

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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*Proceedings of the Madras Government, Financial Department,
6th December 1860.*

No. 15. Read Extract from the Proceedings of the Government of India, in the Financial Department, dated 14th November 1860, No. 11,306, with letter from the Budget and Audit Committee, relative to the Budget Estimate Forms.*

No. 16. Read do. do. with letter from do. do. relative to the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure, dated 15th November 1860, No. 11,328.* 2

No. 17. ORDER THEREON, 6th December 1860, No. 595.

Resolved that copies of the papers above recorded with one of each of the sets of Budget Forms which accompanied it be forwarded to the Accountant General.

2. Resolved also that the Bengal Budget Forms be adapted to this Presidency, be printed and forwarded to all Officers who under the new system will have to furnish annual Statements of Receipts and Disbursements, and that they be instructed to fill them up and transmit them *direct to the Accountant General* with all possible despatch. To save time the Forms for the several Revenue and Judicial Officers in the Provinces will be forwarded to them on the present occasion by Government direct and not through the Board of Revenue and Sudder Court, which is the more regular course, and will be that followed in future years.

3. In paragraph 4 of the Extract from their Proceedings the Government of India request that this Government will state whether the periods allowed 14th November 1860, No. 11,306. for procuring the Budget returns from the Subordinate Departments and Officers, for collating, arranging and examining them in the Office of the Accountant General, and for their further examination in the Government Office can be adhered to.

4. On this the Government would remark that whatever may be effected in future years when the new system is more matured and better understood, conformity to the dates named as regards the Budget Estimates for the approaching year 1861-62 is wholly impossible. The packet containing two sets of these papers brought by the Peninsular and Oriental Steamer "Bengal" was delivered at the Government Office on the 27th November; another set was received by land post on the 28th idem. The papers contained no Budget Forms for Madras which will have to be adapted from those for the Bengal Presidency. The Forms so deduced have then to be printed and distributed to the several Departments and Officers by whom they have to be filled up. The preparation, printing and despatch of these Forms must however of necessity occupy some time, the Officers to whom they will be sent are, some of them, at distances of 600 or 700 miles from the Presidency. They will have to apply for information to their subordinates, Covenanted and Uncovenanted, and possibly to refer for explanation to the Controlling Offices at the Presidency on points that may present difficulties, or on which they may be uncertain. It appears therefore wholly impossible that these local returns can be sent in to the Accountant General by the 31st instant.

5. Again but 15 days, or from the 1st to the 15th January, are allowed to the Accountant General for the examination of these returns, and comparison of them with the results of former years, for bringing them into one General Budget for the whole Presidency and for printing such Budget. This period which would be but scanty, were the system in full working order, must, it is to be feared, prove wholly insufficient when all is new, and the Accountant General besides settling his Budget for the first time, will in all probability be obliged to make references for information and explanation to several of the Departments or Officers with whose returns he has to deal.

6. The same objection will apply to the space of time from, the 15th to 31st January, to be allowed to this Government for the examination of the Budget Estimates—although with less force, as the Estimates will, it is to be presumed, reach them in a complete form, and one admitting of ready disposal.

* * Vide Supplement to the Fort Saint George Gazette, 14th December 1860, Pages 1 to 38.

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6th December 1860.*

7. While therefore this Government gratefully acknowledge the liberality of the Government of India, in extending the limits of the specific appropriation of the Budget Funds in the manner shown in their Proceedings of the 15th ultimo, and anticipate the happiest effect on the relations between the Supreme and Local Governments in consequence of the greater freedom of action allowed to the latter under the new system, they feel it due to themselves and the Departments subordinate to them to bring to notice the difficulties which must impede the punctual submission of the Budget Estimates on this the first occasion. It may be added, that from the same causes, the Estimates for 1861-62, when they are furnished, cannot but be defective, and that the Madras Government must ask for them the indulgent consideration of the Government of India.

(Signed) T. PYCROFT,
Chief Secretary.

No. 18. To the Secretary to the Government of India, in the Financial Department, dated Fort Saint George, 6th December 1860, No. 596.

I am directed by the Honorable the Governor in Council to acknowledge the receipt of the Extracts from the Proceedings of the Government of India, Financial Department, dated 14th and 15th November 1860, Nos. 11,306 and 11,328, and of the sets of Budget Forms which accompanied them.

2. In the letter from the Budget and Audit Committee dated 27th October 1860, appended to the first of the above papers, it is proposed, (paragraph 51,) that the Local Governments shall distribute the Budget Forms among the Heads of Departments subordinate to them—that each Head of such subordinate Department shall, after calling for such information as may be necessary from the Offices under his control, prepare a Budget Statement for his particular Department, and forward it to the Civil Local Auditor (Accountant); and that the Civil Local Auditor on receipt of these Estimates, and of the Estimates of the Military Department, which will be prepared and forwarded to him under orders from the Military Finance Commission, shall incorporate the whole of the Departmental Statements in one General Statement for the Presidency.

3. The dates proposed by the Committee to be fixed for the preparation of the several returns are the following:—

(1.) The Departmental Budget Estimates to reach the Local Civil Auditors (Accountants) by the 1st January.

(2.) The Local Civil Auditors (Accountants) to close their several Budget Estimates, so as to reach the Local Governments by the 15th January.

(3.) The Local Governments to examine the Budget Estimates and send them in to the Financial Department of the Government of India, on the 1st February.

4. In the Extract from the Proceedings of the Government of India transmitting this letter, it is requested, that any omissions which may occur to the Local Governments may be pointed out by them, and that any amendments in the Forms, which may appear to them to be advisable, may be suggested. It is also intimated (paragraph 4) that the dates proposed by the Committee for the preparation of the several returns, appear to His Excellency in Council to be suitable; but that he will be glad to receive the acquiescence of the several Local Governments in respect to them.

5. Any omissions that may be found in the new Forms, or any alterations that may be required to adapt them to the circumstances of this Presidency, will, as requested, be duly communicated. Meanwhile as regards the further point on which this Government are invited to offer an opinion, viz., as to the dates on which the several returns are to be rendered, I am instructed to state, that, however appropriate they may be for future years, and when the new system is well matured, and fully understood, it will not be possible to conform to them in respect to the Madras Budget of the approaching official year 1861-62.

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6th December 1860.*

6. This will, it is believed, be self-evident, when it is mentioned, that the Extracts from the Financial Proceedings of the Government of India now under acknowledgment, and the two accompanying sets of Forms received by the P. and O. Steamer "Bengal" were delivered at the Government Office here on the 27th ultimo; another set of Forms was received by land post on the 28th idem. The papers thus transmitted contain no Budget Forms for Madras, which therefore will have to be adapted from those of the Bengal Presidency. The Forms thus deduced will then have to be printed and distributed to the several Departments or Officers by whom they will have to be filled up. To save time as much as possible the Government will on this occasion forward the Forms to the Local, Revenue and Judicial Officers, Collectors and Judges direct and not as would be the more regular course through the Board of Revenue, and Court of Sudder Adawlut. The preparation, printing and despatch of these Forms, must however of necessity occupy some time; the Officers to whom they will be sent are, some of them, at distances of 600 or 700 miles from the Presidency. They will have to apply for information to their Subordinates, Covenanted and Uncovenanted, and possibly to refer for explanation to the controlling Offices at the Presidency on points that may present difficulties, or on which they may be uncertain. It appears therefore wholly impossible that these local returns can be sent in, to the Accountant General, by the 31st instant.

7. Again but 15 days, or from the 1st to the 15th January, are allowed to the Accountant General for the examination of these returns, and comparison of them with the results of former years, for bringing them into one General Budget for the whole Presidency and for printing such Budget. This period which would be but scanty, were the system in full working order, must, it is to be feared, prove wholly insufficient when all is new, and the Accountant General besides settling his Budget for the first time, will in all probability be obliged to make references for information and explanation to several of the Departments or Officers with whose returns he has to deal.

8. The same objection will apply to the space of time from the 15th to 31st January to be allowed to this Government for the examination of the Budget Estimates although with less force, as the Estimates will, it is to be presumed, reach them in a complete form, and one admitting of ready disposal.

9. While therefore this Government gratefully acknowledge the liberality of the Government of India, in extending the limits of the specific appropriation of the Budget Funds, in the manner shown in their Proceedings of the 15th ultimo, and anticipate the happiest effect on the relations between the Supreme and Local Governments in consequence of the greater freedom of action allowed to the latter under the new system, they have felt it due to themselves and the departments subordinate to them, to bring to notice the difficulties which must impede the punctual submission of the Budget Estimates on this the first occasion. They may add, that from the same causes, the Estimates for 1861-62, when they are furnished, cannot but be defective, and that the Madras Government must ask for them the indulgent consideration of the Government of India.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

No. 11306

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 14th November, 1860.

READ extract from the Proceedings of the Government of India in the Financial Department, No. 7371, dated 18th August, 1860, relative to the manner in which the principles of the English system of Estimate, Budget, Audit and Account should be carried out in India.

Read a report from the Budget and Audit Committee, No. 6, dated 27th October, 1860, on the Forms of Budget Estimate to be introduced under the system sanctioned by the Government of India, in their Proceedings, No. 7371 of the 18th August, 1860.

RESOLUTION.—His Excellency the Governor General in Council approves generally of the Forms of Budget Estimate proposed by the Committee, and desires that the Forms may immediately be forwarded to the several Local Governments, and Departments of the Government of India, for the purposes indicated in paragraphs 51 to 53 of the Committee's report.

2. The nature of the entries to be made under each Head given in the Forms, is, it is believed, sufficiently explained in the directions contained in paragraphs 17 to 47 of the report; but it is requested that any omissions which may occur to the Local Governments, may be pointed out by them, and that any amendments in the Forms, which may appear to them to be advisable, may be suggested. The Forms for the Government of India and the Government of Bengal having been prepared in a complete shape, do not call for any special remark. The Forms for the Governments of Madras, Bombay, the North Western Provinces, and the Punjab, have been prepared in abstract only. It is desirable, therefore, that the Abstract Forms for these Governments, should, in each instance, be accompanied by a copy of the Forms for the Governments of India and Bengal, in order that the same mode of entry may be observed under every Government, and uniform Returns be secured for the whole of India.

3. Special attention should be given to the instructions of the Committee regarding the manner in which the sums to be entered in the Budget Estimates are to be calculated. Special care should also be taken that the *Estimates of Cash requirements* are prepared in the manner pointed out in paragraphs 54 to 56 of the Committee's report.

4. The dates proposed by the Committee in paragraph 57, for the preparation of the several Returns, appear to His Excellency in Council to be suitable; but he will be glad to receive the acquiescence of the several Local Governments in respect to them. It must be borne in mind, that it is absolutely necessary that the Estimates should be received by the Financial Department of the Government of India, so as to allow of a timely decision being arrived at as to the sums to be specifically appropriated to the several Heads of Service, and to enable the Government of India to report their financial position to the Secretary of State, in time to permit of the results being placed before Parliament, together with the other accounts, "within the first fourteen days during which Parliament may be sitting next after the First day of May," conformably to Section 53 of the Act for the better government of India, dated 2nd August, 1858, Cap. 106.

5. In conclusion, His Excellency in Council desires to express the thanks of the Government to the Committee for their clear and good report; and to acknowledge the good services of Mr. Wyatt, whose exertions have been so favorably mentioned by the Committee.

ORDER.—Ordered, that a copy of the above resolution be forwarded to the Committee, for information.

Ordered, also, that a copy of the resolution, and of the Budget and Audit Committee's report, No. 6, dated 27th ultimo, be forwarded to the Departments,* Governments,† and Officers‡ noted in the

* Home, Foreign, Military, and Public Works Departments.

† Governments of Bengal, Madras, Bombay, North Western Provinces, and Punjab.

‡ Accountants General to the Governments of India, Madras, and Bombay. Accountants, Bengal, North Western Provinces, and Punjab. Civil Auditors, Bengal, Madras, Bombay, North Western Provinces, and Punjab. Military Finance Commission.

margin, for information and guidance.

Ordered, further, that a copy of the Forms, as noted in paragraph 2 of this resolution, be forwarded to each of the several Departments of the Government of India, with the exception of the Military Department, and the several Local Governments; and that a copy of all the papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract)

Secretary to the Government of India.

No. 6

FROM THE BUDGET AND AUDIT COMMITTEE,

To C. H. LUSHINGTON, Esq.,

SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

Fort William, the 27th October, 1860.

SIR,

IN our report of the 30th July last, on the manner in which the principles of the English system of Estimate, Budget, Audit, and Account might be carried out in India, we remarked on the systems existing in the two countries at the present time, and after expressing our opinion that the principal question was the means by which an Appropriation Audit could best be introduced, we submitted two plans for the consideration of Government, with an intimation that when the decision of Government might be made known, we should be prepared immediately to propose detailed arrangements for the guidance of the several Officers concerned, and, at the same time, to communicate our views in respect to the system under which the audit of the Accounts of the Marine, Post Office, and Electric Telegraph Departments can best be disposed of, and to shew how every part of the Financial system can be made at once to fit into one general whole.

2. In the Resolution passed in the Financial Department on the 18th August, His Excellency the Governor General in Council was pleased to approve of the second plan proposed by us, as set forth in paragraphs 80 to 86 of our report, and intimation was given to the several Departments, Governments and Officers noted in the margin,* that detailed instructions would subsequently be forwarded, as to the manner in which the arrangements should be carried out.

* Home, Foreign, Military, and Public Works Departments. Governments of Bengal, Madras, Bombay, North Western Provinces, and Punjab. Accountants General to the Governments of India, Madras, and Bombay; Accountants, Bengal, North Western Provinces, and Punjab; Civil Auditors, Bengal, Madras, Bombay, North Western Provinces, and Punjab.

3. In our report, No. 5, of the 15th October, we communicated our views respecting the system under which the audit of the Accounts of the Marine, Post Office, and Telegraph Departments can best be disposed of.

4. We proposed in respect to the Marine Accounts, that the Secretary to the Superintendent of Marine should fulfil the duties of Departmental Examiner of Marine Accounts, who, in subordination to the Superintendent of Marine and on his responsibility, would check and examine all charges save those for fixed Establishments, and that the accounts thus passed provisionally should be submitted in detail to the Civil Pay Master, and ultimately to the Deputy Auditor General, according to the General Rules now established, for detailed examina-

tion and independent check; the charges for fixed Establishment continuing to be passed by the Civil Pay Master.

5. In respect to the Post Office and Electric Telegraph Departments, we stated that one system of Account, Examination and Audit would be applicable to both Departments; that we concurred with the Director General in thinking that the Post Master General should be relieved of duties connected with account; but that we apprehended that a proposal made by the Director General for centralizing the Accounts of the Department in the office of the Director General, would be impracticable; and that the duties thus entailed on the Director General would be incompatible with his administrative duties. We concurred, however, with the Director General in thinking that the whole of the accounts of the Department should be brought together, and examined at the Presidency. But we thought that this examination should be independent of the Departmental administration; and we therefore recommended that an Accountant and Examiner of Postal Accounts for all India be appointed in Calcutta, to whom the Account of every Post Office in India would be transmitted, and by whom the accounts would be checked, compiled, and ultimately submitted to the Auditor General.

6. This arrangement, it was proposed, should hold good in respect to all accounts; the charges for fixed Establishment being passed by the Civil Pay Master, and the other charges under the authority of the Post Masters General and Director General, as the case may be, previous to their admission into the Accounts of the Accountant and Examiner abovementioned.

7. The same system was recommended for the Electric Telegraph Department. The Accounts for all charges, save those for fixed Establishment, should, we thought, after counter-signature by the Director General or the Deputy Superintendent of Circles, be submitted to the independent Accountant and Examiner of Telegraph charges for all India, who would check, compile, and ultimately submit the Accounts to the Auditor General.

8. The charges for fixed Establishments would be passed by the Civil Pay Master, previous to their admission into the Accounts of the Accountant and Examiner abovementioned.

9. The same Officer might, we thought, perform the duties of Accountant and Examiner for both the Postal and the Electric Telegraph Departments; and from both these Departments some portion of the Establishment might be transferred to the new office.

10. The above proposals have since been approved by the Government of India, and the detailed propositions necessary to give effect to the plan, will shortly be submitted to Government.

11. We now proceed to the consideration of the Budget Estimate Forms.

12. In disposing of this question, the first point for determination was, the general principle of classification under which the Forms should be pre-

pared. It had to be considered whether either the French or the English system could, with advantage, be adopted, or whether it would be necessary, in order to meet the peculiarities of the Indian offices, to introduce Forms of an entirely different character. The conclusion we have arrived at is, that Forms prepared on an entirely new principle are unnecessary; that either the French or the English Forms might be generally applied; but that it will, on the whole, be better to follow the English system, as it is so well understood at Home, and is, in most, if not in all respects, equally well suited with the French system, to the requirements of the several Offices and Departments in India.

13. Under this view, we have prepared the six sets of Forms annexed to this Report, for the Accounts of the Government of India, the Governments of Madras and Bombay, and the Governments of Bengal, the North Western Provinces and the Punjab, respectively.

14. The details connected with the Accounts of the Government of India and the Government of Bengal being well known, have been entered in a complete form: the returns for the other Governments have been given in abstract, and are open to correction. But sufficient has been done to allow of the full details being correctly entered by the Local Authorities, and the delivery of uniform returns for the whole of India will, with the exercise of an ordinary degree of care and supervision on their part, be effectually secured.

15. The classification of Receipt and Expenditure given in the Forms is, as nearly as circumstances will permit, in accordance with the classification given in the English Forms; but it is, at the same time, such as will allow of a ready comparison with the Financial returns of former years, transmitted from the Financial Department of the Supreme Government to the Secretary of State, for presentation to Parliament; which is an object of importance.

16. The return for the Government of India has, it will be observed, been divided into six (6) parts, shewing separately the Receipts and Disbursements of the Eastern Settlements, of Oude, of Nagpore, and of Pegu, Martaban and Tenasserim, as distinguished from the other receipts appertaining to the Government of India in the General and Political Departments. This plan has been adopted in preference to the existing plan of entering the whole of the Receipts and Disbursements of the abovementioned Provinces under one head, in the General Department of the Government of India, in order to the better exhibition of the several items of receipt and expenditure in each of those Provinces, and to the preparation of uniform estimates by the respective Local Authorities. The arrangement is also desirable in order to carry out the orders of Government, in the coming year, in respect to the transfer of the Accounts of those Provinces to the nearest Local Auditors (Accountants). The whole of the Receipts and Disbursements appertaining to the Government of India will, however, be brought together in an abstract return (see Form entitled "Abstract of separate Statements prefixed to the Provincial Returns"), and all difficulties of comparison with the results of former years will thus be avoided.

17. The Estimates for each Government and Province will be drawn up under the following heads :—

REVENUES AND RECEIPTS.	DISBURSEMENTS.
I. Land Revenue, including Sayer and Abkarree.	A. Allowances, Refunds and Draw-backs.
II. Assessed Taxes.	B. Charges against Income.
III. Customs { Imports. Exports.	I. Revenue Departments :
IV. Salt.	1. Land Revenue, &c.
V. Opium.	2. Assessed Taxes.
VI. Stamps.	3. Customs.
VII. Post Office.	4. Salt.
VIII. Electric Telegraph.	5. Opium.
IX. Law and Justice.	6. Stamps.
X. Police.	7. Post Office.
XI. Mint.	8. Electric Telegraph.
XII. Marine.	9. Superannuation Pensions.
XIII. Public Works.	10. Miscellaneous.
XIV. Tributes and Contributions on account of Contingents from Native States.	II. Allowances and Assignments under Treaties and Engagements.
XV. Miscellaneous { Civil. Military.	III. Allowances to District and Village Officers, &c.
XVI. Public Debt :	IV. Miscellaneous Payments.
1. Interest on Public Loans.	C. Army.
2. Interest on Service Funds and other accounts.	D. Indian Navy.
3. Loans under Liquidation and Transfer.	E. Civil Services.
4. Service Funds.	I. Public Works.
5. Local Funds.	II. Salaries and Expenses of Public Departments.
6. Deposits.	III. Law and Justice.
7. Advances repayable.	IV. Police.
8. Miscellaneous.	V. Education, Science, and Art.
XVII. Adjusted Receipts on account of other Governments, &c.	VI. Political Agencies and other Foreign Services.
XVIII. Remittances from other Governments.	VII. Superannuation and Retired allowances, and Gratuities for charitable and other purposes.
	VIII. Marine.
	IX. Miscellaneous.
	X. Civil Contingencies—Special and Temporary.
	F. Public Debt :
	1. Interest on Public Loans.
	2. Interest on Service Funds and other accounts.
	3. Loans under Liquidation and Transfer.
	4. Service Funds.
	5. Local Funds.
	6. Deposits.
	7. Miscellaneous.
	G. Adjusted charges on account of other Governments, &c.
	H. Remittances to other Governments.

RECEIPTS.

18. The 8 first heads constitute the "Revenue" Departments. They speak for themselves, and call for no remark, except that the receipts from "Post Office" and "Electric Telegraph," being Imperial Receipts, will not appear in the Statements of the Local Governments, but only as "Imperial Receipts" in statement, No. XVII.

19. The head of "Law and Justice" includes items heretofore entered under the head of "Judicial."

IX. Law and Justice.

20. Police items have heretofore been included in Judicial, but as the "Police" Disbursements are, in future, to be exhibited separately from Law and Justice, the Police Receipts have also been exhibited separately.

X. Police.

21. "Mint" and "Marine" call for no remark.

XI. & XII. Mint & Marine.

22. Under the head of "Public Works" will be classed only the receipts properly belonging to that Department: Revenues and Receipts of the nature of a Trust, such as Local Funds for municipal and other purposes, Deposits, &c., will appear under the appropriate divisions of Public Debt, (Form No. XVI.)

XIII. Public Works.

XIV. Tributes and Contributions on account of Contingents from Native States.

23. Call for no remark.

24. The head of "Miscellaneous" includes all receipts not included in any of the above heads, which have, for the most part, been shewn, heretofore, under the old heads of "General," "Durbar," "Education," &c. Further, this is divided into two heads, Civil and Military. The detailed entries given in the Forms under the latter head, will be a guide for the exhibition of all receipts paid into Civil Treasuries on account of the Military Department; but care should be taken that they be compared with the entries made in the Military returns, to obviate the chance of double credits.

XV. { Miscellaneous,
Civil and Military.

25. The return of "Public Debt" will exhibit receipts on account of Public Loans, Treasury Notes, Book Debt Subscriptions to Service Funds, &c., which will be adjusted in the books of the Local Auditors (Accountants) in a finally adjusted form (when necessary) under Imperial heads,* for incorporation in the Imperial Books of the Auditor General. The receipts adjusted under Imperial heads will not appear in Account Current with the Government of India as at present.

XVI. Public Debt.

* e. g. "Treasury Notes—Imperial."

26. This Section will also, as noticed above, include receipts on account of Local Funds, Deposits, &c.

27. Under "Adjusted Receipts on account of other Governments, &c.," will appear receipts on account of other Governments not exhibited under the preceding head, and for which a corresponding debit is *not* required in the Books of another Presidency. For example, recoveries of over-charge, items of "Profit & Loss," &c., will be credited at once to the proper head of the Presidency concerned, which must be opened for the purpose on the Books of each Presidency. (Vide further remarks under *Disbursements*—Division G.)

28. Receipts and Credits on account of Her Majesty's Imperial and Colonial Governments will also be shewn in this Section, for incorporation in the Books of the Auditor General.

29. The entries under this head, as regards the several Presidencies, will on the contrary, be confined exclusively to transactions for which a corresponding debit is required in the Accounts of another Presidency. They will also be entered in the monthly Accounts Current with the different Presidencies, for adjustment, as at present. Specie remittances received; Bills drawn; Advances recovered, (if not susceptible of final adjustment under the preceding Section) &c., will fall under this head.

30. The entries under the head of Account Current with London will be those heretofore shewn as Supplies from London.

DISBURSEMENTS.

31. The practice in regard to entries of this character has, heretofore, been different in respect to different heads of account. It is intended, in future, that all disbursements of the kind referred to should be shewn in this statement; the gross receipts being entered *per contra*.

32. This Division will embrace all disbursements that are properly chargeable against Income. The entries hitherto distributed under Ordinary, Extraordinary, &c., must be brought together under each Departmental head.

33. Under the subordinate headings noted in the margin, will be exhibited charges of collection and manufacture, including the expenditure for the construction and repair of public buildings, works of irrigation, &c. An abstract of the charge for Public Works will be given at the end of each Departmental Section; reference being made to the Budget of the Public Works Department for particulars.

I. Revenue Departments:

1. Land Revenue, &c.
2. Assessed Taxes.
3. Customs.
4. Salt.
5. Opium.
6. Stamps.
7. Post Office.
8. Electric Telegraph.
9. Superannuation Pensions.
10. Miscellaneous.

34. The charges exhibited under Territorial and Political Pensions, Charitable allowances, Sayer Compensation, &c., will be brought together in this Section.

II. Allowances and Assignments under Treaties and Engagements.

35. This Section will include payments made to Zemindars, Muzmoodars, Dessaees, Enamdars, Huckdars, and other District and Village Officers, in lieu of resumed lands, Huck allowances, &c.

III. Allowances to District and Village Officers.

36. For any charges against Income, that cannot be appropriately classed under any of the foregoing heads.

IV. Miscellaneous.

37. Estimates for the Army and Indian Navy will be prepared in the Military Department, under the direction of the Military Finance Commission.

C. Army.

D. Indian Navy.

38. This Division embraces the expenditure of the Civil Department, hitherto shewn under General, Durbar, Judicial, Marine, &c.

E. Civil Services.

39. The subordinate head of "Public Works and Buildings," shews the expenditure of the Public Works Department (except charges against Revenue), and will be exhibited in an abstract Form, under appropriate heads; reference being made to the Public Works Budget for particulars.

I. Public Works and Buildings.

II. Salaries and expenses.

III. Law and Justice (Judicial).

IV. Police.

V. Education, Science and Art.

VI. Political Agencies and Foreign Services.

VII. Superannuation and Retired allowances and Gratuities for charitable and other purposes.

VIII. Marine.

40. The expenditure heretofore classified under Charges, General, Judicial, Durbar, Marine, &c., will appear under these heads in the manner shewn in the Forms.

41. Expenditure of a miscellaneous nature, periodically recurring, chargeable against the Civil Department, as Ordinary expenditure, and not strictly falling under any of the previous classes, will be shewn under this head.

IX. Miscellaneous.

42. Civil Contingencies will embrace charges on account of the Civil Department, of a special and temporary character—such as the cost of special commissions and other casual and unforeseen expenditure hitherto classed as *Extraordinary*.

X. Civil Contingencies—Special and Temporary.

43. The payments of Interest on account of Public (Imperial) Loans, as distinguished from Local Loans, as well as the payments of the Principal of such Loans, whether by Cash or Transfer, will appear in this Section and be adjusted in the Local Books, for incorporation in the Imperial Books.

F. Public Debt:
 1. Interest on Public Loans.
 2. Interest on Service Funds and other accounts.
 3. Loans under Liquidation and Transfer.
 4. Service Funds.
 5. Local Funds.
 6. Deposits.
 7. Miscellaneous.

44. This Section will also include payments of Local Deposits, Advances and other expenditure usually classed under Debt.

45. This Section will include payments on account of other Governments, made under established rules and regulations, for which the local audit, whether Civil, Military or Naval, will be final as regards the passing of the charge. These entries will be omitted from the Accounts Current with other Governments, in which they now appear as Supplies, and will be adjusted on the local Books, under proper heads of account, as charges of the Presidency or Government concerned, for consolidation in the Books of the Auditor General, *e. g.*

Charges General—India.

Charges Military—Madras.

Charges Civil—North Western Provinces.

Charges Indian Navy—Bombay.

&c. &c. &c.

46. This arrangement will obviate most of the difficulties involved in the question of Supplies between Presidencies, which has recently been under the consideration of Government. It will only be necessary to vest the Local Auditors with authority finally to audit charges of the description referred to, in conformity to the rules of the Presidency to which they may appertain. We believe that this authority may be delegated to the Auditors with safety, especially now that the Auditors will, in general, be Officers who have made themselves acquainted with the rules of all the Presidencies.

47. This Division will exhibit expenditure which does not admit of classification under the preceding head, and for which corresponding credits must appear in the Books of other Governments.

H. Remittances to other Governments.

The payments or debits will, therefore, be entered, as usual, in monthly Accounts Current with the different Presidencies and with London, for check or adjustment, as the case may be.

GENERAL REMARKS.

48. The above directions, considered in connection with the entries given in the Forms, will, it is hoped, be found to be sufficiently explicit to indicate the

exact nature of the entries to be made under each head. In cases in which no receipt or expenditure is looked for under any particular head, such head will, of course, be left blank. In cases in which receipt or expenditure of a character different from what is specified under any of the heads given in the Forms is anticipated, such receipt or expenditure will be entered under an appropriate head.

49. With respect to the manner in which the sums to be entered should be calculated, we would observe that the object is to secure as correct a return as possible of the *Scale of Receipts and Expenditure of the year*. Every head of receipt must be examined with reference to the known expectations of Government; the sums given in the rent rolls, and the average receipts on account of former years, must be looked to; the circumstances likely to lead to an increase or decrease of these receipts must be carefully weighed; and as accurate a calculation as possible of the eventual out-turn must then be made. In estimating the Expenditure again, the sums for which sanction has actually been given by Government, should, in the first instance, be ascertained; the probable amount that may be saved by temporary vacancies in appointments, or by absence or other causes, should then be estimated; and the total amount of such savings entered as a deduction from the charge of the year. The charges under each head should invariably be placed at the lowest amount which may be deemed sufficient for carrying on the service of the Government.

50. It may further be observed that the Estimates should embrace, under each Department, the whole of the charges appertaining to such Department, whether to be paid in the Presidency to which they belong, or elsewhere; but a separate statement should be prepared, in detail of Departments, shewing the sums expected to be paid in other Presidencies, so as to allow of a check being obtained on the entries, *per contra*, in the Estimates of the Presidencies in which the Disbursements are likely to be made.

51. It is proposed that the Forms shall be sent from the Financial Department of the Government of India to the several Local Governments and to the Departments of the Government of India, as the case may be; that the Local Governments and Departments of the Government of India shall distribute the Forms amongst the Heads of Departments subordinate to them; that each Head of such subordinate Department shall, after calling for such information as may be necessary from the Offices under his control, prepare a Budget Statement for his particular Department, and forward it to the Civil Local Auditor (Accountant); and that the Civil Local Auditor on receipt of these Estimates and of the Estimates of the Military Department, which will be prepared and forwarded to him under orders from the Military Finance Commission, shall incorporate the whole of the Departmental Statements in one General Statement for the Presidency.

52. In preparing this General Statement, it will not, of course, be necessary to go into the full details given in the Departmental returns. It will suffice if the chief headings mentioned in paragraph 17 of this report, are maintained, and

the subordinate entries are confined to the headings given in the Comparative Abstracts (marked X Y Z) which will be found at the commencement of each class of Forms.

53. The General *Scale of Receipt and Expenditure for the year*, according to the Departmental returns, having thus been ascertained, the General Statement should be forwarded by the Civil Local Auditor (Accountant), with such remarks as may appear to him to be fit, to the Local Government; who, after careful revision of the Departmental entries and the remarks of the Civil Local Auditor (Accountant), should enter their own figures in a separate column in the Civil Local Auditor's (Accountant's) General Statement, and send on the complete return, (with the Departmental returns as an Appendix) with a full explanation of differences between their Estimates and the Estimates of the Departments, or Civil Local Auditors, to the Financial Department of the Government of India, in which Department the necessary orders for the final allotment of sums to the several branches of Service will be made.

54. Thus much in respect to the *Budget Estimates*, which, as stated above, will shew the estimated *Scale of Receipt and Expenditure* for the year. It further has to be considered in what manner the *Estimates of Cash requirements*, and of probable Cash Balance, at the end of the year, shall be prepared by the Civil Local Auditors.

55. This should, we think, be done on the basis of the Budget Estimates of Receipt and Expenditure prepared by the Civil Local Auditors from the Departmental returns, and submitted, as above directed, to the Local Governments. The Cash Balances at the commencement of the year should be looked to; sums likely to be received from any sources not given in the Budget returns should be estimated; a calculation should then be made of the sums likely to be received or paid in the course of the year, on account of former years, as well as of the amounts included in the Scale of Receipt and Expenditure for the year, likely to be outstanding, on both sides of the account, at the end of the year; and the probable amount of Cash Balance at the end of the year will thus be ascertained.

56. These Estimates of *Cash requirements* may conveniently be prepared in the Form of the present Anticipation Sketch Estimate; the entries being classed, as far as possible, under the Headings given in the Budget Estimates, and being made to include all information heretofore given in the Anticipation Sketch Estimates. The Estimates of Cash requirements should be despatched by the Civil Local Auditors, direct to the Financial Department of the Government of India, within, at the latest, 15 days of the date on which their Budget Estimates may be closed, for transmission to the Local Governments.

57. The dates fixed for the preparation of the several returns should be the following:—

The Departmental Budget Estimates to reach the Local Civil Auditors, (Accountants) by the 1st January.

The Local Civil Auditors (Accountants) to close their several Budget Estimates, so as to reach the Local Governments by the 15th January.

The Local Governments to examine the Budget Estimates and send them in to the Financial Department of the Government of India, on the 1st February.

The Local Civil Auditors (Accountants) to forward, direct to the Financial Department of the Government of India, their Estimates of cash requirements, on the 1st February.

58. This will enable the Government of India to report the results to the Secretary of State by the middle of March, and will allow of the returns being placed before Parliament at their meeting at the beginning of May.

59. With these remarks, we submit the specimens of Forms we have prepared for the approval of Government. In future reports, we shall consider the manner in which Extraordinary Expenditure rendered necessary by unforeseen emergency, can best be provided for; the division of Heads of branches of Service which can best be adopted for the allotment and specific appropriation of expenditure; the manner in which the distribution of Funds by Civil Pay Masters can best be regulated; and the Returns to be submitted by the Civil Pay Masters, and the Auditor General to the Financial Department of the Government of India, in connection with Disbursements and Appropriation Audit, in both Military and Civil Departments.

60. We cannot conclude our report without mentioning the valuable aid we have received from Mr. S. G. Wyatt, Acting First Assistant to the Accountant General to the Government of India, whose intimate knowledge of the accounts, has been of much service in the preparation of the Forms, and who has been indefatigable in his exertions to get them passed rapidly through the Press.

We have the honor to be,

SIR,

Your most obedient Servants,

P. C. H. Lushington
E. Drummond
A. Temple

Financial 1860 Dept 16

14-03-69

Dec 6th 1860

N. 15-18

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No. 11328²

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 15th November, 1860.

Read again the report of the Budget and Audit Committee, No. 6, dated 27th ultimo, relative to the Budget Estimate Forms.

Read the report of the Budget and Audit Committee, No. 7, dated 2nd instant, relative to the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure.

RESOLUTION.—His Excellency the Governor General in Council observes that, in their last mentioned report, the Budget and Audit Committee divide each division of Service into four categories, viz.:—

- I. Classes of Service;
- II. Heads of charge for each of the Departments in the Class;
- III. Heads of charge for the several main Sections of each Department;
- IV. Detailed items in each Section of each Department;

and that, in considering the question whether the specific appropriation should extend to the category No. II. only, or to the category No. III., they have come to the conclusion that it may best be extended to the category No. III., or, in other words, that sums should be separately appropriated to each main Section of a Department, as shewn in the Statement marked XYZ that accompanies their report, on the understanding that the sectional limits must be observed by the local Governments.

2. It is remarked by the Committee that this allotment is nearly in accordance with the English division of votes; and so it appears in fact to be. But

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the course proposed is, in His Excellency's opinion, one of doubtful expediency in India. He thinks that it would unnecessarily curtail the powers of the local Governments, and tend seriously to fetter their hands in promoting real economy and reducing expenditure, if the specific appropriation was confined to heads of charge for the Sections of Departments; and, on this ground, he considers that the limits of the specific appropriation should be extended, from category No. III., to category No. II., which comprises the heads of charge for each of the several Departments under each Class of Service.

Division of Service.	Class of Service.	Department of Service to which specific sums will be appropriated.
A	Allowances, Refunds and Drawbacks.	Allowances, Refunds and Drawbacks.
B	Charges against Income.	I.—Revenue Departments: 1. Land Revenue, &c. 2. Assessed Taxes. 3. Customs. 4. Salt. 5. Opium. 6. Stamps. 7. Post Office. 8. Electric Telegraph. 9. Superannuation Pensions. 10. Miscellaneous. II.—Allowances and Assignments under Treaties and Engagements. III.—Allowances to District and Village Officers, &c. IV.—Miscellaneous Payments.
E	Civil Services.	I.—Public Works. II.—Salaries and Expenses of Public Departments. III.—Law and Justice: 1. Courts. 2. Jails. IV.—Police. V.—Education, Science and Art. VI.—Political Agencies and other Foreign Services. VII.—Superannuation and Retired allowances, and Gratuities for charitable and other purposes. VIII.—Marine. IX.—Miscellaneous. X.—Civil Contingencies, special and temporary.

3. Under this arrangement the heads given in column 3rd in the margin, will be the heads to which specific sums will be appropriated, and within which limits the local Governments will be at liberty to expend at discretion, subject to the following provisions, viz.:—

First. That any alteration in the distribution of the charges of a Department be at once reported, with all details, as at present, to the Government of India.

Secondly. That no salary of any officer, appointed by any Government, can be altered or re-distributed without the sanction of the Government of India previously obtained.

Thirdly. That no general rates of pay or allowances shall be altered, nor any charge incurred, which can pledge the Government beyond the year to which the Estimate relates, without the sanction of the Government of India.

And *Fourthly.* That all existing rules relating to the control of the Government of India over pensions and superannuations, remain in force.

4. As an example of the manner in which these rules will be applied, the charges on account of the Department of "Salt," in the first page of the Abstract Statement attached to the Committee's report of grants for Bengal, may be taken. The Government of Bengal in this case may determine to spend more upon Golahs and less upon Chokies, than is specified in the sectional entries of the grant as given in the Abstract Statement, or *vice versa*, provided that the conditions are observed:—First, that the sum total of the six charges under "Salt"

is not thereby exceeded; 2ndly, that any such change is immediately reported to the Government of India.

5. In sanctioning these modifications in the plan proposed by the Committee, His Excellency in Council would impress upon the local Governments the necessity of seeing that the Estimates under each Section of a Department are carefully prepared. No relaxation on this point ought to be allowed. Each item should be calculated with as full precautions as if it were to be made subject to specific appropriation. It is obvious that if this is not done at the time of the submission of the Estimates, repeated references to the Government of India will be necessary, for confirmation of changes that will have to be reported under the first of the provisions noted above.

ORDER.—Ordered, that a copy of the above resolution be forwarded to the Committee, for information.

Ordered, also, that a copy of the resolution, and of the Budget and Audit Committee's report, No.

* Home, Foreign, Military, and Public Works Departments.
† Governments of Bengal, Madras, Bombay, North Western Provinces, and Punjab
‡ Accountants General to the Governments of India, Madras, and Bombay.
§ Accountants, Bengal, North Western Provinces, and Punjab.
|| Civil Auditors, Bengal, Madras, Bombay, North Western Provinces, and Punjab.
¶ The Military Finance Commission.

7, dated 2nd instant, with its enclosures, be forwarded to the Departments,* Govern-

ments† and Officers‡ noted in the margin, for information and guidance.

Ordered, further, that a copy of the said papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract)

John C. H. Lushington

Secretary to the Government of India.

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No. 7
FROM THE BUDGET AND AUDIT COMMITTEE,

TO C. H. LUSHINGTON, ESQUIRE,

SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

Fort William, the 2^d November, 1860.

SIR,

AMONGST the subjects adverted to in paragraph 59 of our report, No. 6, of the 27th ultimo, as remaining for consideration, was "the division of Heads of Branches of Service which can best be adopted for the allotment and specific appropriation of expenditure."

2. It was originally our intention to have deferred our report on this question, in order that the whole of the remaining details connected with the new system of Budget and Audit might be submitted for the consideration of Government at one and the same time; but we have since received your docket, No. 10716, of the 20th October, transmitting for our information copy of a despatch from the Right Hon'ble the Secretary of State, regarding the proposed system of Budget and Audit, and we think it expedient, with reference to the remarks contained in that despatch, at once to communicate our views in respect to the question mentioned above.

3. We have noted that the general principle of annual Budget of Income and Expenditure, and of specific appropriation of sums for the several Services, is fully approved. The point, however, which demands our present attention is, how far this appropriation should descend to details; and to that we shall now address ourselves.

4. In paragraph 5 of the Secretary of State's despatch, it is laid down that the appropriation should not extend to the several detailed heads within each Branch of the Service, but that the amount of expenditure is to be fixed for every principal head of charge; it being an essential condition that the amount appropriated to any Department shall not be exceeded, and that the Local Government should have a discretion in the application of money to the minor heads of expenditure. We have now to consider how the principles thus laid down

J. 10th Dec 60
C. H. L. 546

can best be applied to the Budget Forms, submitted with our letter, No. 6, of the 27th ultimo.

5. It will have been seen that the Forms for heads of charges which we have submitted, are embraced in four categories under each Division of Service, viz :—

- I. Classes of Service.
- II. Heads of charge for each of the Departments in the Class.
- III. Heads of charge for the several main Sections of each Department.
- IV. Detailed items in each Section of each Department.

6. It sometimes happens that several kindred departments under the second of the four categories, are classed under one main Branch ; as for instance, Charges on account of Land Revenue, of Customs, of Salt, of Opium, might be classed under the main branch of "Revenue Departments." But we have considered Land Revenue a separate Department of charge. Again, Charges for Courts of Justice and for Jails are classed under the main branch of Law and Justice ; but we consider Jails and Courts to be separate Departments. Or, again, the head of "Geological Survey" and the head of "Calcutta University" are classed with other similar heads, under the branch of Education, Arts, and Science. But we consider the Survey to be one Department, and the University another. Of these main branches a general Abstract has been provided, and is styled the "Abstract of separate Statements." The object of that is to enable the Supreme Government to observe, in one comprehensive glance, the entire expenditure of a Local Government, or a Province.

7. Reverting then to heads of Charge for each Department, under the Class II., the total charges for each Department will be aggregated in the Budget Estimate into one total—as for instance, the aggregate charge for Jails ; the aggregate for Courts of Justice ; the aggregate for Police ; the aggregate for Land Revenue charges ; and so on.

8. Class III., which provides for heads of charge for the main Sections of each Department, will be found in the annexed Abstract marked X Y Z, composing the aggregate of each important Section of each Department. These Sections vary according to the size and circumstance of the Department, but the Abstract is always explicit, so that there can be no mistake as to what the Sections necessary to be shewn actually are.

9. Under Class IV., which provides for detailed items of each Section of each Department, are comprised all the particulars obtainable, that is, the allowances of each employé, or class of employés, and all such like items in minute detail.

10. Now the question seems to us to be, whether the specific appropriation should extend to the Class II. (as above described) only, or to Class III., or down to Class IV.

11. We believe that the specific appropriation could not extend down to Class IV.: and, even before the receipt of the Secretary of State's despatch, we understood that the appropriation mentioned in the Government Resolution of the 7th April, would not descend so far into details. And it remains to consider whether the appropriation should be confined to Class II., or extend to Class III., or, in other words, whether one sum should be appropriated for the expenditure of a Department as above described, within which limit the Local Government could expend at discretion ; or whether sums should be separately appropriated for each main Section of each Department, as shewn in the Statements marked XYZ that accompanied our report on the Budget Estimate Forms, and in the consolidated Statement (also marked XYZ) annexed to this report, on the understanding that the Sectional limits must be observed by the Local Government. We believe that the latter of the two courses, which, it may be observed, is nearly in accordance with the English division of votes, should be adopted for the following reasons :

12. The salary of every office held by a Covenanted Officer or by an Uncovenanted Officer receiving his appointment direct from any Government is fixed by the Supreme Government, and cannot be altered or re-distributed by any Local Government. This rule has existed from the beginning ; has been repeatedly enforced by orders from home ; and is still in full force. Again, the salaries of the office establishments and other subordinate executive establishments are originally sanctioned by the Supreme Government, and the aggregate of the salaries of each of such establishments is fixed, and cannot be altered by any Local Government ; but so long as the aggregate is not exceeded, re-distribution is permitted, subject to confirmation of the Supreme Government. As regards contingencies, no financial limit has ever yet been imposed ; but one portion of such expenditure, namely temporary establishments, must, by orders passed at the beginning of the present year, receive the sanction of the Supreme Government. We believe that a general limitation of contingent expenditure is much needed in all Provinces and in all Departments.

13. The rules mentioned in the preceding paragraph are all salutary ; and we presume that it is not intended to weaken them by the new system. On the contrary, we apprehend that they should be strictly preserved. The object appears to be to increase financial restriction, rather than to relax any restrictions which already exist. But if a sum were appropriated for a whole Department as above described, including salaries, establishments and contingencies, then we apprehend that the discretion of the Local Government might be understood to extend to the alteration of salaries and of the aggregates of establishments, and the like ; and in that case financial control would be weakened, instead of strengthened, by the new system.

14. We, therefore, think that the appropriation should proceed beyond Class II., as above described, and should extend to Class III., that is, that fixed sums

should be separately appropriated to each Section in Statement XYZ, and that the discretion of the Local Government should not extend beyond the limits of those sums. And we believe that a large margin would thus be still left for the discretion of the Local Government; while, on the other hand, no existing checks would be disturbed, since we recommend that no salaries shall be susceptible of alteration, without previous sanction of Supreme Government, and that the aggregate of establishments in each Section shall similarly not be exceeded.

15. We believe further that the principle above submitted will be applicable not only to the Civil Department, but also to all other branches of the Public Service; for instance, in the Marine, the Post Office, and the Electric Telegraph Departments. The Military branch of the Service is divided into well known Departments, as the Pay Department; the Commissariat; the Ordnance; the Clothing; the Studs; the Medical Departments; and the like. In each Department there are certain recognised sub-divisions, such as Pay; Contingencies; Stores; and the like; and the total of each sub-division will be exhibited in the Budget. We recommend that fixed sums be appropriated for these several sub-divisions. And we would apply the same principle to the Indian Navy. The Military Finance Department will be readily able to prepare abstracts for appropriation on this principle.

16. In like manner, the Public Works branch of the Service is apportioned into well known Departments, such as Military Works; Public Buildings; Roads and Communications; Works of Irrigation (chargeable against Revenue). We are aware that a fixed aggregate is frequently allotted to a Local Government for Public Works of all Departments, and that discretion is allowed as to the amount to be expended on each of the several Departments, that is, what is sanctioned for Canals might be expended on Roads, and so on. Still, as a general rule, we believe that the interests of Government will be best consulted, if fixed sums shall be appropriated to each Department as above described; that is, so much for Military Works; so much for Communications; so much for Irrigation; and so on. A reasonable latitude would still be left to the Local Government, which could select from among the sanctioned works of each Class, those works to be proceeded with. But we do *not* think that for this Department, the appropriation should extend to Establishments, Contingencies, Stores, and such like Sections, as the Public Works Department, being one of construction and repairs, is differently circumstanced from other branches of the Service.

17. We are fully aware that a certain degree of financial discretion does conduce to successful local administration; and that if freedom of action in regard to details is conceded to the Local Governments, an incentive will be afforded to administrative economy and improvement; while the power of economising in such respects will tend to reveal the points where economy is possible. We trust that the propositions we now submit will be found to be in general accord with this principle.

18. In regard to the remaining points adverted to in the despatch of the Right Hon'ble the Secretary of State, in connexion with Audit, these have already been provided for in our previous reports and will be further considered hereafter.

We have the honor to be,

SIR,

Your most obedient Servants,

S^d C. H. Lushington
" E. Drummond
" R. Temple

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XYZ
ESTIMATES FOR CIVIL SERVICES.

GENERAL ABSTRACT

OF THE

GRANTS

TO BE PROPOSED FOR CIVIL SERVICES

OF THE

GOVERNMENT OF INDIA,

GENERAL AND POLITICAL,

FOR 186 ,

COMPARED WITH SIMILAR CHARGES,

FOR 186 .

FINANCIAL DEPARTMENT PRESS,
NILCAMEL BASAK.

FINANCIAL DEPARTMENT PRESS
NILCAMEL BASAK.

ESTIMATES FOR CIVIL SERVICES.

GENERAL ABSTRACT of GRANTS to be proposed for CIVIL SERVICES in 186 , compared with similar CHARGES in 18 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 18 .	
					Increase.	Decrease.
		CLASS I.	Rs.	Rs.	Rs.	Rs.
		PUBLIC WORKS AND BUILDINGS.				
1		Vice Regal House				
2		Public Buildings				
3		Public Gardens				
4		Communications, including Public Roads, Bridges and Canals				
5		Municipal Works				
6		Marine, including Harbours and Light Houses				
		TOTAL of Class I.	Rs.			
		CLASS II.				
		SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.				
1		Supreme Council				
2		Legislative Council				
3		Secretariat—Foreign				
4		„ Home				
5		„ Financial				
6		„ Military				
7		„ Public Works				
8		Household of the Governor-General				
9		Office of Account—General Branch				
10		Ditto ditto Military				
11		Ditto ditto Loan				
12		General Treasury				
13		Civil Auditor				
14		Mint				
15		Allowances to Civil Servants				
16		Postage of Public Departments				
17		Telegraph Charges				
18		Printing Charges				
19		Ecclesiastical				
20		Medical				
21		Stationery				
22		Board of Examiners				
23		Currency Department				
		TOTAL of Class II.	Rs.			
		CLASS III.				
		LAW AND JUSTICE.				
1		Supreme Court				
2		Insolvent Debtor's Court				
3		Coroner's Court				
4		Law Officers				
		TOTAL of Class III.	Rs.			
		CLASS IV.				
		POLICE.				
1		Thuggee				
		TOTAL of Class IV.	Rs.			

GENERAL ABSTRACT of GRANTS for CIVIL SERVICES—continued.

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS V.	Rs.	Rs.	Rs.	Rs.
		EDUCATION, SCIENCE, AND ART.				
1		Calcutta University	...	...	...	...
2		Geological Museum at Calcutta	...	...	...	...
3		Geological Survey in India	...	...	...	...
4		Surveyor General's Office	...	...	...	...
5		Great Trigonometrical Survey	...	...	...	...
6		Topographical Survey	...	...	...	...
7		Magnetic Observatory at Colaba	...	...	...	...
8		Mathematical Instrument Maker	...	...	...	...
9		Scientific Works and Experiments—Kumaon Iron Works	...	...	...	...
		Total of Class V.	 Rs.			
		CLASS VI.				
		POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
		CENTRAL INDIA.				
1		Bhopal	...	...	...	...
2		Bhopawar	...	...	...	...
3		Bundlekund	...	...	...	...
4		Gwalior	...	...	...	...
5		Indore	...	...	...	...
6		Rewah	...	...	...	...
7		Nagode,	...	...	...	...
		RAJPOOTANA.				
8		Jeypore	...	...	...	...
9		Joudpore	...	...	...	...
10		Khairwarrah	...	...	...	...
11		Kotah	...	...	...	...
12		Kotrah	...	...	...	...
13		Neemuch	...	...	...	...
14		Rajpootana and Serohee	...	...	...	...
		LOWER INDIA.				
15		Nepal---Khatmandoo	...	...	...	...
16		Munipore	...	...	...	...
17		Darjeeling	...	...	...	...
18		Hazareebagh	...	...	...	...
19		Assam	...	...	...	...
		DECCAN, &c.				
20		Hyderabad	...	...	...	...
21		Baroda	...	...	...	...
		RED SEA, AND PERSIA, &c.				
22		Aden	...	...	...	...
23		Bushire	...	...	...	...
24		Muscat	...	...	...	...
25		Turkish Arabia	...	...	...	...
25		Miscellaneous	...	...	...	...
		REVENUE PERGUNNAHS.				
26		Bairseeah (subordinate to Bhopal)	...	...	...	...
27		Coorg	...	...	...	...
28		Bejeeragoogurh Pergunah,	...	...	...	...
		Total of Class VI.	 Rs.			

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS and DRAWBACK;
and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		A	Rs.	Rs.	Rs.	Rs.
		ALLOWANCES, REFUNDS, & DRAWBACK.				
1		Refunds of assessed Taxes	...	...		
		Total	Rs.			
		B				
		CHARGES AGAINST INCOME.				
		I.—REVENUE DEPARTMENTS.				
		—1.—				
		LAND REVENUE.				
		Nil.				
		—2.—				
		ASSESSED TAXES.				
1		Income Tax, Salaries, Allowances and Expenses	...	...		
		Total	Rs.			
		—3.—				
		CUSTOMS.				
		Nil.				
		—4.—				
		SALT.				
		Nil.				
		—5.—				
		OPIUM.				
		Nil.				
		—6.—				
		STAMPS.				
		Nil.				
		—7.—				
		POST OFFICE.				
1		Director General of the Post Office,—Salaries and Expenses	...	...		
		Total	Rs.			

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK;
and CHARGES AGAINST INCOME—continued.

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		—8.—	Rs.	Rs.	Rs.	Rs.
		ELECTRIC TELEGRAPH.				
1		Director General of Telegraphs in India,—Salaries and Expenses	...	...		
2		Working of Telegraph Lines	...	...		
3		Construction of Ditto	...	...		
		Total	Rs.			
		—9.—				
		SUPERANNUATION AND RETIRED ALLOWANCES OF THE REVENUE DEPARTMENTS.				
		Nil.				
		—10.—				
		MISCELLANEOUS.				
1		Miscellaneous Payments	...	...		
		Total	Rs.			
		II.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.				
		Nil.				
		III.—ALLOWANCES TO DISTRICT, AND VIL-LAGE OFFICERS, &c.				
		Nil.				
		IV.—MISCELLANEOUS.				
1		Miscellaneous Payments	...	...		
		Total	Rs.			

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK ;
and CHARGES AGAINST INCOME—continued.

TOTALS OF THE SEVERAL CLASSES, GENERAL AND POLITICAL.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
1	A.	...	...	...	...
Nil	B-I.	Section 1	...	...	...
1		" 2	...	...	...
Nil		" 3	...	...	...
"		" 4	...	...	...
"		" 5	...	...	...
"		" 6	...	...	...
1		" 7	...	...	...
3		" 8	...	...	...
Nil		" 9	...	...	...
1		" 10	...	...	...
Nil	B-II.	...	...	...	...
"	B-III.	...	...	...	...
1	B-IV.	...	...	...	...
8		Rs.			

... compared with 186 . Rs.

- compared with 186 . Rs.

XYZ
ESTIMATES FOR ALLOWANCES, REFUNDS, AND DRAWBACK; AND CHARGES
AGAINST INCOME.

GENERAL ABSTRACT

OF THE

GRANTS

TO BE PROPOSED FOR ALLOWANCES, REFUNDS, AND DRAWBACK ;

AND

CHARGES AGAINST INCOME

OF THE

GOVERNMENT OF BENGAL,

FOR 186 ,

COMPARED WITH SIMILAR CHARGES

FOR 186 .

FINANCIAL DEPARTMENT PRESS

NILCAMAL BASAK.

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS and DRAWBACK;
and CHARGES AGAINST INCOME, for 186 , as compared with 186 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		A	Rs.	Rs.	Rs.	Rs.
		ALLOWANCES, REFUNDS, & DRAWBACK.				
1		Allowances ...				
2		Refunds ...				
3		Drawback ...				
		Total ...	Rs.			
		B				
		CHARGES AGAINST INCOME.				
		I.—REVENUE DEPARTMENTS.				
		—1.—				
		LAND REVENUE.				
1		Board of Revenue, Salaries and Expenses ...				
2		Commissioners and Assistant Commissioners ...				
3		Collectors, including Deputy and Assistant Collectors ...				
4		Uncovenanted Deputy Collectors ...				
5		Legal Remembrancer ...				
6		Revenue Survey ...				
7		Abkaree ...				
		Total ...	Rs.			
		—2.—				
		ASSESSED TAXES.				
1		Income Tax ...				
2		Duty on Arts, Trades, &c. ...				
3		Tobacco License ...				
		Total ...	Rs.			
		—3.—				
		CUSTOMS.				
1		Board of Revenue ...				
2		Collectors ...				
		Total ...	Rs.			
		—4.—				
		SALT.				
1		Board of Revenue ...				
2		Cuttack Commissioner ...				
3		Agencies ...				
4		Golahs ...				
5		Controller ...				
6		Chokies ...				
		Total ...	Rs.			

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK;
and CHARGES AGAINST INCOME—continued.

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 18 .	
					Increase.	Decrease.
		—5.—	Rs.	Rs.	Rs.	Rs.
		OPIUM.				
1		Board of Revenue ...				
2		Agencies ...				
		Total ...	Rs.			
		—6.—				
		STAMPS.				
1		Salaries and Expenses ...				
		—7.—				
		POST OFFICE.				
1		General Post Office ...				
2		Inspecting Post Masters ...				
3		Calcutta Post Office ...				
4		Mofussil Post Offices ...				
		Total ...	Rs.			
		—8.—				
		ELECTRIC TELEGRAPH.				
		Nil.				
		—9.—				
		SUPERANNUATION AND RETIRED ALLOWANCES OF THE REVENUE DEPARTMENTS.				
1		Land Revenue ...				
2		Abkarree ...				
3		Customs ...				
4		Salt ...				
5		Opium ...				
6		Stamps ...				
7		Post Office ...				
8		Electric Telegraph ...				
		Total ...	Rs.			
		—10.—				
		MISCELLANEOUS.				
1		Miscellaneous Payments ...				
		Total ...	Rs.			

GENERAL ABSTRACT of GRANTS to be proposed for ALLOWANCES, REFUNDS, and DRAWBACK ;
and CHARGES AGAINST INCOME—continued.

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 18	
					Increase.	Decrease.
		II.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.	Rs.	Rs.	Rs.	Rs.
1		Territorial and Political Pensions	...	...		
2		Sayer Compensations	...	...		
3		Salt Ditto	...	...		
		Total	Rs.			
		III.—ALLOWANCES TO DISTRICT, AND VIL-LAGE OFFICERS, &c.				
		Nil.				
		IV.—MISCELLANEOUS.				
1		Miscellaneous Payments	...	...		
		Total	Rs.			

TOTALS OF THE SEVERAL CLASSES.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
3	A.	...	...		
7	B—I.	Section 1	...		
3		" 2	...		
2		" 3	...		
6		" 4	...		
2		" 5	...		
1		" 6	...		
4		" 7	...		
Nil		" 8	...		
8		" 9	...		
1		" 10	...		
3	B—II.	...	...		
Nil	B—III.	...	...		
1	B—IV.	...	...		
41		Rs.			
		Deduct—	...		
		—compared with 186 .	Rs.		

ESTIMATES FOR CIVIL SERVICES.

GENERAL ABSTRACT

OF THE

GRANTS

TO BE PROPOSED FOR CIVIL SERVICES

OF THE

GOVERNMENT OF BENGAL,

FOR 186 ,

COMPARED WITH SIMILAR CHARGES,

FOR 186 .

ESTIMATES FOR CIVIL SERVICES.

GENERAL ABSTRACT of GRANTS to be proposed for CIVIL SERVICES in 186 , compared with similar CHARGES in 18 .

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 18 .	
					Increase.	Decrease.
		CLASS I.	Rs.	Rs.	Rs.	Rs.
		PUBLIC WORKS AND BUILDINGS.				
1		Government Houses				
2		Public Buildings				
3		Public Gardens				
4		Communications, including Public Roads, Bridges and Canals				
5		Municipal Works				
6		Marine, including Harbours and Light Houses				
		Total of Class I. ... Rs.				
		CLASS II.				
		SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.				
1		Lieut.-Governor				
2		Secretariat				
3		Accountant				
4		Govt. Savings Bank				
5		Ecclesiastical				
6		Medical				
7		Stationery				
8		Postage of Public Departments				
9		Telegraph Charges				
		Total of Class II. ... Rs.				
		CLASS III.				
		LAW AND JUSTICE.				
		COURTS.				
1		Sudder Dewanny and Nizamut Adawlut				
2		Presidency Court of Small Causes				
3		Civil and Sessions' Courts				
4		Principal Sudder Ameens' Do.				
5		Sudder Ameens' Do.				
6		Moonsiffs' Do.				
7		Law Officers				
8		Government Pleaders				
9		Translators				
		JAILS.				
10		Calcutta House of Correction				
11		Inspection and General Superintendence				
12		Government Prisons				
13		Jail Manufactures				
		Total of Class III. ... Rs.				
		CLASS IV.				
		POLICE.				
1		Calcutta Police				
2		Mofussil Do.				
3		Military Do.				
4		Dacoity and Thuggee				
		Total of Class IV. ... Rs.				

GENERAL ABSTRACT of GRANTS for CIVIL SERVICES—continued.

No. of Grant.	Page of Estimate.	SERVICE.	186 .	186 .	Compared with 186 .	
					Increase.	Decrease.
		CLASS V.				
		EDUCATION, SCIENCE, AND ART.	Rs.	Rs.	Rs.	Rs.
1		Director of Public Instruction				
2		Inspectors of Schools				
3		Colleges				
4		Schools				
5		Asiatic Society				
6		Chemical Examiner				
7		Curator, Museum of Economic Geology				
8		Presidency School of Industrial Art				
9		Miscellaneous				
		Total of Class V. ... Rs.				
		CLASS VI.				
		POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
		Nil.				
		CLASS VII.				
		SUPERANNUATION AND RETIRED ALLOWANCES, AND GRATUITIES FOR CHARITABLE PURPOSES.				
1		Superannuations				
2		Gratuities				
		Total of Class VII. ... Rs.				
		CLASS VIII.				
		MARINE.				
1		Wages of Commanders, Officers, Engineers, Lascars, &c..				
2		Marine Superintendent's Office				
3		Master Attendant's Office				
4		Marine Court				
5		Harbour Master's Department				
6		Pilot Establishment				
7		Naval Store-keeper				
8		Naval Dock-Yard, Kidderpore				
9		Government Steam Factory				
10		Government Boat Office				
11		Shipping Office				
12		Miscellaneous				
13		Port Charges				
14		Light Houses				
15		Government Steam Agents				
16		Coal Depôts				
17		Victuals for Seamen				
18		Pensions				
19		Naval Stores for building and repairing Vessels, &c. ...				
20		Wages of Artificers, &c.				
		Total of Class VIII. ... Rs.				
		CLASS IX.				
		MISCELLANEOUS.				
1		Miscellaneous Payments				
		Total of Class IX. ... Rs.				
		CLASS X.				
		CONTINGENCIES.				
1		Charge for experimental Tea Cultivation				
2		Ditto for Cotton Cultivation				
3		Ditto for searching new Copper Mines				
		Total of Class X. ... Rs.				

GENERAL ABSTRACT OF THE GRANTS TO BE PROPOSED FOR CIVIL SERVICES.

GENERAL ABSTRACT of GRANTS for CIVIL SERVICES—continued.

TOTALS OF THE SEVERAL CLASSES.

No. of Grant in 186 .	CLASS.	186 .	186 .	Compared with 186 .	
				Net Increase.	Net Decrease.
6	Class I.	...	...		
9	" II.	...	...		
13	" III.	...	...		
4	" IV.	...	...		
9	" V.	...	...		
Nil	" VI.	...	...		
2	" VII.	...	...		
20	" VIII.	...	...		
1	" IX.	...	...		
3	" X.	...	...		
67		Rs.			
		Deduct—			
		—compared with 186 .	Rs.		

16

Financial Department

Proceedings of the Madras Government.

Read Extract from the Pro:
of the Gov^t of India, in the
Financial Depart^t with letter
from the Budget and Audit-
Committee, relative to the
Budget Estimate Form.

Read - Do. - Do. with
letter from - Do. - Do., relative
to the division of Heads of Branches
of Service which can best be
adopted for the allotment and
specific appropriation of
expenditure.

Expenditure - 11306
Here enter 15th No 5. 1860. 11338-

Order thereon 6th December 1860 N^o. 595.

Wm

Resolved that copies of the papers above recorded with one of each of the sets of Budget forms which accompanied it be forwarded to the Accountant General.

2 Resolved also that
the Bengal Budget forms
be adapted to this Presidency
be printed and forwarded

to all officers who under the new system will have to furnish annual statements of receipts and disbursements and that they be instructed to fill them up and transmit them direct to the Accountant General with all possible despatch. To save time the forms for the several Revenue and Judicial officers in the Provinces will be forwarded to them on the present occasion by Government direct and not thro' the Board of Revenue and Sudder Court which is the more regular course and will be that followed in future years

3 In para 4 of the Extract from their Proceedings the Government of India request that this Government will state whether the periods allowed for procuring the Budget Returns from the subordinate Departments and officers, for collating, arranging, and examining them in the office of the Accountant General and

246
and for their further examination in the Government office can be adhered to.

4 On this the Gov^t would remark that whatever may be effected in future years when the new system is more matured and better understood, conformity to the states named as regards the Budget estimates for the approaching year 1861/62 is wholly impossible. The packet containing two sets of these papers brought by the P. & O. Steamer "Bengal" was delivered at the Gov^t office on the 27th Nov^r. Another set was received by land Post on the 28th Idem. The papers contained no budget forms for Madras which will have to be adapted from those for the Bengal Presidency. The forms so deduced ~~had~~ ^{have} then to be printed and distributed to the several Departments and officers by whom they ^{have} ~~had~~ to be filled up. The preparation, printing and despatch

14th Nov^r/60 N^o. 11306

despatch of these forms must however of necessity occupy some time, the officers to whom they will be sent are, some of them at distances of 600 or 700 miles from the Presidency. They will have to apply for information to their subordinates, Covenanted and Uncovenanted, and possibly to refer for explanation to the Controlling Officers at the Presidency on points that may present difficulties, or on which they may be uncertain. It appears therefore wholly impossible that these local returns can be sent in to the Accountant General by the 31st Instant.

5 Again but 15 days or from the 1st to the 15th January are allowed to the Accountant General for the examination of these returns, and comparison of

35
comparison of them with the results of former years, for bringing them into one General Budget for the whole Presidency and for printing such Budget. This period which would be but scanty, were the system in full working order, must it is to be feared prove wholly insufficient when all is new, and the Accountant General besides settling his Budget for the first time, will in all probability be obliged to make references for information and explanation to several of the Departments or officers with whose returns he has to deal.

6. The same objection will apply to the space of time from the 15th to 31st January to be allowed to this Government for the examination of the Budget estimates - altho' with less force

force as the estimates will
it is ^{to be} presumed, reach them
in a complete form, and
are admitting of ready dis-
posal.

7. While therefore this
Government gratefully
acknowledge the liberality
of the Government of India
in extending the limits of
the specific appropriation
of the Budget funds in
the manner shown in their
Proceedings of the 15th ultimo
and anticipate the happi-
est effect on the relations
between the Supreme and
local Governments in
consequence of the greater
freedom of action allowed
to the latter under the new
system, they feel
it due to themselves and
the Departments subordi-
nate to them to bring to
notice the difficulties
which must impede the
punctual submission
of

26
of the Budget estimates
on this the first occa-
sion. ^{1st may be added} They may add, that
from the same cause,
the estimates for 1861/62
when they are furnished,
cannot but be defective,
and that the Madras
Government must ask
for them the indulgent
consideration of the Govt
of India.

JPS

Accountant General ^{deposed} with one copy of the
Exh. accts. & sets of forms
already furnished —

Board of Revenue ^{deposed} — with do do —
by soon as they can
be sent.

Sudder Court — ^{deposed} with do do.

Financial Department.

No. 596.

The Secretary to the Government of India
in the Financial Department.

Sir,

I am directed by the
Honorable the Governor in
Council to acknowledge
the receipt of the Extracts
from the Proceeding of
the Government of India
Financial Department, dated
14th and 15th November 1860
Nos. 11306 and 11328, and
of the sets of Budget
Forms which accompanied
them.

2.- In the letter from
the Budget and Audit
Committee dated 27th
October 1860 appended
to the first of the above
papers, it is proposed
para: 51, that the Local
Governments shall dis-
tribute the Budget
forms

R. M.

J. L.

M.

Sept. 8th

Financial 1860 Report

No. 595

Proceedings of Govt

No. 275
Dated 6 Decr. 1860 -
74th 66 of 1861 -
" " 135th " "
" " 206 -

15th 18

Respecting the Budget:
get Estimates forms and
the division of Heads of
Branches of Service,
which can best be
adopted for the abo-
lution and specific
appropriation of
Expenditure.

forms among the Heads of Departments subordinate to them, that each Head of such subordinate Department shall, after calling for such information as may be necessary from the offices under his control, prepare a Budget Statement for his particular Department, and forward it to the Civil Local Auditor (Accountant), and that the Civil Local Auditor on receipt of these Estimates, and of the Estimates of the Military Department, which will be prepared and forwarded to him under orders from the Military Finance Commission, shall incorporate the whole of the Departmental Statements in one General Statement for the Presidency.

3. The dates proposed by the Committee to be fixed for the preparation of

28 2
of the several returns are the following:—

1. The Departmental Budget Estimates to reach the Local Civil Auditors (Accountants) by the 1st January.
2. The Local Civil Auditors (Accountants) to close their several Budget Estimates, so as to reach the Local Governments by the 15th January.
3. The Local Governments to examine the Budget Estimates and send them in to the Financial Department of the Government of India, on the 1st February.

4. In the Extract from the Proceedings of the Govt. of India, transmitting this letter, it is requested, that any omissions which may occur to the Local Govts., may be pointed out by

para. 2.

by them, and that any amendments in the Forms, which may appear to them to be advisable, may be suggested. It is also intimated (para. 4) that the dates proposed by the Committee for the preparation of the several returns, appear to His Excellency in Council to be suitable; but ^{that} he will be glad to receive the acquiescence of the several Local Governments in respect to them -

5.- Any omissions that may be found in the new Forms, or any alterations that may be required to adapt them to the circumstances of this Presidency, will, as requested, be duly communicated. Meanwhile as regards the further point on which this Govt. are invited to offer

29³
offer an opinion viz. as to the dates on which the several returns are to be rendered, I am instructed to state, that however appropriate they may be for future years, and when the new system is well matured, and fully understood, it will not be possible to conform to them in respect to the Madras Budget of the approaching official year 1861/62.

6.- This will, it is believed, be self evident, when it is mentioned, that the Extracts from the Financial Proceedings of the Govt. of India now under acknowledgment, and the two accompanying sets of Forms received by the P. & O. Steamer "Bengal" were delivered at the Govt. office here on the 27th Ultimo, another set of forms was received by land post on

on the 20th idem. The
papers thus transmitted
contain no budget
forms for Madras, which
therefore will have to be
adapted from those of the
Bengal Presidency. The
forms thus deduced
will then have to be
printed and distributed
to the several Depart-
ments or Officers by
whom they will have
to be filled up. So soon
time as much as pos-
sible the Govt. will
on this occasion forward
the forms to the Local,
Revenue and Judicial Of-
ficers, ~~direct~~ ^{direct} Collectors
and Judges and not as
would be the more re-
gular course through
the Board of Revenue,
and Court of Sadolot
Adawlut. The prepara-
tion, printing and des-
patch of these forms,
must however of ne-
cessity occupy some
time

30
time; the officers to
whom they will be
sent are, some of them
at distances of 600
or 700 miles from the
Presidency. They will
have to apply for in-
formation to their
Subordinates, forswanted
and Unconvenanted and
possibly to refer for
explanation to the
controlling Officers at
the Presidency on points
that may present dif-
ficulties, or on which
they may be uncer-
tain. It appears
therefore wholly im-
possible that these
local returns can be
sent in to the Account-
ant General by the
31st instant.

7. - Again but 15
days or from the 1st
to the 15th January
are allowed to the
Accountant General
for the examination
of these returns, and
comparison

comparison of them
with the results of
former years, for bring-
ing them into one Ge-
neral Budget for the
whole Presidency and for
printing such Budget.
This period which would
be but scanty, were the
system in full working
order, must it is to
be feared prove wholly in-
sufficient when all
is new, and the Sec-
-retary General be-
sides settling his Bud-
get for the first time,
will in all probability
be obliged to make
references for informa-
tion and explanation
to several of the De-
partments or officers
with whose returns
he has to deal.

8.- The same objec-
tion will apply to
the space of time from
the 15th to 31st January
to be allowed to this
Govt.

31 5-
Govt. for the examination
of the Budget estimates
altho' with less force,
as the estimates will,
it is to be presumed,
reach them in a com-
plete form, and one
admitting of ready
disposal.

9.- While therefore
this Govt. gratefully
acknowledges the libe-
rality of the Govt. of
India, in extending the
limits of the specific
appropriation of the
Budget Funds, in the
manner shown in their
Proceedings of the 15th
Ultimo, and anticipate
the happiest effect
on the relations be-
-tween the Supreme
and Local Govts. in
consequence of the
greater freedom of ac-
-tion allowed to the lat-
-ter under the new
system, they have
felt

felt it due to themselves
and the departments
subordinate to them,
to bring to notice the
difficulties which
must impede the
punctual submission
of the Budget Estimates
on this the first oc-
-casion - They may
add, that from the
same causes, the es-
-timates for 1861/2, when
they are furnished, can-
-not but be defective,
and that the Madras
Govt. must ask for
them the indulgent
consideration of the
Government of India.

Port St. George,
6th Dec^r 1860

Yours &c.

J. P.

December 1860
Financial 1860 Departs

Ms. 596

of the Society to the Court
of Directors
in the
Twelve Hundred

Letter 6th Dec^r 1880.

Respecting the Budget Estimates of Arms and the division of Heads of Branches of service which can best be adopted for the allotment and specific application of expenditures