

Local & Munl. (1897). Department.

INDEXED. *CL*

PRINTED.

G.O., No. 1757 M

DATED 9-8-1897

DESPATCHED

[Despatch Abstract.]

Accounts

Approving with remarks, the Accountant General's proposals regarding the passing of expenditure vouchers by the Municipal Councils.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government { 1897 } of Madras. LOCAL AND MUNICIPAL.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 1757 M., 9th August 1897.

AUGUST.

Accounts.

Approving, with remarks, the Accountant-General's proposals regarding the passing of expenditure vouchers by municipal councils.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, to the Accountant-General, Madras, dated Camp, Palamcottah, 6th June 1897.

With reference to paragraph 4 (4) of G.O., No. 251 M., dated 19th February 1897, I have the honour to submit herewith the detailed proposals called for by Government regarding the passing of expenditure vouchers by municipal councils. Rule 1 is inserted, as I understand it is the wish of Government that all bills should at some stage or other be laid before those bodies.

All Bills to be passed by the Council.

1. All vouchers for expenditure should be placed before the municipal council either before or after payment for scrutiny and admission of the charges. The following rules show in which cases the Chairman is empowered to pass bills himself and those in which they require to be submitted to the council for sanction before payment :—

At every meeting of the council two sets of vouchers should, therefore, be submitted for scrutiny—one comprising all bills paid by the Chairman since the last meeting and the other those pending payment for want of council's sanction. It would be convenient if a separate resolution were recorded regarding each set with a specification of the numbers and amounts of the vouchers concerned.

Expenditure which the Chairman may pass without previously submitting the bills for the Council's sanction.

2. In order to prevent inconvenience, payments of the following kinds may be made by the Chairman without obtaining the previous sanction of the council :—

- (a) All charges in regard to which the scales, rates, amounts or allotments have been previously sanctioned or approved by the council or Government.
- (b) Petty office contingencies.
- (c) Travelling, leave and acting allowances in accordance with the rules in the Civil Service Regulations, or the orders of Government passed thereon.
- (d) Charges for the details of which the controlling officers of other departments are responsible, and which are paid on their countersignature or authorization such as—
 - (i) Result grant bills passed by the inspecting staff of the educational department.
 - (ii) Contingent charges connected with hospitals and dispensaries and vaccination passed by the District Medical Officer or the municipal sub-committee, as the case may be.
 - (iii) Amounts due for Presidency controlling establishments and for printing, as advised by the Accountant-General.

Expenditure requiring the previous sanction of the Council.

3. In the following cases no payments may be made without first obtaining the sanction of the council. If, however, the Chairman has been specifically authorised to incur the expenditure concerned, and the numbers, rates, prices or amounts have been fixed by the council, the bills need not be placed before that body prior to payment. Such cases fall under Rule 2 (a) above and may be passed by the Chairman within the limits laid down, though reference should always be made in such cases on the bill itself, to the number and date of the council's resolution under which the charge has been incurred.

- (a) All charges incurred in excess of the sanctioned budget allotment or on objects not specially provided for therein.
- (b) All charges for which the sanction of Government is necessary, but which have to be incurred in cases of emergency in anticipation thereof.
- (c) Payments for works in excess of the sanctioned rates or estimates, as well as those which are undertaken, in cases of emergency, without the estimates having been passed by the council.
- (d) Unusual contingent charges, such as the purchase of office furniture, live-stock, tools and plant, conservancy carts, lamp-posts, &c.
- (e) Charges for the purchase of warm clothing.
- (f) Books, &c., not specially provided for in the budget.
- (g) Salary grants and house-rents. Such cases, if the rates or amounts have been once fixed by the council, fall under Rule 2 (a).
- (h) Building and other grants.
- (i) Survey charges.
- (j) Contingent charges connected with the upkeep of water-pandals.
- (k) Charges for compensation to owners of buildings or lands taken up for municipal purposes.
- (l) Law charges.
- (m) Investments.
- (n) Permanent and other advances.
- (o) Writes-off of irrecoverable amounts.
- (p) Refunds of lapsed deposits and security deposits.
- (q) Remissions of revenue.
- (r) Miscellaneous printing charges.
- (s) Cholera contingent charges and festival charges.
- (t) Contingent charges connected with conservancy and lighting.

No. 168 L.F.D.

Forwarded to the Secretary to Government, Local and Municipal Department, Fort St. George.

FORT ST. GEORGE,
12th June 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

ORDER—No. 1757 M., dated 9th August 1897.

The proposals of the Accountant-General are approved, subject to the following remarks :—

- (1) In clause (a) of Rule 2, insert the words "including those for works", after "charges", and the word "estimates", after "amounts".
- (2) In clause (c) of Rule 3, insert the word "for", between "as well as", and "those".

2nd Book
19-2-97
20-3-97

Government { 1897 } of Madras.
LOCAL AND MUNICIPAL.

C.A.

Proof for approval.

Pass
strike off
no more
11/1/97

Recd.

Enclosures

Regd.

1897.

Spare copies

G.O., No. 1757 M., 9th August 1897.

AUGUST.

Accounts.

Approving, with remarks, the Accountant-General's proposals regarding the passing of expenditure vouchers by the municipal councils.

4 No. 1757 M., 9TH AUGUST 1897.

(3) The Government does not consider that the previous sanction of the municipal council is necessary in the cases specified in clauses (j), (s) and (t) of Rule 3.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Accountant-General.
„ all Chairmen of Municipal Councils.
„ all Collectors.

Erd. P. Seetharam.

20/8/97

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

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Expenditure of the Chairman may pass without previously submitting the bills for the Council's sanction.

2. In order to prevent inconvenience, payments of the following kinds may be made by the Chairman without obtaining the previous sanction of the council :—

- (a) All charges in regard to which the scales, rates, amounts or allotments have been previously sanctioned or approved by the council or Government.
- (b) Petty office contingencies.
- (c) Travelling, leave and acting allowances in accordance with the rules in the Civil Service Regulations, or the orders of Government passed thereon.
- (d) Charges for the details of which the controlling officers of other departments are responsible, and which are paid on their countersignature or authorization such as—

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- (iii) Amounts due for Presidency controlling establishments and for printing, as advised by the Accountant-General.

Expenditure requiring the previous sanction of the Council.

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- (k) Charges for compensation to owners of buildings or lands taken up for municipal purposes.
- (l) Law charges.
- (m) Investments.
- (n) Permanent and other advances.
- (o) Writes-off of irrecoverable amounts.
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- (q) Remissions of revenue.
- (r) Miscellaneous printing charges.
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- (t) Contingent charges connected with conservancy and lighting.

No. 168 L.F.D.

Forwarded to the Secretary to Government, Local and Municipal Department, Fort St. George.

FORT ST. GEORGE,
12th June 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

ORDER—No. 1757 M., dated 9th August 1897.

The proposals of the Accountant-General are approved, subject to the following remarks :—

- (1) In clause (a) of Rule 2, insert the words "including those for works", after "charges", and the word "estimates", after "amounts".
- (2) In clause (c) of Rule 3, insert the word "for", between "as well as", and "those".

4

No. 1757 M., 9TH AUGUST 1897.

(3) The Government does not consider that the previous sanction of the municipal council is necessary in the cases specified in clauses (j), (s) and (t) of Rule 3.

(True Extract.)

Secretary to Government,

To the Accountant-General.
 „ all Chairmen of Municipal Councils.
 „ all Collectors.

Exd. P. Seetharam.

[L & M.]
150-30-6-97.

Passing of expenditure vouchers by Municipal Comm.
 LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., No. dated 189 .

Again G.O., No. dated 189 .

Current No. 2244. m. of 1897, dated 12th June 1897, from the offg. Accountant-General.

„ „ „ 189 „ „ „ „

„ „ „ 189 „ „ „ „

P.S.
ORDER.

No. 1757 M. dt 9.8.97.

The proposals of the Accountant General are approved, subject to the following remarks:—

(1) In clause (a) of Rule 2, insert the words "including those for works" after "Charges", and the word "Estimates", after "amounts."

(2) In clause (c) of Rule 3, insert the word "for," between "as well as," and "those."

(3) The Government does not consider that the previous sanction of the municipal Council is necessary in the cases specified in clauses (j), (s) and (t) of Rule 3.

(From orders)

To.

The Accountant General.

All Chairmen of Municipal Councils

Collectors

Dated 25/8/97

supd 25/8/97

6/8/97

957

M 9TH AUGUST 1897.

[L & M.]
1-6-97.

Passing of expenditure no.

Papers to be read in

Local & Munl. (1897) Department.

CURRENT No. 2241 M

From
The Offg. Accountant-General
Fort Saint George

P.S.
Order

Hui

The proposals of the
Accountant-General are approved.

No. L.F.D.
168

V.R.
22/7/97

26/7/97

I should amend as shown
in red ink

B.S.

28/7/97

Draft

Dated 12th June 1897

Received 14th June 1897

Registered 14-6-1897

Enclosures

Spare copies.

SUBJECT.

Submitting detailed
proposals regarding the
passing of expenditure
vouchers by Municipal
Councils, as called for
in G.O. 251. In 8/19-2-97.

To: The Accountant-General.
All Chairmen of Municipal Councils
" Collectors.