

(1) Number of pages 20(2) Date of repair 4. 7. 39(3) Initials of the Referencer 8

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	784-85.	Press
		Mis.
15-17		
Dated	6-11-	1862.

15-17

10-11

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Financial Department,
6th November 1862.*

No. 15. Read the following letter from H. A. MANGLES, Esq., Acting Deputy Auditor and Accountant General; to A. J. ARBUTHNOT Esq., Chief Secretary to Government, Fort Saint George, dated 29th October 1862, No. 255.

Budget and Financial Department.

1. I have the honor to forward herewith for transmission to the Government of India the Budget Estimate of Local Funds for the year 1862-63, required by their Financial Resolution of the 24th October 1861, No. 12,651.

2. The Estimate, I regret to observe, has been long overdue; and the delay in its submission will be sufficiently explained by the late date at which its preparation was commenced. The Financial Resolution of the Government of India, dated the 24th October 1861, having directed that these Estimates for the Local Funds should be submitted by the Officers charged with their control through the local Government to the proper Department of the Government of India, it was inferred that this office would only conduct the appropriation audit of those Funds; while on the other hand, the Proceedings of the Madras Government, dated 4th December 1861, No. 603, passed upon the above Resolution of the Government of India,* which require that these Estimates should be collated in this office, was never communicated to it; so that the preparation of the return was overlooked until the receipt of a Circular from the Financial Secretary to the Government of India, dated 4th ultimo, No. 255a, copy of which is herewith enclosed for the information of Government.

3. As the year 1862-63 was far advanced when the above Circular was received, and great delay would have ensued if reference had been made to all Officers in charge of Local Funds, I have caused the Estimate to be prepared upon the basis of the cash requirements statement, with such additional information as could be obtained without great delay from the Officers stationed at the Presidency.

4. The main object of the Government of India, in having called for these Estimates is, as observed by the Madras Government, to have the means of knowing that the expenditure on objects which have to be provided for from local sources, is not in excess of the receipts derived from those sources; nevertheless it will be seen from the present Estimate that in four cases out of nine, the expenditure is more than the income; this can be only explained by supposing, as in the case of one per cent. Income Tax Fund, that large balances have been left unexpended from the collections of previous years. To avoid, however, all misapprehension on the

	Receipts.	Disbursements.
† District Conservancy.....	1,83,340	2,01,920
Educational Building.....	44,570	64,270
Disabled Boatmen's.....	600	670
One per cent. Income Tax.....	4,00,000	7,99,740

subject, I would suggest that, in the Estimates for future years, an additional column be opened for the entry of unexpended balances of previous years, which being added to the collections of the current year will enable the Supreme Government to judge accurately of the sums at credit of each Fund.

5. With regard to "Ferry Funds" which embrace "District Conservancy Fund," "Jungle Conservancy," and Pound Funds, it is to be remarked that though the estimated expenditure is, according to the Collectors' figures, only Rupees 2,50,530 against an income of Rupees 2,80,400, yet the assignment on account of Public Works' expenditure for 1862-63 from these Funds is Rupees 3,24,627.† The difference, I believe,

† Vide Proceedings of Government, Public Works Department, dated 28th July last, No. 1,795.

has been provided in the Public Works Budget of Local Funds from the balances in the hands of the District Engineers out of the assignments made to the Public Works Department in previous years.

*Proceedings of the Madras Government, Financial Department,
6th November 1862.*

Portion of Marine Establishments debitable to Port Fund.....	76,720
Do. of Public Works charges debitable to do...	18,540
Total...	95,260

6. The receipts on account of Ports' Funds are estimated at Rupees 99,800, and the expenditure as Rupees 95,260, comprising the charges on account of Marine Establishments and Buildings debitable to that Fund.

7. As regards the Educational Building Fund, the receipts on account of which are estimated at Rupees 44,570 or Rupees 19,700 below the expenditure, viz., to Rupees 64,270. I beg to state that the Director of Public Instruction has failed to include the expenditure from local subscription in his Estimate, and that in consequence a sum of Rupees 4,570 estimated by this office to be the amount realized from such subscriptions has been added to the receipts and disbursements.

8. In conclusion, I beg to suggest that instructions may be immediately issued to the Officers in charge of the several Local Funds to prepare their Budget Estimates of those Funds for 1863-64, and forward them to this office before the close of December next. It is also necessary that such Officers should explain the cause of such excess in all cases where the expenditure exceeds the receipts for the year, and at the same time point out the balance available to meet the extra charge. The Public Works Budget of expenditure on account of Local Fund should also correspond with the amounts entered in the Estimates furnished to me, in which such sums as are appropriated for Public Works ought to be shown distinctly.

Estimates (Local Funds) for the year ending 30th April 1863.

Receipts.	District Conservancy Fund.	Jungle Conservancy Fund.	Pound Fund.	
Ganjam...				
Vizagapatam...				
Godavery...				
Kistna...				
Nellore...		500	1,000	1,500
Cuddapah...	150	20	130	300
Bellary...	200		12,000	12,200
Kurnool...				
Madras...	11,000	1,000	12,000	24,000
North Arcot...		2,400	1,690	4,090
South Arcot...	9,300		3,800	13,100
Tanjore...			4,000	4,000
Trichinopoly...	4,500		4,500	9,000
Madura...	34,400	8,700	4,000	47,100
Tinnevely...	45,000		2,500	47,500
Coimbatore...	22,400		10,000	32,400
Salem...	1,400		2,000	3,400
South Canara...	1,500		5,500	7,000
Malabar...	1,000		9,500	10,500
	10,980		4,020	15,000
	34,000		5,000	39,000
	7,510		500	8,010
			2,300	2,300
Total.....	1,83,340	12,620	84,440	2,80,400
Port Fund...				99,800
School Fee Fund...				5,900
Educational Building Fund...				44,570
Emigration Fee Fund...				3,950
Disabled Boatmen's Fund...				600
One per cent. Income Tax Fund...				4,00,000
Total Local Funds...				8,35,220

*Proceedings of the Madras Government, Financial Department,
6th November 1862.*

Estimates (Local Funds) for the year ending 30th April 1863.

Charges.	District Conservancy Fund.	Jungle Conservancy Fund.	Pound Fund.	Total.
Ganjam...			200	200
Vizagapatam...			400	400
Godavery...	5,000		2,250	7,250
Kistna...		100	3,000	23,100
Nellore...	20,000		360	360
Cuddapah...			500	10,500
Bellary...	10,000		4,000	4,000
Kurnool...			3,500	5,500
Madras...	35,000	3,000	5,000	43,000
North Arcot...	45,000		500	45,500
South Arcot...	24,520		3,600	28,120
Tanjore...	1,400		2,700	4,100
Trichinopoly...	5,000		600	5,600
Madura...	1,900		10,500	11,500
Tinnevely...	8,000		2,500	10,500
Coimbatore...	35,000		4,500	39,500
Salem...	10,000		400	10,400
South Canara...			1,000	1,000
Malabar...				
Total.....	2,01,920	3,100	45,510	2,50,530
Port Fund...				95,260
School Fee Fund...				3,120
Emigration Fee Fund...				3,480
Disabled Boatmen's Fund...				670
Educational Building Fund...				64,270
One per cent. Income Tax Fund				7,99,740
Total Local Funds...				12,17,070

No. 16. ORDER THEREON, 6th November 1862, No. 784.

Ordered that the Budget Estimates of Local Funds furnished by the Acting Accountant General for the year ending 30th April 1863 be transmitted to the Government of India, with reference to their Resolution, dated 24th October 1861, No. 12,651.

Public Works Department. 2. Ordered also that a copy of the letter above recorded be forwarded to the Departments noted in the margin, in view to instructions to the effect suggested in the last para. being immediately issued to the Officers in charge of the several Local Funds.

3. Ordered that the following letter be despatched.
(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 17. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 6th November 1862, No. 785.

With reference to the correspondence noted in the margin, I am directed by the Governor in Council to forward, for submission to the Government of India, a copy of a letter from the Acting Deputy Auditor and Accountant General, furnishing the Budget Estimates of Local Funds for the year 1862-63 required by their Financial Resolution of the 24th October 1861, No. 12,651.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

Not to be printed

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Circular
N^o 255 a

From.

The Honorable E. Drummond
Secy to the Government of India
Financial Department.

To.

The Dy Audit^r and Acc^{ts} in the General
Madras

Fort William, Council Chamber, the 6th Sept^r
1862
Financial Department.

Sir,

The Budget Estimates of the several
Local Funds, for 1862-63, required by the Financial
Resolution of the 24th October 1861, N^o 12681,
being long overdue, I am directed to request
that you will be good enough to submit them,
without fail, in the course of this month.

I have the honor &c
Signed, E. Drummond.
Secy to the Govt of India

[True Copy]

Murray
As 2^d Asst Accountant General.

Comptroller

Budget & Finance Department.

Fort St. George

N^o 255

By Audit & Accounts Office

29th October, 1862

From,

H. A. Mangles, Esq^r.

As Dy Audit & Accounts Genl.

To,

A. J. Arbuthnot, Esq^r.

Chief Secy to Government.

Sir,

1. I have the honor to forward herewith for transmission to the Government of India the Budget Estimate of Local Funds for the year 1862-63, required by their Financial Resolution of the 24th October 1861, N^o 12651.

2. The Estimate, I regret to observe, has been long overdue; and the delay in its submission will be sufficiently explained by the late date at which its preparation was commenced. The Financial Resolution of the Government of India dated the 24th October 1861, having directed that these Estimates for Local Funds should be submitted by the Officers charged with their control through the local Government to the proper Department of the Government of India, it was

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C 29/10/62

inferred that this Office would only conduct the appropriation audit of these Funds: while on the other hand the proceedings of the Madras Government dated 4th December 1861 A: 603, passed upon the above Resolution of the Government of India, which require that these Estimates should be collated in this Office, was never communicated to it, so that the preparation of the return was overlooked until the receipt of a Circular from the Financial Secretary to the Government of India dated 4th ultimo A: 255 a, Copy of which is herewith enclosed for the information of Government.

3. As the year 1862/63 was far advanced when the above Circular was received and great delay would have ensued if reference had been made to all Officers in Charge of Local Funds, I have caused the estimate to be prepared upon the basis of the Cash Requirements Statement with such additional information as could be obtained without great delay from the Officers stationed at the Presidency.

4. The main object of the Government of India, in having called for these Esti-

since received
demi-officially

	Receipts	Disbursements
* District Conservancy	183,340	291,920
Educational Building	44,570	64,270
Disabled Boatmen	600	670
One per Cent Income Tax	400,000	799,740

90 2
makes is, as observed by the Madras Government, to have the means of knowing that the expenditure on objects which have to be provided for from local sources, is not in excess of the receipts derived from those sources; nevertheless it will be seen from the present Estimate that in four cases out of nine, the expenditure is more than the income: this can be only explained by supposing as in the case of One per Cent Income Tax Fund, that large balances have been left unexpended from the collections of previous years. To avoid however all misapprehension on the subject, I would suggest that in the estimates for future years, an additional column be opened for the entry of unexpended balances of previous years, which being added to the Collections of the current year will enable the Supreme Government to judge accurately of the sums at credit of each Fund.

5. With regard to "Ferry Funds" which embrace "District Conservancy Fund" "Tringle Conservancy" and Town Funds, it is to be remarked that though the estimates

expenditure is according to the Collectors' figures only P^{rs} 250,530 against an income of P^{rs} 280,400, yet the assignment on account of Public Works expenditure for 1862-63 from these Funds is P^{rs} 324,627. The difference, ^{*Vide Proceedings of Govt. P. W. D. dated 28th July last} I believe, has been provided in the Public Works Budget of Local Funds from the balances in the hands of the District Engineers out of the assignments made to the Public Works Department in previous years.

6. The receipts on account of Ports Funds are estimated at P^{rs} 99,800, and the expenditure at P^{rs} 95,260.

Portion of Marine Establishments comprising the Charges on account of Marine Establishments and Buildings	debatable to Port Fund	76,720
	of Public Works	
	Charges debatable to P ^{rs}	18,540
	Total	<u>95,260</u>

7. As regards the Educational Building Fund, the Receipts on account of which are estimated at P^{rs} 44,570 or P^{rs} 19,700 below the expenditure vizt P^{rs} 64,270. I beg to state that the director of Public Instruction has failed to include the expenditure from local subscription in his Estimate, and that in consequence a sum of P^{rs} 44,570 estimated by this Office to be the amount realized from such subscriptions has

has been added to the Receipts and Disbursements.

8. In conclusion I beg to suggest that instructions may be immediately issued to the Officers in charge of the several Local Funds to prepare their Budget Estimates of those Funds for 1863-64 and forward them to this Office before the close of December next. It is also necessary that such Officers should explain the cause of such excess in all cases where the Expenditure exceeds the Receipts for the year, and at the same time point out the balance available to meet the extra Charge. The Public Works Budget of Expenditure on account of Local Fund should also correspond with the amounts entered in the Estimates furnished to me in which such sums as are appropriated for Public Works ought to be shown distinctly.

I have the honor to be Sir

Your Obedt^h Servant
 B. Munro
 As Dy. Aud^r & Secy General.

Comp^d J. Munro

Handd

Estimates: - Local Funds: for the year ending
30th April 1868.

Receipts	District Conservancy Fund	Single Conservancy Fund	Pound Fund	
Ganjam	"	500	1000	1500
Tirupapattanam	150	20	130	300
Godavari	200	"	12000	12200
Kistna	"	"	"	"
Nellore	11000	1000	12000	24000
Guddapah	"	2400	1690	4090
Bellari	9300	"	3800	13100
Kurnool	"	"	4000	4000
Madras	4500	"	4500	9000
North Arcot	34400	8700	4000	47100
South Arcot	45000	"	2500	47500
Tanjore	22400	"	10000	32400
Trichinopoly	1400	"	2000	3400
Madurai	1500	"	5500	7000
Tinnevely	1000	"	9500	10500
Coimbatore	10980	"	4020	15000
Salund	34000	"	5000	39000
South Canara	7510	"	500	8010
Malabar	"	"	2300	2300
Total	183340	12620	84440	280400
Doat Fund				99800
School Fee Fund				5900
Educational Building Fund				44570
Emigration Fee Fund				3950
Disabled Boatmen's Fund				600
One per Cent Income Tax Fund				400000
Total Local Funds				835220

Hands

Att. m. L. 1862 - De la m. p.

Dec: 4th Dec 61 / 20-22

The North Journal

The Chief Justice to Govt.

29/10
 October 1862

No. 255
March 31

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in view to the Gov^t of India

The Budget Estimate of

Local Studies for the
Year 1862-63.

Estimates Local Funds: for the year ending 30th April 1863

Charges	District Conservancy Fund	Jungle Conservancy Fund	Pound Fund	Total
Ganjam	"	"	200	200
Vizagapatam	"	"	400	400
Godavari	5,000	"	2,250	7,250
Kistna	"	"	"	"
Nettore	20,000	100	3,000	23,100
Cuddapah	"	"	360	360
Bellari	10,000	"	500	10,500
Kurnool	"	"	4,000	4,000
Madras	2,000	"	3,500	5,500
North Arcot	35,000	3,000	5,000	43,000
South Arcot	45,000	"	500	45,500
Tanjore	24,520	"	3,600	28,120
Trichinopoly	1,400	"	2,700	4,100
Madurai	500	"	600	1,100
Tinnevely	10,000	"	10,500	20,500
Cumbulore	8,000	"	2,500	10,500
Salem	35,000	"	4,500	39,500
South Canara	10,000	"	400	10,400
Malabar	"	"	1,000	1,000
Total	201,920	3,100	45,510	250,530

Port Funds	95,260
School Free Funds	3,120
Emigration Free Funds	3,480
Disabled Boatmen's Fund	670
Educational Building Funds	64,270
One per Cent Income Tax Funds	7,99,740
Total Local Funds	12,17,070

Compd. *W. King*

Funds

Proceedings of the Madras Govt

Read the following letter from the Acting Deputy Auditor & Accountant General.

(Dated 29 Oct. 1862 No. 200.)

Order thereon - 16th November 1862 No. 784.

Ordered that the Deputy Auditor & Accountant General be requested to get Estimates of Local Funds furnished by the Acting Accountant General for the years ending 30 April 1863 & 30 April 1864 to be transmitted to the Govt of India, with reference to their Resolution dated 26th October 1861. No. 12661.

2. Ordered also that a copy of the letter above recorded be forwarded to the Departments noted

Public Works Department	in the margin, in view
Educational	to instructions to the effect
Public	suggested in the last para
Marine	being immediately dis-
Revenue	abled to the Officers in
Military	charge of the several Local
	Funds

10/1/1863
No. 857

15017

Suit of 41 Nov

Handd.

Ordered that the following letter be despatched:

To The Secy to the Govd of India
Financial Depart.

for the year ending
30th April 63 which was
prepared by the Accountant
General and forwarded to the
Secy of India and the
Financial Department of
the Government requested
to issue orders for the
immediate preparation
of the divisional estimates
for 1863-64

Enclosure of 40th
to Mr Secretary 1862
The Secretary to the Govt
of India
1785
The Budget Est.
of local funds

Print 1862 Dpdt
Nov 84

To the Secy to the Govt General
in the several departments
above noted

Recd 10.7.6

190

Financial Depart.
No 785
To The Secretary to the Govd of India.
Financial Department.

Sir,

With reference to the
Pro. of the Govd of India. Fin. Dep. correspondence noted
26th Oct. 1861. No 12037. in the margin, I am di.
to do 4th Dec 1861. No 1204. noted by the Governor in
from do 25th Jan 1862 - 122. Council to forward, for
Submission to the Govd
of India, a copy of a let-
ter from the Acting Deputy
Auditor & Accountant Gene-
ral furnishing the Budget
Estimate of Local
Funds for the year 1862/63
required by their Financial
Resolution of the 24th October
1861. No 12037. A similar
Estimate for the year end-
ing 30th April 1862 was
submitted.

Dated 27 Oct. 8. 1862 - No 200.

Intd George.
6th November 1862

12 Copies letter
enclosed
to follow

ditto
15-17

15-17

Print 1872 Sept

July 85.

To the Secretary of the
Northwestern Fair

July 10 395/103

By the Treasurer 1872.