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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 158 Press / Mis.

42-43

Dated 24-4- 1946.

8/9

42-43

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
24th April 1866.

No. 42. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 29th March 1866, No. 1589.

Read the undermentioned Budget Estimates of Receipts and Charges of Local Funds for the ensuing year 1866-67:—

Government of India.	North-Western Provinces.
Central Provinces.	Punjab.
British Burmah.	Madras.
Berars.	Bombay.
Bengal.	

RESOLUTION.

The Governor General in Council observes that the estimate for the Province of Oude was not received up to the evening of the 23rd instant, when, as the Financial Statement for the ensuing year had to be made on the following morning, the figures given in the Regular Estimate of 1865-66 were adopted as the probable Receipts and Charges of the next year. The Accountant General, North-Western Provinces, should explain fully the circumstances which prevented the submission of the Local Fund Estimate, on the prescribed date, as also of the Cash Requirement Estimates, the non-receipt of which caused great public inconvenience.

2. His Excellency in Council observes, from the accompanying Statements marked A. and B, that the figures for the past and the current years quoted in the local Fund Estimates of 1866-67 do not correspond with those given in the Actual Accounts of 1864-65 and the Estimates, Budget or Regular, of 1865-66. He directs, therefore, that in future care should be taken to avoid this; and in cases where corrections of errors in the statements previously submitted to Government are found to be necessary and are made in subsequent returns, requisite explanations of the differences in question should be given at the foot of them.

3. Although illustrations were given in the form attached to the Financial Resolution, No. 2017, dated 15th April 1864, to show how the Local Fund Estimates were to be prepared, it appears from the Estimates submitted for the ensuing year that in some of the Account Offices they have not been properly understood, and the Governor General in Council accordingly draws the attention of the several Accountants General to the Orders of Government noted in the margin, from which it will be seen that in the case of the Estimates of 1866-67—

No. 2017, dated 15th April 1864.
„ 1871, „ 1st April 1865.
„ 2580, „ 16th September 1865.

I. The balance on 30th April 1867 should have been worked out thus:—

	Rs.
Actual Balance on 1st May 1864...	100
Receipts in 1864-65	50
	150
Charges in 1864-65	100
Actual Balance on 30th April 1865...	50
Receipts in 1865-66.	75
	125
Charges in 1865-66...	100
Estimated Balance on 30th April 1866... ...	25
Receipts in 1866-67...	100
	125
Charges in 1866-67...	100
Estimated Balance on 30th April 1867... ...	25

II. An aggregate of the balances, receipts, and charges under each head of all the Funds should have been made for each year, that is, a total should have been made of the receipts from local cesses for 1864-65, for 1865-66, and for 1866-67, and so on for all the remaining heads of receipts and the several heads of charges, and a grand total of them should have been made.

III. In no case should lump sums be set down against several heads of receipt or charge, figures for each should be given; and in cases where, from peculiar circumstances, this is found to be impracticable, round sums may be entered against "Miscellaneous" or "Other Items," but this should, as much as possible, be avoided.

IV. The expenditure on Public Works should have been shewn in two classes, viz., 1st, such as will be made by the Officers of the Public Works Department, and 2nd, such as will be made by the Officers of the Civil Department. This information for 1865-67 is urgently required, and should be furnished by the Local Accountants General without delay.

4. The Governor General in Council trusts that, by following the instructions contained in this Resolution, and in the orders quoted above, future Local Fund Estimates will be found to answer the requirements of the Government of India.

5. The balances, receipts, and charges, during 1864-65, 1865-66, and 1866-67, of the several Local Funds in the several Governments and Administrations, including Oude, as shewn in the Estimates of 1866-67, are as follow:—

LOCAL FUNDS.

	Balance on 1st May 1864.	Receipts.			Charges.			Balance on.		
		1864-65 Actuals.	1865-66 Estimated.	1866-67 Estimated.	1864-65 Actuals.	1865-66 Estimated.	1866-67 Estimated.	30th April 1865.	30th April 1866.	30th April 1867.
	£	£	£	£	£	£	£	£	£	£
Government of India	12,493	13,504	12,273	15,557	15,834	12,606	15,401	10,163	9,830	9,986
Oude	104,212	119,054	102,700	102,700	130,852	100,300	100,300	92,414	94,814	97,214
Central Provinces...	57,027	144,435	94,648	140,200	142,993	99,774	133,700	58,469	53,343	59,843
British Burmah...	63,461	85,538	84,540	78,493	74,888	41,060	92,340	74,111	117,591	103,744
East and West Berar.	72,691	99,082	84,614	108,056	117,001	97,604	121,425	54,772	41,782	28,413
Bengal.	331,472	504,524	480,586	505,999	706,451	603,072	524,398	129,545	7,059 Deficit	11,340
North-West Provinces... ...	278,227	524,447	498,595	559,665	502,291	521,607	587,200	300,383	277,370	249,836
Punjab.	184,219	257,481	240,171	225,793	260,055	289,322	292,658	181,645	132,494	65,629
Madras	96,776	172,699	158,133	175,592	146,218	185,472	198,236	123,257	95,918	73,274
Bombay	426,037	530,395	378,107	416,974	235,744	350,396	306,320	720,688	748,400	859,053
Total...	1,626,615	2,451,159	2,134,367	2,329,029	2,332,327	2,301,213	2,371,978	1,745,447	1,578,601	1,535,652

	Actual 1864-65.					Estimate 1865-66.			Estimate 1866-67.	
	Actual accounts submitted by Civil Accountants General.	Actual accounts submitted by the Accountant General, P. W. D.	Parliamentary account.	Local Fund account.	Budget Estimate 1866-67.	As adopted by Financial Department	As per regular Estimate 1865-66.	Budget Estimate 1866-67.	Budget Estimate 1866-67.	Cash requirement Estimate 1866-67.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	Rs.	RS.	RS.
Bengal	52,41,413	3,25,230	55,66,640	45,50,858	50,45,214	48,38,560	41,07,600	48,05,859	50,59,993	38,23,816
North-Western Provinces	57,30,106	65,587	57,95,690	...	52,44,466	45,69,520	48,46,000	49,85,953	55,96,652	55,96,652
Oude	12,56,543	14,000	12,70,540	11,90,543	11,90,543	10,27,040	10,27,000	10,27,000	10,27,000	10,27,000
Punjab	28,93,042	1,16,267	30,09,310	25,74,806	25,74,806	24,59,300	28,79,700	24,01,709	22,57,934	25,89,000
Bombay	74,58,774	1,64,845	76,23,620	53,04,228	53,03,956	35,50,110	44,53,540	37,81,067	41,69,734	41,69,760
Central Provinces	14,44,347	36,759	14,81,110	14,44,347	14,44,347	9,46,480	10,27,580	9,46,483	14,02,000	14,02,000
Berars	9,85,199	...	9,85,200	9,90,631	9,90,821	8,36,340	10,48,370	8,46,144	10,80,558	10,70,558
Madras	17,26,988	6,649	17,33,640	17,26,988	17,26,988	15,20,990	16,83,830	15,81,329	17,55,924	17,26,900
British Burmah	8,16,128	2,085	8,18,210	8,55,375	8,55,375	5,66,220	8,00,000	8,15,404	7,84,926	10,00,000
Government of India	6,54,136	...	6,54,140	98,659	1,35,047	12,21,930	12,15,000	1,22,726	1,55,566	1,55,298

B

Local Fund Charges.

	Actual 1864-65.					Estimate 1865-66.			Estimate 1866-67.	
	Actual accounts submitted by Accountant General.	Actual accounts submitted by the Accountant General, P. W. D.	Parliamentary account.	Local Fund account.	Budget Estimate 1866-67.	As adopted by Financial Department.	As per regular Estimate 1865-66.	Budget Estimate 1866-67.	Budget Estimate 1866-67.	Cash Requirement Estimate 1866-67.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bengal	41,70,000	25,45,004	67,15,000	60,77,819	70,64,510	60,59,420	56,14,140	60,30,721	52,43,980	47,19,589
North-Western Provinces	51,17,794	5,97,906	57,15,700	...	50,22,913	43,42,810	43,38,000	52,16,068	58,72,000	57,72,000
Oude	13,08,522	23,347	13,31,870	13,08,522	13,08,522	10,02,990	10,03,000	10,03,000	10,03,000	10,03,000
Punjab	29,18,616	4,74,862	33,93,480	26,00,548	26,00,548	30,97,620	28,07,800	28,93,219	29,26,583	30,11,000
Bombay	43,01,175	21,86,586	64,87,760	23,26,153	23,57,438	45,04,100	35,86,690	35,03,959	30,63,203	30,63,200
Central Provinces	13,78,478	97,486	14,75,970	14,29,930	14,29,930	9,83,190	13,47,290	9,97,743	13,37,000	13,37,000
Berars	11,63,996	57,970	12,21,960	11,63,996	11,70,013	9,76,030	10,21,160	9,76,036	12,14,250	12,14,250
Madras	14,62,174	7,10,428	21,72,600	14,62,174	14,62,173	18,68,730	20,03,570	18,51,722	19,82,359	19,83,000
British Burmah	3,95,197	3,46,082	7,41,280	7,48,881	7,48,881	3,05,560	3,80,000	4,10,600	9,23,396	8,00,000
Government of India	5,48,031	36,527	5,84,560	1,16,518	1,58,338	1,29,720	1,01,500	1,26,061	1,54,004	1,54,004

Ordered that a copy of the above be sent
To the several local Governments and Administrations.
,, Local Accountants General.
,, Deputy Accountants General in independent charge.
,, Comptroller General of Accounts.
,, Public Works Department.

(A true Extract).

(Signed) E. H. LUSHINGTON,
Secy. to the Govt. of India.

No. 43. ORDER THEREON, 24th April 1866, No. 158.

Communicated to the Public Works and Revenue Departments.

(True Extract)

A. J. ARBUTHNOT,
Chief Secretary.

To the Public Works Department.
,, Revenue ,,

	submitted by Civil Accts. General.	by the Accountant Genl., P. W. D.	mentary Account.	Local Fund Account.	Estimate 1866-67.	by Finl. Dept.	Regular Estimate 1865-66.	Estimate 1866-67.	Estimate 1866-67.	ment Estimate 1866-67.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	52,41,413	3,25,230	55,66,640	45,50,858	50,45,244	48,38,560	41,07,600	48,05,859	50,59,993	38,23,816
North-Western Provinces	57,30,106	65,587	57,95,690	...	52,44,466	45,69,520	48,46,000	49,85,953	55,96,652	55,96,652
Oude	12,56,543	14,000	12,70,540	11,90,543	11,90,543	10,27,040	10,27,000	10,27,000	10,27,000	10,27,000
Punjab	28,93,042	1,16,267	30,09,310	25,74,806	25,74,806	24,59,300	28,79,700	24,01,709	22,57,934	25,89,000
Bombay	74,58,774	1,64,845	76,23,620	53,04,228	53,03,956	35,50,110	44,53,540	37,81,067	41,69,734	41,69,700
Central Provinces	14,44,347	36,759	14,81,110	14,44,347	14,44,347	9,46,480	10,27,580	9,46,483	14,02,000	14,02,000
Berars	9,85,199	...	9,85,200	9,90,631	9,90,821	8,36,340	10,48,370	8,46,144	10,80,558	10,70,558
Madras	17,26,988	6,649	17,33,640	17,26,988	17,26,988	15,20,990	16,83,830	15,81,329	17,55,924	17,26,900
British Burmah	8,16,128	2,085	8,18,210	8,55,375	8,55,375	5,66,220	8,00,000	8,45,404	7,84,926	10,00,000
Government of India	6,54,136	...	6,54,140	98,659	1,35,047	12,21,930	12,15 000	1,22,726	1,55,566	1,55,298

B.

Local Fund Charges.

	Actual 1864-65.					Estimate 1865-66.			Estimate 1866-67.	
	Actual Accounts submitted by Acctt. General.	* Actual Accounts submitted by the Accountant General P. W. Dept.	Parliamentary Account.	Local Fund Account.	Budget Estimate 1866-67.	As adopted by Financial Department.	As per Regular Estimate 1865-66.	Budget Estimate 1866-67.	Budget Estimate 1866-67.	Cash Requirement Estimate 1866-67.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	41,70,000	25,45,004	67,15,000	60,77,819	70,64,510	60,59,420	56,14,140	60,30,721	52,43,980	47,19,589
North-Western Provinces	51,17,794	5,97,906	57,15,700	...	50,22,913	43,42,810	43,38,000	52,16,068	58,72,000	57,72,000
Oude	13,08,522	23,347	13,31,870	13,08,522	13,08,522	10,02,990	10,03,000	10,03,000	10,03,000	10,03,000
Punjab	29,18,616	4,74,862	33,93,480	26,00,548	26,00,548	30,97,620	28,07,800	28,93,219	29,26,583	30,11,000
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Central Provinces	13,78,478	97,486	14,75,970	14,29,930	14,29,930	9,83,190	13,47,290	9,97,743	13,37,000	13,37,000
Berars	11,63,996	57,970	12,21,960	11,63,996	11,70,013	9,76,030	10,21,160	9,76,036	12,14,250	12,14,250
Madras	14,62,174	7,10,428	21,72,600	14,62,174	14,62,173	18,68,730	20,03,570	18,51,722	19,82,359	19,83,000
British Burmah	3,95,197	3,46,082	7,41,280	7,48,881	7,48,881	3,05,560	3,80,000	4,10,600	9,23,396	8,00,000
Government of India	5,48,031	36,527	5,84,560	1,16,518	1,58,338	1,29,720	1,01,500	1,26,061	1,54,004	1,54,004

No. 1589

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 29th March 1866.

Read the under-mentioned Budget Estimates of Receipts and Charges of Local Funds for the ensuing year 1866-67 :—

Government of India.	North-Western Provinces.
Central Provinces.	Punjab
British Burmah.	Madras.
Berars.	Bombay.
Bengal.	

RESOLUTION.

The Governor General in Council observes that the estimate for the Province of Oude was not received up to the evening of the 23rd instant, when as the Financial Statement for the ensuing year had to be made on the following morning, the figures given in the Regular Estimate of 1865-66 were adopted as the probable Receipts and Charges of the next year. The Accountant General North-Western Provinces should explain fully the circumstances which prevented the submission of the Local Fund Estimate on the prescribed date, as also of the Cash Requirement Estimates, the non-receipt of which caused great public inconvenience.

2. His Excellency in Council observes from the accompanying statements marked A. and B., that the figures for the past and the current years quoted in the Local Fund Estimates of 1866-67 do not correspond with those given in the Actual Accounts of 1864-65 and the Estimates, Budget or Regular, of 1865-66. He directs therefore that in future care should be taken to avoid this; and in cases where corrections of errors in the statements previously submitted to Government are found to be necessary and are made in subsequent returns, requisite explanations of the differences in question should be given at the foot of them.

3. Although illustrations were given in the form attached to the Financial Resolution No. 2017, dated 15th April 1864, to show how the Local Fund Estimates were to be prepared, it appears from the Estimates submitted for the ensuing year that in some of the Account Offices they have not been properly understood, and the Governor General in Council accordingly draws the atten-

tion of the several Accountants General to the orders of Government noted in the margin, from which it will be seen that in the case of the estimates of 1866-67—

No. 2017, dated 15th April 1864.
No. 1871, dated 1st April 1865.
No. 2580, dated 16th September 1865.

I. The balance on 30th April 1867 should have been workd out thus :—

	Rs.
Actual Balance on 1st May 1864 ...	100
Receipt in 1864-65	50
	150
Charges in 1864-65	100
Actual Balance on 30th April 1865 ...	50
Receipt in 1865-66	75
	125
Charges in 1865-66	100
Estimated Balance on 30th April 1866	25
Receipts in 1866-67	100
	125
Charges in 1866-67	100
Estimated Balance on 30th April 1867	25

II. An aggregate of the balances, receipts and charges under each head of all the Funds should have been made for each year, that is a total should have been made of the receipts from local cesses for 1864-65, for 1865-66, and for 1866-67, and so on for all the remaining heads of receipts and the several heads of charges, and a grand total of them should have been made.

III. In no case should lump sums be set down against several heads of receipt or charge, figures for each should be given; and in cases where from peculiar circumstances this is found to be impracticable, round sums may be entered against "Miscellaneous" or "Other Items," but this should as much as possible be avoided.

IV. The expenditure on Public Works should have been shewn in two classes viz., 1st, such as will be made by the officers of the Public Works Department, and 2nd, such as will be made by the officers of the Civil Department. This information for 1866-67 is urgently required, and should be furnished by the Local Accountants General without delay.

4. The Governor General in Council trusts that by following the instructions contained in this Resolution, and in the orders quoted above, future Local Fund Estimates will be found to answer the requirements of the Government of India.

5. The balances, receipts and charges during 1864-65, 1865-66 and 1866-67 of the several Local Funds in the several Governments and Administrations including Oude, as shewn in the Estimates of 1866-67 are as follow:—

LOCAL FUNDS.

	Balance on 1st May 1864.	Receipts.			Charges.			Balance on	
		1864-65 Actuals.	1865-66 Estimated.	1866-67 Estimated.	1864-65 Actuals.	1865-66 Estimated.	1866-67 Estimated.	30th April 1866	30th April 1867.
	£	£	£	£	£	£	£	£	£
Govt. of I	12,403	13,504	12,373	15,557	15,884	12,606	15,401	9,830	9,986
Oude	104,212	119,054	102,700	102,700	130,852	100,300	100,300	94,814	97,214
Central Pro	57,027	144,435	94,648	140,200	142,993	99,774	133,700	58,843	59,843
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Bombay	426,037	530,395	378,107	416,974	235,744	350,396	306,320	720,688	859,053
	1,626,615	2,451,159	2,134,367	2,329,029	2,332,327	2,301,313	2,371,978	1,745,447	1,535,652

Ordered that a copy of the above be sent
To the several local Governments and Administrations.
„ Local Accountants General.
„ Deputy Accountants General in independent charge.
„ Comptroller General of Accounts,
„ Public Works Department.

(A true Extract)

Secy. to the Govt. of India.

[Exd. N. C. Coar
359. 28-3-66.