

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No. 553

~~Press~~  
Mis.

Dated

*Oct*

*19 1862*

Not to be folded or roughly handled

**Instructions on the Budget for 1863-64.**

**CIRCULAR N<sup>o</sup>. 172**

BUDGET AND FINANCE DEPARTMENT.

Fort Saint George,  
Accountant General's Office,  
30th September 1862.

From H. A. MANGLES, Esq. Acting Accountant General.

To All COLLECTORS.

SIR, -

I have the honor to annex an Extract of paras. 12 to 19 of the Proceedings of the Government of India, in the Financial Department No. 228 a, dated the 8th Instant, and to request that in furnishing your Budget Estimates for 1863-64, to the Board of Revenue, you will be good enough to attend to the instructions therein contained, provided nothing in them is contrary to any special instructions that may have been issued to you by the Board of Revenue—the main object of the present instructions being simply to facilitate as much as possible the preparation of your Budget Estimates, and to avoid any unnecessary delay, on your part, in their transmission to the Board.

2. All Pensionary Allowances falling under F. VII. will be estimated by the Civil Paymaster. It will not, therefore, be necessary for you to estimate for the charges on this account, but Gratuities to discharged Public Servants and other items entered under the above head of Service in the Budget Estimate forms for 1862-63, should be estimated for in your Budget for 1863-64.

3. In other respects the Forms circulated for 1862-63, should be adopted for 1863-64, with the slight modification in the heads of Account directed in this Office Circular No. 110 dated the

\* Soon after the despatch of the Original Copy to the Board.

† Within 15th November 1862.

17th April last. As in 1862-63, a Duplicate\* Copy of your Estimate to the Board of Revenue, and the Original† Copy of that portion of the Estimate which may not relate to the Board, should be furnished to this Office.

I have the honor to be,

Sir,

Your obedient Servant,

H. A. MANGLES,

Acting Accountant General.

*To the Secretary to Govt Revenue  
Department  
for information*

EXTRACT from the Proceedings of the Government of India, in the Financial Department,  
dated 8th September 1862, No. 228 a.

12. "The chief, if not the sole difficulty, and the most fruitful cause of delay in submitting the Estimates, consists, it would appear, in the necessity, under existing orders, of inserting opposite each class or grade of salary the actual expenditure for that class or grade, for the year last completed, instead of for the head to which that class belongs.

13. For example, under the head Salaries, the Estimate for a Collector's District shews the following details, in the following Form:—

|                                        | Number.  |          |          | Estimates. |          |          |
|----------------------------------------|----------|----------|----------|------------|----------|----------|
|                                        | 1861-62. | 1862-63. | 1863-64. | 1861-62.   | 1862-63. | 1863-64. |
| Salaries and Expenses.                 |          |          |          | Rs.        | Rs.      | Rs.      |
| 1 Collectors.....                      |          |          |          |            |          |          |
| 2 Deputy Commissioners.....            |          |          |          |            |          |          |
| 3 Assistant ".....                     |          |          |          |            |          |          |
| 4 Extra Asst. ".....                   |          |          |          |            |          |          |
| 5 Deputy Collectors.....               |          |          |          |            |          |          |
| 6 Assistant ".....                     |          |          |          |            |          |          |
| 7 Unacovenanted Deputy Collectors..... |          |          |          |            |          |          |

In this Form, the Estimate for 1863-64 would exhibit, in the column for 1861-62, the actuals for that year for each item, and, in the column for 1862-63, the figures of the sanctioned Estimate for that year plus any authorized additions thereto. The number and money columns for 1862-63 can be readily filled in by the District Officer, and checked by the Deputy Auditor General, from their respective copies of the estimate for 1862-63, in which copies alterations ordered during the year will have been noted. But the Treasury Officer cannot for 1861-62, or year last completed, readily supply the actual expenditure under Salaries and Expenses, as distinguished from Establishments (still less the particulars for each of the seven items above detailed),—nor can the Deputy Auditor General give the detail, so readily as the aggregate, of actual expenditure under Salaries and Expenses. The aggregate, therefore, need only be supplied by him, in the column for the year last completed; which, for the next Budget, will be the column for 1861-62. But the number column for 1861-62 must be filled up, if possible, for each of the 7 items by the Treasury Officer.

14. Similarly, with the next two divisions in the Estimate of a Collector's District;—

Collector's or Head Treasury Establishments.  
8 Clerks, from Rupees 50 to Rupees 300.  
9 Ditto, below 50  
10 Treasury Guard.  
11 Servants

12 Contingencies 000  
13 Printing Charges 000

Talook or Mofussil Establishment.  
14 Tehsildars at Rupee  
15 Gomastahs and Clerks, at Rupees, to Rupees  
16 Servants

17 Contingencies 000

for the items as per margin, numbered 8 to 11 and 14 to 16, the money columns for only 1862-63, and 1863-64, and the numbers for all three years, would be filled in by the District Officers, while only the aggregate of actual expenditure, under each division of charge for 1861-62, would be entered by the Deputy Auditor General. The actuals of items 12, 13 and 17 for 1861-62 might, however, be shewn by District Officers, as marginally indicated.

15. For the last two divisions in the Estimate of a Collector's District, viz. Temporary Establishments and Miscellaneous, the actuals for 1861-62 must needs be given in the same detail as at present.

16. The preceding illustrations will apply also to the Estimate of Judges, Magistrates, &c.

17. For each coming year, as for the year 1863-64, the Estimates, both as to numbers and amounts, must be in the same detail as hitherto.

18. A special injunction is necessary, however, with regard to Police. It is required that the Estimates for Police should show the total or gross charge to be incurred under that head, including the cost of Guards supplied to the several Departments. But as the charge for these Guards will be separately provided for in the several Departmental Estimates, it should be shown in an Appendix in detail of Offices, the aggregate charge being entered at foot of the abstract of the Police Budget, in reduction of the Departmental expenditure, thus:—

| Abstract of Police Budget. |                                     |  |  |  |
|----------------------------|-------------------------------------|--|--|--|
| 1                          | Presidency Police                   |  |  |  |
| 2                          | Mofussil Police                     |  |  |  |
| 3                          | Military Police                     |  |  |  |
| a                          | Inspector                           |  |  |  |
| b                          | Battalions or Regiments             |  |  |  |
| c                          | Dacoity and Thuggee                 |  |  |  |
|                            | Gross Total                         |  |  |  |
|                            | Deduct—                             |  |  |  |
|                            | Guards payable by other Departments |  |  |  |
|                            | as per Appendix.                    |  |  |  |
|                            | Net Total                           |  |  |  |

19. The Revenue Estimates for 1862-63 did not in all cases show the total receipts for Police, which can be set off against the expenditure of the Police Department. This defect also should be remedied. The payments by Departments, for the Police supplied to them, should however, be excluded from the receipts, as they will, under para. 18, be deducted from the gross amount of the Police Budget.

(True Copy)

J. MACKEY,

Acty. 1st Asst. Accountant General.

4/2/54

Recd 1862 Oct 27<sup>th</sup>  
Genl of Genl for Boston  
27.87.

Enclosed. Ms 12

From the Ag. Messrs  
Genl.

Oct 30<sup>th</sup> 1862  
Recd 3<sup>rd</sup> Oct 1862

Ms 172.

Communicating  
for information make  
-have received to Collectors  
regarding the Budget  
for 1863-64. -

Ms 65.

Ms 65 333

Ms 65 333  
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Ms 65 333