

G.O., No. 5837

DATED 8-7-88

$$\frac{5}{6}$$

Recording proceedings, L K
A dept, informing the H. C. that
the Estimates of Local Fund Receipts
& charges for 1888-89 accepted by
the H. C. I cannot be adopted now
in lieu of the figures finally
approved by the Govt after careful
scrutiny of each individual budget.

T 11/7/88

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
<i>2924/98</i>	<i>1042</i>						
<i>3001/98</i>	<i>Transfd to L. & M. 402</i>						
	<i>5-11-98</i>						

Financial Dept
Government No 1631
Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Calc for original

Contd to 6-98

Memo sent

11/6/98 orig recd of file submd

11/20/6/98

+ 9732: 23.5-98 orig
172: 21.2-98 mis
657: 19.8-97 "
227: 11.3-97 "
410: 6.7-96 "
1094 L: 11.6-94 ss

Recd. 10/6/98

Regd. 10.6.98

1898.
Enclosures
Spare copies

G.O., No. 973 L., 23rd May 1898.

MAY.

Estimates of Local Fund Receipts and Charges.

Informing, with remarks, the Accountant-General that the — accepted by the Government of India cannot be adopted now in lieu of the figures finally approved by this Government after careful scrutiny of each individual budget.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 23rd March 1898, No. 1178.

With reference to G.O., Mis. No. 272 L., dated the 14th of February 1898, I have the honour to state that the estimates of district boards for 1898-99 therein approved have been accepted by the Government of India. It is therefore necessary with those referred to above, so that the abstract of the estimates to be published in the *Fort St. George Gazette* according to the classification observed in the Revenue and Finance accounts of the Government of India is identical with the statement already submitted by me and sanctioned by Government.

2. Where, in districts likely to be affected by famine, increased provisions are entered under 24. Medical and 45. Civil Works, the Presidents may be asked to surrender grants not required by them during the course of the year in order that the same may be utilized for famine-relief purposes. No provision on this account has, it will be noted, been entered in the Local section of the budget estimate for next year.

3. The estimate of Rs. 15,84,000 under 24. Medical was adopted with the remark that the increase was due partly to the inclusion of provision for *Plague* preventive measures. I request that the necessary grants on this account may therefore be specified in each individual review of the district estimates.

4. With reference to paragraph 2 of the order under reference, I would observe that Government apparently ordered the submission of proposals for fresh charges with the budget estimates because otherwise Presidents of District Boards failed to submit punctually the necessary proposition statements after the provision for such charges was sanctioned. The instructions in question are, however, opposed to the rules laid down by the Government of India for the preparation of budget estimates. It is upon these rules that articles 155 (g), 156 (1) and 159 of the Civil Account Code are based. It seems to me that, if Presidents of District Boards on the other hand are forbidden from including in their budgets all unsanctioned charges, they will be driven to obtain the necessary sanction in time upon proposition statements for their inclusion in the estimates. The rule may, however, be relaxed in urgent cases when the sanction to a proposed increase has not been obtained, but is sure to be obtained. In such cases, the estimate should be separately detailed and the reason for the special inclusion of the figure explained.

ORDER—No. 973 L., dated 23rd May 1898.

The Accountant-General is informed that the estimates of Local Fund receipts and charges accepted by the Government of India, which are merely the original estimates of the District Boards, cannot be adopted now in lieu of the figures finally approved by this Government after careful scrutiny of each individual budget.

2. The necessary provision for contribution to Provincial funds on account of famine-relief works has been made by Government in the case of such of the districts as are likely to be affected by famine in the year 1898-99.

3. With reference to paragraph 3 of the Accountant-General's letter, the Presidents of the District Boards are requested to report as soon as possible the amounts which have already been provided, or which can be allotted hereafter, for plague preventive measures.

4. The latter part of article 155 (g) of the Civil Account Code quoted by the Accountant-General in paragraph 4 of his letter permits the inclusion of provision in budgets for any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates, while articles 156 (1) and 159 do not seem to have any bearing on the subject. Moreover, paragraph 2 of the letter from the Government of India recorded in G.O., No. 1235A L., dated 30th June 1897, allows the inclusion in budget estimates of provision for establishments not yet sanctioned, but likely to come under course of sanction during the year. There appears, therefore, to be no objection to proposals relating to establishments being submitted to Government for consideration with the budgets.

(True Extract.)

for Ag. Secretary to Government.

To the Accountant-General.
"all Presidents of District Boards.
"the Financial Department.

Exd. A. Baill.

Int. Dept

C. No 1631

C.B.

Order No 585, of 8th July 1898.

Recorded in continuation

of L.D. No 657 Int 7 19. 8 92

Cand
21. 648

1/87/18.

NOTE The matter has been
noted on in L.D. (vide original
of L.D. No 973 L. 17 23. 5. 98)
and it is not in Int: to
objed, but it is subd. 1 Kat. The
A.C. is quite right about the
local estimates. Under the

The local estimate is perhaps in
view of financial point of view
but the existing state of things
has worked very well and the
best result is that state is not
likely to alter. There is no
complaint at present to move
in the matter and I think it
better therefore to let it alone.

1/87/18.

existing practice L.D. passes
one set of estimates from the
Acct. Genl & another from St.
Boards. The L.D. includes
the former set in the C. B. &
whereas expenditure is controlled
by the latter set. The position
is an anomalous one &
one which must be altered
sooner or later. There are
papers of 1890 on the subject

about

Office
Des. and return the
original L.D. papers
Cand
8/7/18

Noted to L.D.

which will be put up if the
C.S. wishes to see them. The
procedure
matter is on, however, which
will, it is thought, make out its
own destruction

Cms.
21.6.98.

Let me see the
papers referred to
H. 10/9/98.

Ref

Put up the papers

Madras Office written to.
S. papers.

22/6/98
Reminded
29/6/98

For the C.S.

Please see notes in G.O. 1235A L
30th June 97 in G.O. flagged F & other
papers on the subject recd. from Madras.

3/7/98

Ref

See to the flagging of the ^{papers sent in the} intro
flagged F in G.O. 1235A L 30-6-97

Cms

5/7/98

Note for the C.S.

The papers quoted in the notes
flagged Y have all been flagged except
-ing a few G.O. for which ^{orig. in some cases} spare copies ^{in other} are
not available.

L.C. says there are no copies of the D.P. Bd
Manual & the N.W.P. (1894) available in our library

W. 721 L: 26.6.86
" 1074 L: 4.6.96
" 183 L: 25.1.92 to re

NOTE FOR THE CHIEF SECRETARY.

With reference to the C.S.
^(above)
note of 22.6.98 directing the old
papers to be put up, please see
the note flagged Y in the original of
G.O. No. 1235.A L. of 30.6.97 which
sets out the history of the case fully.

The whole point of the matter
consists in the continuation of the L. H.
Dept. that it cannot review ^{all} ⁽²¹⁾ the local
Fund estimates before the 15th of
December. One great objection of
that Dept. to ^{such a} ~~this~~ procedure is that at
the end of the year it has ^{in hand} its local
and Municipal general Reviews
which are very heavy pieces of
work and require the services of
a large part of its establishment.
But it would be better, it is said,
to ^{even} ~~be~~ to employ temporary establishments
-ments in the L. H. Dept. during
the heavy months if by that means
the present financial anomaly could
be removed. As regards the argument
that the estimates of local boards
would ~~not~~ be deprived of a certain
amount of administrative utility if
submitted earlier than they are at

present it is to be noted, as pointed
out in Mr. Pingle's pencil note at IX
That the budget estimates under
Land Revenue and the great depts.
of the State are submitted early &
are both accurate and useful.

Cms
7.7.50.

When given for copying _____
When copied _____
When examined _____
When signed _____ } 189 .

READ AGAIN G.O., No
189 .

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
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