M.N.O. 1—29,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 770 Press Mis.

526-552

Dated 19 th March 1869

Not to be folded or roughly handled

No. 526. Read the following letter from the Accountant General, Madras, to the Secretary to the Board of Revenue, dated Fort St. George, 6th March 1869, No. 6,563 :—

1. In acknowledging the receipt of the Proceedings of the Board of Revenue, No. 1,075, dated the 17th ultimo, I have the honor to observe that the remarks of the Board contained in the concluding portion of paragraph 2 as well as paragraph 6 of their Proceedings, No. 1,139, dated 20th idem, are manifestly based on a misapprehension of the system followed by this Office, with reference to the supply of funds to Public Works Department for Local Fund works, and the consequent adjustment of the actual expenditure.

2. It is necessary therefore to point out that when the Controller of Public Works Accounts applies for Funds to be placed at his disposal, the only point to which this Office looks before complying with his applications is to see whether or not, it is supported by the necessary authority ; if it is properly supported, the application is at once complied, but this I may remark gives no authority to the Controller to draw funds from the Treasury, which can be done only upon the regular Credit Order subsequently issued.

3. As no money is actually drawn from the Treasury upon these applications, the sums thus placed at the disposal of the Controller, are not deducted from the Plus and Minus Memorandum maintained on account of Local Funds.

4. In his application for Credit Orders, the Controller does not specify whether the funds which he requires are for expenditure on Imperial or Local Fund works ; he draws in a lump sum the funds necessary for both kinds of expenditure, and it is impossible, therefore, for this Office to ascertain whether the amount allotted for expenditure from any particular fund has been exceeded until the detailed accounts are received, which as a rule, is not until some months after the expenditure has actually taken place, and such indeed was the case in respect to the District Road Fund of Madura, the excess expenditure on account of which did not come under the cognizance of this Office until 12th April 1868, when it was immediately pointed out to the Collector that the sanctioned allotment had been exceeded.

5. This Office in fact was never supposed to be a check upon the Controller in regard to the actual expenditure in this respect, being simply to intimate to the Collectors the amount expended by the Public Works Department, communicated in a Memorandum monthly furnished by that Department, with a view to the necessary deduction being made by the Collectors in the Plus and Minus, Memorandums, when any explanation is required by the Collectors, this Office obtains it for them from the Controller.

6. The 10 per cent. for supervision is a charge debited to Government in the Accounts of the Controller, and this Office must of necessity give him credit for the amount and debit it to the proper funds. If the Revenue Officers object to the amount charged against the Fund, it is their duty to represent the same to the Controller through the Board, with a view to the necessary correction being first made in the Books of the Controller and subsequently in those of this office.

(True Copy.)

(Signed) D. KISSUN SING,
Acting Chief Assistant.

Proceedings of the Madras Government, Revenue Department,
19th March 1869.

FORWARDED to the Secretary to Government, Revenue Department, with reference to paragraph 4 of their Order No. 553, dated 3rd March 1869.

No. 527. ORDER THEREON, 19th March 1869, No. 770.

Local Funds, No. 14.
Account.

Resolved that a copy of this letter be furnished to the Controller of Public Works Accounts through the Public Works Department in continuation of paragraph 4 of the Order of Government in this Department, dated 3rd March 1869, No. 553.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Public Works Department.
" the Board of Revenue.
" the Accountant General.

Ext. G. A. Turton.

Book Department
P W D

No. 6563

Fort Saint George,
Accountant General's Office,
6th March 1869.

From The Accountant General,
to the Government of Madras.

To The Secretary to the Board of Revenue

Sir,

In acknowledging the receipt of the Proceedings of the Board of Revenue No. 1075 dated the 17th Ultimo, I have the honor to observe that the remarks of the Board contained in the concluding portion of para 2 as well as para 6 of their Proceedings No 1139 dated 20th idem, are manifestly based on a misapprehension of the system followed by this Office with reference to the supply of funds to Public Works Department for Local Fund works and the consequent adjustment of the actual Expenditure.

2 It is necessary therefore to point out that when the Controller of Public Works' Accounts applies for Funds to be placed at his disposal, the only point to which this Office looks before complying with his applications is to see whether or not, it is supported by the necessary authority - if it is properly supported, the application is at once complied, but this I may remark gives no authority

bring simply to intimate to the Collectors the amount Expended by the Public Works Department, Communicated in a Memo monthly furnished by that Department, with a view to the necessary deduction being made by the Collectors in the Pay and Allowance Abstracts, when any explanation required by the Collectors, this Office obtains it from the Controller

6 The 10 per Cent for Supervision as a charge debited to Government in the Accounts of the Controller, and this Office must of necessity give him Credit for the amount and debit it to the proper funds. If the Revenue Officers object to the amount charged against the Fund, it is their duty to represent the same

Govt. of {1869} Madras.

REVENUE.

To

THE PUBLIC WORKS DEPARTMENT,

&c., &c., &c.

Dated March, 19*th*.

Recd. &c.

G. O., 19th March 1869, No. 770.

MARCH.

Nos. 526-527.

Madura District Road Fund.—Accountant-General's report on the excess expenditure in connection with it, forwarded to the Controller of Public Works Accounts.

Revenue Department

No 779

Proceedings of the Madras Government.

Under date the 19th March 1869.—

Read the following letter from the Accountant General.—

Reporting on the excess expenditure on account of the Madura District Road Fund. } (Here enter 6th March 1869 No 6,563.)

Resolved that a copy of this letter be furnished to the Controller of Public Works Accounts through the Public Works Department in continuation of para 4 of the order of Government in this Department dated 3rd March 1869, No 553.—

24 Copies Letter [illegible] Dept dt 20
1/2 " Board
1/2 " Accountant General

Sd H Stokes