M.R.O. 1—77,005—3-6-37.

(1) Number of pages_____

(2) Date of repair 8-5-40.

(3) Initials of the Referencer 4

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 182 Press Mis:

82-33.

Dated 6—2— 1834.

6/7

Not to be folded or roughly handled

E.T.C

Proceedings of the Madras Government, Financial Department, 4th February 1874.

No. 32. Read the following Proceedings of the Government of India in the Financial Department, dated Fort William, 19th January 1874, No. 402 (Accounts):—

Read again—

Financial Resolution, No. 2452, dated 17th April 1873, directing the separation of Provincial Services from Local Funds in the estimates and accounts, and approving, with certain modifications, of revised forms, prepared by the Comptroller-General, in which such estimates and accounts should be submitted in future.

Read—

A letter from the Comptroller-General, No. 976, dated 20th November 1873, forwarding the Provincial and Local Fund Estimates of the North-Western Provinces, Oudh, and Madras (as furnished by the Accountants-General in the new form), for the year 1873-74.

RESOLUTION.—The Governor-General in Council observes that the estimates now furnished have not been prepared exactly in the form prescribed by the Comptroller-General and approved of by the Government of India. The main object of a separation of Provincial Services from Local Funds has been carried out, but these estimates differ from the prescribed forms in several points, one of which is the omission of items or details of minor heads. Such details were invariably given, up to 1870-71, for the major heads which have been transferred, since, to Provincial Services, and they should be continued for those major heads.

2. In the estimates of Local Funds and Municipalities the *full* detail of items of minor heads prescribed in the Comptroller-General's form need not be given; but of the extra detail of charges of Local Funds which was given until 1870-71, and which is omitted in the present estimates, so much as the Comptroller-General may recommend must be continued.

3. In the Madras estimate there are other differences in respect of Provincial Services, *e.g.*, on the receipt side, "Ecclesiastical" and "Uncovenanted Service Examinations" appear as major heads; whereas the Comptroller-General showed them as distinct minor heads under "Miscellaneous." The Governor-General in Council directs the observance of the latter arrangement. On the expenditure side the differences consist—

1*st.*—Of extra detail, beyond that prescribed by the Comptroller-General, under his major head of "Police."

2*nd.*—Fewer minor heads than those prescribed by the Comptroller-General, under "Jails" and "Education."

3*rd.*—A slightly different arrangement of minor heads under "Registration."

As it is indispensably necessary that there should be an absolute uniformity in the classification of minor heads, His Excellency in Council directs that the prescribed heads be adopted in the books of the Accountant-General, Madras.

4. Should, however, the Local Government desire to have more minor heads than the Comptroller-General has prescribed, they may be introduced if they can be bracketed against any one minor head of the Comptroller-General, but the number of prescribed minor heads should on no account be *reduced*.

5. In the Madras estimate the Civil Engineering College has been kept distinct under a separate major head, and the charge for cemeteries has been

shown under a distinct head of "Ecclesiastical Services." The former should be shown either under "Education" or "Public Works" according to the arrangement in force up to 1870-71, and the latter under "Minor Establishments" as prescribed by the Comptroller-General. The various fixed establishments shown under the new major head of "Minor Establishments" in the Comptroller-General's form should also be so shown in the Madras estimates and accounts.

6. The Accountant-General, Madras, should also submit the abstract of totals of major heads of receipts and charges of Provincial Services, Local Funds, and Municipalities, for 1873-74, in the form which has been prescribed by the Comptroller-General, and in doing so he should explain every case of difference between the totals in this abstract and the totals of major heads shown in the separate detailed Budget Estimates of those three branches, viz., Provincial, Local, and Municipal, for 1873-74.

7. The record of receipts and charges of Provincial Services and Local Funds must conform strictly with the present orders.

Ordered that the foregoing Resolution be communicated to the Governments of Madras and North-Western Provinces, the Chief Commissioner, Oudh, the Accountants-General, Madras, and North-Western Provinces, and the Comptroller-General.

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

No. 33. ORDER THEREON, 4th February 1874, No. 182.

To be recorded.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

Exd. J. Wright.

Govt. of India.

FINANCIAL.

Dated February, 4th.

Rec'd.

G.O., 4th February 1874, No. 1

FEBRUARY.
Nos. 32-33.

Estimates of Provincial Services and Local Funds.—Resolution of Government of India reviewing the estimates of Provincial Services and Local Funds submitted by the Local Governments and Administrations recorded.

No. 402.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the* 19*th January* 1874.

Read again—

Financial Resolution No. 2452, dated 17th April 1873, directing the separation of provincial services from local funds in the estimates and accounts, and approving, with certain modifications, of revised forms, prepared by the Comptroller General, in which such estimates and accounts should be submitted in future.

Read—

A letter from the Comptroller General, No. 976, dated 20th November 1873, forwarding the provincial and local fund estimates of the North-Western Provinces, Oudh and Madras, (as furnished by the Accountants General in the new form) for the year 1873-74.

RESOLUTION.—The Governor General in Council observes that the estimates now furnished have not been prepared exactly in the form prescribed by the Comptroller General and approved of by the Government of India. The main object of a separation of provincial services from local funds has been carried out, but these estimates differ from the prescribed forms in several points, one of which is the omission of items or details of minor heads. Such details were invariably given, up to 1870-71, for the major heads which have been transferred, since, to provincial services, and they should be continued for those major heads.

2. In the estimates of local funds and municipalities the *full* detail of items of minor heads prescribed in the Comptroller General's form need not be given; but of the extra detail of charges of local funds which was given until 1870-71, and which is omitted in the present estimates, so much as the Comptroller General may recommend must be continued.

3. In the Madras estimate there are other differences in respect of provincial services, *e. g.*, on the receipt side, "ecclesiastical" and "uncovenanted service examinations" appear as major heads; whereas the Comptroller General showed them as distinct minor heads under "miscellaneous." The Governor General in Council directs the observance of the latter arrangement. On the expenditure side the differences consist—

1*st.*—Of extra detail, beyond that prescribed by the Comptroller General, under his major head of "police."

2*nd.*—Fewer minor heads than those prescribed by the Comptroller General, under "jails" and "education."

3*rd.*—A slightly different arrangement of minor heads under "registration." As it is indispensably necessary that there should be an absolute uniformity in the classification of minor heads, His Excellency in Council directs that the prescribed heads be adopted in the books of the Accountant General, Madras.

4. Should, however, the local Government desire to have more minor heads than the Comptroller General has prescribed, they may be introduced if they can be bracketed against any one minor head of the Comptroller General, but the number of prescribed minor heads should on no account be *reduced*.

5. In the Madras estimate the Civil Engineering College has been kept distinct under a separate major head, and the charge for cemeteries has been shown under a distinct head of "ecclesiastical services." The former should be shown either under "education" or "public works" according to the arrangement

in force up to 1870-71, and the latter under "minor establishments" as prescribed by the Comptroller General. The various fixed establishments shown under the new major head of "minor establishments" in the Comptroller General's form should also be so shown in the Madras estimates and accounts.

6. The Accountant General, Madras, should also submit the abstract of totals of major heads of receipts and charges of provincial services, local funds, and municipalities, for 1873-74, in the form which has been prescribed by the Comptroller General, and in doing so he should explain every case of difference between the totals in this abstract and the totals of major heads shown in the separate detailed budget estimates of those three branches, *viz.*, provincial, local, and municipal, for 1873-74.

7. The record of receipts and charges of provincial services and local funds must conform strictly with the present orders.

ORDERED, that the foregoing Resolution be communicated to the Governments of Madras and North-Western Provinces, the Chief Commissioner, Oudh, the Accountants General, Madras, and North-Western Provinces, and the Comptroller General.*

* Original papers returned.

Assistant Secretary to the Govt. of India.

4th February 1874. No. 182.

O. S. G. P.—No. 727 C. F.—17-1-74.—40.

Finl (1874) DEPARTMENT.

From

The Secretary Secy.
to the Govt. of India
Financial Dept.
No 402.

Dated 19.
Received 26 } Jany. 1874.

No. 168.

Communicating Resolutions of the Govt. of India, reviewing the estimates of Provincial services and local funds furnished by the local governments and administrations

With an Order

Govt. of {1874} Madras.

Dated 4th Feby
Rectd. Encl.

G. O. 4th Feby 1874. No. 182.

Nos. 32-33.

Estimates of Provincial services & Local Funds.

Resolution of Govt of Madras reviewing the estimates of Provincial services & L. Funds submitted by the Local Govts & administrations recorded.