M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2487 Press / Mis.

315. 316

Dated 26 — 11 — 19 1926

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 26th November 1862.

No. 315. Read the following letter from H. A. MANGLES, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 16th October 1862, No. 239 :—

SIR,

With reference to the Order of Government No. 2,059, dated the 28th October 1861, I have the honor to submit, herewith, the last Quarterly Statement of the year 1861-62, prepared agreeably to the form therewith received, showing in different columns the Budget grant for three months, the actual expenditure for the same period, and the increase, and decrease of actual as compared with the grant exclusive of adjustment entries.

No. 316. ORDER THEREON, 26th November 1862, No. 2,487.

1. The Acting Accountant General submits the Statement of actual expenditure for the last three months of 1861-62 compared with the allotment in the Budget. With the assistance of this return and the one for the previous nine months which accompanied Mr. Mangles' letter dated 17th June 1862, No. 69, the annexed Abstract for the whole year was prepared in the Government Office.

2. This table shows that the Budget estimates were over-stated by about 20 per cent., of the total assignment of Rupees 74,43,538 no more than Rupees 59,72,860 having been spent. But as that Budget was the first prepared under the new system and was not reviewed in detail the Government are not surprised at this result, and it was a point of proper prudence to guard against the calls on the Treasury being under-estimated. It will however be well for the Board of Revenue to analyse the increases and decreases where large, and ascertain the causes thereof for their future guidance. The two Statements alluded to above will accordingly be forwarded to them.

3. The Accountant General will be requested to include in his comparative Statement for each quarter the figures for the previous quarter so that the Statement for the second quarter may show the transactions for six months, that for the third quarter for nine months and that for the fourth quarter for twelve months. He will also be requested to expedite the submission of the Statements for the current year, none of which have yet been received.

(Signed) J. D. SIM,
Secretary to Government.

Proceedings of the Madras Government, Revenue Department, 26th November 1862.

Statement of actual expenditure from 1st May 1861 to 30th April 1862 under the Budget head B.I. Charges against Income. Revenue Department, compared with the original and supplemental grant for the same period.

		Amount of Grant.	Actual expenditure.	Increase.	Decrease.	Per centage.
		RS.	RS.	RS.	RS.	RS.
Land Revenue.....	Salary.....	16,24,072	13,89,316	.....	2,34,756	14
	Establishment.....	26,99,459	24,31,966	.....	2,67,493	10
	Miscellaneous.....	7,32,860	5,86,615	.....	1,46,245	20
	Total.....	50,56,391	44,07,897	.....	6,48,494	13
Abkarry.....	Establishment.....	24,507	22,881	.....	1,626	7
	Miscellaneous.....	2,04,741	1,12,552	.....	92,189	45
	Total...	2,29,248	1,35,433	.....	93,815	41
Income Tax.....	Salary.....	54,000	50,207	.....	3,793	7
	Establishment.....	74,303	51,683	.....	22,620	30
	Miscellaneous.....	22,157	10,979	.....	11,178	50
	Total...	1,50,460	1,12,859	.....	37,591	25
Duty on Arts and Trades, &c... ...	Establishment.....	13,407	5,343	.....	8,064	60
	Miscellaneous.....	3,020	425	.....	2,595	86
	Total...	16,427	5,768	.....	10,659	65
Customs.....	Salary.....	43,200	28,609	.....	14,591	34
	Establishment.....	1,43,465	1,27,519	.....	15,946	11
	Total...	1,86,665	1,56,128	.....	30,537	16
Salt..... ...	Salary.....	56,803	51,070	.....	5,733	10
	Establishment.....	1,45,526	1,40,972	.....	4,554	3
	Miscellaneous	15,10,819	8,64,190	.....	6,46,629	43
	Total...	17,13,148	10,56,232	.....	6,56,916	38
Stamps..... ...	Discount on the sale of Stamps including Establishment, &c.....	91,199	98,533	7,334	.....	8
	Grand Total...	74,43,538	59,72,860	.....	14,70,678	20
9 Superannuation and Retired allowances...		1,49,900	1,44,790	.....	5,110	3
10 Miscellaneous.....		92,286	62,518	.....	29,768	32
11 Contingencies Special and Temporary... ...		68,440	710	.....	67,730	99
	Total...	3,10,626	2,08,018	.....	1,02,608	33

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Revenue department.

No 2487

Proceedings of the Madras Government under date the 26th November 1862

Read the following letter from the Acting Accountant General

Submitting the last quarterly statement for the year 1861/62

(Here insert 16th Oct 1862 No 2391)

The Acting Accountant General submits the statement of actual expenditure for the last three months of the 1861/62 compared with the allotment in the Budget with the assistance of the returns and the one for the previous nine months on which accompanied Mr Mangles' letter dated 17th June 1862 No 69 the annexed abstract for the whole year was prepared in this office

2 This table shows that the Budget estimates have been

~~Where~~ ~~has made~~ overstated by about 20%
of the total assignment
of Rs 74,43,638 no more than
Rupees 59,72,860 ~~more~~ having been spent
~~nearly 20 per cent more left~~
~~unused~~ But as that
Budget was the first pre-
-pared under the new sys-
-tem and was not reviewed
in detail the Govt are
not surprised at this result - It was a point of proper
prudence to guard against the calls on the Treasury being underestimated
It will however be well
for the Board of Revenue
to analyse the increases &
decreases where large and
necessary ~~to account~~ the causes there-
-of ~~for~~ their future guidance -
The two statements alluded
to above will accordingly
be forwarded to them -

3. The Accountant Gen-
-eral will be requested
to include in his comparative
statement for each Quar-
-ter the figures for the cor-
-responding Quarter to that
the statement for the Second
Quarter may show the trans-
-actions for six months, that
for

for the 3d Quarter for
nine months and that
for the 4th Quarter for
12 months - He will also
be requested to expedite
the submission of the
statements for the current
year - none of which
have yet been received -

J.B.S

14 Copies Letter B of Revd with its two orig Statements Asst 27th
3 — Accts General

Respecting the statement of actual expenditure for 1861/62—

Statement of Actual Expenditure from 1st May 1861 to 30th April 1862 Under the Budget Head **B I** charges against Income. Revenue Departments compared with the Original and Supplemental grant for the same period

		Amount of grant.	Actual expenditure.	Surrender.	Excesses.	Percentage.
Land Revenue	Salary	16,24,072	13,89,316	"	2,34,756	14
	Establishment	26,99,459	24,31,966	"	2,67,493	10
	Miscellaneous	7,32,860	5,86,615	"	1,46,245	20
	Total	50,56,391	44,07,897	"	6,48,494	13
Abkarry	Establishment	24,507	22,881	"	1,626	7
	Miscellaneous	2,04,741	1,12,552	"	92,189	45
	Total	2,29,248	1,35,433	"	93,815	41
Income Tax	Salary	54,000	50,207	"	3,793	7
	Establishment	74,303	51,683	"	22,620	30
	Miscellaneous	22,157	10,979	"	11,178	50
	Total	1,50,460	1,12,869	"	37,591	25
Duty on Arts and Trades &c.	Establishment	13,407	5,343	"	8,064	60
	Miscellaneous	3,020	425	"	2,595	86
	Total	16,427	5,768	"	10,659	65
Customs	Salary	43,200	28,609	"	14,591	34
	Establishment	1,43,465	1,27,519	"	15,946	11
	Total	1,86,665	1,56,128	"	30,537	16
Salt	Salary	56,803	51,070	"	5,733	10
	Establishment	1,45,526	1,40,972	"	4,554	3
	Miscellaneous	15,10,819	8,64,190	"	6,46,629	43
	Total	17,13,148	10,56,232	"	6,56,916	38
Stamps	Discount on the sale of Stamps including Establishment &c.	91,199	98,533	7,334	"	8
	Grand Total	7443538	59,72,860	"	1470678	20
9 Superannuation and Retired allowances		1,49,900	1,44,790	"	5,110	3
10 Miscellaneous		92,286	62,518	"	29,768	32
11 Contingencies Special and Temporary		68440	710	"	67,730	99
	Total	3,10,626	208,018	"	102,608	33

Pro. No. 337-338
28-10-61

Revenue 1862 Departt.
Pro: of Govt. for each year.

No 2487.

Pro: of the Madras Govt:
Dt 26th November 1862.

From the Dy. Auds & Actt Genl
Dt 13th Apl 64 bd 1055.
Further No: 1910 of 1864

Statement of actual
expenditure for the last 3
months of 1861/62 compared
with the allotment in the
Budget, with orders thereon.

No 315 & 316.

Cl. Rec 1862 Rts