M.R.O. 1—77,000—8-6-37.

(1) Number of pages_____

(2) Date of repair 11-16-40

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1749 Press / Mis.

218-2 F.

Dated 30-8- 1875.

7/8

Not to be folded or roughly handled

Special Funds.

No. 218. Read the following Proceedings of the Board of Revenue, dated 5th August 1875, No. 2,179:—

Read the following Proceedings of the Madras Government, dated 2nd June 1875, No. 1,190, Financial Department:—

Budget Estimates.

Read the following Proceedings of the Government of India in the Financial Department, dated Simla, 19th May 1875, No. 790:—

Accounts.

Read again—

Resolution, No. 3,144, dated 21st May 1874, prescribing the dates on which the Estimates are due in the Financial Department of the Government of India.

Read—

Letter from the Comptroller-General, No. 1,506, dated 18th March 1875, reporting that, in consequence of the failure of certain Local Governments to furnish the necessary details, it has been found impossible to prepare the estimates of Provincial, Local, and Municipal revenues and receipts and expenditure for publication with the Financial Statement of 1875-76, and suggesting that in future the Accountant-General be held responsible for submitting at due date the best estimate of those revenues and receipts and expenditure available, and that these be taken as the regular and budget estimates respectively.

RESOLUTION.—The Governor-General in Council observes that great inconvenience was felt owing to the Provincial, Local, and Municipal Estimates not being received in time for incorporation in the Financial Statement of 1875-76.

2. When the date for the submission of these estimates was fixed for the 10th February, it was reasonably assumed that the time thus allowed was ample, and that the Government of India would hereafter find no occasion to complain of unpunctuality.

3. This expectation has not been realised, and the explanations of delay in submitting the estimates are insufficient and unsatisfactory. Even the Civil estimates were not received as punctually this year as in previous years. Some were very late, and others were received without the necessary explanations. The Governor-General in Council must again remind the Local Governments of the necessity for punctuality in the submission of all the estimates for which they are responsible. Default in a single estimate prevents the compilation of all.

4. It is the duty of the Accountant-General to place all the estimates punctually before the Local Government, bringing to its timely notice any delay on the part of executive officers which threatens to prevent him from discharging this obligation. The Local Government is responsible to the Government of India for obviating any such default.

5. The Governor-General in Council is pleased now to fix the following dates for the despatch of the estimates by the Local Government to the Government of India:—

Imperial Civil Estimates, excepting the India General and Political Estimates prepared by the Comptroller-General ...	12th January.
Provincial, Local, and Municipal Estimates	15th February.
All other Estimates	10th ,,

ORDER.—Ordered that the foregoing Resolution be communicated for information and guidance to the several Local Governments and Administrations, the Comptroller-General, and the several Accountants-General and Deputy Accountants-General in independent charge.

Ordered, also, that a copy of the above Resolution be forwarded to the Public Works and Military Departments for information and for the issue of such further orders as may be deemed necessary in those departments.

(Signed) R. B. CHAPMAN,
Secretary to the Govt. of India.

ORDER THEREON, 2nd June 1875, No. 1,190.

The Governor in Council observes that the Imperial Civil Estimates for this Presidency for 1875-76 were transmitted to the Government of India on the 12th January 1875 with letter No. 45.

2. To ensure the submission of the Provincial, Municipal, and Local Fund Estimates on the date mentioned, it is of importance—

(*a.*) That the Board of Revenue should submit their estimates of Provincial receipts and charges and of Special Funds to Government not later than the 5th of January of each year, so that the estimates may be carefully reviewed and passed by Government.

(*b.*) As regards Municipal Estimates, it is impracticable, under existing arrangements, to submit them by the 15th February. The Governor in Council resolves, therefore, that the President of each Municipality be requested to submit punctually, by the 5th of January of each year, an abstract of the probable receipts and charges for the ensuing year in the form in which the Accountant-General has to prepare his estimate for the Government of India. These abstract estimates will, of course, be subject to modification when the detailed estimates are submitted and revised by Government, but for the purposes of the Government of India the abstracts will, it is presumed, be sufficient.

(*c.*) As regards Local Funds Estimates, the Board of Revenue will adopt such measures as to them may seem necessary to ensure the Government being furnished by the 5th of January of each year with an abstract of receipts and charges in accordance with the form adopted by the Accountant-General. This abstract estimate will, as in the case of those of the Municipal Abstract Estimates, be subject to modification on the review of the detailed estimates, but this cannot be helped.

3. The Accountant-General is requested to furnish at once to the President of every Municipality the form in which he should submit the abstract estimate now called for, and furnish the Board of Revenue at the same time with the form in which the abstract of the Local Fund Estimate should be prepared.

(True Extract.)

(Signed) A. MACGREGOR,
for *Officiating Chief Secretary.*

Read also the following blank forms of Budget Statements from the Accountant-General, dated 25th June 1875, No. 3,479:—

MADRAS.—*Budget Estimate of Special Local Funds for* 1876-77.

Revenue and Receipts.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts, 1874-75.	Regular Estimate, 1875-76.
POUND FUND.	RS.	RS.	RS.	RS.
MISCELLANEOUS RECEIPTS.				
Fees, Fines, and Forfeitures.				
Fines on stray cattle				
Sale of forfeited cattle				
Other fees and fines				
Sundry Receipts.				
Savings and Refunds				
Total...				
SURPLUS POUND FUND.				
MISCELLANEOUS RECEIPTS.				
Sundry Receipts.				
Transfer from Pound Fund				
JUNGLE CONSERVANCY FUND.				
MISCELLANEOUS RECEIPTS.				
Rents— of Jungles, Trees, &c.				
Sales— of Trees				
Fees, Fines, and Forfeitures.				
Fee on fuel, firewood, &c.				
Seigniorage on wood				
Fees from charcoal-burners				
Sales of confiscated timber				
Voluntary Contributions.				
Sundry Receipts.				
Sale of fruits, &c.				
Savings and Refunds				
CONTRIBUTIONS.				
From other Special Funds...				
PUBLIC WORKS.				
From Public Works Department Officers... ...				
,, Civil Officers				
Total...				

MADRAS.—*Budget Estimate of Special Local Funds for* 1876-77—(Continued).

Revenue and Receipts.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts, 1874-75.	Regular Estimate, 1875-76.
	RS.	RS.	RS.	RS.
CANAL AND FERRY FUND.				
MISCELLANEOUS RECEIPTS.				
Tolls.				
Canal tolls				
Ferry tolls				
Sundry Receipts.				
Sale of materials, &c.				
Savings and refunds				
PUBLIC WORKS.				
From Public Works Department Officers				
,, Civil Officers				
Total...				
COCHRANE'S AND SADRAS CANAL FUND.				
MISCELLANEOUS RECEIPTS.				
Tolls.				
Canal tolls				
Ferry tolls				
Sundry Receipts.				
Sale of materials, &c.				
Savings and refunds				
PUBLIC WORKS.				
From Public Works Department Officers				
,, Civil Officers				
Total...				
VILLAGE SERVICE FUND.				
TAXES, RATES, AND CESSES.				
Cess on Lands.				
MISCELLANEOUS RECEIPTS.				
Fees, Fines, and Forfeitures.				
Total...				

Proceedings of the Madras Government, Financial Department,
30th August 1875.

MADRAS.—*Budget Estimate of Special Local Funds for* 1876-77—(Continued).

Revenue and Receipts.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts, 1874-75.	Regular Estimate, 1875-76.
	RS.	RS.	RS.	RS.
IRRIGATION CESS FUND.				
TAXES, RATES, AND CESSES.				
Cess on Lands.				
Miscellaneous Taxes.				
MISCELLANEOUS RECEIPTS.				
Sundry Receipts.				
Total...				
ENDOWMENT FUND.				
MISCELLANEOUS RECEIPTS.				
Interest.				
Rents.				
Total...				
BUNGALOW FEE FUND.				
MISCELLANEOUS RECEIPTS.				
Rents.				
...low Fees				
Sundry Receipts.				
Total...				

MADRAS.—*Budget Estimate of Special Local Funds for* 1876-77—(*Continued*).

Expenditure.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts, 1874-75.	Regular Estimate, 1875-76.
POUND FUND.				
MINOR ESTABLISHMENTS.				
Collection of Cattle Trespass Fines.				
MISCELLANEOUS.				
Establishing pounds				
Feeding charges				
Compensation				
Transfers to Surplus Pound Fund				
Total ...	...	..	...	...
SURPLUS POUND FUND.				
CONTRIBUTIONS.				
To Experimental Farms				
To Municipalities				
To Local Fund Circles				
To other Special Funds				
Total ...	...	...	...	...
JUNGLE CONSERVANCY FUND.				
MINOR ESTABLISHMENTS.				
General Management.				
Establishment at the Presidency				
Collection of Rents, &c.				
Miscellaneous Establishment.				
MISCELLANEOUS.				
CONTRIBUTIONS—to other Local Funds.				
PUBLIC WORKS.				
By Public Works Department Officers				
By Civil Officers				
Total ...	...	...	...	...

MADRAS.—*Budget Estimate of Special Local Funds for* 1876-77—(Concluded).

Expenditure.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts, 1874-75.	Regular Estimate, 1875-76.
	RS.	RS.	RS.	RS.
CANAL AND FERRY FUND.				
MINOR ESTABLISHMENTS.				
Collection of Tolls, &c.				
Miscellaneous Establishment.				
MISCELLANEOUS.				
Public Works.				
By Public Works Department Officers				
By Civil Officers				
Total...				
COCHRANE'S AND SADRAS CANAL FUND.				
MINOR ESTABLISHMENTS.				
Collection of Tolls, &c.				
Miscellaneous Establishment.				
MISCELLANEOUS.				
Public Works.				
By Public Works Department Officers				
By Civil Officers				
Total...				
VILLAGE SERVICE FUND.				
MINOR ESTABLISHMENTS.				
Miscellaneous Establishment.				
MISCELLANEOUS.				
Total...				
IRRIGATION CESS FUND.				
MINOR ESTABLISHMENTS.				
Miscellaneous Establishments.				
MISCELLANEOUS.				
Public Works.				
By Public Works Department Officers				
By Civil Officers				
Total...				

MADRAS.—*Budget Estimate of Special Local Funds for* 1876-77—(Concluded).

Expenditure.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts, 1874-75.	Regular Estimate, 1875-76.
	RS.	RS.	RS.	RS.
ENDOWMENT FUND.				
MINOR ESTABLISHMENTS.				
Miscellaneous Establishments.				
MISCELLANEOUS.				
Total...				
BUNGALOW FEE FUND.				
MINOR ESTABLISHMENTS.				
Miscellaneous Establishments.				
MISCELLANEOUS.				
Total...				

APPENDIX I.

Particulars of estimated expenditure on Public Works by Civil Officers as entered in the preceding pages for the ensuing Official year 1876-77.

Locality.	Names of Funds and Description of Work.	Original Estimate of Works.	Budget Estimate, 1876-77.	Budget Estimate, 1875-76.	Accounts 1874-75.	Reference to Orders of Government, &c.
		RS.	RS.	RS.	RS.	

APPENDIX II.

Abstract of Estimated Receipts, Expenditure, and Cash Balances of Special Local Funds for the current year (1875-76).

Special Local Funds.	Actual opening Balance on 1st April 1875.	Add		Total.	Deduct		Total Deduction.	Estimated closing Balance on 31st March 1876.
		Estimated Receipts, 1875-76.	Estimated Debt Accounts, 1875-76.		Estimated Expenditure, 1875-76.	Estimated Debt Accounts, 1875-76.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pound Fund								
Surplus Pound Fund								
Jungle Conservancy Fund								
Canal and Ferry Fund								
Cochrane's and Sadras Canal Fund ...								
Village Service Fund								
Irrigation Cess Fund								
Endowment Fund								
Bungalow Fee Fund								

APPENDIX III.

MADRAS.

Abstract Budget Estimate of Special Local Funds for 1876-77.

Names of Funds.	Estimated Balance on 1st April 1876.	Estimated Receipts and Debt Accounts, 1876-77.	Total.	Estimated Disbursements and Debt Accounts, 1876-77.	Estimated Balance on 31st March 1877.
Pound Fund					
Surplus Pound Fund					
Jungle Conservancy Fund					
Canal and Ferry Fund					
Cochrane's and Sadras Canal Fund.					
Village Service Fund					
Irrigation Cess Fund					
Endowment Fund					
Bungalow Fee Fund					

N.B.—The estimated balances on 1st April 1876 entered in this Abstract should exactly correspond with those noted in the last column of the preceding Appendix.

THE portions of blank forms of statements which relate to Special Funds will be printed and circulated to all Collectors, who are requested to submit to the Board, on the 15th November of each year, along with their Special Fund Budgets, similar statements carefully filled up, in order that a general statement may be prepared by this office and laid before Government not later than the 5th January of each year as required by clause (*a*), paragraph 2, of the Government Order read above, copy of which appears to have been communicated by Government direct to all Collectors.

Vide paragraph 7 of the Board's Circular Proceedings, dated 31st August 1874, No. 2,446.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 219. ORDER THEREON, 30th August 1875, No. 1749.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Officiating Chief Secretary.

Exd. A. S. Rodgers.

Govt. of {1875} Madras.

FINANCIAL.

Dated August, 30th.

Issued

Read.

Encl.

G.O., 30th August 1875, No. 1749.

AUGUST.
Nos. 218-219.

Special Funds.—Proceedings of the Board of Revenue forwarding to all Collectors blank forms of Budget statements relating to these funds to be filled up and returned by 15th November of each year, recorded.

Whole of the Board standing

218

13

No. 2,179.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th August 1875.

Read the following Proceedings of the Madras Government, dated 2nd June 1875, No. 1,190, Financial Department:—

Budget Estimates.

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Read again—

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(Signed) R. B. CHAPMAN,
Secretary to the Govt. of India.

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(True Extract.)

(Signed) A. MACGREGOR,
for *Officiating Chief Secretary.*

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Patent Copies here

THE portions of blank forms of statements which relate to Special Funds will be printed and circulated to all Collectors, who are requested to submit to the Board, on the 15th November of each year, along with their Special Fund Budgets, similar statements carefully filled up, in order that a general statement may be prepared by this office and laid before Government not later than the 5th January of each year as required by clause (*a*), paragraph 2, of the Government Order read above, copy of which appears to have been communicated by Government direct to all Collectors.

Vide paragraph 7 of the Board's Circular Proceedings, dated 31st August 1874, No. 2,446.

(A true Extract.)

H. Elliott

Acting Secretary.

To all Collectors, with blank forms.

Copy to the Officiating Chief Secretary to Government, Financial Department, with blank forms.

,, to the Accountant-General.

Exd. J. W. Fischer.

Financial Department
(Special Branch)

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 5TH AUGUST 1875, No. 2,179.

Dep. 24 Aug 1875
Encl. 1

No 1993

Received 28. August 1875

AUGUST.

No. 2,179.

Special Funds.—Blank forms of budget statements relating to — printed and circulated to Collectors with instructions to submit them duly filled up on the 15th November of each year.

Ord. 30 Aug. 1875
No. 1749.
Recorded

28/8/75

B.N.
218-219