M.R.O. 1—77,000—8-6-37.

(1) Number of pages 16

(2) Date of repair 25/11/38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 131 Press Mis.

25-

Dated 8-2- 1872.

25 9/10

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
8th February 1872.

Read explanation, &c., &c., for the month of October 1871, submitted by the Acting Accountant-General, Madras, with docket, dated 15th December 1871, No. 6354.

No. 25. ORDER THEREON, 8th February 1872, No. 131.

It appears from the Return of Revenue and Expenditure between the 1st April and 31st October 1871, submitted by the Acting Accountant-General, that the expenditure during that period exceeded that of the corresponding period of 1870-71 by £408,115. This, however, is not correct, as the allotment to Provincial Services has been entered in the Return, while the proportion of grant for the heads transferred to Provincial Services for the preceding year has been omitted.

2. The Acting Accountant-General will arrange to have the proportion of grant for the previous year entered in future Returns, and the increase or decrease between the current and the past year's expenditure shown in the proper column. Such information as may be required from the Public Works Department should be obtained from the Controller of Public Works Accounts.

(True Extract.)

Chief Secretary.

To the Acting Accountant-General.
,, Public Works Department.

Exd. J. Wright.

Govt. of Madras
FINANCIAL.
To
The ACTING ACCOUNTANT-GENERAL,
&c.
G. O., 8th February 1872, No. 131.
Dated February, 8th
Read.
FEBRUARY.
No. 25.
Passing orders on the Statement of explanation
submitted by the Accountant-General of variations
from the Budget Estimate for the month of October
1871.

Government of Madras

Month of October 1871.

EXPLANATION OF VARIATIONS FROM BUDGET ESTIMATE.

No. 6354

Forwarded to the Chief Secretary to Government Fort Saint George

Fort Saint George
Accountt. Genl's Office
15th December 1871.

R Rhodwick
Accountant General.

REVENUE AND

The following are the RECEIPTS into, and PAYMENTS out of, the

REVENUE AND OTHER RECEIPTS.	Budget Estimate for 1871-72.	Total Treasury Receipts. To October 1871		Total Treasury Receipts. Same time last year.		7 Months 1871/72 with 1870/71 Increase.	7 Months 1871/72 with 1870/71 Decrease.
	£	£	£	£	£	£	£
Balance on 1st April 1871 ...			2909,602		2457,533		
I. Land Revenue ...	4380,000	2062,204		1934,725		127479	"
II. Tributes ...	344,600	202,830		198,534		4,296	"
III. Forest ...	49,500	18,223		18,976		"	753
IV. Excise ...	580,000	331,148		349,230		"	18082
V. Assessed Taxes ...	69,000	62,839		83,142		"	20,303
VI. Customs ...	295,000	180,297		173,169		7128	"
VII. Salt ...	1330,000	694,164		679,675		14489	"
VIII. Opium ...	"	"		"		"	"
IX. Stamps ...	383,000	233817		"		"	"
X. Mint ...	600	102		220327		3490	"
XI. Post Office ...	"	"		229		"	127
XII. Telegraph ...	"	"		"		"	"
XIII. Law and Justice ...	"	"		"		"	"
~~XIV. Police~~ ...	100,400	30411		"		"	"
XIV. Marine ...				35217		"	4806
~~XVI. Education~~ ...	2,500	2,179		3591		"	1412
XVII. Interest ...	16,600	8043					
XVIII. Miscellaneous ...	250,000	38506		8,388		533	"
				34,501		4005	"
Total Revenue ... £	7801,200	3865,663	2909,602	3749,704	2457,533	16442	45483

Increase ... £ 115959
Increase on Payments ... £ 408115
Net Decrease ... £ 292,156

5/9

EXPENDITURE.

Treasuries, between 1st April 1871 and 31st October 1871 :—

EXPENDITURE AND OTHER PAYMENTS.	Budget Estimate for 1871-72	Total Treasury Payments. To October 1871		Total Treasury Payments. Same time last year.		7 Months 1871/72 with 1870/71 Increase.	7 Months 1871/72 with 1870/71 Decrease.
	£	£	£	£	£	£	£
EXPENDITURE.							
1. Interest on Funded and Unfunded Debt ...							
2. Interest on Service Funds, &c.	87,500	9903		27,437		"	17534
3. Refunds and Drawbacks ...	28,000	17,106		17,326		"	220
4. Land Revenue ...	434,200	243453		244219		"	766
5. Forest ...	38,700	17,727		13,787		3940	"
6. Excise ...	27,500	11,163		23,635		"	12472
7. Assessed Taxes ...	4,500	2243		1.653		590	"
8. Customs ...	16,800	8889		9,965		"	1076
9. Salt ...	150,000	83,252		71039		12213	"
10. Opium ...	"	"		"		"	"
11. Stamps and Stationery ...	27,500	14982		17825		"	2843
12. Mint ...	1400	1580		2371		"	791
13. Post Office ...	"	"		"		"	"
14. Telegraph ...	"	"		"		"	"
15. Administration ...	130,200	70758		74,936		"	4178
16. Minor Departments ...	15,400	9437		7573		1864	"
17. Law and Justice ...	374,700	192,289		189125		3164	"
~~18. Police~~ ...							
18. Marine ...	7,300	3764		4,018		"	254
~~20. Education~~ ...							
19. Ecclesiastical ...	40,000	22345		19,634		2711	"
20. Medical ...	31620	17738		18643		"	905
~~23. Stationery and Printing~~ ...							
21. Political Agencies ...	10300	4809		5068		"	259
22. Allowances (Treaty) ...	279800	167272		167766		"	494
24. Miscellaneous ...	101,500	48611		60899		"	12285
26. Superannuations ...	20970	10841		18786		"	7945
25 Allotment for Provincial Services }	763980	445655				445655	"
Total Expenditure ... £	2780,600	1503820		1095705		470137	62022

Increase ... £ 408115

Qr. Item 25 445655

OTHER RECEIPTS.

	Total Treasury Receipts. To October 1871		Same time last year.	
Presidency Payments and drawing account of the Accountant General	£	£	£	£
Army	431820		298510	
Public Works	37653		48205	
Miscellaneous Loans	179163		151591	
Funds, Service	3567		275220	
Provincial Services and Local Funds	81367		122546	
Deposits	862532		430975	
Savings' Banks	30753		100158	
Mint Certificates	51840		52209	
Local Remittances	35		3793	
Railways	287921		3203248	
Advances Recoverable	57842		60362	
Account Current, London ...	198388		190780	
" " India, Post Office ...	39726		503539	
" " " Telegraph ...	3798		37811	
" " " Other Accounts ...	20651		26628	
" " Other Governments ...	29532		70128	
Bills and Transfer Receipts—Other Governments ...	11012		24112	
Money Orders—Other Governments ...	22027		29137	
...	20175		25395	
Other Receipts ...	665544	290602	797587	2457524
TOTAL ... £		1342809		1328312

OTHER PAYMENTS.

	Total Treasury Payments. To October 1871		Same time last year.	
Presidency Payments and Drawing account of the Accountant General	£	£	£	£
Army	431820		298510	
	99067		98610	
Public Works	46895		52702	
Miscellaneous Loans	42150		46532	
Funds, Service	21021		42937	
Provincial Services and Local Funds	70867		67500	
Deposits	441538		367623	
Savings Banks	44624		50602	
Mint Certificates	35		5385	
Local Remittances	286919		321804	
Railways	90257		53299	
Advances Recoverable	188049		190996	
Account Current, London	290116		642099	
" " India, Post Office	41160		49599	
" " " Telegraph	26908		22884	
" " " Other Accounts ...	2128096		1587584	
" " Other Governments ...	208023		35466	
Bills and Transfer Receipts—Other Governments ...	38322		32129	
Money Orders—Other Governments	38306		39957	
Government	-		633	
Other Payments ...	989057		981168	
Balance on 31st October 1871		2032432		2375751
TOTAL ... £		1342809		1328312

The following are the RECEIPTS and

	Receipts of Month ending 31st October 1871	1870	Increase.	Decrease.	EXPLANATIONS.*
	£	£	£	£	
I. Land Revenue	86624	76514	10110	"	
II. Tributes ...	37403	27536	9867	"	
III. Forest ...	2349	4176	"	a 1827	a. Decrease arises from there being smaller sales of Sandalwood and engine fuel than in last year.
IV. Excise ...	49884	51974	"	b 2090	b. The Decrease is due to Abkarry Renters having failed to pay their kists.
V. Assessed Taxes	12982	20176	"	c 7194	c. Owing to reduction in the rate of Tax.
VI. Customs ...	23826	20282	3544	"	
VII. Salt ...	97239	96278	961	"	
VIII. Opium ...	"	"	"	"	
IX. Stamps ...	36090	32442	3648	"	
X. Mint ...	"	19	"	19	
XI. Post Office ...	"	"	"	"	
XII. Telegraph ...	"	"	"	"	
XIII. Law & Justice	4696	5134	"	d 438	d. The figures for 1870 included £ 637 which was subsequently reversed to IX Stamps owing to a discrepancy in the accounts of the Collector of North Arcot but if this sum be deducted from £ 5134 the receipt of the current month would shew an Increase.
~~XIV. Police~~ ...					
XV. Marine ...	213	167	46		
~~XVI. Education~~ ...					
XVII. Interest ...	954	376	578	"	
XVIII. Miscellaneous	6530	2668	3862	"	
Total Revenue ... £	3,58,790	3,37,742	32,616	11,568	

RECEIPTS.

Increase in £ 21,048.

Accountant General's Office,
15th December 1871.

* Any explanation that cannot be given in the space allotted may be shown overleaf.

PAYMENTS during the Month of October 1871.

	Payments of Month ending 31st October 1871	1870	Increase.	Decrease.	EXPLANATIONS.*
	£	£	£	£	
1. Interest on Funded Debt ...					
2. Interest on Service Funds ...	203	7044	"	6841	A. Chiefly owing to the debit to this head of £ 1396 transferred to London by desire of the Secretary of State being an escheat to Government land credited to XVIII Miscellaneous in 1865/66 and to larger Refunds having been made under Land Revenue than in the preceding year.
3. Refunds and Drawbacks ...	3621	1428	A 2193	"	
4. Land Revenue ...	36565	33894	B 2671	"	B. Increase is owing to heavier payments made on account of salaries to Revenue Survey Department and to the adjustment of 2 months' charges for official Postage while in last year there was only one month's charge adjusted on this account.
5. Forest ...	3300	2174	C 1126	"	
6. Excise ...	1927	685	D 1242	"	
7. Assessed Taxes ...	293	187	E 106	"	
8. Customs ...	1179	1373	"	194	C. Increase is due to the amount drawn for Conservancy and working expenses being larger than in the corresponding period last year.
9. Salt ...	8253	5199	F 3054	"	
10. Opium ...	"	"	"	"	
11. Stamps & Stationery	1665	1770	"	105	D. Owing to purchase of Casks and to larger outlay on account of purchase of arlack.
12. Mint ...	119	257	"	138	E. Owing to increased scale of Establishment.
13. Post Office ...	"	"	"	"	
14. Telegraph ...	"	"	"	"	F. Increase is due to the payments made on account of Salt manufacturers share being larger than in last year.
15. Administration...	10438	10533	"	95	
16. Minor Depts. ...	872	787	85	"	G. Arises from salaries undrawn in previous months being disbursed to a Puisne Judge of the High Court and to the Civil Judge of Cuddapah.
17. Law and Justice	28286	27155	G 1131	"	
~~18. Police~~ ...					
18. Marine ...	560	448	H 112	"	H. Owing to larger amount drawn on account of Contingencies in October 1871.
~~20. Education~~ ...					
19. Ecclesiastical ...	3201	2812	I 389	"	I. Increase occurs in the salaries of Chaplains a less number being on leave than in last year and to the increased rate of House rent to Chaplains at the Residency.
20. Medical ...	2457	2700	"	243	
~~22. Stationery and Printing~~ ...					J. Due to full salary being drawn by the Resident at Travancore who was on leave last year.
21. Poll. Agencies...	787	635	J 152	"	
22. Allowances (Treaty) ...	34353	21726	K 12627	"	K. Mainly owing to transfer adjustment from the Minor head "Pensions in lieu of resumed lands to Enamdars."
24. Miscellaneous ...	7695	10100	"	2405	
23. Superannuations.	4428	7338	"	2910	L. A new head of account this year.
25. Establishment for Provincial Service	63665	"	L 63665	"	
Total Expenditure £	2,13907	1,38285	88533	12931	

DISBURSEMENTS.

Increase in £ 75,622.

W. H. Goodrich.
Acting Accountant General.

Memo.

The difference arises from the adjustment of one twelfth monthly of the item "allotment for Provincial Services." There was no lump grant in 1870-71 for this. The Grants in the Civil Department for 1870-71 for the heads transferred this Year to Provincial Services are known but not the amounts appertaining to P. W Departt and in the accounts for the Year 1870-71 the actual Charges of the Civil Department were shewn and not the monthly proportion of the Grants. The original return to Calcutta has not elicited any remark. The actual receipts & Charges of Provincial Services are shewn in pages 4 & 5 under Provincial Services & Local Funds.

Information obtained from the Accountant General Upon.

135

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Ag. Accountant General Madras, dated 15th Decr 1871, No 6354.

Order thereon 8th Feby 72 No. 131.

It appears from the Return of Revenue and Expenditure between the 1st April and 31st October 1871, submitted by the Ag. Accountant Genl, that the expenditure during that period, exceeded that of the corresponding period of 1870-71, by £4.08.11½. This however is

is not correct, as the allotment to Provincial Services has been entered in the Return, while the proportion of grant for the head transferred to Provincial Services for the preceding year has been omitted.

2. The Ag: Accountant General will arrange to have the proportion of grant for the previous year entered in future Returns, and the increase or decrease, between the current and the past year's expenditure shown in the proper column.

such information as may be required from the Public Works Dept: and obtained from the Controller of C.S. Accounts the Ag. Accountant General. — Public Works Dept. } Dept 13

116

Comp B&R

Govt. of {1872} Madras.

Financial

To

The Ag. Accountt. Genl.

Dated Feby. 8. } 1872, No. 131

Recd.

Nos. 25[illegible]

Passing orders on the ~~Statement~~ Explanation submitted by the Accountant Genl. ~~of Explanation of~~ variations from the Budget Estimate for the month of October 1871.