M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1914 Press
~~Mis.~~

258.289

Dated 23 - 10 - ~~19~~ 1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 23rd October 1863.

No. 258. Read the following Proceedings of the Madras Government in the Financial Department:—

Passing orders on a letter from the Secretary to the Government of India, communicating the observations of the Governor General in reference to the Statements of transfers of grants sanctioned by the Madras Government in the months of March, April and June 1863. } (Here enter 9th October 1863, No. 655.)

No. 259. ORDER THEREON, 23rd October 1863, No. 1,914.

1. The Government observe that their orders on the items alluded to in paragraphs 4 and 5 of the letter of the Financial Secretary to the Government of India were perfectly correct.

2. In the first case they in March 1863 sanctioned a small temporary Establishment in the Stamp Department for six months, the Superintendent of Stamps stating that the Budgets of 1862-63 and 1863-64 contained sufficient provision for the portion of the consequent expenditure debitable respectively to each.

3. In the other case also in March last, Government sanctioned the entertainment of two Sub-Magistrates in Madura from the 1st April succeeding. No charge on this account could be incurred in 1862-63, and the Government directed the charges falling payable in 1863-64 to be paid from savings in that year, adding that if in the course of that year this should be found impracticable, an additional grant should be applied for.

4. The orders of Government are therefore not liable to the strictures conveyed in the letter of the Supreme Government. If any error has really been made, it must have been in the Offices of Account.

(True Extract.)

Secretary to Government.

To the Financial Department.
,, Accountant General.

Exd. S. T. Augustin.

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.)

A. J. Arbuthnot
Chief Secretary.

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

Exd. T. McMootry.

To issue copies.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

1803/64 -

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

28 Jan^{y}/63 N^{os} 180. 87
21 March/63 N^{os} 228-229.
31 March/63 — 306-307
" " " 436. & 437.
19 " " " 528 "
8 April " " 528 "

Rev: 1863 Oct^{r} 23^{d}
Pro: of Govt for October
N^{o}: 2468.

Proceedings of the
Madras Govt in
the Financ^{l} Dep^{t}.

Dated 13 Oct^{r}
Receive 13 " 1863.
N^{o}: 655.

S. O N^{o} 1914. 28 Oct^{r}

Passing orders on a letter
from the Secretary to the Govt
of India communicating the
observations of the Governor
General in reference to
the Statements of transfers
of grants sanctioned by the
Madras Govt in the months
of March, April & June
1863.

N^{o} 258.

Revenue Department

N^{o} 1914.

Proceedings of the Madras Government

Under date the 23^{d} October 1863.

Read the following Pro:
of the Madras Gov^{t} in the
Financial Department

Passing orders on a letter from the Secretary to the Gov^{t} of India communicating the observations of the Governor General in reference to the Statements of transfers of grants sanctioned by the Madras Gov^{t} in the months of March, April and June 1863 (Here enter 9th Oct^{r}/63 N^{o} 655.

The Government observe that their orders on the items alluded to in paras 4 and 5 of the ~~above~~ letter of the 7th Oct^{r} were perfectly correct.

In the first case they in March 1863 sanctioned a small temporary establishment in the Stamp Department for 6 months. The Sup^{t} of

of Stamps stating that the Budgets of 1862/3 and 1863/4 contained sufficient provision for the portion of the consequent expenditure debitable respectively to each.

In the other case also in March last Govt. sanctioned the entertainment of 2 Sub Magistrates in Madura from the 1st April succeeding. No charge on this account could be incurred in 1862/3 and the Government directed the charges falling payable in 1863/4 to be paid from savings in that year adding that if in the course of that year this should be found impracticable, an additional grant should be applied for.

The orders of Govt. are therefore

therefore not liable to the strictures conveyed in the letter of the Supreme Govt. If any error has really been made, it must have been in the offices of account.

117

5 Copies To the Final Debit Desp. 25 Oct
3 " Accl Genl
3 " Chief Paymaster Desp. 27 Oct

Revenue 1863 Dcsptt.
Pro: of Govt for October.

No 1914.

Pro: of the Madras Govt
Dy 23d October 1863.

Pro: Fin. Dcsptt. communicating the orders of the Govt of India on the Statements of transfers of Grants sanctioned by this Govt in the Months of March, April and June 1863, with orders thereon.

No 258 to 259.