M.R.O. 1—30,000—16-10-23.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1832	Press ~~Mis.~~
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Dated 26.11.1863.	~~19~~ .

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Not to be folded or roughly handled

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department; to the Chief Secretary to the Government of Fort Saint George, dated Fort William, Council Chamber, the 12th September 1863, No. 4,473.

I am directed by His Honor the President in Council to communicate the following observations in reference to the Statements, received from the Office of the Deputy Auditor and Accountant General, of transfers of grants, within prescribed limits, sanctioned by the Madras Government in the months of March, April and June 1863:—

Statement for March 1863.

2. The first item in this Statement is a transfer of Rupees 220 from "Unforeseen Contingencies in the Budget of 1863-64" to "Temporary establishment in the Deputy Auditor and Accountant General's Office," to meet the cost of re-printing 20 copies of the Budget Estimates for 1863-64. The re-printing of the estimates in question occurred, it is presumed, in the year 1862-63. The charge on that account, therefore, if actually disbursed prior to 30th April 1863, as appears to have been most likely the case, can only be met from the Budget grant for 1862-63, and not for 1863-64. If the disbursement did not take place until 1863-64, the transfer would be right, but if such is the case, it has not been clearly stated. It must be understood that the actual disbursements of any one year can only be met from the grants of that year, and cannot be debited against the grants of the preceding and succeeding years.

3. Item No. 4, is clearly wrong as far as the transfer of savings from the grants of 1861-62 is concerned, and to that extent, the transfer is not sanctioned. All savings, or unexpended balances, of grants for 1861-62, lapsed on the 30th April 1862, and are not susceptible of revival and appropriation, after that date, for purposes of succeeding years. In the last column but two of the Statement, the transfer is explained to be "on account of the amount expended in those years" (1861-62 and 1862-63) by certain District Moonsiffs in excess of the contingent allowances fixed for their Courts. If there was an actual expenditure on that account in 1861-62, as the quotation would imply, it does not appear why a transfer is sanctioned in 1862-63, and that at the very end of that year.

4. Item No. 5, is also wrong as far as it concerns the year 1863-64. If any temporary establishment entertained in the General Stamp Office in 1862-63, was necessary to be continued on to the current year, for which no provision has been made in its Budget Estimate, then the transfer of grant on that account ought to appear not in a statement for 1862-63, but in one for 1863-64.

5. The last item is entirely wrong, inasmuch as it transfers the savings from the grant of 1862-63, to meet the cost of establishments which were to be employed from the 1st April 1863, and, therefore, form a charge of 1863-64.

6. There is no objection to the other items of transfers in the statement for March, but I am to remark that the word "Savings" in the column headed "From" does not singly explain the source from which the transfers are made, and that it will be better to add to it the words "under this head."

Statement for April 1863.

7. Item No. 2, is the only objectionable transfer in this statement, whereby the savings of 1861-62 are intended to be availed of to meet the refund in 1862-63, of the sale proceeds of certain huts belonging to the men of the 43rd Regiment N. I., because those proceeds were carried to the credit of Government in the accounts of the former year.

Statement for June 1863.

8. Item No. 3, in this statement is a transfer of the savings in the grants for 1862-63, to 1863-64 on account of "Establishment and Lighting charges of the Church at Kurnool for February and March 1863." If those charges were paid before 30th April 1863, the transfer is right, but then it ought to have been exhibited in a separate Supplementary Statement for 1862-63. But if, on the other hand, payment was not made before 30th April 1863, the transfer is

inadmissible. The same may be said of the next two items of transfers on account of Military Guards supplied in 1862-63 to the Madras Mint and Bank.

9. Item No. 8, is a transfer of Rupees 300 per mensem from the provision for "Unforeseen Contingencies," under F, IX, "Miscellaneous" in the Budget Estimate of 1863-64, on account of rent of the Bishopsdown engaged by Government at Ootacamund. In reference to this, I am to observe that a special provision on this account having been made in the Budget Estimate of the previous year, under F, II, "Salaries and Expenses of Public Departments," the Madras Government were requested, in the review of that estimate, to furnish the Supreme Government with explanation as to why the charge had been directed to be incurred, and were informed that the provision was admitted pending receipt of the explanation, which, however, does not appear to have been submitted. I am, therefore, now to request that you will be good enough to forward it at your earliest convenience, stating at the same time the probable duration of the charge, if any necessity exist for renting Bishopsdown.

Copy to the Deputy Auditor and Accountant General.

ORDER THEREON, 9th October 1863, No. 655.

The Deputy Auditor and Acountant General is requested to state whether the charge referred to in the 2nd paragraph of the above letter, "for re-printing 20 copies of the Budget Estimates for 1863-64," was actually incurred prior to or after the 30th April 1863.

2. Paragraphs 3 and 7 will be communicated to the Judicial Department, in reference to the Proceedings in that Department, dated 19th March and 8th April last, Nos. 438 and 528.

3. Copies of paragraphs 4 and 5 will be furnished to the Revenue Department, in reference to the Orders passed there, dated the 21st and 31st March 1863, Nos. 561 and 597.

4. Paragraph 8 will be communicated to the Ecclesiastical Department in reference to the Order passed in that Department, under date the 3rd June last, No. 126.

5. With respect to the remark made at the end of the same paragraph, it is observed that the transfers on account of Military Guards supplied in 1862-63 to the Madras Mint and Bank were sanctioned at the suggestion of the late* Acting Accountant General. Mr. Lodwick will be good enough to state whether the transfers are admissible; and if not, what other course should be adopted for the adjustment of the charge in question.

* Vide Mr. H. A. Mangles' letter, dated 23rd May 1863, No. 35: Order, 6th June 1863, No. 369.

6. The last paragraph will be communicated to the Public Department in reference to the Order in that Department, dated 27th June last, No. 711, in view to the explanation therein called for respecting the rent of Bishopsdown, being furnished to the Government of India.

(True Extract.)

Signed A. J. Arbuthnot

Chief Secretary.

To the Judicial Department.
" Revenue do.
" Ecclesiastical do.
" Public do.
" Deputy Auditor and Accountant General.

Exd. T. McMootry.

Judicial.

No. 1832.

The Secretary to the Govt. of India.
Financial Dept.

Sir—

I acknowledging the receipt of your letter of the 12th Sep. last No. 4,473, I am directed to submit the following explanations with reference to the remarks in paras 3 & 7, respecting the transfers of grants within prescribed limits, sanctioned in this Dept., in March & April '63.

2. Objection is made to the appropriation, in the year '62-'63, of savings from the grant for the previous

inadmissible. The same may be said of the next two items of transfers on account of Military Guards supplied in 1862-63 to the Madras Mint and Bank.

9. Item No. 8, is a transfer of Rupees 300 per mensem from the provision for "Unforeseen Contingencies," under F, IX, "Miscellaneous" in the Budget Estimate of 1863-64, on account of rent of the Bishopsdown engaged by Government at Ootacamund. In reference to this, I am to observe that a special provision on this account having been made in the Budget Estimate of the previous year, under F, II, "Salaries and Expenses of Public Departments," the Madras Government were requested, in the review of that estimate, to furnish the Supreme Government with explanation as to why the charge had been directed to be incurred, and were informed that the provision was admitted pending receipt of the explanation, which, however, does not appear to have been submitted. I am, therefore, now to request that you will be good enough to forward it at your earliest convenience, stating at the same time the probable duration of the charge, if any necessity exist for renting Bishopsdown.

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2. Objection is made to the appropriation, in the year '62-'63, of savings from the grant for the previous

previous year 61-62, on the grounds that the unexpended balances of the grants for '61-'62 lapsed on the 30th April '62, & are not susceptible of revival & appropriation, after that date, for purposes of succeeding years. This rule, I am to point out, was enunciated in the Finance Resolution of the 14th Mar. '63 No. 909, a copy of which was furnished to this Govt., under Pros: of the Govt. of India, 18th July following: No. 3261, Fin. Dept. but did not reach Madras till 6th Augt. last, or long after the date of the sanctions objected to.

3. Under the rule previously in force, the Budget grant retained its currency throughout the year succeeding that of the sanction, and it seemed accordingly optional to this Govt. to appropriate any unexpended savings from the grant of '61-62 towards the payments in the year of expenditure incurred the previous year, & of the refunds of a sum carried to credit in that (the former) year.

Lt-Col. Crop
26th November 63

Circular

Judicial 1863 Dept C

No 1832

To

The Secy. to the Govt
of India

Dated 26 November 1863

Subject

Judicial

(28 Nov. 1863
No 19 Jud. C
& 4 Encs.)

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