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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
Dated	18 .

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
30th *January* 1866.

No. 49. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated the 13th January 1866, No. 35.

Read again Financial Resolution, No. 2580, dated 16th September 1865, defining the relations of the Civil and Public Works Departments of Accounts, with regard to the Estimates and Accounts of the receipts and expenditure from Local Funds.

Read the Proceedings of Government in the Public Works Department, No. 622*a*, dated 13th July 1865, regarding the Oude Local Fund Public Works Budget Estimate for 1865-66, and the Order passed thereon, calling upon the Accountant General, North-Western Provinces, to explain the cause of the difference between the sums which he showed in his Local Funds Budget for 1865-66 as available for expenditure on Public Works by the Public Works Department, and those which were exhibited in the Public Works Budget of expenditure from Local Funds in 1865-66 as having been allotted to that Department from Local Funds.

Read letters from the Accountant General, North-Western Provinces, Nos. 2763 and 3685, dated, respectively, the 11th October and 27th November 1865, furnishing the explanation required.

OBSERVATION.

The Governor General in Council observes that the proposal made by the Chief Commissioner of Oude, that, with regard to Local Funds, the total available amount should be taken as the estimated expenditure of the year, seems to be incorrect in principle, and is subversive of the object for which the preparation of a Budget Estimate of expenditure is prescribed, the Estimate being for a definite amount of probable expenditure, and not for an amount that may afterwards prove to be available.

2. The proper plan, therefore, for the prevention of discrepancies like those apparent in the Oude Local Funds Budget, is for the several Local Governments to communicate timeously to the Civil Accountants General, in accordance with paragraph 3 of Financial Resolution, dated 16th September 1865, the sums which it is proposed to allot to the Public Works Department, from each of the Local Funds, for expenditure in the year for which the Budget is made up.

Ordered that a copy of the foregoing Observation and of the letter from the Accountant General, North-Western Provinces, No. 3685, dated 27th November 1865, with enclosure, be sent to the Public Works Department, in continuation of the communication from this Department, No. 3019, dated 19th October 1865; also, that a copy of the Resolution be sent to the several Local Governments and Administrations, and to the several Accountants General and Deputy Accountants General in independent charge.

(A true Extract).

(Signed) J. E. COOKE,
Assistant Secretary to the Government of India.

No. 50. ORDER THEREON, 30th January 1866, No. 45.

Communicated to the Public Works and Revenue Departments, with reference to the Order of Government dated the 3rd November last, No. 514.

(True Extract).

Chief Secretary.

To the Public Works Department.
,, Revenue Department.

Exd. J. H. Burns.

No. 35.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated the 13 January 1866.

Read again Financial Resolution No. 2580, dated 16th September 1865, defining the relations of the Civil and Public Works Departments of Accounts with regard to the Estimates and Accounts of the receipts and expenditure from Local Funds.

Read the Proceedings of Government in the Public Works Department, No. 622*a*, dated 13th July 1865, regarding the Oude Local Fund Public Works Budget Estimate for 1865-66, and the order passed thereon, calling upon the Accountant General North-Western Provinces, to explain the cause of the difference between the sums which he showed in his Local Funds Budget for 1865-66 as available for expenditure on Public Works by the Public Works Department, and those which were exhibited in the Public Works Budget of Expenditure from Local Funds in 1865-66 as having been allotted to that Department from Local Funds.

Read letters from the Accountant General North-Western Provinces, Nos. 2763 and 3685, dated, respectively, the 11th October and 27th November 1865, furnishing the explanation required.

OBSERVATION.

The Governor General in Council observes that the proposal made by the Chief Commissioner of Oude, that with regard to Local Funds, the total available amount should be taken as the estimated Expenditure of the year, seems to be incorrect in principle, and is subversive of the object for which the preparation of a Budget Estimate of Expenditure is prescribed, the Estimate being for a definite amount of probable expenditure, and not for an amount that may afterwards prove to be available.

2. The proper plan, therefore, for the prevention of discrepancies like those apparent in the Oude Local Funds Budget, is for the several Local Governments to communicate timeously to the Civil Accountants General, in accordance with para. 3 of Financial Resolution, dated 16th September 1865, the sums which it is proposed to allot to the Public Works Department, from each of the Local Funds, for expenditure in the year for which the Budget is made up.

Ordered that a copy of the foregoing Observation and of the letter from the Accountant General North-Western Provinces, No. 3685, dated 27th November 1865, with enclosure, be sent to the Public Works Department, in continuation of the communication from this Department, No. 3019, dated 19th October 1865; also, that a copy of the Resolution be sent to the several Local Governments and Administrations, and to the several Accountants General and Deputy Accountants General in independent charge.

(A true Extract)

H. Cocke

Assistant Secretary to the Government of India.

No. 3d Nov 65 y-8 Financial 1866 Despatch

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Proceedings of the Govt thereon in the Civil Dept. No 33

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No. 37.

Directing with regard to Local Funds, that the several Local Govts should communicate forthwith to the Civil Accts Genl the sums which it is proposed to allot to the P.W. Dept from each of the Local Funds for expenditure in the year for which the Budget is made up.

49-50.

No. 45 - 30th January 1866.

Communicate to the Public Works & Revenue Departments, with reference to the Order of Govt: dated the 3rd Novr: last No 5716

To Pub Works Dept
Revenue } Desp 1/2