appropriations made should be entered in the following order:—1st, Local Funds, circle by circle, a separate total being brought out for each circle; 2nd, Special Funds, district by district, and fund by fund, a separate total being brought out for each fund in each district.
The consecutive numbering should be given in the first column; the numbering to recommence at the beginning of each official year, and to continue through the year. In all correspondence appropriations will be referred to by this number, thus—No. of 187 -7 ; as well as by the name of the work.

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APPENDIX C.

187

APPENDIX D.

District _____ Circle.

Month of _____ 187 .

APPENDIX E.

District.

Month of-

187

APPENDIX F.

APPENDIX E

Fund or Head.

1. P

APPENDIX F.

187

District

Month of _____

Receipts.

APPENDIX H.—(Continued).
Expenditure.

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SUBMITTED for the orders of Government.

2. The Board see no objection to the proposed changes.

(True Copy and Extract.)

(Signed) E. E. STOKES,
Acting Secretary.

No. 67.

REFERRED to the Accountant-General for his remarks.

FORT ST. GEORGE,
15th January 1876.

(Signed) W. HUDLESTON,
Chief Secretary.

From R. W. LODWICK, Esq., Accountant-General, to the Hon. W. HUDLESTON,
Chief Secretary to Government, Fort St. George, dated Fort St. George,
18th January 1876, No. 623.

*Book Department.
P.W.D.*

With reference to your endorsement, No. 67, dated 15th January 1876, on Proceedings of Board of Revenue, No. 278, dated 12th January 1876, I have the honor to state that to the bulk of the recommendations of the Controller of Public Works Accounts and the Secretary, Board of Revenue, regarding the classification, &c., of Local Funds Accounts and the mode of communicating transactions of those and of Special Funds in the Public Works Department to Treasury Officers for adjustment, this department has no objection to offer. The suggestions contained in Section B, paragraphs 8 and 9, can be carried out in respect to funds under the control of the Board, but no arrangements appear to have been made in respect to funds not under their control.

2. Regarding Section C, paragraph 5, I would observe that consolidated monthly statements for Local and Special Funds in details of heads of account should be sent to this office by the Controller, in view to the check of the amounts adjusted between the Imperial and Local Fund Treasury Accounts and entered in the *Plus* and *Minus* Memorandum of Special Fund Accounts.

3. The statements of transactions in the Public Works Department on account of the above funds for January, February, and March of each year have heretofore been rendered by the Controller after the receipt of the Treasury Accounts for the last month of the year, and the transactions are usually adjusted at once in this office. This will have to be continued, and the consolidated statements for these months will have to be rendered first to this office, in order that there may be no delay in the submission of the final accounts to the Comptroller-General by the 1st August.

4. The information premised under E, paragraph 6, will suffice for the purposes of this office, as the Board will exhibit the sums for which vouchers are sent on account of credits claimed by the Forest Department from the Controller of Public Works Accounts.

5. I would observe that the Port, Convict Labor, and Police Lodging Funds are controlled by the Master Attendant and the Inspectors-General of Jails and Police, who appear not to have been consulted in the matter of the

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proposed changes. It also does not appear whether the transactions of the Educational Building Fund, controlled by the Director of Public Instruction, are to be treated like the funds under the control of the Board of Revenue; but, if it is intended that the changes should have reference also thereto, I would bring to notice that Public Works transactions are not shown in the accounts of the Collectors, but pass at once through the transfer books of this office.

From Captain L. CONWAY-GORDON, R.E., Controller of Public Works Accounts,
to Major-General G. W. WALKER, R.E., Secretary to Government, Public
Works Department, Fort St. George, dated Fort St. George, 11th February
1876, No. 245-W.

I HAVE the honor to forward herewith a copy of a report submitted to the Board of Revenue by the Secretary to the Board of Revenue and myself jointly, and submitted by the Board for the orders of Government in their Miscellaneous Proceedings, No. 278, of 12th January 1876.

2. With reference to the recommendation at the foot of page 5 of the report (D 1.) to the effect that Collectors should be the only Revenue Officers in direct account with this office, all other Revenue Officers being in account with the Collectors of their districts, I have the honor to request that you will move Government to issue orders as to what officers of other departments are to be in direct account with this office.

5. I beg to recommend that, except with the special sanction of Government, the following officers be alone permitted to be in account with this office for expenditure on Public Works, viz.:—

Civil and Sessions Judges.
District Superintendents of Police.
Superintendents of Central Jails.
The Private Secretary to His Grace the Governor.

No. 80.

TRANSFERRED to the Financial Department for consideration, together with the subject of the Revenue Officers, who are to be in account with the Controller, submitted with Board's Proceedings, Miscellaneous No. 278 of 12th January 1876.

FORT ST. GEORGE, (Signed) G. W. WALKER, Major-General, R.E.,
25th February 1876. *Secretary to Government, P.W.D.*

From Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts,
to Major-General G. W. WALKER, R.E., Secretary to Government, Public
Works Department, Fort St. George, dated Fort St. George, 16th March
1876, No. 282-W.

At the request of the Under Secretary to Government in the Public
Memorandum, No. 414, dated 8th March 1876. Department, I have the honor to forward
herewith a list of the officers of other
departments who are in account with this office.

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List of Officers of other Departments in Account with the Examiner of Public Works Accounts.

Department.	Designation of Officer.
Judicial ...	{ Civil and Sessions Judges. Sub-Magistrates.
Local Fund Board ...	{ Presidents Vice-Presidents } of various Local Fund Boards.
Miscellaneous ...	{ Chief Engineer, Travancore Government. Private Secretary to the Governor. Station Staff Officer, Quilon. Sub-Secretary to the Board of Revenue.
Prisons ...	{ Superintendents of Central Jails. Superintendent of Prisons, Madras.
Police ...	{ Commissioner of Police, Madras. Superintendents of Police of various districts.
Revenue ...	{ Collector Sub-Collector Principal Assistant Collector Head Assistant Collector Assistant Collector Deputy Collector on general duties Deputy Collector in charge of the Treasury Deputy Collector Salt Department Collector and Agent Junior Assistant Agent Special Assistant Agent Supervisor, Kimeidi Zemindari Tahsildars Deputy Tahsildars

of various districts.

FORT ST. GEORGE,
16th March 1876.

(Signed) L. CONWAY-GORDON, Captain, R.E.,
Examiner of Public Works Accounts.

No. 106.

TRANSFERRED to the Public Department.

FORT ST. GEORGE,
20th March 1876.

(Signed) W. FAREWELL, Colonel,
Offg. Under Secy. to Govt., P.W.D.

THE Board of Revenue will resubmit the recommendations made in the joint memorandum by the Examiner of Public Works Accounts and the Secretary to the Board, with the modifications suggested by the Accountant-General.

2. The Governor in Council has no objections to offer to the adoption of these recommendations, and will be prepared to issue orders bringing them into force for all accounts, including budgets, affecting the ensuing official year. With reference to the remarks made under the proposal marked A, the Governor in Council observes that the existing forms were designed as much for administrative as for financial purposes, and that the merging of the Union Fund in the General Fund does not diminish the necessity from the point of view of keeping up a separate educational heading; it will be enough however if, as pointed out, education appears as a sub-head in the yearly accounts. With reference to the important change proposed in the sections marked D 1 and 2, the Governor in Council presumes that the Board of Revenue have duly considered the additional labor which will thereby be thrown

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on Collectors and Magistrates. These and the following sections should at any rate be modified so as to indicate that magisterial officers will account to the Magistrate of the district.

3. With reference to paragraph 5 of the Accountant-General's letter, and paragraph 3 of the Controller's letter, dated 11th February 1876, the Governor in Council is not prepared at present to pass orders affecting officers other than those in the District Revenue and Magisterial Services including Presidents and Vice-Presidents of Local Fund Boards. If the Controller desires further reduction in the number of the offices in account with him, he must submit detailed information regarding the existing method and the method proposed to be substituted.

(True Extract.)

(Signed) W. HUDLESTON,
Chief Secretary.

No. 691.

ORDER THEREON, 30th August 1876, No. 2,311.

ACCOUNT, No. 42.

THE Examiner of Public Works Accounts will arrange for the gradual introduction of the system of accounts recommended by the Board of Revenue and himself, with such modifications as may be necessary to give effect to the wishes of the Accountant-General.

2. The arrangements connected with the accounts of Public Works receipts and expenditure on account of Local and Special Funds should be introduced as soon as the necessary forms have been supplied to the officers concerned.

3. Presidents of Local Fund Boards and Collectors will in future apply direct to the Examiner, and not, as heretofore, to the Executive Officers, for any information they may require in connection with Local and Special Funds.

4. The revised arrangements connected with the accounts of Revenue and Magisterial Officers carrying out Public Works will be introduced as soon as possible. On further consideration, His Excellency the Governor in Council is of opinion that it is inexpedient to introduce this or any other change of system at the commencement of an official year, if the change can be made as conveniently at any other time; the beginning of the year being the busiest time in almost all Government Offices.

5. The Examiner will therefore take measures for closing the accounts of all Revenue and Magisterial Officers, other than Collectors, on the 30th September next; all cash balances in the hands of such officers on the 1st October being brought on to the Collector's General Account.

6. As directed in the Financial Department, Magisterial Officers will account to the Magistrate, and Revenue Officers to the Collector; but the Collector in the joint capacities of Revenue Officer, Magistrate, and President of the Local Fund Board will have but one account with the Examiner.

7. The arrangements relating to supplies by the Forest Department to the Public Works Department should be introduced at once.

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8. The Examiner will issue such subsidiary instructions as may be necessary
to Public Works Officers.

(True Extract.)


Colonel,
Offg. Under Secy. to Govt., P.W.D.

To all District Engineers.
To the Consulting Architect.
" Examiner of Public Works Acc.
" Financial Department.
" Revenue Department. ✓

Exd. E. C. Shunker.

Spare Copies

N. 4074
Rev. 1876, Sept.

Govt. of Madras.

PUBLIC WORKS.

To

ALL DISTRICT ENGINEERS,

&c., &c., &c.

Dated August 30th.

Issued

Recd.

Oct. 2?

Encl.

G. O., 30th August 1875, No. 2,311.

AUGUST.

Nos. 690-691.

Local and Special Funds Accounts.—
Passing orders on papers relating to the
introduction of the system of accounts recom-
mended by the Board of Revenue and the
Examiner of Public Works Accounts with
such modifications as may be necessary in
connection with the — No. 2299

Recd.

10th Oct 1876

The Public Works Commission
has been established by the Government