M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 541 Press / Mis.

35-26

Dated 8—11— 18 69.

35-36 6/6

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 8th November 1869.

No. 35. Read the following letter from the Officiating Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort Saint George, dated Simla, 21st October 1869, Circular No. 4105.

The Governor-General in Council invites the attention of the several Accountants-General to the absolute necessity for exact punctuality in the submission of their Budget Estimates for 1870-71, and in all future years. These estimates are due in Calcutta on the 1st of January, and the Governor-General in Council desires that nothing whatever may be allowed to interfere with their despatch at such a date as to insure their arrival by that date, or, if possible, a little sooner.

2. Very serious inconvenience was felt this year in consequence of delay in the submission of some of the estimates. It should be understood that, until all the estimates are received, the Government of India cannot proceed satisfactorily with the compilation of the Imperial Budget. If they are despatched punctually, there would be time for the correction of any imperfection that may be subsequently discovered in them by telegraph or even by post. But there is no reason why sufficient completeness and accuracy should not be secured by the time the estimates are due. The several Accountants-General must understand that, immediately after the 1st of January, the Government of India will proceed with the compilation of the Imperial Budgets, and that, if any Provincial Budget be wanting, the Supreme Government will construct it itself. Such a course would be most unsatisfactory; but the consequence must be accepted by any Officer or Administrator through whose delay it becomes necessary.

3. In future, the Government of India has resolved to require from the Accountants-General no separate regular or revised estimates. Their labours in this respect will be confined to the Budget Estimates and the Accounts. The separate revised and regular estimates are dispensed with, in consideration of the monthly abstracts which these Officers are now required to submit to this Office. Separate Orders have been given for keeping the Financial Department informed monthly of any expected failure of the estimate which may come to the knowledge of the local Administrator-General, and to explain any actual failures that occur. The Accountants-General will, of course, dispense with the separate district revised and regular estimates, but they will require District Officers in like manner to report to them, immediately, any circumstance affecting the estimates that they may ascertain; and they will consider it their duty carefully to watch the progress of the accounts during the year, and to institute prompt inquiries whenever they detect the appearance of any divergence of the facts from the estimates.

4. The Comptroller-General has already impressed upon the Accountants-General the urgent necessity of bringing to account, at the earliest possible date, every receipt or charge that must eventually appear in the accounts. Transfers and adjustments must on no account be postponed for a day longer than is absolutely necessary. It is of paramount importance that the Government of India should be kept completely and immediately informed of every circumstance affecting the progress of the accounts, and the financial prospects of the country, and the Officers of Account will consider themselves responsible for placing these facts constantly and early before it each in his own jurisdiction, and for taking care that the Supreme Government is not, at the last, surprised by book transfers suddenly brought to account, or by bills by local funds or other departments suddenly presented for payment.

5. The Regular Estimate will now be incorporated with the Budget Estimate which will contain, besides the figures already ordered, the actuals of the current year as far as known to date (the period should be stated) in the detail hitherto observed in the regular estimate, with an estimate, in the same detail, for the entire current year. The grounds for any divergence of the estimate for the current year from the figures indicated by the facts of the past and current years must be carefully explained, and the number and date of any authority for such divergence quoted.

6. After the estimates are despatched, and until the Budget Statement is delivered, the Accountants-General will forward by *telegraph* the fresh monthly actual figures for the following heads of revenue and charge the moment that they ascertain them, viz.:—

I.—Land Revenue;
IV.—Excise;
V.—Assessed Taxes;
VI.—Customs;
VII—Salt and Opium;
VIII.—Stamps;

and of headings 4, 9, 16, 17, 18, and 20, on the disbursement side. They will at the same time consider it especially important to submit their abstract receipts and disbursements with the utmost possible promptitude during the period intervening between the submission of these estimates and the delivery of the Budget Statement, so as to insure the Government of India being in possession of the latest known facts when the Budget is delivered, and they will telegraph any facts which they may intermediately discover to be likely to invalidate their estimates in any way.

4.—Land Revenue.
9.—Salt.
16.—Administration and Public Departments.
17.—Law and Justice.
18.—Police.
20.—Education, Science, and Art.

7. The Regular Estimate of cash requisite for the current year must be incorporated in Part II., with their Budget Estimate, for the new year.

These Orders supersede this Department's Circular, No. 2083, dated 22nd April 1869, but the Circular No. 3646, dated 22nd September 1869, continues in force.

Copy sent to the several local Governments and Administrations; the Comptroller-General of Accounts, and the Provincial Accountants-General.

No. 36.

ORDER THEREON, 8th November 1869, No. 541.
Communicated to the several Departments of the Secretariat.
(True Extract.)

Chief Secretary.

To the Revenue Department.
,, Military do.
,, Public Works Department.

Exd. J. Wright.

Govt. of {1869} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT.

&c., &c., &c.

Dated November, 8th.

Recd. *Encl.*

G. O., 8th November 1869, No. 541.

NOVEMBER.

Nos. 35-36.

Communicating instructions of the Government of India in regard to the punctual submission of the Budget Estimates for 1870-71.

Financial. 1869. Sept 8

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

To

CIRCULAR No. 4105.

Dated Simla, the 21st October 1869.

Received 1st Nov 1869.

No 542

Communicating instructions in regard to the punctual submission of the Budget Estimates for 1870-71 by the Govt of India.

Circulate

Write an order.

a 3/11-
12 8/11-

35- & 36.

Govt. of {1869} Madras

Financial

To

The Revenue Dept.

Sea.

Dated 6th Oct 8th

Recd. Encl.

G. O. Govt. 1869, No. 541.

Nos. 35 to 36.

Comg. instructions of the Govt of India in regard to the premature submission of the Budget Estimates for 1870-71.