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# MADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

G.O. No. 307 Press
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Dated 14-7- 1870.

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21-22

**Not to be folded or roughly handled**

## *Proceedings of the Madras Government, Financial Department,* 14*th July* 1870.

No. 21. Read the following Proceedings of the Government of India in the Financial Department, dated Simla, 15th June 1870, No. 1040:—

Read—

Budget Estimates of the Receipts and Charges of Local Funds for 1870-71, submitted by the several Local Governments and Administrations.

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Resolution.—The Governor-General in Council observes that the Receipts and Charges of Local Funds during 1870-71, as shown in the Budget Estimates submitted to the Financial Department, are as follow:—

| Governments and Administrations. | Receipts. | Charges. |
|---|---|---|
| | Rs. | Rs. |
| Government of India ... ... ... ... ... ... ... ... | 3,10,093 | 3,04,052 |
| Oudh ... ... ... ... ... ... ... ... ... ... ... | 13,86,718 | 14,64,187 |
| Central Provinces... ... ... ... ... ... ... ... ... | 15,89,623 | 15,86,940 |
| British Burmah ... ... ... ... ... ... ... ... ... | 10,77,617 | 10,93,117 |
| Bengal ... ... ... ... ... ... ... ... ... ... ... | 72,80,341 | 77,41,868 |
| North-Western Provinces ... ... ... ... ... ... ... | 73,52,442 | 79,39,473 |
| Punjab... ... ... ... ... ... ... ... ... ... ... | 35,52,440 | 37,41,961 |
| Madras... ... ... ... ... ... ... ... ... ... ... | 53,46,400 | 57,67,270 |
| Bombay... ... ... ... ... ... ... ... ... ... ... | 61,33,842 | 65,18,221 |
| Total... | 3,40,29,516 | 3,61,57,089 |

2. Excepting Oudh, North-Western Provinces, and Madras, the figures for the other Presidencies and Provinces do not agree with those exhibited in the cash requirement estimates for 1870-71.

3. Under Government of India the differences between the local fund and the cash requirement estimates have arisen from the inclusion in the former and the exclusion from the latter of the probable transactions of the Augor Agency Fund.

,, Bazaar ,,
Maunpore 10 per cent. Fund.
,, 5 ,, ,,
,, Bridge Fund.
,, Stray Cattle Fund.
,, Deceased Estate Fund.

The transactions of these funds have not been included in the cash requirement estimates, because they do not appear in the Indore Treasury Accounts. The Agent, Governor-General, for Central India, should be asked to explain where and how the monies belonging to them are lodged and accounted for.

4. With respect to the Central Provinces, British Burmah, Bengal, Punjab, and Bombay, the Governor-General in Council desires that the Accountants-General concerned will furnish to the Comptroller-General of Accounts full explanations of the causes which have led to the differences as noted below, and will give particular attention to the prevention of such discrepancies in future years:—

| | Receipts. | Charges. |
|---|---|---|
| | RS. | RS. |
| CENTRAL PROVINCES. | | |
| As per Local Fund Estimate ... ... ... ... ... .. | 15,89,623 | 15,86,940 |
| ,, Cash Requirement Estimate ... ... ... ... ... | 11,87,100 | 11,33,000 |
| Difference... | 4,02,523 | 4,53,940 |
| BENGAL. | | |
| As per Local Fund Estimate ... ... ... ... ... ... | 72,80,341 | 77,41,868 |
| ,, Cash Requirement Estimate... ... ... ... ... | 73,30,691 | 77,80,168 |
| Difference... | 50,350 | 38,300 |
| PUNJAB. | | |
| As per Local Fund Estimate ... ... ... ... ... ... | 35,52,440 | 37,41,961 |
| ,, Cash Requirement Estimate ... ... ... ... ... | 35,89,830 | 37,23,487 |
| Difference... | 37,390 | 18,474 |
| BOMBAY. | | |
| As per Local Fund Estimate ... .. ... ... ... ... | 61,33,842 | 65,18,221 |
| ,, Cash Requirement Estimate... ... ... ... ... | 60,12,000 | 64,70,000 |
| Difference... | 1,21,842 | 48,221 |
| BRITISH BURMAH. | | |
| As per Local Fund Estimate ... ... ... ... ... ... | 10,77,617 | 10,93,117 |
| ,, Cash Requirement Estimate... ... ... ... ... | 10,80,000 | 11,00,000 |
| Difference .. | 2,383 | 6,883 |



5. The receipts, as shown in the Local Fund Estimates, may be classified as follow :—

| Nature of Receipts. | Government of India. | Oudh. | Central Provinces. | British Burmah. | Bengal. | North-Western Provinces. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. | RS. |
| Local Cesses ... ... ... ... | 58,860 | 6,97,368 | 13,03,316 | 6,20,161 | 7,56,755 | 21,561 | 23,89,337 | 39,51,000 | 20,95,577 | 1,67,93,935 |
| Interest on Government Securities... | ..... | 36,279 | ..... | 2,500 | 77,058 | 21,167 | 20,280 | 35,940 | 8,499 | 2,01,723 |
| Interest allowed by Government ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 73,500 | 73,500 |
| Contributions from Government ... | 2,990 | 8,220 | 15,000 | 9,000 | 2,12,925 | 1,18,096 | 45,000 | 2,74,000 | 61,915 | 7,47,146 |
| Contributions from private individuals ... ... ... ... | ..... | 32,961 | ..... | ..... | ..... | 80,835 | ..... | 40,000 | 1,20,121 | 2,73,917 |
| Collections from lands, houses, &c... | 6,650 | 1,72,928 | 53,668 | 3,29,226 | 6,02,088 | 8,99,997 | *1,37,200 | 4,04,280 | 12,07,534 | 38,13,571 |
| Fees, Fines, &c. ... ... ... ... | 34,173 | ..... | ..... | ..... | ..... | ..... | 1,300 | 4,08,380 | ..... | 4,43,853 |
| Contributions from Native States ... | 29,615 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 29,615 |
| Sale of Tullubanna Stamps ... ... | ..... | ..... | ..... | ..... | ..... | ..... | 3,64,013 | ..... | ..... | 3,64,013 |
| Transfers ... ... ... ... ... | ..... | 3,11,431 | 46,959 | ..... | ..... | 6,04,549 | 3,55,180 | ..... | 3,99,264 | 17,17,283 |
| Proceeds from prison labour ... ... | ..... | ..... | ..... | ..... | ..... | ..... | 75,650 | ..... | ..... | 75,650 |
| Conservancy receipts ... ... ... | ..... | ..... | ..... | 3,097 | ..... | ..... | ..... | ..... | ..... | 3,097 |
| Miscellaneous ... ... ... ... | 1,77,805 | 1,27,531 | 1,70,780 | 1,13,633 | 56,31,515 | 7,06,237 | 1,64,480 | 2,32,800 | 21,67,432 | 94,92,213 |
| Total... | 3,10,093 | 13,86,718 | 15,89,623 | 10,77,617 | 72,80,341 | 73,52,442 | 35,52,440 | 53,46,400 | 61,33,842 | 3,40,29,516 |

* Including sale proceeds of lands and houses, Rupees 11,270.

6. It is observed that out of total estimated receipt of Rupees 72,80,341 in Bengal, and Rupees 61,33,842 in Bombay, Rupees 56,31,515 in the former and Rupees 21,67,432 in the latter have been shown in the lump, defeating thereby the object for which detailed estimates have been called for in a prescribed form ; the details should now be supplied to the Comptroller-General of Accounts, and to this Department.

7. The charges shown in the Local Fund Budget Estimates may be classified as follow:—

| Nature of Charges. | | Government of India. | Oudh. | Central Provinces. | British Burmah. | Bengal. | North-Western Provinces. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Collection and Management. | By Civil Officers | 40,757 | 95,462 | 1,47,759 | 1,69,528 | 30,35,876 | 4,04,851 | 87,740 | 21,08,840 | 6,54,688 | 67,45,501 |
| | By Public Works Officers | ... | ... | ... | ... | ... | ... | ... | 3,06,280 | ... | 3,06,280 |
| Public Works. | By Civil Officers | 51,810 | 4,78,151 | 7,07,438 | 86,341 | 13,39,517 | 21,68,263 | 10,50,910 | 3,31,120 | 22,50,394 | 84,63,944 |
| | By Public Works Officers | ... | ... | ... | 4,11,720 | 8,10,502 | ... | 2,92,580 | 22,25,180 | 12,45,670 | 49,85,652 |
| Police | | 91,478 | 1,98,342 | 1,02,908 | 1,95,816 | 5,35,181 | 17,94,012 | 4,64,740 | 3,15,500 | 1,050 | 36,99,027 |
| Education | | 8,360 | 1,30,464 | ... | 20,328 | 74,791 | 3,25,862 | 2,46,464 | 59,800 | 8,06,294 | 16,72,363 |
| Hospitals and Dispensaries | | 11,934 | 54,078 | ... | 17,720 | 56,652 | 1,16,912 | ... | 1,29,260 | 64,061 | 4,50,617 |
| Pensions | | 1,988 | ... | ... | ... | ... | ... | ... | 800 | .. | 2,788 |
| Conservancy and Lighting | | ... | 1,12,753 | ... | 61,029 | ... | 3,93,492 | 2,63,950 | ... | 26,717 | 8,57,941 |
| Scientific and Charitable Institutions | | ... | 40,402 | ... | ... | ... | 64,713 | 1,09,670 | ... | 43,221 | 2,58,006 |
| Port Charges | | ... | ... | ... | ... | ... | ... | ... | 1,14,880 | ... | 2,01,766 |
| Transfers | | ... | 2,86,324 | 80,859 | ... | 18,54,070 | 7,27,306 | 2,56,390 | 50,000 | 3,99,264 | 36,54,213 |
| Investments in Government Securities | | ... | ... | ... | ... | ... | ... | 14,750 | ... | ... | 14,750 |
| Miscellaneous | | 97,725 | 68,211 | 5,47,976 | 43,749 | 35,279 | 19,44,062 | 9,54,767 | 1,25,610 | 10,26,862 | 48,44,241 |
| Total... | | 3,04,052 | 14,64,187 | 15,86,940 | 10,93,117 | 77,41,868 | 79,39,473 | 37,41,961 | 57,67,270 | 65,18,221 | 3,61,57,089 |



8. His Excellency in Council regrets to observe, in some cases, a disregard of the instructions to show distinctly the charges for collection and management and for public works, incurred by Civil Officers and by Public Works Officers; and he desires, therefore, that the Accountants-General concerned, who have not so distinguished these charges, will submit to the Comptroller-General of Accounts a fresh statement thereof, first reconciling in communication with the local Controller of Public Works Account any discrepancies between corresponding entries in the Civil and Public Works Local Funds Estimates.

9. In the foregoing statement, the charges shown against "Special Objects" in the Oudh, North-Western Provinces, and Bombay Estimates, have been classed with "Scientific and Charitable Institutions."

10. The Accountant-General, Bombay, should explain why the Police charges paid from Local Funds in that Presidency amount to only Rupees 1500.

11. The arrangement of port charges is not uniform in the different Provinces, while in Bengal and Bombay they are distributed like other local funds under the several appointed heads of charge, in Madras and Burmah only a single entry of port charges is given, the former course is the more correct, and the charges should be distributed accordingly for the last-named Governments.

12. In some of the Presidencies and Provinces, the charges for pensions, conservancy and lighting, and investments in Government Securities are not shown distinctly. Should they have been included in the miscellaneous items, His Excellency in Council desires that the fact may be reported, and that in future they may be exhibited separately.

13. The estimated balances of local funds on 31st March 1871 are as follow:—

| — | Credit Balance. | Debit Balance. |
|---|---|---|
| | Rs. | Rs. |
| Government of India ... ... ... ... ... ... ... ... | 1,35,173 | |
| Oudh ... ... ... ... ... ... ... ... ... ... ... | 7,41,445 | |
| Central Provinces... ... ... ... ... ... ... ... ... | 1,85,223 | |
| British Burmah ... ... ... ... ... ... ... ... | 6,20,680 | |
| Bengal ... ... ... ... ... ... ... ... ... ... | ..... | 42,84,773 |
| North-Western Provinces ... ... ... ... ... ... ... | 48,03,799 | |
| Punjab... ... ... ... ... ... ... ... ... ... ... | 6,09,728 | |
| Madras... ... ... ... ... ... ... ... ... ... ... | 20,11,046 | |
| Bombay... ... ... ... ... ... ... ... ... ... ... | 51,41,119 | |
| | 1,42,48,213 | 42,84,773 |
| | 42,84,773 | |
| Net balance at credit of Local Funds... | 99,63,440 | |

14. The debit balance against Bengal has been estimated to arise from the probable debit balances against—

| | Rs. |
|---|---|
| The Calcutta Port Fund to the extent of... ... ... ... ... ... | 42,66,093 |
| ,, Mutlah ,, ,, ,, ... ... ... ... ... ... | 17,38,080 |
| ,, Balasore ,, ,, ,, ... ... ... ... ... ... | 80,103 |
| Total... | 60,84,276 |

15. Instructions have already been issued with regard to the balances against the Calcutta and Mutlah Port Funds.

Ordered that a copy of the above be sent to the Public Works Department, the several Local Governments and Administrations, and the Accountants-General concerned, and to the Comptroller-General of Accounts.

Ordered, also, that the Accountant-General, Bombay, be requested to send, in future, a copy of his Local Fund Estimate to the Comptroller-General of Accounts, at the same time that he forwards his estimates to this Department, and that the Accountant-General, Punjab, be requested to send to the Comptroller-General of Accounts a printed copy of the Local Fund Estimates issued by the Punjab Government.

(Signed) R. H. HOLLINGBERY,
*Assist. Secy. to the Govt. of India.*

No. 22.

ORDER THEREON, 14th July 1870, No. 307.

Communicated to the Revenue and Public Works Departments, to the Master Attendant, Madras, and to the Accountant-General.

2. It is observed that the estimate submitted by the Master Attendant annually shows clearly the several heads under which Port Funds are charged. The Accountant-General is requested, therefore, to arrange for including the several heads of charge in the General Estimate of Local Funds submitted to the Government of India.

(True Extract.)

H. E. STOKES,
*Under Secy. to Govt.*

To the Revenue Department.
,, Public Works ,,
, Master Attendant, Madras.
, Accountant-General.

xd. J. Wright.

Rec'd: 17th January/70 No 0
" — 2nd Month — 4

Financial 1870 Dec 4
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GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

To

No. 1040.

*Dated Simla,* 15 *June* 1870.

*Received* 24

Rs 266

Govt. of {1870} Madras.

**FINANCIAL.**

*To*

THE REVENUE DEPARTMENT.

&c., &c., &c.

*Dated July, 14th.*

*Recd.* *Encl*

*G. O., 14th July* 1870, *No.* 307.

**JULY.**
**Nos. 21-22.**

Communicating the orders of the Government of India on the Budget Estimates of Receipts and Charges of Local Funds for 1870-71.

4

Abstracted 14 July/70 No 307

Communicated to the Revenue and Public Works Departments, to the Master Attendant Madras, and to the Accountant General.

Passing orders on the Budgets of Receipts and Charges of Local Funds for 1870/71.—

The Rev Dept
Public Works
Master Attendant
Accountant Genl

With an order.

the Estimates submitted by the Master Attendant annually shows clearly the several heads under which Port Funds are charged, the Accountant General is requested therefore to arrange for including the several heads of charge in the several Estimates of Local Funds submitted to the Government of India

Ordered
12/16 C 12/7/70

Govt. of {1870} Madras.

Finl.

To the Revenue Deptt

for.

Dated July. 14.

Recd. Encl.

G. O. 14 July. 1870, No. 307.

Nos. 21. 22.

Forwg. the orders of the Govt. of India on the Budget Estimates & Receipts & charges of Local Funds for 1870-71.