M.R.O. 1—77,005—8-6-37.

(1) Number of pages 6

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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 398 Press ~~Mis.~~

Dated 20-6 1868

4/5

42-43

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
20th June 1863.

No. 42. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 29th May 1863, No. 2,190.

Read again Extract from the Proceedings of this Government, in the Foreign Department, (Finance), dated 7th October 1862, No. 1,173, sanctioning the arrangement recommended by the Lieutenant-Governor of the North-Western Provinces, by which the Central Provinces were to be debited with that proportion of the charges, including cost of construction and repairs of buildings, of the entire Customs Department (excluding Delhi, Hansi and Sirsa) which the collections of the Seonee and Saugor Divisions of Customs might annually bear to the entire collections of the several Divisions of Agra, Muttra, Jhansi, Saugor and Seonee.

Read again Financial Orders, dated 23rd October 1862, directing the Deputy Auditors and Accountants General, North-Western Provinces and Central Provinces, to report, in communication with each other, how the total grants for Customs in the two Budget Estimates for 1862-63, for those Provinces, should be apportioned to them respectively, in accordance with the above decision.

Read again a letter from the Officiating Deputy Auditor and Accountant General, North-Western Provinces, No. 4,793, dated 10th January 1863, forwarding for consideration copy of a letter addressed by him to the Deputy Auditor and Accountant General, Central Provinces, stating that of the total charges estimated, for 1862-63, viz., Rupees 6,84,800, for the North-Western Provinces and Central Provinces, Rupees 96,087 should, on the principle laid down above, be charged to the Central Provinces, and Rupees 5,88,713 to the North-Western Provinces.

Read again the letter addressed from this Department to the Officiating Deputy Auditor and Accountant General, North-Western Provinces, No. 224*a*, dated 3rd February 1863, desiring him to specify the items which composed the lump sum of Rupees 6,84,800, stated to be the total estimated charge for the North-Western and Central Provinces, and to state whether the amount proposed to be debited to the Central Provinces had received the concurrence of the Deputy Auditor and Accountant General of those Provinces, also pointing out that the figures given in his letter did not correspond with those entered in the Budget Estimates for 1862-63, where the Customs charges were shown, as per margin, at Rupees 8,89,423, from which the Doab Saltpetre establishment and the Ajmere Customs establishment, amounting together to about Rupees 1,28,000, being deducted, the proportion should be calculated on the remainder after adding thereto the supplementary grant of Rupees 12,162, since allowed to the Central Provinces for the Customs establishment.

As per North-Western Provinces Budget,			Rupees.
Commissioner's Salary, Establishments, &c....			52,542
Collector's Salary, Establishments, and Preventive Establishments... ..			6,15,289
			6,68,831
As per Central Provinces Budget.			
Seonee Customs Establishment.	...	1,10,406	
Saugor Ditto.	...	1,10,186	
		2,20,592	
Raipore.	...	7,000	
		2,27,592	
			—2,20,592
	Rs...		8,89,423

Read a letter from the Officiating Deputy Auditor and Accountant General, North-Western Provinces, No. 5,410, dated 16th February 1863, furnishing details of the sum of Rupees 6,84,000 (the additional 800 having been a clerical error) and stating that the Deputy Auditor and Accountant General of the Central Provinces has not informed him whether or not he concurred in the proportion of charges proposed to be debited to the Central Provinces; and that the figures given in the marginal Memorandum of the above letter respecting the charges of the Central Provinces, do not appear to be derived from the Saugor Budget furnished by his office; that he was not aware of the necessity for excluding the charges of the Ajmere Customs House from the total of the North-Western Provinces, nor of any additional grants that should be added

to the total of the Central Provinces; observing also that if it be deemed equitable to omit the cost of the Ajmere Customs House from the total estimated charges, while that of Raipore (apparently a new Customs House in the Central Provinces) is included in that total, the collections of the Ajmere Customs House, Rupees 51,137, should also be deducted from the estimated aggregate receipts, and those of the Raipore Customs House added to the total receipts of the Central Provinces.

Resolution.—The Honorable the President in Council observes that the principle laid down in the Orders of the Foreign Department, dated 7th October 1862, involves the settlement of so many complicated details of account, that, while the accuracy of the result must be extremely doubtful, there is certain to be always a great expenditure of valuable public time in arriving at what, after all, is only a statistical recast of a portion of the public accounts.

2. The English rule, which was arrived at after full trial of the opposite system, is the only *workable* one—*that the Department which performs the service should provide for the expense of it in its estimate as a final charge.* In its application to this country, the rule would be, *that every Administration should provide in its estimate for the whole of the establishments which it administers;* explaining in the Administration Reports, or, if desired, by a Note on the face of the estimate, that a portion of the charge is incurred on account of other Governments; and His Honor in Council accordingly directs that this rule be followed in the preparation of future estimates and accounts.

Ordered, that a copy of the above Resolution be sent to the Home and Foreign Departments, the Governments of Bengal, North-Western Provinces, Punjab, Madras and Bombay; the Chief Commissioners of Oude, Central Provinces, and British Burmah; the Resident at Hyderabad; the Auditor General of India, the Accountant General to the Government of India, and the Deputy Auditors and Accountants General of Bengal, North-Western Provinces, (with instructions to give the fullest information to the Deputy Auditor and Accountant General, Central Provinces, in order that the necessary particulars may be on record in the Central Provinces, for the purposes of the Administration Report), Punjab, Madras, Bombay, Central Provinces, and Hyderabad.

(A true Extract.)

(Signed) THOMAS PEACHEY,
Principal Asst. Secy. to the Govt. of India.

No. 43. ORDER THEREON, 20th June 1863, No. 398.

Communicated to the several Departments noted below:—

To the Revenue Department.
„ Public do.
„ Judicial do.
„ Political do.
„ Marine do.
„ Ecclesiastical do.
„ Educational do.

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

Exd. T. McMoolry.

No. 2199.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 29th May 1863.

READ again Extract from the Proceedings of this Government, in the Foreign Department (Finance), dated 7th October 1862, No. 1173, sanctioning the arrangement recommended by the Lieutenant-Governor of the North-Western Provinces, by which the Central Provinces were to be debited with that proportion of the charges, including cost of construction and repairs of buildings, of the entire Customs Department (excluding Delhi, Hansi and Sirsa) which the collections of the Seonee and Saugor Divisions of Customs might annually bear to the entire collections of the several Divisions of Agra, Muttra, Jhansi, Saugor and Seonee.

Read again Financial Orders, dated 23rd October 1862, directing the Deputy Auditors and Accountants General, North-Western Provinces and Central Provinces, to report, in communication with each other, how the total grants for Customs in the two Budget Estimates for 1862-63, for those Provinces, should be apportioned to them respectively, in accordance with the above decision.

Read again a letter from the Officiating Deputy Auditor and Accountant General, North-Western Provinces, No. 4793, dated 10th January 1863, forwarding for consideration copy of a letter addressed by him to the Deputy Auditor and Accountant General, Central Provinces, stating that of the total charges estimated, for 1862-63, viz., Rupees 6,84,800, for the North-Western Provinces and Central Provinces, Rupees 96,037 should, on the principle laid down above, be charged to the Central Provinces, and Rupees 5,88,713 to the North-Western Provinces.

Read again the letter addressed from this Department to the Officiating Deputy Auditor and Accountant General, North-Western Provinces, No. 224*a*, dated 3rd February 1863, desiring him to specify the items which composed the lump sum of Rupees 6,84,800, stated to be the total estimated charge for the North-Western and Central Provinces, and to state whether the amount proposed to be debited to the Central Provinces had received the concurrence of the Deputy Auditor and Accountant General of those Provinces, also pointing out that the figures given in his letter did not correspond with those entered in the Budget Estimates for 1862-63, where the Customs charges were shewn, as per margin, at Rs. 8,89,423, from which the Doab Saltpetre Establishment and the Ajmere Customs Establishment, amounting together to about Rs. 1,28,000, being deducted, the proportion should be calculated on the remainder after adding thereto the supplementary grant of Rupees 12,162, since allowed to the Central Provinces for the Customs Establishment.

		Rs.
AS PER NORTH-WESTERN PROVINCES BUDGET.		
Commissioner's Salary, Establishments, &c.	..	52,542
Collector's Salary, Establishments, and Preventive Establishments	..	6,15,289
		6,68,831
AS PER CENTRAL PROVINCES BUDGET.		
Seonee Customs Establishment	.. 1,10,406	
Saugor Ditto	.. 1,10,186	
	2,20,592	
Raipore	.. 7,000	
	2,27,592	
		2,20,592
	Rs.	8,89,423

Read a letter from the Officiating Deputy Auditor and Accountant General, North-Western Provinces, No. 5410, dated 16th February 1863, furnishing details of the sum of Rupees 6,84,000 (the additional 800 having been a clerical error) and stating that the Deputy Auditor and Accountant General of the Central Provinces has not informed him whether or not he concurred in the proportion of charges proposed to be debited to the Central Provinces; and that the figures given in the marginal memorandum of the above letter respecting the charges of the Central Provinces, do not appear to be derived from the Saugor Budget furnished by his Office; that he was not aware of the necessity for excluding the charges of the Ajmere Customs House from the total of the North-Western Provinces, nor of any additional grants that should be added to the total of the Central Provinces; observing also that if it be deemed equitable to omit the cost of the Ajmere Customs House from the total estimated charges, while that of Raipore (apparently a new Customs House in the Central Provinces) is included in that total, the collections of the Ajmere Customs House, Rs. 51,137, should also be deducted from the estimated aggregate receipts, and those of the Raipore Customs House added to the total receipts of the Central Provinces.

RESOLUTION.—The Hon'ble the President in Council observes that the principle laid down in the Orders of the Foreign Department, dated 7th October 1862, involves the settlement of so many complicated details of account, that, while the accuracy of the result must be extremely doubtful, there is certain to be always a great expenditure of valuable public time in arriving at what, after all, is only a statistical recast of a portion of the public accounts.

2. The English rule, which was arrived at after full trial of the opposite system, is the only *workable* one—*that the Department which performs the service should provide for the expense of it in its Estimate as a final charge.* In its application to this country, the rule would be, *that every Administration should provide in its Estimate for the whole of the Establishments which it administers;* explaining in the Administration Reports, or, if desired, by a Note on the face of the Estimate, that a portion of the charge is incurred on account of other Governments; and His Honor in Council accordingly directs that this rule be followed in the preparation of future estimates and accounts.

ORDERED, that a copy of the above Resolution be sent to the Home and Foreign Departments, the Governments of Bengal, North-Western Provinces, Punjab, Madras and Bombay; the Chief Commissioners of Oude, Central Provinces, and British Burmah; the Resident at Hyderabad; the Auditor General of India, the Accountant General to the Government of India, and the Deputy Auditors and Accountants General of Bengal, North-Western Provinces, (with instructions to give the fullest information to the Deputy Auditor and Accountant General, Central Provinces, in order that the necessary particulars may be on record in the Central Provinces, for the purposes of the Administration Report), Punjab, Madras, Bombay, Central Provinces, and Hyderabad.

(A true Extract)

Principal Secretary to the Government of India.

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[Exd. N. C. Coar.]

Financial 1863 Deptt

From

The Secy. Govt. of India
Fin. Deptt.

No 2159

D/29th May
R/15th June
1863

2 dpe
Copies

No 418

Copy Copy of a Resolution of that Govt. directing that in the preparation of future Estimates and Accounts, every Administration shall provide in its Estimate for the whole of the Establt. which it Administers. Applicable in the Admon Reports that a portion of the charge is met by or on account of other Govts:-

With an Order

No 398 of 21st June 1863

Communicated to the several Departments noted below:

To the Revenue Department
" Public "
" Judicial "
" Political "
" Marine "
" Ecclesiastical
" Educational

dupd 23

R.T. to the above Depts

42 & 43

C 18 June
R 20.