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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	219	Press.
B.P. No.		Mis.
Dated	17.1.1879.	-197-

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

30th December 1878, No. 2356.

Budget Estimates.

Read the following paper:—

No. 290. *Proceedings of the Government of India, in the Financial Department, (Accounts and Finance,) dated Simla, 27th June 1878, No. 1310.*

Read again Resolution, No. 790, dated 19th May 1875.

RESOLUTION.—By the Resolution now read again, the following dates were fixed for the despatch of the yearly estimates to the Financial Department of the Government of India:—

Imperial Civil Estimates, excepting the Indian General and Political Estimate prepared by the Comptroller-General..	12th January.
Provincial, Local, and Municipal Estimates..	15th February.
All other Estimates ..	10th February.

2. Great stress was laid upon the absolute necessity of punctuality in the despatch of the estimates, the local Governments and the several Officers of Account being reminded that default in a single estimate would prevent the compilation of all. This year, there was again, in some cases, serious delay: some of the Local Fund Estimates were not received till after the Financial Statement was published; and the estimates of expenditure on Productive Public Works were so far incomplete that the Government of India was unable to include in the Financial Statement a complete programme of the works to be constructed during the year 1878-79, or even during the year 1877-78. Serious inconvenience was caused by this want of punctuality. The several local Governments and Departments of the Government of India, and the Comptroller-General and the other Officers of Account will be good enough to take care that, in future, the preliminary processes are put in hand early enough to make it quite sure that there shall be no such disappointments as occurred this year.

3. The extension of the financial powers of the local Governments, and the modifications of the system of Provincial finance, will henceforth call for some changes in the method of dealing with the annual estimates of revenue and expenditure relating to Public Works, which are included in the Provincial Accounts. The whole responsibility for their Provincial finances being now placed on the several local Governments, the control of the Government of India over their estimates has become rather arithmetical and formal than administrative. This conclusion applies to the accounts and estimates of the Revenue from Canals, Railways, and Public Works of all kinds for which the local Governments have accepted separate responsibility; and the accounts and estimates of expenditure thereon should henceforth be submitted by the local Governments in the Financial Department and the Civil Accountants-General, direct to the Government of India in the Financial Department, revised estimates of these particulars may be submitted up to the 15th February.

4. In the same way, the accounts and estimates of expenditure upon Provincial Productive Public Works of all kinds, should be submitted to the Financial Department of the Government of India direct by the local Governments in the Financial Department and the Civil Accountants-General. For this purpose, the local Governments and the Accountant-General, Public Works Department, must give such instructions to the Examiners of Public Works Accounts as will ensure the earliest and most complete information being communicated to the Civil Accountants-General. The Government of India hopes hereafter to be able to promise, subject only to any

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unlooked-for contingency, a fixed yearly grant to each Provincial Government for expenditure on Productive Public Works for the next five years. This done, the Provincial Governments will have no difficulty in supplying the necessary information for the yearly estimates, showing how they intend to dispose of their fixed grants, with any further sum to be raised by local Loans. Thus the civil accounts and estimates will show the amounts spent, and to be spent, on each work treated as Productive, in each year.

5. The *estimates* of the Imperial Public Works Department will be confined to Imperial Works of all kinds, *i.e.*, to those works only for which no Provincial Government has accepted special responsibility. At the same time, the *accounts* of all Public Works must be kept by the Accountant-General in the Public Works Department, who must take care that the Examiners subordinate to him give no figures to the Civil Accountants-General which do not work into the Public Works Accounts proper.

6. In accordance with Nos. XII and XXIV of the rules relating to Provincial Productive Public Works, the annual estimates should be sent to the Public Works Department of the Government of India at the same time as to the local Accountant-General, in order to keep that department supplied with the same information as heretofore. It is not intended that this Resolution should in any way interfere with the discretion of the Public Works Department in exercising any criticism on the accounts or estimates of Provincial Public Works Revenue and Expenditure, within the recognised limits under which it has been settled that the interposition of the Government of India shall be confined; and, so far as such criticisms may suggest modification of the figures submitted by the local Governments, they should in regular course be transmitted for information to the Financial Department.

7. There may be some difficulty in carrying out these orders in respect to the expenditure from the Home Treasury of the Government of India. The Accountant-General in the Public Works Department will be good enough to suggest what details the Secretary of State should be asked to give, to enable the Government of India to make the necessary distribution of the Home Expenditure among the several Provinces.

ORDERED that this Resolution be distributed for information and guidance as follows:—

- (1) To the several Departments of the Government of India,
- (2) To the several local Governments and Administrations (except Mysore and Hyderabad).
- (3) To the Comptroller-General, and to the several Accountants-General and Deputy Accountants-General in independent charge.

(Signed) E. J. SINKINSON,
Offg. Under-Secy. to the Govt. of India.

No. 291.

ORDER THEREON, 30th December 1878, No. 2356.

Recorded.

(True Extract.)

Minister
Acting Chief Secretary

To the Revenue Department.
" Public Works Department.
" Accountant-General.

Exd. F. R. Bantleman.

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Also Sept
No 320

Est. of 1878-79

FINANCIAL
to his 17th Aug 79
THE REVENUE DEPARTMENT
No, No, No

Printed December, 1878.
No 1

G.O. No. 1878, No. 2046.

DEPARTMENT
No. 200-231.

the 28th Aug 79 No 219

Public Enquiries.—Inspection of the Government of India regarding the duties of submission of the yearly estimates, forwarded.

W. H. W. W. W.

No 219

No 219

Commenced to the Board of Revenue

here

7th Dec 1878
17th Aug 79