Local & Munl. (1895) Department.

PRINTED.

G.O., Nos 2083
and
2084 m

DATED 12th December 1895.

[Despatch Abstract.]

Draft Rules.

Passing orders on the revised -----for the administration of Cantonment funds.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cv. 2604 (97)							

Proof

No. 2083 M., 12TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From the Government of India, Military Department, dated 13th September 1895.

ABSTRACT.—Forwarding copy of Proceedings of the Government of India in the Military Department, No. 1707-C., dated 13th September 1895, making certain observations on the revised draft rules for the administration of Cantonment funds in consequence of abolition of the presidential army system.

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 31st October 1895, No. 3022.

With reference to your endorsement, No. 1451, dated the 16th October 1895, referring to me for remarks the revised rules and orders for the administration of Cantonment funds in consequence of the abolition of the presidential army system, I have the honour to observe as follow.

2. The budget estimates of the Cantonment funds of St. Thomas' Mount, Pallávaram, Poonamallee, Wellington and Vizianagram have hitherto been submitted to Government in the Military department through me and the Controller of Military Accounts. Under the altered circumstances, they will have to be forwarded to Government in the Financial department. It lies with Government to decide whether these estimates should continue to be submitted through me and the Controller of Military Accounts or not.

3. Under the revised rules, the budget estimates should be submitted by the Cantonment Committee to the Officer Commanding the district on the 1st June of each year. It is for decision on what date these estimates should reach Government. I am not aware whether those for 1896–97 have been submitted to Government or not.

4. Besides the Cantonment funds mentioned above, the Controller of Military Accounts submits to Government the budget estimates of the so-called State-aided cantonments of Vellore, Bellary, Trichinopoly, Quilon, Cannanore and Mangalore. It is for Government to decide whether these estimates should continue to be submitted by that officer or not.

ORDER—No. 2083 M., dated 12th December 1895.

The Government considers that the budget estimates of the Cantonment funds of St. Thomas' Mount, Pallávaram, Poonamallee, Wellington and Vizianagram should be submitted annually by the 1st November to the Local and Municipal department, through the Accountant-General and the Controller of Military Accounts as usual. Those for 1896–97 have not yet been received.

2. As the Draft Cantonment Fund Rules forwarded by the Government of India do not apply to the so-called State-aided cantonments of Vellore, Bellary, Trichinopoly, Quilon and Cannanore, it is presumed that their budget estimates may still continue to be submitted to the Government of India by the Controller of Military Accounts.

3. The following letter will be addressed to the Government of India.

[Here enter No. 2084 M., dated 12th December 1895.]

(True Extract.)

Chief Secretary.

To the Accountant-General.
" Controller of Military Accounts.
" Lieutenant-General Commanding the Forces, Madras.

Exd. Shaik Karim.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

A.S.

Proof for approval.
Ltrd
7.1.96

Issued

Recd. *Encl.*

G.O., No. 2033 M., 12th Dec. 1895.

DECEMBER.

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Draft Rules.

Passing orders on the revised — for the administration of Cantonment funds.

No. 2084 M., 12TH DECEMBER 1895.

LOCAL AND MUNICIPAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA, MILITARY DEPARTMENT.

SIR,

With reference to the Proceedings of the Government of India, No. 1707-C., dated 13th September 1895, I am directed to suggest the following modifications in the Draft Cantonment Fund rules forwarded with it, and to state that, if Local Governments are expected to exercise any useful financial control over cantonments, it is desirable that the annual reports of the Cantonment Committees should be furnished to them and that they should have the power of criticising them.

Rule 4 (1).—Add at the end the words "or by the Local Government," so as to allow of forms being prescribed by the Local Government similar to those in use in municipalities, as it would be convenient to have the budget estimates of cantonments and municipalities, the receipts and charges of which are very similar, in the same form.

Rule 4 (3).—Add at the end the words "through the Accountant-General and the Controller of Military Accounts, so as to reach the Local Government by the 1st November."

It appears desirable that the existing practice of submitting these budgets through these officers should be continued.

Rule 7 (2).—For "Rs. 10" substitute "Rs. 20," as sums of Rs. 20 and below are too small to be paid by cheque.

Rule 26 (1).—Add at the end the words "or in such other form as may be prescribed by the Local Government."

This alteration is suggested for the same reason as that proposed in rule 4 (1) above.

2. It has hitherto been the practice for the Controller of Military Accounts to submit to Government budget estimates of the so-called State-aided cantonments of Vellore, Bellary, Trichinopoly, Quilon, and Cannanore in this Presidency. It is presumed that in future these budgets may continue to be submitted by him to the Government of India.

2/87

and Mangalore

I have the honour to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
12th December 1895.

Chief Secretary.

Exd. Shaik Karim.

1895.

LOCAL AND MUNICIPAL DEPT.

From the Government of
Fort St. George.

Issued

Recd. *Encl.*

Letter, No. 2084 M., 12th Dec. 1895.

DECEMBER.

Letter to the Government of India suggesting certain modifications in the Draft Cantonment Fund Rules and stating that the annual reports of the Cantonment Committees should be furnished to the Local Governments.

No. 2084 M., 12TH DECEMBER 1895.

LOCAL AND MUNICIPAL DEPARTMENT.

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Your most obedient servant,

FORT ST. GEORGE,
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J. F. PRICE,
Chief Secretary.

Exd. Shaik Karim.

1895.

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4. Submission and sanctioning of Budget Estimates.
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23. Totalling of registers of receipts and payments, and watching of budget grants.

1895.

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" APPENDIX C.—*Details of Budget Estimate for Original Works (Construction of Buildings, Roads, Latrines, etc.) in the—— Cantonment for the year——.*
" APPENDIX D.—*Details of Budget Estimate for Maintenance and Repairs in the——Cantonment for the year——.*

[NOTE.—S=the draft rules prepared by General Sanford's Committee.

Q= he draft rules prepared in the Quarter Master General's Department and referred to the present Committee.]

CHAPTER VII.

RULES UNDER ACT XIII OF 1889, SECTION 26 (7)—

"the purposes to which the Cantonment Fund may be applied"

S. 48. Q. 1.

Application of the Cantonment Fund.

1. (*1*) The Cantonment Fund may be applied to the following purposes within the cantonment, namely:—

(*a*) the payment of any expenses directed by or under any enactment for the time being in force to be debited to the Fund;

(*b*) the maintenance of the police-force employed in the cantonment, including charges of every description required for the efficient discharge of their duties therein;

(*c*) the provision and maintenance of an office for the Cantonment Authority;

(*d*) the payment of the salaries of all Cantonment establishments;

(*e*) the survey of buildings and lands;

(*f*) the management and improvement of lands and other property placed by the Government under the management of the Cantonment Authority, including—

(*i*) the construction and maintenance of roads (other than those maintained from Imperial or Provincial Funds),

(*ii*) the lighting, watering and cleansing of roads, and

(*iii*) the maintenance of public parks and gardens and the planting and tending of trees;

(*g*) the provision and maintenance or aiding of public hospitals, dispensaries and schools;

(*h*) the provision and maintenance of public markets and slaughter-houses;

(*j*) the carrying out of a proper system of conservancy throughout the cantonment for all its inhabitants, other than classes of troops for whom conservancy is provided from public revenues other than the Cantonment Funds, including—

(*iv*) the pay of the public conservancy establishments,

(*v*) the construction of public latrines and other conservancy works, and

(*vi*) the purchase of all necessary conservancy carts, utensils and other appliances;

(*k*) the carrying out of proper systems of water-supply and drainage and of other sanitary measures, including the prevention of the spread of infectious or contagious disorders, and generally the maintenance of the cantonment in a thoroughly sanitary condition;

(*l*) the burial, burning or other lawful disposal of the corpses of paupers and unknown persons;

(*m*) the abatement of nuisances; and

(*n*) generally, the payment of all expenses incurred—

XIII of 1889. (*vii*) under any rules made under section 26 of the Cantonments Act, 1889, or

(*viii*) under any enactment extended to the cantonment under section 25 of the Cantonments Act, 1889, or

(*ix*) under any other law for the time being in force.

(2) The Cantonment Fund may, with the general or special sanction of the Local Government, be applied to any of the purposes mentioned or referred to in clauses (*a*) to (*n*), both inclusive, of this rule, within or without British India, beyond the limits of the cantonment, in cases in which, in the opinion of the Local Government, the application of the Fund beyond those limits is for the benefit of the inhabitants of the cantonment or of any military force ordinarily quartered therein or of any detachment of any such force.

CHAPTER VIII.

RULES UNDER ACT XIII OF 1889, SECTION 26 (*8*)—

"*the authority on which money may be paid from the Cantonment Fund.*"

Estimates and Sanctions.

S. 49, 52. Q. 2, 3.

2. No money shall be paid from the Cantonment Fund unless the expenditure is either—

Money not to be paid unless expenditure sanctioned.

(*a*) provided for in the sanctioned Budget Estimate, or by reappropriation under rule 5, or

(*b*) sanctioned by the Local Government after consultation with the General Officer of the Command.

Q. 2. See notes, pp. 29, 40, 44 (twice), 48 and 50 (twice).

3. The responsibility for administering the funds provided in the sanctioned Budget Estimate or sanctioned under rule 2, clause (*b*), shall rest with the Cantonment Authority, under the direction of the General Officer of the Command.

Responsibility for administering funds.

S. 50. Q. 2, 4 (*a*). See notes, pp. 28, 36, 37, 38, 39, 41, 42 (thrice), and 50.

4. (*1*) On the first day of June in each year, or on such other date as the General Officer of the Command may direct, the Cantonment Authority shall submit to the Officer

Submission and sanctioning of Budget Estimates.

Commanding the district a Budget Estimate, of the receipts (including the grant-in-aid, if any,) into and expenditure from the Cantonment Fund for the ensuing financial year.

Such estimate shall be framed in accordance with Form 8 in the Schedule, or in such other form as may be from time to time prescribed by the Comptroller General with the previous sanction of the Governor General in Council.

(*2*) The Officer Commanding the district may revise such Estimates, and shall submit them to the General Officer of the Command.

(*3*) The General Officer of the Command may further revise such Estimates, and shall submit them to the Local Government.

(*4*) The Local Government may sanction such Estimates, with or without modification.

(*5*) The sanction of the Local Government to such Estimates shall be communicated by it—

(*a*) to the Accountant General, and

(*b*) to the General Officer of the Command, for intimation to the Officer Commanding the district and the Cantonment Authority.

Re-appropriation.

S. 51. Q. 23 (last sentence), 28.

5. (*1*) The Cantonment Authority may,—

(*a*) with the previous approval of the General Officer of the Command, re-appropriate any sum from one major head of the Budget Estimate to another, or,

(*b*) with the previous approval of the Officer Commanding the district, re-appropriate any sum from one minor head or sub-head of the Budget Estimate to another minor head or sub-head under the same major head:

Provided that no allotment to any major head shall by re-appropriation be varied by more than ten *per cent.* of its original amount, except with the previous sanction of the Local Government. See notes, p. 29.

(*2*) A copy of every order made under clause (*a*) or clause (*b*) of this rule shall be sent by the General Officer of the Command, or the Officer Commanding the district, as the case may be, to the Accountant General.

Payments.

Q. 14, 16.

6. (*1*) Every claim for payment from the Cantonment Fund must be presented—

Examination of, and order for payment of, claims.

(*a*) to the President of the Cantonment Committee, or,

(*b*) if so directed by the General Officer of the Command, to the Secretary to the Cantonment Committee, or,

(*c*) if there is no Cantonment Committee, to the Commanding Officer of the cantonment,

and must be supported by a voucher duly receipted and, if necessary, bearing a stamp.

(2) The President, Secretary or Commanding Officer, as the case may be, must check and examine every such claim, and, if it be found correct, and supported by a voucher as aforesaid, shall sign an order for payment thereof.

(3) If payment is to be made from the imprest, the order for payment shall be "Pay in cash"; if payment is to be made by cheque, such order shall be "Pay by cheque No. , dated ," the blanks being filled up when the cheque is signed.

S. 53. Q. 16. Payments how made.

7. Payments must be made,—

(a) if the sum does not exceed ten rupees, in cash, and

(b) if the sum exceeds ten rupees, by cheque.

Over Payment is with above — Pay by cheque

Q. 7. Cheques.

8. (1) Money may be drawn from the Cantonment Fund only by means of cheques written in Form 4 in the schedule.

Q. 7. (2) No cheque shall be current for more than three months from the date on which it was drawn.

S. 53. Q. 17. (3) All cheques must be signed,—

(a) if there is a Cantonment Committee,—

(i) where the sum does not exceed one hundred rupees, by the Secretary, or,

(ii) where the sum exceeds one hundred rupees, by the President, and

(b) if there is no Cantonment Committee, by the Commanding Officer of the Cantonment.

Q. 17. (4) Cheques drawn in favour of a Government officer must be made payable to order, and cheques drawn in favour of any other person must be made payable to bearer.

Q. 16. (5) All cheque forms must be bound in books, with counterfoils.

Q. 16. (6) Every such book must bear a number; and each officer authorised by clause (3) of this rule to sign cheques must notify to the treasury the number of the book which he from time to time brings into use.

Q. 16. (7) On each cheque form there shall be entered the number of the book in which the form is contained and a consecutive number.

Q. 16. (8) There shall be noted on the outside of each cheque book an order to keep the book under lock and key in the personal custody of the officer who is authorised to use the book for the purpose of signing cheques; and when such officer is relieved he must take a receipt for the number of cheques made over to the relieving officer and must send to the treasury a specimen of the signature of the relieving officer.

Q. 19. See notes, pp. 36, 50. Imprest.

9. (1) The Cantonment Authority shall, if it has not already done so, draw from the treasury a sum not exceeding fifty rupees, to form an imprest for the purpose of meeting petty payments.

(2) The amount of petty payments met out of the imprest must be recouped by cheque on the last day of each month, and, if necessary, during the month also, so that the full amount of the imprest, *plus* any sum received too late for remittance to the treasury on the last day of the month, will always be shown in the monthly accounts as being in the hands of the Cantonment Authority.

Q. 21. See notes, p. 42. Overdrafts.

10. Overdrafts on the Cantonment Fund shall be allowed only if approved of by the General Officer of the Command and sanctioned by the Local Government.

CHAPTER XI.

RULES UNDER ACT XIII OF 1889, SECTION 26 (11)—

"the accounts to be kept by the Cantonment Authority, and the manner in which those accounts are to be audited....."

Receipts.

Q. 5. Entry and acknowledgment of receipts.

11. (1) All money received for credit to the Cantonment Fund must be entered in a register of receipts kept in Form 1 in the schedule, and, with the exception of grants-in-aid and fines, must be acknowledged by receipts in Form 2 in the schedule.

(2) Such receipts must bear printed numbers in a consecutive series, and the number of each receipt must be entered in the second column of the register of receipts.

Q. 6. Responsibility of Cantonment Authority as to receipts.

12. The Cantonment Authority shall be responsible for making such arrangements as will secure—

(1) that all money received for credit to the Cantonment Fund is duly brought to credit in the accounts;

(2) that all money so received, with the exception of grants-in-aid and fines, is acknowledged by receipts in Form 2; and

(3) that whenever a receipt is given the foil and counterfoil are correctly filled up.

Account of the imprest.

Q. 20. Account of the imprest.

13. An account of the imprest shall be kept in Form 6 in the schedule, and the expenditure recorded in it must be entered in a register of payments kept in Form 5 in the schedule, when a bill for the recoupment of the amount is made out and the amount is drawn from the treasury by a cheque.

(2) The President, Secretary or Commanding Officer, as the case may be, must check and examine every such claim, and, if it be found correct, and supported by a voucher as aforesaid, shall sign an order for payment thereof.

(3) If payment is to be made from the imprest, the order for payment shall be "Pay in cash"; if payment is to be made by cheque, such order shall be "Pay by cheque No. , dated ," the blanks being filled up when the cheque is signed.

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Bills for expenditure.

Q. 10.

14. (*1*) All expenditure must be entered in a bill of one of the following kinds, namely :—

Expenditure to be entered in bills.

(*a*) Establishment Pay Bill—for the pay of members of the Cantonment establishment;

(*b*) Travelling Allowance Bill—for travelling allowances of members of the Cantonment establishment; and

(*c*) Contingent Bill—for all charges other than pay and travelling allowances of members of the Cantonment establishment.

Q. 11.

(*2*) Every Establishment Pay Bill must be prepared in Civil Account Form 6, copies of which may be obtained at the Government treasury.

Q. 12.

(*3*) Every Travelling Allowance Bill must be prepared in Civil Account Form 9, copies of which may be obtained at the Government treasury.

Q. 13.

(*4*) Every Contingent Bill must contain full details of the charges incurred.

Q. 13.

15. (*1*) Claims for supplies or services by contractors or tradesmen must be paid on bills as presented by them.

Claims by contractors or tradesmen.

(*2*) When such claims are paid by cheque the payment must be entered at once in the register of payments (Form 5), and when they are paid in cash the payment must be entered in the imprest register (Form 6).

Q. 13.

16. (*1*) All petty charges to be met from the imprest must be entered in bills prepared in Civil Account Form 11, copies of which may be obtained at the Government treasury.

Petty charges to be met from the imprest.

See notes, page 13, para. 2.

(*2*) Such bills must be supported,—

(*a*) in the case of all payments for telegrams or for service postage stamps and in the case of any other payment exceeding ten rupees, by the original vouchers on which the payments were actually made, and,

(*b*) in other cases, by a certificate that the receipts of the payees have, as far as possible, been obtained, and have been so destroyed, defaced or mutilated that they cannot be used again.

(*3*) The certificate referred to in clause (*b*) of this rule must be signed by the Secretary to the Cantonment Committee, or, if there is no Cantonment Committee, by the Commanding Officer of the cantonment.

Q. 1.

17. All charges incurred direct by the Cantonment Authority and paid by cheque must be entered in bills prepared in the said Civil Account Form 11.

Charges incurred direct by Cantonment Authority.

Q. 1

18. The following certificate must be recorded at the foot of every bill prepared in the said Civil Account Form 11, namely :—

Certificate on certain bills.

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the Cantonment, be avoided. I have satisfied myself that the charges entered in this bill have been really paid."

Entry of cheques in accounts.

Q. 15.

19. All payments made by cheque must be entered in the register of payments (Form 5), the vouchers being numbered in a monthly consecutive series.

Entry of payments by cheque.

Q. 18.

20. If any cheque is cancelled, its amount must be deducted from the expenditure by a *minus* entry in the appropriate columns of the register of payments (Form 5). The deduction will then pass into the Cash Book (Form 7) through the daily total of payments carried into it.

Deduction of amount of cancelled cheques.

Accounts and returns.

Q. 22.

21. The Cantonment Authority shall keep a Cash Book in Form 7 in the schedule. The Cash Book must be balanced monthly, and the balance shown in it must be reconciled with that shown in the Pass Book (Form 3), as follows :—

Cash Book.

Balance as per Pass Book ... ...

Add—

Amount of imprest ... ...

Money received too late for remittance to treasury ... ...

Total ...

Deduct—Outstanding cheques, as per details below :

Balance as per Cash Book ... ...

Cheques outstanding on—

No.	Date	Amount.

Total ...

Q. 23.

22. (*1*) In the registers of receipts and payments (Forms 1 and 5) the amounts sanctioned in the Budget Estimate for the year must be entered at the top of the columns for the heads for which separate estimates are made.

Entry of budget estimates in registers of receipts and payments.

(*2*) If, during the year, or in any revised estimate that may be sanctioned for the year, any addition to or alteration in the estimates is made, it must be noted in the appropriate register in red ink with *plus* or *minus* signs, the orders for the addition or alteration being cited.

Q. 24.

23. (*1*) At the end of each month the figures in the registers of receipts and payments (Forms 1 and 5) must be added up, the totals up to the end of the last preceding month being added to those

Totalling of registers of receipts and payments, and watching of budget grants.

of the month just expired, and grand totals being made from the 1st April last preceding.

(2) If the grand total under any head in the register of payments shows that the budget grant is likely to be exceeded, application must at once be made for orders under rule 2, clause (*b*), or rule 5, as the circumstances may require, to cover the excess.

Q. 18, 25.

Documents to be sent to Accountant General.

24. As soon as possible within fifteen days after the end of each month, the Cantonment Authority shall send to the Accountant General, for purposes of audit,—

(*a*) extracts from the registers of receipts and payments for the month, prepared in the same detail as those registers, and showing the budget estimates, each receipt and payment, the monthly totals, the totals to the end of the last preceding month and the grand totals;

(*b*) the foils of all receipts granted during the month;

(*c*) all paid bills;

(*d*) all cancelled cheques (if any); and

(*e*) a statement of the balances, in the following form:—

Balance at end of last month	
Receipts during the month, as per accompanying schedule	
Total ...	
Expenditure during the month, as per accompanying schedule	
BALANCE AT THE END OF THE MONTH ...	
Detail of balance:—	
Balance in treasury, as per Pass Book ...	
Cash received too late for remittance to treasury	
Imprest in hands of Cantonment Authority	
Deduct—Outstanding cheques, as per details below:	
Net balance as above	
Cheques outstanding on—	
No. Date Amount.	
Total ...	

S. 252. Q. 26.

Annual consolidated account.

25. (*1*) The Cantonment Authority shall prepare annually a consolidated account showing the receipts into and payments from the Cantonment Fund, classified under the major heads, minor heads and sub-heads contained in the monthly accounts.

(*2*) The total of the details under each head of receipts and payments, as given in the said consolidated account, must agree exactly with the figures appearing against the entry "From 1st April to date" under the same heads in the extracts forwarded to the Accountant General for the month of March last preceding.

(*3*) The said consolidated account shall be forwarded to the Accountant General, who will agree the figures with his own classified abstract and then forward the account to the General Officer of the Command with the following endorsement, namely,—

"Examined and found correct.

*Signed*_____ Accountant General."

Classification.

Q. 27.

Classification of receipts and expenditure.

26. (*1*) All receipts into, and expenditure from, the Cantonment Fund shall be classified, in the monthly and annual accounts, in accordance with Form 8 in the schedule.

(*2*) All expenditure must be classified in the monthly accounts under the appropriate major heads, minor heads and sub-heads with reference to the nature of the charge, whether specific budget provision exists or not; and no expenditure which from its nature properly falls under one of the other prescribed heads shall be classified under the head "Miscellaneous" on the ground that there is no specific budget provision for the charge.

N.B.—Every permanent advance to a Cantonment Fund receiving a grant-in-aid under rule 28 will be held outstanding in the military accounts until the Fund becomes self-supporting, and the advance will then merely be shown as a balance in the hands of the Cantonment Authority.

C. A. Code, Appendix F, rule 20 A. See notes, pages 36, 37, 50.

CHAPTER XXXI.

RULES UNDER ACT XIII OF 1889, SECTION 26 (*31*)—

"generally, the carrying out of the purposes of this Act."

The Cantonment Fund.

S. 250.

Sums to be credited to Cantonment Fund.

27. There shall be placed to the credit of the Cantonment Fund the following sums, namely:—

(*a*) all sums directed by the Cantonments Act, 1889, section 21, sub section (*1*), or by or under any other enactment for the time being in force to be placed to the credit of the Fund; and

XIII of 1889.

(*b*) all grants-in-aid and other sums received by the Cantonment Authority in aid of the Fund.

Q. 4 (*b*). See note pp. 29, 37, 38, 39, 41, 42 (twice), and 50.

Making and distribution of grants-in-aid.

28. (*1*) The Secretary to the Government of India in the Military Department shall, from time to time, notify to the General Officer of the Command the annual sum, if any, which will from time to time be placed at his disposal by the Government of India as a grant-in-aid to the Cantonment Funds in his Command.

(*2*) The General Officer of the Command shall distribute the said sum among the said Funds in such proportions as he may think fit.

Remittance to Treasury and Pass Book.

Q. 7. **29.** The Cantonment Authority shall remit to the treasury all moneys received for credit to the Cantonment Fund.

All moneys to be remitted to treasury.

Q. 8. **30.** (*1*) Remittances to the treasury may be made either daily or weekly, as may be most convenient:

Procedure for remittances to treasury.

Provided that all moneys in hand on the last working day of each month must be remitted on that day.

(*2*) All remittances must be accompanied by a chalan or invoice and by a Pass Book in Form 3 in the schedule.

(*3*) Whenever a remittance is made the officer in charge of the treasury must acknowledge the receipt of the money by entries in the Pass Book, and must enter on the charge side of the Pass Book particulars of cheques paid up to date as recorded in his register.

(*4*) The Pass Book must be sent to the treasury on the last working day of each month, whether or not there are any moneys to be remitted to the treasury on that day. The officer in charge of the treasury must then close the Pass Book for the month and enter therein in words the balance in hand and sign the entry.

Q. 9. **31.** (*1*) The Cantonment Authority shall examine the Pass Book from time to time, and shall immediately call the attention of the officer in charge of the treasury to any discrepancy that may appear between the credits or debits shown therein and those shown in the Cantonment registers.

Supervision of Pass Book by Cantonment Authority.

(*2*) The Pass Book shall be written up only by the officer in charge of the treasury or by some member of his establishment, and no entries or marks shall be made therein by the Cantonment Authority or by any member of the Cantonment establishment.

Abstract Statement of estimated income and expenditure.

Q. 4 (*c*). See notes, p. 42. **32.** The General Officer of the Command shall, on receiving the sanction of the Local Government to the Budget Estimates for the several Cantonment Funds in his Command, forward to the Government of India in the Military Department, to the Commander-in-Chief in India and to the Local Government, for information, an abstract statement of the estimated income of and expenditure from all such Funds.

Abstract statement of estimated income and expenditure.

Submission of proposals as to taxation.

S. 251. **33.** All proposals made by the Cantonment Authority for the imposition, abolition or modification of any tax shall be submitted to the General Officer of the Command for transmission to the Local Government.

Submission of proposals as to taxation.

Establishments.

S. 19. Q. 4. See notes, pp. 28, 36, 37 (twice), 38, 39, 40, 41, 42 (twice), 43, 46, 50. **34.** In determining or altering the strength or cost, or both, of any cantonment establishments, the Cantonment Authority must obtain the previous approval of the General Officer of the Command:

Strength and cost of establishments.

Provided that any alteration which merely involves the employment of temporary establishments for a period not exceeding three months may be made without such approval:

Provided also that every alteration shall be subject to the provisions of rules 2 and 5.

Explanation.—The word "establishments" in this rule does not include police employed in cantonments beyond the limits of a Presidency-town, the strength and cost of such police being determined by the Local Government, with the sanction or subject to the control, of the Governor General in Council, in pursuance of the following enactments, namely:—

the Cantonments Act, 1889, section 12, XIII of 1889.

Act XXIV of 1859, section 8,

Act V of 1861, section 2,

Bengal Act VII of 1869, section 4,

the Bombay District Police Act, 1867, section 3, Bom. VII of 1867.

the Bombay District Police Act, 1890, section 4. Bom. IV of 1890.

Definitions.

Definitions. **35.** In these rules,—

(*1*) "General Officer of the Command" means the general officer commanding the forces in a Command; and "Command" means one of the principal portions into which the army of India is for the time being divided; and Cf. Act XII of 1894, s. 4 (*16*). S. 262 (*1*).

(*2*) "treasury" means the Government treasury or sub-treasury or the bank or office prescribed by or under section 22 of the Cantonments Act, 1889, for the custody of the Cantonment Fund. New. XIII of 1889.

Remittance to Treasury and Pass Book.

Q. 7. **29.** The Cantonment Authority shall remit to the treasury all moneys received for credit to the Cantonment Fund.

All moneys to be remitted to treasury.

Q. 8. **30.** (*1*) Remittances to the treasury may be made either daily or weekly, as may be most convenient:

Procedure for remittances to treasury.

Provided that all moneys in hand on the last working day of each month must be remitted on that day.

(*2*) All remittances must be accompanied by a chalan or invoice and by a Pass Book in Form 3 in the schedule.

(*3*) Whenever a remittance is made the officer in charge of the treasury must acknowledge the receipt of the money by entries in the Pass Book, and must enter on the charge side of the Pass Book particulars of cheques paid up to date as recorded in his register.

(*4*) The Pass Book must be sent to the treasury on the last working day of each month, whether or not there are any moneys to be remitted to the treasury on that day. The officer in charge of the treasury must then close the Pass Book for the month and enter therein in words the balance in hand and sign the entry.

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Supervision of Pass Book by Cantonment Authority.

(*2*) The Pass Book shall be written up only by the officer in charge of the treasury or by some member of his establishment, and no entries or marks shall be made therein by the Cantonment Authority or by any member of the Cantonment establishment.

Abstract Statement of estimated income and expenditure.

Q. 4 (*c*). See notes, p. 42. **32.** The General Officer of the Command shall, on receiving the sanction of the Local Government to the Budget Estimates for the several Cantonment Funds in his Command, forward to the Government of India in the Military Department, to the Commander-in-Chief in India and to the Local Government, for information, an abstract statement of the estimated income of and expenditure from all such Funds.

Abstract statement of estimated income and expenditure.

Submission of proposals as to taxation.

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Submission of proposals as to taxation.

Establishments.

S. 19. Q. 4. See notes, pp. 28, 36, 37 (twice), 38, 39, 40, 41, 42 (twice), 43, 46, 50. **34.** In determining or altering the strength or cost, or both, of any cantonment establishments, the Cantonment Authority must obtain the previous approval of the General Officer of the Command:

Strength and cost of establishments.

Provided that any alteration which merely involves the employment of temporary establishments for a period not exceeding three months may be made without such approval:

Provided also that every alteration shall be subject to the provisions of rules 2 and 5.

Explanation.—The word "establishments" in this rule does not include police employed in cantonments beyond the limits of a Presidency-town, the strength and cost of such police being determined by the Local Government, with the sanction or subject to the control, of the Governor General in Council, in pursuance of the following enactments, namely:—

the Cantonments Act, 1889, section 12, XIII of 1889.

Act XXIV of 1859, section 8,

Act V of 1861, section 2,

Bengal Act VII of 1869, section 4,

the Bombay District Police Act, 1867, section 3, Bom. VII of 1867.

the Bombay District Police Act, 1890, section 4. Bom. IV of 1890.

Definitions.

Definitions. **35.** In these rules,—

(*1*) "General Officer of the Command" means the general officer commanding the forces in a Command; and "Command" means one of the principal portions into which the army of India is for the time being divided; and Cf. Act XII of 1894, s. 4 (*16*). S. 262 (*1*).

(*2*) "treasury" means the Government treasury or sub-treasury or the bank or office prescribed by or under section 22 of the Cantonments Act, 1889, for the custody of the Cantonment Fund. New. XIII of 1889.

THE

FORM

(See Rules

Register of Receipts into the

Date.	No. of Counterfoil receipt.	From whom received.	MAJOR HEAD.	
			Minor heads and sub-heads.	
		Budget Estimate		
		Total for the month .		
		Add total to end of last month .		
		Total from 1st April to date .		

SCHEDULE.

I.

11, 12, 22 and 23.)

Cantonment Fund.

MAJOR HEAD.				Total of each receipt.	Daily total carried to Cash Book.
Minor heads and sub-heads.					

FORM 2.

(See Rules 11, 12 and 24.)

RECEIPT.

[*To be retained in Cantonment Authority's Office.*]

No._____

Dated_____

Received from_____

_____

on account of_____

_____

R_____

[*To be sent to Accountant General with the monthly extracts from the accounts.*]

No._____ Dated_____

Received on account of_____

_____

(to be classified under the head_____

_____)

R_____

*Signed*_____

[*To be given to the person from whom the money is received.*]

No._____ Dated_____

Received from_____

_____

on account of_____

_____

R_____

*Signed*_____

FORM 3.

(See Rules 30 and 31.)

PASS BOOK.

The _____ *Treasury in account current with the* _____ *Cantonment Fund.*

CHEQUE BOOK NO._____

ADVISED_____

Date.	Number of Chalan.	Amount.			Initials of the Officer in charge of the treasury.	Date.	No. of Cheque.	Amount.			Initials of the Officer in charge of the treasury.

FORM 2.

(See Rules 11, 12 and 24.)

RECEIPT.

[*To be retained in Cantonment Authority's Office.*]

No._____

Dated_____

Received from_____

_____

on account of_____

_____

R_____

[*To be sent to Accountant General with the monthly extracts from the accounts.*]

No._____ Dated_____

Received on account of_____

_____

(to be classified under the head_____

_____)

R_____

*Signed*_____

[*To be given to the person from whom the money is received.*]

No._____ Dated_____

Received from_____

_____

on account of_____

_____

R_____

*Signed*_____

FORM 3.

(See Rules 30 and 31.)

PASS BOOK.

The _____ *Treasury in account current with the* _____ *Cantonment Fund.*

CHEQUE BOOK NO._____

ADVISED_____

Date.	Number of Chalan.	Amount.			Initials of the Officer in charge of the treasury.	Date.	No. of Cheque.	Amount.			Initials of the Officer in charge of the treasury.

FORM 4.

(See Rule 8.)

CANTONMENT FUND CHEQUE.

*Cheque Book No.*_____

*Cheque No.*_____

*Dated*_____

*To*_____

*R*_____

Cheque Book No. _____

*Cheque No.*_____

ONE-ANNA STAMP, *if the cheque is for an amount exceeding twenty rupees.*

*Dated*_____ *189* .

*To the Officer in charge of the Treasury at*_____

*Pay to*_____

*R*_____ *and charge to the*_____

Cantonment Fund.

Under R

*Signed*_____

Secretary, Cantonment Committee,

or

President, Cantonment Committee,

or

Commanding Officer of the Cantonment.

This cheque is current for three months only.

16

P. T. O.

FORM 4.

(See Rule 8.)

CANTONMENT FUND CHEQUE.

*Cheque Book No.*_____

*Cheque No.*_____

*Dated*_____

*To*_____

*R*_____

*Cheque Book No.*_____

*Cheque No.*_____

ONE-ANNA STAMP, *if the cheque is for an amount exceeding twenty rupees.*

*Dated*_____ *189* .

*To the Officer in charge of the Treasury at*_____

*Pay to*_____

*R*_____ *and charge to the*_____

Cantonment Fund.

Under R

*Signed*_____

Secretary, Cantonment Committee,

or

President, Cantonment Committee,

or

Commanding Officer of the Cantonment.

This cheque is current for three months only.

16

P. T. O.

FORM

(See Rules 13, 15, 19,

Register of payments from the

MAJOR

Date.	Number of Voucher.	Number of cheque by which paid.	To whom paid.	Minor heads and sub-heads.		
			Budget Estimate			
			Total for the month .			
			Add total to end of last month .			
			Total from 1st April to date			

5.

20, 22 and 23)

Cantonment Fund.

HEADS.

							Total of each voucher.	Daily total carried to Cash Book.

FORM 6.

(See Rules 13 and 15.)

*Imprest Register of the*_____*Cantonment Fund.*

AMOUNT OF IMPREST, ₹_____

Date.	No. of Sub-voucher.	To whom paid.	Classification.		Amount.		
			Major head.	Minor head and sub-head.			
		Total drawn from treasury by Cheque No._____ on Voucher No._____					

20

FORM 7.

(See Rules 20 and 21.)

*Cash Book of the*_____*Cantonment Fund.*

Receipts.					Payments.			
Date.	Amount as per Register of Receipts.				Date.	Amount as per Register of Payments.			
	Total of month . .					Total of month . .			
	Opening Balance . .					Closing Balance . .			
	GRAND TOTAL . .					GRAND TOTAL . .			

21

Form 8.
(See Rules 4 and 26.)

Budget Estimate of Receipts into and Expenditure from the Cantonment Fund for the year _____. Dated _____ 189—.

Heads of Receipt.	Actuals (previous year).	Estimate (current year). Original, as sanctioned by the Local Government.	Estimate (current year). Revised.	Estimate (ensuing year).	Remarks.
	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue—					
Income from land					
II.—Excise—					
License Fees and Duties					
III.—Assessed Taxes—					
Taxes on Houses (*a*)					
Tax on Trades and Professions (*b*)					
Chaukidari Tax					
Octroi					
Miscellaneous (including Taxes on Horses and Carriages)					
IV.—Police—					
Fees, Fines, and Forfeitures					
Unclaimed property					
Miscellaneous (including Cattle-Pound Receipts)					
V.—Minor Departments—					
Agriculture—					
Public Gardens					
Sanitation—					
Conservancy Tax and Fees					
Sales of Manure, &c.					
Water-supply—					
Water-rates					
Other Receipts					
VI.—Miscellaneous—					
Sales of old Materials					
Contributions (*c*) { Provincial and Local grants. / Road watering subscriptions.					
Rents of Houses					
Sales of Fruit, Grass, &c.					
Other Miscellaneous Receipts (Slaughter-houses, Markets, &c.), *to be detailed in manuscript on the back of this form*					
VII.—Public Works—					
Tolls and Ferries					
Miscellaneous					
Total receipts from local sources					
Grants-in-aid allotted by the General Officer of the Command, *viz.*,—					
For Hospitals and Dispensaries					
For Conservancy					
For Sadar Bazar Establishments					
For Tree-tending and Forests					
For					
Opening Balance					
Grand Total					

(*a*) To include, *e.g.*, Compound tax.
(*b*) " " *e.g.*, tax on weighmen.
(*c*) Purpose of any such contribution to be stated in Remarks column.

Cantonment Authority's Office;
Dated the 189 .

Signed _____
Secretary, Cantonment Committee.

8.
(See Rules 4 and 26.)

Budget Estimate of Expenditure from the Cantonment Fund for the year _____. Dated _____ 189—.

Heads of Expenditure.	Actuals (previous year).	Estimate (current year). Original, as sanctioned by the Local Government.	Estimate (current year). Revised.	Estimate (ensuing year).	Remarks.
	Rs.	Rs.	Rs.	Rs.	
1.—Refunds—					
Refunds of Taxes					
Miscellaneous Refunds					
2.—Charges of Collection of Revenue—					
Collecting Establishments					
Contingencies					
3.—General Administration—					
Establishments					
Contingencies					
Contributions towards Establishments in Government Offices (*d*)					
4.—Law and Justice—Courts of Law					
5.—Law and Justice—Jails					
6.—Police—					
Establishments					
Contingencies					
Miscellaneous (including Cattle-pounds, and establishments therefor)					
7.—Education—					
Grants-in-aid to schools					
8.—Medical—					
Hospitals and Dispensaries—					
Establishments					
Contingencies					
Vaccination—					
Establishments					
Contingencies					
9.—Minor Departments—					
Public Gardens, Tree-tending and Forests—					
Establishments					
Contingencies					
Cemeteries—					
Establishments					
Contingencies					
Conservancy—					
Establishments					
Contingencies					
Public Fairs and Exhibitions—					
Establishments					
Contingencies					
Water-supply—					
Establishments					
Contingencies					
10.—Superannuation Allowances and Pensions					
11.—Miscellaneous—					
Rents, Rates and Taxes					
Petty Establishments					
Contingencies					
12.—Public Works—					
Original Works—					
Buildings					
Roads					
Other works					
Maintenance and Repairs—					
Buildings					
Roads					
Other works					
Petty Construction and Repairs					
13.—Deposits and Advances					
Total Expenditure					
Closing Balance					
Grand Total					

(*d*) In the North-Western Provinces and Oudh, contribution towards cost of office establishments of District Superintendents of Police; and, in the Lower Provinces, the Treasury rate.

Signed _____
President, Cantonment Committee, or *Commanding Officer of the Cantonment.*

FORM 8.—APPENDIX A.

Detoiled List of Establishments provided for in the_____Cantonment Fund Budget Estimate for the year____.

Establishments engaged in Collection of Revenue.		Establishments engaged in General Administration.		Police Establishments.		Cattle-pound Establishments.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.

Hospital and Dispensary Establishments.		Vaccination Establishments.		Establishments for Public Gardens, Tree-tending and Forests.		Cemetery Establishments.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.

Establishments for Public Fairs and Exhibitions.		Water-supply Establishments.		Miscellaneous Petty Establishments.			
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.		

P. T. O.

FORM 8.—APPENDIX A—*concluded.*

CONSERVANCY ESTABLISHMENTS.

General Station.		Sadar Bazar.		Latrine.	
Details.	Monthly cost.		Monthly cost.	Details.	Monthly cost.

*Signed*_____

Secretary, Cantonment Committee.

*Signed*_____

President, Cantonment Committee, or *Commanding Officer of the Cantonment.*

FORM 8.—APPENDIX A.

Detailed List of Establishments provided for in the _____ Cantonment Fund Budget Estimate for the year ____.

Establishments engaged in Collection of Revenue.		Establishments engaged in General Administration.		Police Establishments.		Cattle-pound Establishments.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.

Hospital and Dispensary Establishments.		Vaccination Establishments.		Establishments for Public Gardens, Tree-tending and Forests.		Cemetery Establishments.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.

Establishments for Public Fairs and Exhibitions.		Water-supply Establishments.		Miscellaneous Petty Establishments.			
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.		

P. T. O.

FORM 8.—APPENDIX A—*concluded.*

CONSERVANCY ESTABLISHMENTS.

General Station.		Sadar Bazar.		Latrine.	
Details.	Monthly cost.		Monthly cost.	Details.	Monthly cost.

Signed _____

Secretary, Cantonment Committee.

Signed _____

President, Cantonment Committee, or *Commanding Officer of the Cantonment.*

FORM 8.—APPENDIX B.

Detailed List of Expenditure provided for in the_____Cantonment Fund Budget Estimate for the year_____ other than that included in Appendices A, C, and D.

1	2	3				4		
Major Head.	Minor heads and sub-heads.	Details.				Total assignment in Cantonment Fund Budget Estimate.		
			Rs.	A.	P.	Rs.	A.	P.
Refunds ...	Refunds of Taxes.							
	Miscellaneous Refunds.							
Charges of Collection of Revenue.	Contingencies.							
General Administration	Contingencies.							
	Contributions towards Establishments in Government Offices.							
Law and Justice—Courts of Law.	...							
Law and Justice—Jails.	...							

P. T. O.

FORM 8.—APPENDIX B—*continued.*

1	2	3				4		
Major Head.	Minor heads and sub-heads.	Details.				Total assignment in Cantonment Fund Budget Estimate.		
			Rs.	A.	P.	Rs.	A.	P.
Police ...	Contingencies.							
	Miscellaneous (including Cattle-pounds, but not establishments therefor).							
Education ...	Grants-in-aid to schools.							
Medical ...	*Hospitals and Dispensaries:* Contingencies.	Fixed assignment to Cantonment Dispensary Fund.						

P. T. O.

FORM 8.—APPENDIX B—*continued.*

1	2	3	4		
Major Head.	Minor heads and sub-heads.	Details.-	Total assignment in Cantonment Fund Budget Estimate.		
		Rs. A. P.	Rs.	A.	P.
Medical ...	*Vaccination :* Contingencies.				
Minor Departments.	*Public Gardens' Tree-tending and Forests :* Contingencies.				
	Cemeteries : Contingencies.				

P. T. O.

FORM 8.—APPENDIX B—*continued.*

1	2	3	4		
Major Head.	Minor heads and sub-heads.	Details.	Total assignment in Cantonment Fund Budget Estimate.		
		Rs. A. P.	Rs.	A.	P.
	Conservancy : Contingencies.				
	Public Fairs and Exhibitions : Contingencies.				
Minor Departments.	*Water-supply :* Contingencies				

P. T. O.

FORM 8.—APPENDIX B—*continued.*

1	2	3				4		
Major Head.	Minor heads and sub-heads.	Details.-				Total assignment in Cantonment Fund Budget Estimate.		
			Rs.	A.	P.	Rs.	A.	P.
Medical ...	*Vaccination :* Contingencies.							
	Public Gardens' Tree-tending and Forests : Contingencies.							
Minor Departments.	*Cemeteries :* Contingencies.							

P. T. O.

FORM 8.—APPENDIX B—*continued.*

1	2	3				4		
Major Head.	Minor heads and sub-heads.	Details.				Total assignment in Cantonment Fund Budget Estimate.		
			Rs.	A.	P.	Rs.	A.	P.
	Conservancy : Contingencies.							
	Public Fairs and Exhibitions : Contingencies.							
Minor Departments.	*Water-supply :* Contingencies							

P. T. O.

FORM 8.—APPENDIX B—*concluded.*

1	2	3	4		
Major Head.	Minor heads and sub-heads.	Details.	Total assignment in Cantonment Fund Budget Estimate.		
			Rs.	A.	P.
Superannuation Allowances and Pensions	...				
Miscellaneous.	Rents, Rates and Taxes.				
	Contingencies.				
Deposits and Advances.	...				

Signed _____

Secretary, Cantonment Committee.

Signed _____

President, Cantonment Committee, or *Commanding Officer of the Cantonment.*

Note.—All expenditure should be fully detailed in column 3, thus—

	Rs.	A.	P.
Purchase of three Crowley carts	450	0	0
„ of bullocks	100	0	0
Feed of ditto	168	0	0
Repairs and renewals to pans and receptacles	100	0	0
Purchase of gear	50	0	0
* Miscellaneous not included in above, *but excluding any reserve*	100	0	0
	968	0	0

* This should include all petty expenditure which cannot be detailed, *but should not include anything of the nature of a reserve.*

MAJOR HEAD "Public Works."

FORM 8.—APPENDIX C.

Details of Budget Estimate for Original Works (Construction of Buildings, Roads, Latrines, &c.), in the _____ *Cantonment for the year* _____.

1	2	3	4	5	6	7
Sub-heads.	Nature of each work.	Estimated cost of work.	* Estimate for (*current year*).	Previously expended.	Estimate for (*next year*).	REMARKS.
Buildings ...						
Roads ...						
Other works ...						

Note.—Column 3 will show the entire cost of the work; column 4 the sum sanctioned for expenditure during the current year; column 5 the amount proposed for expenditure during the ensuing year. Thus, if the work is to be completed during the ensuing year, the total of columns 4, 5 and 6 will equal that in column 3; otherwise the difference will show the amount which will still be required to complete the work.

* *The totals in column 4 will agree with the allotments made in the body of the revised estimate for the current year.*

Signed _____

Secretary, Cantonment Committee.

Signed _____

President, Cantonment Committee, or Commanding Officer of the Cantonment.

FORM 8.—APPENDIX D.

MAJOR HEAD "Public Works."

Details of Budget Estimate for Maintenance and Repairs in the _____ *Cantonment for the year* _____.

Sub-heads.	Nature of each work.	Estimate (ensuing year).	Remarks.
Buildings			
Roads			
Other works			
Petty Construction and Repairs...			

1895
Jud Dept
Enclos. No 1
To
C. No 4575.

1/8.14 Nov 95

Signed _____
President, Cantonment Committee, or Commanding Officer of the Cantonment.

Signed _____
Secretary, Cantonment Committee.

2P

Treasury Account DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
31st October 1895.

No. *3022*

Local Dept.

From *F. C. Harrison Esquire*
Offg. ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To
THE *Chief Secretary to Government,*
Local and Municipal Department

SIR,

With reference to your endorsement No. 4457, dated the 16th of October 1895, referring to me for remarks the revised rules and orders for the administration of Cantonment Funds in consequence of the abolition of the Presidential army system, I have the honour to observe as follow—

2 The Budget Estimates of the Cantonment Funds of Saint Thomas Mount, Pallaveram, Tonamallee, Wellington and Vizianagrum have hitherto been submitted to Government in the Military Department through me and the Controller of

of Military Accounts. Under the altered circumstances, they will have to be forwarded to Government in the Financial Department. It lies with Government to decide whether these estimates should continue to be submitted through me and the Controller of Military Accounts or not.

3 Under the revised rules, the Budget Estimates should be submitted by the Cantonment Committee to the Officer Commanding the district on the 1st June of each year. It is for decision on what date these estimates should reach — Government. I am not aware whether those for 1896-97 have been submitted to Government or not.

4. Besides the Cantonment Funds mentioned above, the Controller of Military Accounts submits to Government the Budget Estimates of the so called Cantonments of Vellore, Trichinopoly, Quilon, Cannanore and Mangalore. It is for Government to decide whether these estimates should continue to be submitted by that Officer or not.

I have the honour to be,
Sir,
Your most obed't Servant,

Illegible
Offg. Accountant General.

Local & Municipal Dept.

(189) DEPARTMENT.

From CURRENT No. 3285 M

THE ACCOUNTANT-GENERAL,

To MADRAS,

THE Chief secretary to Govt. Local & Municipal dept.

No.

Dated

Received

C No 3014 M dated

CHIEF SECRETARY'S No. NOV. 1895 GOVERNMENT OF MADRAS

Subject.

Offering remarks on the annexed rules & orders for the administration of cantonment funds in consequence of abolition of the Presidential army system.

MAJOR HEA

4/11 a19/11

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.

Current No. 3014 M of 1895, dated 13th September from the Govt of India.

Current No. 3285 M of 1895, dated 31st October 1895, from the Accountant General.

FOR ORDERS.

I have no burning desire to have anything to do with Cantonment Funds, but if India wishes us to exercise some sort of financial control I have no objection to undertake the duty. The Misc. budgets showed however, I consider, in the L. & Mu. dept, as a proper review of them demands some knowledge of what is going on in the neighbouring Municipal and Local Bd areas.

It is questionable how far we can exercise any useful financial control in any case (and drive) but it certainly seems necessary that we should be furnished with the annual report of the Cantt. Comtee & should have the power of criticising it.

It seems to me that it wd be convenient that Cantt budgets & their revised estimates should be in the same forms as we are using for Municl. Budgets. The taxation in a Cantt must be of the same kinds as that in Municipalities (v. S. 17 of Act XIII of 1888); and the expenditure must also be on the same objects, except in regard to Police - but I don't think that in these Cantt. Funds are, or are intended to be, devoted to Police purposes - In both cases the same budget forms wd therefore be applicable & wd contain the same heads - Rules 4 & 12 might be amended as shown in pencil.

It seems to me that the objects of the cashbook (Form No 1 of 1895) & the vouchers (Forms 2 & 3) have been invented. Receipts & payments & not that cash transactions. The intention seems to be that cash transactions, as it occurs, shall be posted into form 1 or 5 & the daily totals be carried into form 2 - I should have thought it should be the other way, viz, that

The draft rules forwarded by the Government of India do not appear to call for any remarks.

2. As regards the channel of submission of the cantonment budget estimates to Government, it appears desirable that the existing practice of sending them through the Accountant General & the Controller of Military Accounts should continue. It would be sufficient if these estimates reach Government on the 1st November. It is submitted that they should be passed in the Financial Department, as proposed by the Accountant General and not by the Local & Municipal Department. There is appy. My no reason why these budgets should be dealt with in the Local and Municipal Department, especially at a very busy season of the year when

(189) DEPARTMENT.

Local & Municipal Dept.

From CURRENT No. 3285 M

THE ACCOUNTANT-GENERAL,

To MADRAS,

THE Chief secretary to Govt. Local & Municipal dept.

No.

Dated

Received

C No. 3014 M dated

CHIEF SECRETARY
No. NOV. 1895
GOVERNMENT OF MADRAS

Subject.

Offering remarks on the
annexed rules & orders for the
administration of cantonment
funds in consequence of abolition
of the Presidential army system.

MAJOR HEA

4/11 a19/11

1995 Multanyes 3-92
162 Madras 5-12-94
569 " 24-1-93

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.

Current No. 3014 M of 1895, dated 13th September from the Govt. of India.

Current No. 3285 M of 1895, dated 21st October 1895, from the Accountant General.

FOR ORDERS.

I have no burning desire to have anything to do with Cantonment Funds, but if India wishes us to exercise some sort of financial control I have no objection to undertake the duty. These budgets should however, I consider, in the L. & M. dept, as a proper review of them seems to me to require some knowledge of what is going on in the neighbouring Local Bd areas.

This questionable how far we can exercise any useful financial control in any case, but it certainly seems necessary that we should be furnished with the annual report of the Cantt. Comtee & should have the power of criticising it.

It must be that it will be convenient that Cantt budgets & their revisions should be in the same forms as we are using for Municipal budgets. The taxation in a Cantt must be of the same kinds as that in Municipalities (vide S. 17 of Act XIII of 1884); and the expenditure must also be for the same objects. But I do not see in regard to Police - but I do not think that in the case of Cantt. Funds are, or are intended to be, devoted to any Police purposes - in both cases the same budget forms will therefore be applicable but it certainly seems convenient that they should be revised. Rules 4 & 28 might be amended as shown in pencil.

It seems to me that the objects of the cashbook (Form) & the keeping of the cash book (Form No 1st) have been invented. receipts & payments & that cash items. The intention seems to be that cash items action, as it occurs, shall be posted into Form 1 or 5 & the daily total be into Form 7 - Should have carried into Form 7 - Should have thought it should be the other way, viz,

The draft rules forwarded by the Government of India do not appear to call for any remarks.

2. As regards the channel of submission of the cantonment budget estimates to Government it appears desirable that the existing practice of sending them through the Accountant General & the Controller of Military Accounts should continue. It would be sufficient if these estimates reach Government on the 1st November. It is submitted that they should be passed in the Financial Department as proposed by the Accountant General and not by the Local & Municipal Department. There is apparently no reason why these budgets should be dealt with in the Local and Municipal Department, especially at a very busy season of the year when

the General Reviews of the Local Boards and municipal operations and the special reports and Statements required by the Government of India and the Comptroller-General, which are all urgent, are under preparation. The cost of any additional establishment which may be found necessary for this purpose, will be a legitimate charge on Provincial and not on Local & Municipal Funds.

I don't suppose any addl. staff will be needed.
WMS

3. The budget estimates of the State-aided Cantonments shall apparently continue to be submitted by the Controller of Military Accounts.

This may be right, but I don't understand why different courses should be adopted in the two cases, which are similar.
WMS

V.R. 19/11/95

WMS 20/11/95

LP 22/11/95.

that transactions should be posted as they occurred & should be posted daily in Form 1 or 5 — But I may be wrong — This is a purely account question —

The present procedure is correct.

See remark against Rule 7

BH 25/11/95

Cantonment Fund Rules

FOR ORDERS.

3014+3265-h

Hm

LOCAL AND MUNICIPAL DEPARTMENT.

8

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 3014 M of 1895 , dated 13th September from the Government of India.

Current No. 3285 M of 1895 , dated 31st October '95 from the Accountant-General.

Order.

The Government considers that the budget estimates of the Cantonment Funds of St Thomas' Mount, Pallavaram, Ironmalai, Wellington and Lovedale should be annually submitted by the 1st November ~~1895~~ to the Local and Municipal Department, through the Accountant-General & the Controller of Military Accounts annually. Those for 1896-97 have not yet been received.

2. As the draft Cantonment Fund rules forwarded by the Government of India do not apply to the so-called State-aided Cantonments of Vellore, Bellary, Trichinopoly, Quilon & Cannanore, it is presumed that their budget estimates still continue to may be submitted to the Government of India by the Controller of Military Accounts.

3. The following letter will be addressed

Cantonment Fund Rules

FOR ORDERS.

3014+3285-h

Hm

LOCAL AND MUNICIPAL DEPARTMENT.

[5]
500—27-5-95.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 3014/M of 1895 , dated 13th September from the Government of India.
Current No. 3285/M of 1895 , dated 31st October '95 from the Accountant General.

Order.

The Government considers that the budget estimates of the Cantonment Funds of St Thomas' Mount, Pallavaram, Trivandrum, Wellington and Ootacamund should be submitted annually by the 1st November to the Local and Municipal Department, through the Accountant-General & the Controller of Military Accounts annually. Those for 1896-97 have not yet been received.

2. As the draft Cantonment Fund rules forwarded by the Government of India do not apply to the so-called State-aided Cantonments of Vellore, Bellary, Trichinopoly, Quilon & Cannanore, it is presumed that their budget estimates may still continue to be submitted to the Government of India by the Controller of Military Accounts.

3. The following letter will be addressed

addressed to the Government of India:—

To, The Accountant-General,
" Controller of Military Accounts,
" Lieutenant-General Commanding the Forces, Madras.

Dept-107/96

To The Secretary to the Government of India
Military Department.
Letter No. 2084 M. 12-12-95

Sir,

With reference to the Proceedings of the Government of India, No. 1707-C dated 18th September 1896, I am directed to suggest the following modifications in the draft Cantonment Fund Rules forwarded with it, and to state that if the Local Governments are expected to exercise any useful financial control over the Cantonments, it is desirable that the annual reports of the Cantonment Committees should be furnished to them and that they should have the power of criticising them.

Rule 4(1) — Add at the end the words "or by the Local Government", so as to allow of forms being prescribed by the Local Government similar to those in use in Municipalities, as it would be convenient to have the budget estimates of the Cantonments & Municipalities, the receipts and charges which are very similar, ~~to those of~~ ~~cities, should be~~ in the ~~that used in~~

Rule 4(3). add at the end the words "or by the Local Government"

This alteration is suggested for the same reason as that proposed in Rule 4(1) above.

2. If it is intended hereafter to entrust to the Controller of Military Accounts to submit

to Government, budget estimates of the so-called State-aided Cantonments of Vellore, Bellary, Trichinopoly, Quilon & Cannanore, in this presidency. It is presumed that in future these budgets may continue to be submitted by him to the Government of India.

—

(from orders).

V.R 27/11/95 WWS 3/12/95 LP 4/12/95

To. The Secretary to the Government of India, Military Dept.

Desp. in Mil 13/12/95

5 Mil dispt 10/1/96

Issue WS.

Note for H.M in answer to his query on the Draft, dy. 4.12.95

This draft was submitted to H.M. with ref. to his remarks on the note for orders. Instead of answering the notes separately, a draft was written, & submitted for approval

WWS 10/1/96

3014 + 3285 h

(Immediate).

Note for H.M. within

rst copy sent to Press.

turned for signature.

spatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. / Letter only. / Order complete with Letter.

N AGAIN G.O., No. DATED
189 ,

RRENCE No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

30-10-03 ✓
8-12-03 ✓
13-10-04 ✓
22-7-07 ✓

[Ref. 4]

15,000—18-5-03.

Inc — DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 2083 2084 dated 12-12- 1905

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
8-12-03	Inc	41104	03	Inst	15/1/05	
18/3/05	Inc	2084	05		15/05	
22-7-07	Inc	3039	07		13/12/08	