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(2) Date of repair 21-6-39  
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# MADRAS RECORD OFFICE.

Government of Madras.

*Financial* DEPARTMENT.

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|----------|-------|-------|
| G.O. No. | 289   | Press |
|          |       | Mis.  |
| Dated    | 10-6- | 1861. |

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Not to be folded or roughly handled

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*Proceedings of the Madras Government, Financial Department,*  
10th June 1861.

Read the following papers:—

No. 22. From C. E. CHAPMAN, Esq., Officiating Accountant, Punjab; to the Honorable E. DRUMMOND, Auditor General, Fort William, dated Lahore, 28th March 1861, No. 3,401.

I request the favor of your informing me whether it is necessary, under the provision of paragraph 35 of Budget and Audit Committee's Report, No. 10 of the 18th January, to report all charges for which provision has not been made in the Budget, the sanction of the Government of India, in the Financial Department, having been accorded subsequent to its compilation and despatch.

For instance, by the orders of Government of India, dated 14th instant, the following is sanctioned as a temporary arrangement:—For the survey of the Punjab Rivers debitable to this Government from 1st December 1860—a Moonshee on Rupees 30 per mensem, and two Pilots on Rupees 12 each per mensem.

As no provision is made for this charge on the Budget, I am doubtful how the charge is to be exhibited in our accounts.

From the Honorable E. DRUMMOND, Auditor General of India; to the Officiating Deputy Auditor and Accountant General, Punjab, dated 15th April 1861, No. 98.

In reply to your letter, No. 3,401, dated 28th ultimo, I have the honor to inform you that all charges sanctioned by Government which may not have been included in the Budget Estimates, must be added by you to the sanctioned grants under the proper heads of service; and intimation of such additions will be communicated to this Department by the Financial Department of the Government of India, for the purposes of the appropriation audit.

No. 99. OFFICE OF THE AUDITOR GENERAL OF INDIA, FORT WILLIAM, THE 15TH APRIL 1861.

Copy of the above submitted to the Secretary to the Government of India, Financial Department, with the request that if the ruling is approved, the necessary provision may be made to keep the Audit Departments duly informed of all changes in the public expenditure for entry on the Audit Ledgers.

No. 23. From C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department; to the Honorable E. DRUMMOND, Auditor General of India, dated Fort William, Council Chamber, the 15th May 1861, No. 5,724.

Financial Department.

I am directed to acknowledge the receipt of your communication, No. 99, dated the 15th ultimo, forwarding copy of a correspondence which has passed between you and the Officiating Deputy Auditor General and Accountant of the Punjab, wherein you have ruled that all charges sanctioned by Government which may not have been included in the Budget Estimates, must be added by him to the sanctioned grants under the proper heads of service, and you request that provision be made to keep the Audit Departments duly informed of all changes in the public expenditure for entry in the Audit Ledgers.

2. In reply, I am desired to inform you that His Excellency the Governor General in Council approves of your ruling, and to point out at the same time that all charges disallowed

*Proceedings of the Madras Government, Financial Department,*  
10th June 1861.

by Government which may have been included in the Budget Estimates, must be deducted by the Deputy Auditor and Accountant General from the sanctioned grants under the proper heads of service.

3. It is impossible to state with certainty, from the information in this Office, what establishments, sanctioned or disallowed since the Budgets were prepared, have been entered in the Budgets. Lists are therefore under preparation in this Office, shewing all establishments and charges sanctioned or disallowed since the beginning of December last. These, as soon as they are completed, will be forwarded to the Departments, Governments, Administrations, and Officer noted at foot, with a request that they will submit statements to this Department shewing which of such establishments and charges have been included in their Budgets. On receipt of these statements, orders will be issued in respect to the additions or deductions that will have to be made in the Budget Estimates.

4. It will be clearly understood that the above course has been adopted only in respect to grants which may have been sanctioned during the period when the Budget was under preparation or before it was finally adopted. In future, no expenditure will be sanctioned which is not included in the Budgets, unless upon the most urgent grounds.

No. 5,731.

Foreign, Home, and Military Departments.  
Governments of Bengal, N. W. Provinces, Punjab, Madras,  
Bombay, and the Straits Settlements.  
Chief Commissioner of Oude, Commissioners of Nagpore,  
Pegu, and Tenasserim and Martaban Provinces.  
Accountant General to the Government of India.

Ordered, that a copy of the foregoing correspondence be forwarded to the Departments, Governments, Administrations and Officer noted in the margin, for information and guidance.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 15th May 1861, No. 5,716.

Read the undermentioned papers relating to charges sanctioned by Government, which may not have been included in the Budget Estimates of 1861-62:—

Communication from the Auditor General of India, No. 99, dated 15th April 1861.  
Letter to ditto, in reply, No. 5,724, of this date, and Order thereon.

List of Establishment and other charges sanctioned from 1st December 1860 to 30th April 1861, for Departments and Territories under the control of the Government of India.

Ditto for the Provinces under the Governments of Bengal, the North-Western Provinces, the Punjab, Madras, and Bombay.

Ordered, that a copy of the abovementioned Lists be forwarded to the respective Departments, Local Governments, Administrations, and Officer, noted in the margin, in continuation of the previous communication mentioned above, for information and guidance, with a request that the Statements shewing which of the Establishment and other charges have been included in their Budgets, may be submitted to this Department without any avoidable delay.

In applying for sanction to extra expenditure of any description in future it must invariably be stated whether such expenditure can be provided for out of the Budget grants.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,  
Secretary to the Government of India.

*Proceedings of the Madras Government, Financial Department,*  
10th June 1861.

No. 24.

ORDER THEREON, 10th June 1861, No. 289.

Ordered that the foregoing papers be communicated to the Accountant General, and that he be requested to furnish as early as practicable, for submission to the Government of India, a Statement showing which of the Establishment and other charges sanctioned from 1st December 1860 to 30th April 1861, have been included in the Madras Budget Estimate. The original\* Statement of charges sanctioned for the Madras Presidency accompanies the Extract from the Proceedings of the Government of India, No. 5,716.

2. Ordered also that the papers be communicated to the several Departments of the Secretariat for information and guidance.

(Signed) T. PYCROFT,  
Chief Secretary.

Exd. T. O'Connor.

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From C. E. CHAPMAN, ESQ., Officiating Accountant, Punjab, to the Hon'ble E. DRUMMOND,  
Auditor General, Fort William, No. 3401, d., Lahore, 28th March 1861.

SIR,

I REQUEST the favor of your informing me whether it is necessary, under the provision of paragraph 35 of Budget and Audit Committee's report, No. 10 of the 18th January, to report all charges for which provision has not been made in the Budget; the sanction of the Government of India, in the Financial Department, having been accorded subsequent to its compilation and despatch.

For instance, by the orders of Government of India, dated 14th instant, the following is sanctioned as a temporary arrangement:—For the survey of the Punjab Rivers debitable to this Government from 1st December 1860—a Moonshee on Rupees 30 per mensem, and two Pilots on Rupees 12 each per mensem.

As no provision is made for this charge on the Budget, I am doubtful how the charge is to be exhibited in our accounts.

From the Hon'ble E. DRUMMOND, Auditor General of India, to the Officiating Deputy Auditor and Accountant General, Punjab, No. 98, d. 15th April 1861.

SIR,

IN reply to your letter, No. 3401, dated 28th ultimo, I have the honor to inform you that all charges sanctioned by Government which may not have been included in the Budget Estimates, must be added by you to the sanctioned grants under the proper heads of service; and intimation of such additions will be communicated to this Department by the Financial Department of the Government of India, for the purposes of the appropriation audit.

NO. 99, OFFICE OF THE AUDITOR GENERAL OF INDIA, FORT WILLIAM, THE  
15TH APRIL 1861.

COPY of the above submitted to the Secretary to the Government of India, Financial Department, with the request that if the ruling is approved, the necessary provision may be made to keep the Audit Departments duly informed of all changes in the public expenditure for entry on the Audit Ledgers.

[Exd. E. C. Doss.]

No. 5724

FROM C. H. LUSHINGTON, ESQUIRE,

SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT;

TO THE HON'BLE E. DRUMMOND,

AUDITOR GENERAL OF INDIA.

Fort William, Council Chamber, the 15th May 1861.

**Financial Department.**

SIR,

I AM directed to acknowledge the receipt of your communication, No. 99, dated the 15th ultimo, forwarding copy of a correspondence which has passed between you and the Officiating Deputy Auditor General and Accountant of the Punjab, wherein you have ruled that all charges sanctioned by Government which may not have been included in the Budget Estimates, must be added by him to the sanctioned grants under the proper heads of service, and you request that provision be made to keep the Audit Departments duly informed of all changes in the public expenditure for entry in the Audit Ledgers.

2. In reply, I am desired to inform you that His Excellency the Governor General in Council approves of your ruling, and to point out at the same time that all charges disallowed by Government which may have been included in the Budget Estimates, must be deducted by the Deputy Auditor and Accountant General from the sanctioned grants under the proper heads of service.

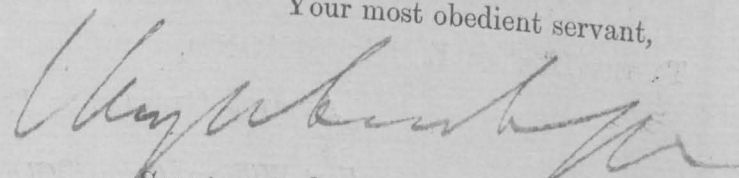
3. It is impossible to state with certainty, from the information in this Office, what establishments, sanctioned or disallowed since the Budgets were prepared, have been entered in the Budgets. Lists are therefore under preparation in this Office, shewing all establishments and charges sanctioned or disallowed since the beginning of December last. These, as soon as they are completed, will be forwarded to the Departments, Governments, Administrations, and Officer noted at foot, with a request that they will submit statements to this Department shewing which of such establishments and charges have been included in their Budgets. On receipt of these statements, orders will be issued in respect to the additions or deductions that will have to be made in the Budget Estimates.

4. It will be clearly understood that the above course has been adopted only in respect to grants which may have been sanctioned during the period when the Budget was under preparation or before it was finally adopted. In future, no expenditure will be sanctioned which is not included in the Budgets, unless upon the most urgent grounds.

I have the honor to be,

SIR,

Your most obedient servant,

  
Secretary to the Government of India.

*No 5731*

ORDERED, that a copy of the foregoing correspondence be forwarded to the Departments, Governments, Administrations and Officer noted in the margin, for information and guidance.

Foreign, Home, and Military Departments.  
Governments of Bengal, N. W. Provinces, Punjab, Madras, Bombay, and the Straits Settlements.  
Chief Commissioner of Oude, Commissioners of Nagpore, Pegu, and Tenasserim and Martaban Provinces.  
Accountant General to the Government of India.

[Exd. E. C. Doss.]

Office of the Auditor General of India  
15th May 1861  
No. 142

From  
The Secy to the Govt  
of India. 5284  
5/31

Financial 1861

15th May  
1861

92,300

5284  
5/31

Forwarding for information  
a copy of the correspondence  
that passed between the Secy  
to the Govt of India and the Auditor  
General of India relative to the  
mode of exhibiting in the  
public accounts charges  
sanctioned by the Secy to the Govt  
of India. These have been included  
in the Budget Estimate.

No. 5716  
EXTRACT from the Proceedings of the Government of India, in the Financial  
Department, d. 15th May 1861.

READ the undermentioned papers relating to charges sanctioned  
by Government, which may not have been included in the Budget Estimates of  
1861-62:—

Communication from the Auditor General of India, No. 99, dated 15th  
April 1861.

Letter to Ditto, in reply, No. 5726, of this date, and order thereon.

List of Establishment and other charges sanctioned from 1st December  
1860 to 30th April 1861, for Departments and Territories under the  
control of the Government of India.

Ditto for the Provinces under the Governments of Bengal, the North-  
Western Provinces, the Punjab, Madras, and Bombay.

ORDERED, that a copy of the abovementioned Lists be forwarded to the  
respective Departments, Local Governments, Administrations, and Officer, noted

Foreign, Home, and Military Departments,  
Governments of Bengal, North-Western Provinces, Punjab, Madras, Bombay, and the Straits Settlements,  
Chief Commissioner of Oude, Commissioners of Nagpore, Pegu, and Tenasserim and Martaban Provinces,  
Accountant General to the Government of India.

in the margin,  
in continuation  
of the previous  
communication mentioned above, for information and guidance, with a request  
that the Statements shewing which of the Establishment and other charges have  
been included in their Budgets, may be submitted to this Department without  
any avoidable delay.

(A true Extract)

W.P.

Secretary to the Government of India.

[Exd. E. C. Doss.]

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Financial 1861 Sept 3

No. 10<sup>th</sup> June 1861

From No. 289

The Secy to the Govt  
of India. F. D. 5716.

Of 15<sup>th</sup> May 1861  
Rpt 1<sup>st</sup> June 3

Encl. 1 + 2  
2 spare copies.

No. 301

Forwarding a List of Charges  
Sanctioned from 1<sup>st</sup> Decr. 1860 to  
30<sup>th</sup> Apr. 1861 for certain  
in the Madras Presy. & requesting  
that a Statement showing  
which of the Charges have been  
included in the Budget may  
be soon submitted.

Madras

Financial Depart. 8

Proceedings of the Madras Govt

Read the following  
Extracts from the Proceed-  
ings of the Govt of India  
in the Financial Dept.

(Dated 15<sup>th</sup> May 1861. Nos  
5731 & 5716.)

Order thereon - 10 June 1861. No. 289.

Ordered that the fore-  
going papers be com-  
municated to the Ac-  
countant General, and  
that he be requested to  
furnish as early as  
practicable, for submis-  
sion to the Govt of In-  
dia, a Statement show-  
ing which of the Es-  
tablishment and other  
charges sanctioned from  
1<sup>st</sup> December 1860 to 30<sup>th</sup>  
April 1861 have been  
included in the Madras

(228)

The Secy to the Govt  
of India, for the  
Govt of India

\* In manuscript.

Madras Budget Estimate  
The original Statement  
of charges sanctioned  
for the Madras Presi-  
dency accompanied  
the Extract from the  
Proc. of the Govt of India  
No 5410.

2. Ordered also that  
the papers be commu-  
-nicated to the several  
Departments of the Secre-  
-tariat for information  
and guidance.

JP

To the Asstt General }  
a Public Works Dept }  
a Revenue " }  
a Military " }  
a Industrial " }  
a Public " }

52-2240  
Dated 10/6/61.

Dated 11/6/61

Viol. 9th Eury

Fin. annual 1861. D. J. H. H.

No. 289

Proceedings of Government

David D. June 1861

For 417-