

Financial Department
Proceedings of the Madras Government
Read the following

BOARD OF REVENUE, 4TH JULY 1883, No. 1914.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from W. DONALD, Esq., Officiating Accountant-General, Madras, to the Secretary to the Board of Revenue, dated Fort St. George, 28th June 1883, No. L.F.D.-29:—

With reference to the letter, No. 16 W, dated 19th April 1883, from Examiner, Public Works Accounts, embodied in Board's Proceedings, No. 1378, dated 17th May 1883, I have the honor to request that I may be favored with instructions on the following points in regard to the apportionment of the sum of Rs. 21,250 amongst the several Local Fund Boards concerned.

2. The principle of apportionment proposed by the Examiner and approved by Government is that works the estimates of which are scrutinised in one year should be taken into account in apportioning the sum for any succeeding year or years in which expenditure may continue to be incurred on those works.

3. I presume, therefore, that in apportioning the sum for the year 1882-83, no expenditure on works the estimates of which were scrutinised by the Public Works Department prior to the year 1882-83 should be taken into account. This expenditure has, however, been included in some cases in the circle statements rendered to this office in compliance with my letter, No. L.F.I.A.-196, dated 5th June 1883, copy of which is enclosed.

4. I presume, on the other hand, that any expenditure incurred in anticipation of estimate, and in a year earlier than that in which the estimate is subsequently scrutinised, should be taken into account; in other words, that works would not be suffered to escape charge by reason of the expenditure having been incurred otherwise than in accordance with the ordinary rules.

A case of this kind has already cropped up, viz., the work sanctioned in G.O., Public Works Department, No. 1614, dated 8th June 1883, in which Rs. 800 was expended in 1882-83 as compensation for land taken up whilst the estimate for the work was scrutinised only in 1883-84.

5. Both the above points are at present involved in doubt, and their speedy settlement is very desirable to enable me to close the Local Fund Accounts.

I therefore solicit early orders of the Board upon this reference.

ENCLOSURE No. 1.

From W. DONALD, Esq., Officiating Accountant-General, Madras, to all Presidents of Local Fund Boards, dated Fort St. George, 5th June 1883, No. L.F.I.A.-196.

With a view to the very early distribution amongst the Local Fund Circles concerned of the sum of Rs. 21,250 determined by Government in their order in the Financial Department, No. 2043, dated 27th December 1882, to be charged to Local Funds (Act IV of 1871) in connection with the scrutiny of Local Fund Estimates in the Chief Engineer's and Superintending Engineer's offices, I have the honor to request that you will intimate to me with the least possible delay the amount expended during the year 1882-83 in the circles upon works the estimates of which were subjected to such scrutiny.

2. If no expenditure was incurred on works the estimates of which were so scrutinised, please furnish me in reply with a statement to that effect.

3. It was in their Financial Order, No. 867, Miscellaneous, dated 2nd May 1883 (communicated to all Presidents in Board's Proceedings, No. 1378, dated 17th May 1883) that the Government resolved upon the distribution of the amount according to outlay as distinguished from value of estimates, and it is with reference to that order that the information herein desired is called for.

4. The submission of your supplemental accounts should not be withheld pending intimation of the amount debitable to your circle on the above account.

RESOLUTION—dated 4th July 1883, No. 1914.

Submitted for the orders of Government.

2. The Board concur in the views expressed by the Accountant-General on both the points raised by him.

(True Copies and Extract.)

(Signed) H. M. WINTERBOTHAM
Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department.
Copy to the Accountant-General.

Order thereon 18th August 1883 No. 1779

*The Government accept the
views expressed by the Accountant
General and concurred in by the
Board of Revenue.*

/ True Extract /

*C. Anwar. Majri R.
of Under Secy P.W.D.
for Asst Chief Secy*

Exd. W. J. Lewis.

To The Public Works Dept

1883
Board of Revenue,
MADRAS.

Printed July 10th.

Proceedings, 4th July 1883, No. 1914.

Submitting to Government letter from Accountant-General requesting instructions on certain points in regard to the apportionment of Rs. 21,250 amongst the several *Local Fund Boards* concerned.

1550 N 1. 8. 23
A 1483 N 23.5. B
1614 N 8. 6. 23

[6]

SWC No. 730

Govt. of 1881 Madras.

No. 2454 May 18th Sept 83

B

To

Communicated
to the Exr. P.W. Accts.
to the Exr. P.W. Accts.

The P.W. Dept

C

Cy
28/8

Res 27/8/83

Proceedings, dated

No.

187/81

1883.

Subject.

No. 2454 May 18th Sept 83

Regarding the appor-
tionment of Rs
21,250 amongst the
General & J. Board
Concerned.

Exr. P.W. Accts.

Exr. P.W. Accts.

Decr
3/9

204/9

With order
With order

Dist