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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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*Proceedings of the Madras Government, Financial Department,
11th February 1864.*

No. 38. Read the following Proceedings of Government in the Revenue Department, dated 3rd February 1864, No. 191.

Approving of the Local Fund Budgets of receipts and charges for the Madras Presidency for 1864-65, submitted by the Board of Revenue, transmitting the same to the Public Works Department to be incorporated with the Local Fund Budget under preparation in that Department, and requesting the Board of Revenue to call upon the Collector of Trichinopoly to furnish an explanation of the cause of delay in the submission of his Local Fund Budget, and submit it to Government.

(Vide Proceedings Revenue Department, dated 3rd February 1864, Nos. 53 and 54.)

No. 39. ORDER THEREON, 11th February 1864, No. 100.
To be recorded.

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

Exd. T. O'Connor.

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*Proceedings of the Madras Government, Revenue Department,
3rd February 1864.*

No. 53. Read the following Proceedings of the Board of Revenue, dated 28th January 1864:—

1. With reference to the Proceedings of Government, dated 9th January 1864, No. 46, the Board resolve to submit the Local Fund Budgets of Receipts and Charges for the Madras Presidency for 1864-65, so far as received. The Collector of Trichinopoly has not yet sent in his Estimate, but to avoid further delay the Board have closed their General Budget without waiting for this, which will be forwarded immediately on its receipt.

2. The Estimates now forwarded embrace only the Receipts and Charges of the District Conservancy Fund, the other heads subordinate to Local Funds, viz., one per cent. of Income Tax, Jungle Conservancy, Cattle Pound and Stamping Fee Funds being omitted; as regards the first item, the Collectors have no authority to incur any expenditure out of it, and it will doubtless be included by the Public Works Department in the Departmental Budget, while as regards the other items it is only the surplus after defraying their respective charges that is credited to the District Conservancy Fund at the close of the year, and no Public Works are executed directly from those Funds. They have therefore been omitted from the present Budget.

3. The form in which the present Budget is submitted is the same as that in which it was hitherto rendered by the Public Works Department excepting the omission in Part I. of the three columns noted in the margin, as the necessary information for filling these up is not furnished in the Collector's Budget which appear to have been prepared in the form circulated by the Accountant General. Under the general rules for the Budget system no sum remaining unexpended from a year's grant at its close is available for expenditure in the following year, without renewed sanction, and the Board therefore doubt whether the information required in those three columns is likely to be of any use, although the rule may not be strictly applicable to the case of Local Funds.

4. The Collector of North Arcot has not sent in his Estimate of Receipts, but in the letter forwarding the Statement of works proposed to be executed in 1864-65 states roughly that a sum of Rupees 35,000 will be realized during the ensuing year; the Board have therefore entered a sum of Rupees 31,000 as the expected receipt of 1864-65, as the collections from the Road Fund during 1862-63 amounted to Rupees 30,966, and have set down the remainder under the head of unexpended balance of current year's income expected to remain on hand at the beginning of the ensuing year.

5. In the Estimate received from Tinnevely the Collector has failed to insert the Estimate of unexpended balance that may remain at the end of 1863-64 as also the Estimate on account of original works; the Board have therefore entered a sum of Rupees 3,000 on account of the unexpended balance and 8,000 on account of original works, and have increased the provision on account of repairs from Rupees 3,000 to 5,000 to provide for repairs to District roads and other sundry works.

6. The amount of charges estimated by the Collector of Bellary, viz., Rupees 13,000, has been reduced by Rupees 3,000 as the Collector's Estimate is in excess of the estimated receipts by Rupees 3,035. The Collector of Nellore not having provided for any charges in his Estimate notwithstanding that the available funds have been estimated at Rupees 32,000, sums of Rupees 25,000 for original works and Rupees 5,000 for repairs have been provided by the Board.

7. The Acting Collector of Madura has proposed to expend only Rupees 11,000 out of an available fund of Rupees 35,784, his Estimate being apparently based on the proposals of the Superintending Engineer, Captain Moberly, who had already submitted them to Government.

8. The Board decidedly object to the reservation of so large a sum unemployed, and have therefore raised the Estimate of expenditure by Rupees 20,000 making it Rupees 31,000 in all,

*Proceedings of the Madras Government, Revenue Department,
3rd February 1864.*

and the Acting Collector will be instructed to submit a supplemental list of works to be executed.

9. The Salem Estimate provides for an expenditure of only Rupees 25,330, out of an available fund of Rupees 45,547.

10. The Reserve appears to the Board unnecessarily large, and they have added Rupees 6,000 to the estimated expenditure so as to allow Rupees 10,040 for original works instead of Rupees 4,040, as proposed by the Superintending Engineer and Collector. The Collector will be instructed to submit a list of works to be executed from this additional provision for approval by the Board.

11. These Proceedings will be communicated to all Collectors, and those Officers who failed to estimate any charges in their Estimates will furnish the Board with a list of works to be executed within the amount provided by the Board.

No. 54. ORDER THEREON, 3rd February 1864, No. 191.

1. The Budget submitted with these Proceedings is approved. It will be transmitted to the Public Works Department to be incorporated with the Local Funds' Budget under preparation in that Department.

2. The Board will call upon the Collector of Trichinopoly to furnish an explanation of the cause of delay in the submission of his Local Funds' Budget, and submit it to Government.

(True Extract.)

C. J. M. S. K. S.

Deputy Secretary to Government.

To the Public Works Department.

„ Board of Revenue.

„ Acting Accountant General.

Financial Department

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
9th January 1864.*

No. 89. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 11th December 1863, No. 7,829 :—

SIR,

1. With reference to the Order of Government dated 27th October 1863, No. 1,938, Revenue Department, communicating the Order of Government of India regarding Local Fund Budgets, I am directed by the Board of Revenue to request you will inform them whether it is the desire of Government that the Local Fund Budgets should be submitted to them through the Board, or through the Deputy Auditor and Accountant General. In paragraph 2 of the Government Order, passed in the Financial Department, dated 15th October 1863, No. 667, it is stated that these Budgets should, as on the last occasion, be prepared by the Deputy Auditor and Accountant General, but that Officer in his Notification to Collectors dated 27th October 1863, No. 52, has intimated that they should be submitted to Government through the Board. And the Board observe that the rules prescribed in the Order of the Supreme Government dated 18th September 1863, require that the Local Fund Estimates shall be prepared according to the same rules as the Budget Estimates of Income and Expenditure, which the Board presume is the ground for the Accountant General's Notification, which changes the previous practice.

2. The Board have been entrusted by Government with much of the control of the Local Funds, and the origin and nature of these funds in many respects constitute them essentially a Revenue Department of administration. They were originally solely under the Collectors and the Board, but for the executive details, the Department Public Works Officers were associated with the Collectors, and gradually, as it appears to the Board, the principal management and control has passed from the Revenue Department to that of Public Works.

3. For instance, on the recent re-organization of the Department Public Works Establishments, those Establishments maintained from the Local Funds were in many instances, if not everywhere, broken up by the Superintending Engineers, and the subsequent Order of Government, dated 30th September 1863, No. 2,833, in that Department, leaves it to the Superintending Engineers to authorize the entertainment of such Local Funds Establishments as they may deem necessary. Similarly the Board are given to understand that the Superintending Engineers authorize disbursements from Local Funds on the recommendation of Range Officers independently of the Collectors, and the Board are under the impression that the Budget Estimate of works to be executed from these Funds was, on the last occasion, prepared by the District Engineers, and only communicated to the Collectors for remarks, such being, as the Board think, the direct opposite of what Government intended to be the established rule, viz., that the Collectors should originate the scheme for employing the Funds, and that the Department Public Works should be consulted as to executive details.

4. The Board have no desire whatever to exclude the District Engineer Officers from concern in these Funds, but they do not doubt that the Collectors of Districts are more favorably circumstanced for ascertaining the wishes of the people as to the way the Funds should be employed, and for securing their co-operation; and more especially so since the appointment of District Engineer was abolished, and the local head of the Department is a Superintending Engineer, who can only at long intervals visit each District in his charge, and ascertain its requirements.

5. If however the Government desire that, as at present, the Department Public Works should mainly decide how the Funds shall be employed, it seems altogether anomalous to make the Board the channel through whom the Budget Estimates shall reach Government, and in any case, a distinct expression of the Government intentions is desirable.

No. 90. Proceedings of the Board of Revenue, dated 19th December 1863, No. 8,042.

Read Proceedings of the Madras Government, dated 11th November 1863, No. 2,036, Revenue Department, communicating an order passed in the Public Works Department regarding the Local Fund administration.

(In Cons. 12th November 1863, No. 7,368.)

1. Communicated to all Collectors.
2. The Board observe that the Government Order of 27th July 1863, delegates to Superintending Engineers the duty of framing the Budget of Expenditure from Local Funds.

No. 91. ORDER THEREON, 9th January 1864, No. 46.

1. The Local Fund Budgets should be submitted to Government by the Board of Revenue.
2. The Government have it in contemplation to issue rules on the subject at an early date.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

„ Accountant General.

Exd. S. T. Augustin.

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Proceedings of Govt. in the
East India Co. 1884 191.

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187 6th Feby

1884

Following of the local
Govt. Budget of 1884 & 1885
for the various provinces for
1884, 1885, submitted by the Board
of Revenue, transmitting the
same to the P.M. & to the
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Govt. Budget with the local
Govt. in that Budget & 1885
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Govt. in which to furnish
an explanation of the same of
delay in the submission of the
local Govt. Budget, & submit it
to the Govt. 1884. No. 100.
1884 or 1885.