M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 510 Press ~~Mis.~~

130, 131

Dated 14 - 3 - ~~19~~ 1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 14th March 1863.

No. 130. Read the following Proceedings of the Madras Government in the Financial Department, dated 5th March 1863, No. 154 :—

Communicating a Circular from the Government of India, containing instructions on the subject of charging certain items of expenditure under Debt in order to exhibit against them the receipts from which they are met. (Vide Financial Proceedings, 5th March 1863, Nos. 10, 11.)

No. 131. ORDER THEREON, 14th March 1863, No. 510.

Ordered to be communicated to the Board of Revenue and the Acting Conservator of Forests for information and guidance.

(Signed.) C. G. MASTER,
Deputy Secretary to Government.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following :—

No. 188*a*.

FORT WILLIAM, FINANCIAL DEPARTMENT, THE 31ST JANUARY 1863.

CIRCULAR.

Propositions having recently been submitted to Government in this Department, for charging certain items of expenditure under debt, in order to exhibit against them the receipts from which they are met, His Excellency the Governor General in Council desires it to be understood that two of the most important subjects of the Budget system are—

1*st*. To exhibit once in every year a complete statement of the public income and expenditure, and;

2*nd*. To subject the whole of that income and expenditure to a thorough revision once in every year,

and that neither of these objects can be attained by crediting receipts by deduction, and charging expenditure against special receipts. Further, this practice involves a degree of concealment which is quite incompatible with financial lucidity and control.

2. Funds which have been appropriated to be managed at the discretion of local authorities for local purposes, in other words, what are technically called "Local Funds," do not of course come under this rule, but the entire *public* income and expenditure, that is all receipts and disbursements appertaining to the *Fisc*, must be shown *without deduction* on their respective sides of the annual estimates and accounts.

3. The estimates for 1863-64 should, as far as possible, be brought into conformity with this principle, and in this view, the Officers of the Audit Department will, as early as convenient, submit a Return of any estimated gross receipts and charges hitherto kept under "Debt," of which the net result only may have been shown in the Budget Estimate for 1863-64; the necessary additions to the Budget can then be made in this office.

(Signed) E. DRUMMOND,
Secretary to the Government of India.

A copy to the several Departments, Governments, and Administrations.
" to the Auditor General of India.
" to the Military Finance Department.
" to the several Deputy Auditors and Accountants General.
" to the several Civil Paymaster.

(Signed) THOMAS PEACHEY,
Principal Assistant Secretary to the Government of India.

ORDER THEREON, 5th March 1863, No. 154.

Communicated to the several Departments of the Secretariat.

(True Extract.)

C. P. Brandreth
Chief Secretary.

To the Revenue Department.

Exd. T. McMootry.

Rec'd 1863 Vespour
Rec'd of Govt for March.
No. 586.

Proceedings of the
Madras Govt. on the
Financial Vespour.

Dated 5th March
Received 12th 1863.

No. 154.

No. 570

Ordered to be communi-
cated to the Board of Revenue and the Nos
Conservator of Forests for information and
guidance.—

154

Communicating a
Circular from the Government
of India sanctioning certain
and the subject of charging certain
items of expenditure under Debt
on order to exhibit agreeably thereto
the receipts from and which
they are credited.

Fort St. Geo
14 March 1863.

To the Bd of Rev.
" Conservator of Forests

with Pro
No. 154.
Despd. 14 March

No. 130 & 131.

No. 570. 14 March

With our order