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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 186 Press Mis.

90

Dated 24 - 2 - 1872.

14/15

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
24th February 1872.

No. 90. To the Secretary to the Government of India, Financial Department, dated Fort St. George, 24th February 1872, No. 186.

I am directed to forward, herewith, the Budget Estimates of receipts and expenditure of funds under the control of this Government for 1872-73 as noted in the margin. I am to inform you that the Financial Statement will be made in the Council for making Laws and Regulations, by the Honourable the President, probably on the 2nd March 1872; and that a copy of the statement, which will contain full explanation of details, will be forwarded to the Government of India without delay, and will reach them, it is hoped, in time to be used if needful by the Financial Member in his annual exposition in the Council of the Governor-General.

1. Budget Estimate of receipts and charges of Provincial funds.
2. Do. Local Funds constituted under Act IV. of 1871, with subsidiary statements for the Road, Union, and Endowment Funds.
3. Do. Special Funds.

2. The statements, it will be seen, are not in the forms prescribed by the Government of India in their Financial Resolution, No. 4803, dated 10th November 1871, and I am to make the following remarks in explanation.

3. Apart from the fact that, at the date of receipt of the Resolution, the estimates of the Local Funds Boards throughout the country had been already prepared in forms prescribed by this Government early in the year, and that there was no time to return them for revision or to recast them, the new forms appeared to this Government to be unsuited to the organization of the Local Funds under Act IV. of 1871, and to the relations which exist between them and Provincial funds. They are further extremely complicated, and appear to aim at a degree of perfection, which, owing to the nature of the case, appears to be unattainable, and, for practical purposes of control, unnecessary.

4. The forms adopted by this Government were framed with reference to the orders of the Government of India of the 20th January 1871 and the general form therewith issued. This form is now declared to have two capital defects, viz., that it does not provide for showing the character of local taxation, or the economy with which it is raised. The several local taxes and the proceeds of them are clearly shown in the estimates now submitted; and as to the second point, any entries which could be made in the Provincial or Local Estimates would convey fallacious ideas. The charges of collection of tolls are the only charges really incurred directly for raising taxes, and as the tolls are in most cases rented out, any conclusion founded on the total of such charges would be quite illusory. The cess on land and the house-tax are assessed and realized by the Collectors and the Taluq and Village Establishments, and no debit can be made on this account. The only charges of establishment are those comprised under Grant IV. in the Local Fund statement, and consist merely of the salaries of Clerks entertained under the Board of Revenue (to whom the immediate control of Local Fund expenditure is entrusted), in the Central Offices of Account and in the Collectors' and Local Fund Boards' Offices, for accounts and correspondence only. These charges are about 0·4 per cent. on the sums at the disposal of Local Boards. For Provincial funds proper there are no special charges of collection. They consist of the fixed assignment from general revenues, and the departmental receipts collected by the ordinary departmental agency. The proportion of the cost of such agency to be considered charges of

collection cannot be ascertained. No special establishment has been entertained for control of, or paid from, Provincial funds.

5. The plan of the forms prescribed by the Government of India appears to this Government to be susceptible of improvement. There is first an abstract, then a detail statement, followed by further details of the details. For practical use a single form giving needful detail, side by side with the totals of each head of service is, the Governor in Council submits, much to be preferred.

6. The headings in the forms also appear unsuitable. In Form II., Provincial, it appears necessary to insert the fixed assignment from Imperial funds, which in this Presidency is seven-tenths of the whole Provincial receipts, under "any other." Tolls, which are to be entered in the same form, are here local receipts. They are of three kinds—those levied under former Acts on ghaut and exceptional roads; those to be levied under Act IV. of 1871; and customary tolls on the Western Coast. The first have always been locally applied, and are now assigned formally to Local Boards; the second by law belong to them; and the third have always been credited to the District Road Funds which are now incorporated with the Local Funds. In Form III., "Forest Conservancy" and "Grass Fund" are entered under "Land Revenue" as Provincial receipts appertaining to this Presidency. It is presumed that the Jungle Conservancy and Nannul Grass Funds are meant. But these are essentially Local Funds, which are expended only in the districts in which they accrue.

7. The Local Fund Section of the forms is quite insufficient as regards this Presidency. The Government of India appear to be under the impression that the revenue of the Local Funds under Act IV. of 1871 is derived entirely from a tax on houses. There are, besides, a cess on land, (a portion of which is new, and which, if shown in the forms, must appear under Provincial); tolls, to be similarly shown; the proceeds, accruing within each circle, of miscellaneous sources of revenue, such as avenue, grass and fishery rents, surplus pound fund, &c., which have always been credited to the District Road Funds; fees in schools; income of endowments transferred to the Local Boards under the power given by the Act, and sundry items specified in the statements herewith sent. Subordinate to the General Local Fund, there are certain minor funds consisting of assets applicable by law or order only to certain purposes, and of which the application must be separately watched. For funds of such complexity of organization and diversity of application, separate and entirely special accounts are required.

8. The Government accounts contain no particulars of the expenditure of Municipalities "on the Government books." In this Presidency Municipal funds in the provinces are merely lodged in the lump in the treasuries, and lump sums are drawn for expenditure as required, no detail being furnished as to their application. The Municipal Committees are independent bodies; they keep their own accounts and merely furnish to Government annually estimates of proposed, and statements of actual, receipts and outlay. The Government do not attempt to exercise detailed control; they have not adequate power to secure such regularity in the submission of accounts as would be necessary to carry out the instructions of the Government of India; and to introduce stricter control would cause much irritation and impair the value of the municipal organization without serving any useful purpose.

No. 90. To the Secretary to the Government of India, Financial Department, dated Fort St. George, 24th February 1872, No. 186.

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4. The forms adopted by this Government were framed with reference to the orders of the Government of India of the 20th January 1871 and the general form therewith issued. This form is now declared to have two capital defects, viz., that it does not provide for showing the character of local taxation, or the economy with which it is raised. The several local taxes and the proceeds of them are clearly shown in the estimates now submitted; and as to the second point, any entries which could be made in the Provincial or Local Estimates would convey fallacious ideas. The charges of collection of tolls are the only charges really incurred directly for raising taxes, and as the tolls are in most cases rented out, any conclusion founded on the total of such charges would be quite illusory. The cess on land and the house-tax are assessed and realized by the Collectors and the Taluq and Village Establishments, and no debit can be made on this account. The only charges of establishment are those comprised under Grant IV. in the Local Fund statement, and consist merely of the salaries of Clerks entertained under the Board of Revenue (to whom the immediate control of Local Fund expenditure is entrusted), in the Central Offices of Account and in the Collectors' and Local Fund Boards' Offices, for accounts and correspondence only. These charges are about 0·4 per cent. on the sums at the disposal of Local Boards. For Provincial funds proper there are no special charges of collection. They consist of the fixed assignment from general revenues, and the departmental receipts collected by the ordinary departmental agency. The proportion of the cost of such agency to be considered charges of

collection cannot be ascertained. No special establishment has been entertained for control of, or paid from, Provincial funds.

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6. The headings in the forms also appear unsuitable. In Form II., Provincial, it appears necessary to insert the fixed assignment from Imperial funds, which in this Presidency is seven-tenths of the whole Provincial receipts, under "any other." Tolls, which are to be entered in the same form, are here local receipts. They are of three kinds—those levied under former Acts on ghaut and exceptional roads; those to be levied under Act IV. of 1871; and customary tolls on the Western Coast. The first have always been locally applied, and are now assigned formally to Local Boards; the second by law belong to them; and the third have always been credited to the District Road Funds which are now incorporated with the Local Funds. In Form III., "Forest Conservancy" and "Grass Fund" are entered under "Land Revenue" as Provincial receipts appertaining to this Presidency. It is presumed that the Jungle Conservancy and Nannul Grass Funds are meant. But these are essentially Local Funds, which are expended only in the districts in which they accrue.

7. The Local Fund Section of the forms is quite insufficient as regards this Presidency. The Government of India appear to be under the impression that the revenue of the Local Funds under Act IV. of 1871 is derived entirely from a tax on houses. There are, besides, a cess on land, (a portion of which is new, and which, if shown in the forms, must appear under Provincial); tolls, to be similarly shown; the proceeds, accruing within each circle, of miscellaneous sources of revenue, such as avenue, grass and fishery rents, surplus pound fund, &c., which have always been credited to the District Road Funds; fees in schools; income of endowments transferred to the Local Boards under the power given by the Act, and sundry items specified in the statements herewith sent. Subordinate to the General Local Fund, there are certain minor funds consisting of assets applicable by law or order only to certain purposes, and of which the application must be separately watched. For funds of such complexity of organization and diversity of application, separate and entirely special accounts are required.

8. The Government accounts contain no particulars of the expenditure of Municipalities "on the Government books." In this Presidency Municipal funds in the provinces are merely lodged in the lump in the treasuries, and lump sums are drawn for expenditure as required, no detail being furnished as to their application. The Municipal Committees are independent bodies; they keep their own accounts and merely furnish to Government annually estimates of proposed, and statements of actual, receipts and outlay. The Government do not attempt to exercise detailed control; they have not adequate power to secure such regularity in the submission of accounts as would be necessary to carry out the instructions of the Government of India; and to introduce stricter control would cause much irritation and impair the value of the municipal organization without serving any useful purpose.

9. With reference to the remarks and suggestions of the Government of India in paragraphs 13 to 16, I am to observe that transfers of funds from one circle to another have been entirely excluded from the Local Fund Statements now submitted, and that there is no exaggeration of receipts and charges due to this cause. The grants from Provincial funds are distinctly shown. The Municipalities are entirely distinct bodies, and contributions from and to them are unavoidably included as Local Fund receipts and charges. They are, however, separately entered, and can easily be excluded from an amalgamated statement of Local and Municipal receipts and charges if such be prepared. The suggestion of the Government of India in paragraph 13 that, instead of the system of grants from Provincial in aid of Local Funds, bills for specific actual charges, whether recurring or casual, should be accepted as direct charges against Provincial Services, is not, in the opinion of this Government, a practicable one. The course adopted (which has been necessitated by the inadequate grant for services now called Provincial) is to transfer charges of certain kinds hitherto Imperial to Local and Municipal Funds, assigning to them, according to the funds available, lump sums merely as grants-in-aid. The portion of the charges to be accepted for Provincial Funds under the proposed system could not, without great difficulty, be determined, and must in any case be arbitrarily settled. With reference to the latter part of the paragraph, I am to state that the only contributions from Local to Provincial Funds are those for Normal Schools; and that, as the Provincial Budget contains only the net provision, exaggeration of receipts and charges is avoided. Similarly, the Budget of each class of Funds contains provision only for its share of certain charges, *e. g.*, the cost of Educational inspection, which are distributed among the Funds, though arrangements have been made (*vide* G. O., 7th December 1871, No. 755, copy herewith forwarded) whereby, for convenience of audit, &c., the payments are made in the first instance from Provincial Funds, and the shares of Local and Municipal Funds credited as recoveries. Trusts and endowments for schools, hospitals, &c., are made over absolutely to Local and Municipal bodies, and their receipts and charges must appear in the local accounts.

10. I am to state that this Government think that, for purposes of control by them, it is absolutely necessary that they should have accounts showing separately receipts and charges of Provincial Funds without any admixture of funds of a local character; of Local Funds under Act IV. of 1871; and of all other Funds; and I am to request that they may be allowed to retain the forms which they have prescribed to meet their own necessities. Should the Government of India, however, with the view of securing uniformity, insist on the adoption of the forms now under discussion, endeavours will be made to meet their wishes, and to cause accounts to be so prepared in addition to those reqnired for the use of this Government.

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

1872.

FINANCIAL DEPARTMENT.

From

The Offg. Chief Secretary to Govt.,
Fort St. George.

To

The Secretary to the Govt. of India,
Financial Department.

Dated 24th February 1872.

Recd.

No. 186.

Enclosure.

FEBRUARY.
No. 90.

Forwarding the Budget Estimates of the Provincial, Local, and Special Funds for 1872-73, with an explanation of the reason for not preparing them in the form prescribed by the Government of India.

9. With reference to the remarks and suggestions of the Government of India in paragraphs 13 to 16, I am to observe that transfers of funds from one circle to another have been entirely excluded from the Local Fund Statements now submitted, and that there is no exaggeration of receipts and charges due to this cause. The grants from Provincial funds are distinctly shown. The Municipalities are entirely distinct bodies, and contributions from and to them are unavoidably included as Local Fund receipts and charges. They are, however, separately entered, and can easily be excluded from an amalgamated statement of Local and Municipal receipts and charges if such be prepared. The suggestion of the Government of India in paragraph 13 that, instead of the system of grants from Provincial in aid of Local Funds, bills for specific actual charges, whether recurring or casual, should be accepted as direct charges against Provincial Services, is not, in the opinion of this Government, a practicable one. The course adopted (which has been necessitated by the inadequate grant for services now called Provincial) is to transfer charges of certain kinds hitherto Imperial to Local and Municipal Funds, assigning to them, according to the funds available, lump sums merely as grants-in-aid. The portion of the charges to be accepted for Provincial Funds under the proposed system could not, without great difficulty, be determined, and must in any case be arbitrarily settled. With reference to the latter part of the paragraph, I am to state that the only contributions from Local to Provincial Funds are those for Normal Schools; and that, as the Provincial Budget contains only the net provision, exaggeration of receipts and charges is avoided. Similarly, the Budget of each class of Funds contains provision only for its share of certain charges, *e. g.*, the cost of Educational inspection, which are distributed among the Funds, though arrangements have been made (*vide* G. O., 7th December 1871, No. 755, copy herewith forwarded) whereby, for convenience of audit, &c., the payments are made in the first instance from Provincial Funds, and the shares of Local and Municipal Funds credited as recoveries. Trusts and endowments for schools, hospitals, &c., are made over absolutely to Local and Municipal bodies, and their receipts and charges must appear in the local accounts.

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FINANCIAL DEPARTMENT.

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disp 24/2 with
Extns of the Budget &c of the GO. No 755

9.

Financial Department.

No. 186

To

The Secretary to Government
of India.

Financial Department.

Sir,

I am directed to forward herewith the budget estimates of receipts and expenditure of funds under the control of this Govt. for 1872-73 as noted in the margin. I am to inform you that the financial statement will be made in the Council for making laws and Regulations by the Hon'ble the President on the 2nd March 1872; and that a copy of the Statement, which will contain full explanation of details will be forwarded to the Govt. of India without delay

1. Budget Estimate of receipts and Charges of Provincial funds.
2. ——Do.—— local funds constituted under Act IV of 1871 with subsidiary Statements for the road, union and endowment funds.
3. ——Do.—— Special funds.

This book contains 4 papers

delay, and will reach them
in time
it is hoped, to be used
if needful by the Finan-
-cial Member in his Annual
exposition in the Council
of the Governor General.

2. The statements,
it will be seen, are not
in the forms prescribed by
the Govt of India in their
Financial Resolution No 4803
dated 10th Novr 1871, and I
am to make the following
remarks in explanation.

3. Apart from the
fact that at the date of
receipt of the Resolution,
the estimates of the Local
Fund Boards throughout
the Country had been already
prepared in forms pres-
-cribed by this Govt early
in the year, and that there
was no time to return

Encl

them for revision or to
recast them, the new forms
appeared to this Govt
to be unsuited to the
organization of the local
funds under Act III of
1871, and to the relations
which exist between
them and provincial
funds. They are ~~also~~ further
extremely complicated,
and appear to aim at
a degree of perfection
which owing to the
nature of the case, ~~is~~ appears to
~~unattainable~~
~~desirable~~, and, for prac-
tical purposes of control,
unnecessary.

4. The forms
adopted by this Govt
were framed with re-
ference to the Orders of
the Government of
India of the 20th Jan.y 1871

And

and the general form therewith issued. This form is now declared to have two capital defects, viz:- that it does not provide for showing the character of local taxation, or the economy with which it is raised. The several local taxes and the proceeds of them are clearly shown in the estimates now submitted; and as to the second point, any entries which could be made in the provincial or local estimates would convey fallacious ideas. The charges of collection of tolls are the only charges really incurred directly for raising taxes, and as the tolls are in most cases rented out, any conclusion founded

founded on the total of such charges would be quite illusory. The cess on land and the house tax are assessed and realized by the Collectors and the taluk and village establishments, and no debit can be made on this account. The only charges of establishment are those comprised under in the Local Fund statement Grant IV, and consist merely of the salaries of clerks entertained under the Board of Revenue, to whom the immediate control of local fund expenditure is entrusted - in the Central Offices of Account, and in the Collectors' and

local

local fund boards Offices for accounts and correspondence only. These charges are about 0.4 per cent on the sums at the disposal of local boards. For Provincial funds proper, there are no special charges of collection. They consist of the fixed assignment from general revenues, and the departmental receipts collected by the ordinary departmental agency. The proportion of the cost of such agency to be considered charges of collection cannot be ascertained. No special establishment has been entertained for control of, or paid from, provincial funds.

The

prescribed by the Govt. of India

5. The plan of the ~~Government of India~~ forms appears to the Government objectionable in principle. There is first an abstract, then a detailed statement followed by further details of the details. For practical use a single form giving needful detail, side by side, with the totals of each head of service is much better. In principle I would submit

6. The headings in the forms ~~are~~ also unexceptionable. In Forms II. Provincial, it appears necessary to insert the fixed assignment from imperial funds, which in this Presidency is seven-tenths of the whole provincial revenue, under "any other." Tolls are local receipts. They are of three kinds; those levied under former acts on ghaut and exceptional roads; those

to be entered in the same form as such items

to

to be levied under act
II of 1871; and customary
tolls on the western coast.
The first have always
been locally applied,
and are now assigned
formally to local boards;
the second by law belong
to them; and the third
have always been credi-
-ted to the district roads
funds which are now in-
-corporated with the local
funds. In form III "Forest
conservancy" and "Grass
fund" are entered under
"Land revenue" as provincial
receipts appertaining to
this Presidency. It is pre-
-sumed that the jungle
conservancy and Pasand
grass funds are meant -
But there are essentially
local funds, ~~as funds which~~ which
~~are to be~~ expended only
in the Districts in which
they accrue.

The

7. The local fund section
of the statement is quite
insufficient as regards this
Presidency. The Government
of India appear to be under
the impression that the re-
-venue of the local funds
under Act II of 1871 is
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a tax on houses. There are,
besides, a cess on land, (a
portion of which is new,
and which if shewn in the
forms, must appear ~~as~~ under
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similarly shewn; the
proceeds, accruing within
each circle, of miscella-
-neous sources of revenue
such as avenue, grass and
fishery rents, ~~portion of~~
~~the~~ surplus pound fund
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9. The Government accounts contain no particulars of the expenditure of Municipalities in the Government books. In this Presidency Municipal funds in the provinces are merely lodged in the lump in the treasuries, and lump sums are drawn for expenditure as required, no detail being furnished as to their application. The Municipal Committees are independent bodies, they keep their own accounts and merely furnish to Government annually Estimates of proposed, and statements of actual, receipts and outlay. The Government do not attempt to exercise detailed control; they have not

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be necessary to carry out the
instructions of the Govern-
ment of India; and to in-
troduce strict control would
cause much irritation and
impair the usefulness of the
Municipal organization
without serving any useful
purpose. As regards the Provi-
dency Municipality, the Govt.
would leave to try for inform-
ation.

I would omit this. A/S.

10. With reference to the
remarks and suggestions
of the Government of India
in paras 13-16, I am to observe
that transfers of funds
from

from one circle to another
have been entirely excluded
from the local funds statements
now submitted, and that
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The suggestion of the Govern-
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under the proposed system

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to provincial funds are those for normal schools; and that as the provincial budget contains only the net provision and exaggeration of receipts ~~and~~ each charges is ~~thus~~ avoided.

Trusts and endowments for schools, hospitals &c are made over absolutely to local & municipal bodies; and their receipts and charges ~~of them~~ must appear in the local accounts.

II. I am to state that this Government think that for purposes of control by them, it is absolutely necessary that they should have accounts showing separately receipts & charges for provincial funds, without any admixture of funds of a local character, of local funds

1. Similarly, the budget of each class of funds contains provision only for its share of certain charges, e.g. the cost of education inspection — which are distributed among the funds through arrangements have been made (vide C.O. 7th Dec. 1871 No. 755½ & by Lowe with Tower and Co) whereby for convenience of audit &c. the payments are made in the first instance from provincial funds, & the shares of local & municipal funds credited as recoveries.

funds under Act IV of 1871:
and of all other funds; and
I am to request that they may
be allowed to retain the forms
which they have prescribed to
meet their own necessities.
Should the Government of
India, however, ~~in pursuit~~
of ~~uniformity~~ uniformity,
insist on the adoption of the
forms now under discussion,
~~they~~ they will be ~~glad~~ glad to meet
their wishes, and to cause
the
accounts to be prepared in addi-
tion to those required for the
use of this Government.

with the new year

Ind. Jl. Sec.
24 Nov 72

Copy to Accountant General &
with the Budget Estimates
dated 28/12

1872, Fire Department.

No. 186.

To

The Secretary to the
Government of

Department

Dated 24th Febry 1872.