

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 901

Press
~~Mis.~~

32.33

Dated

3 - 5 - 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd May 1865.*

No. 32. Read the following Extract from the Proceedings of the Government of India in the Financial Department, dated 1st April 1865, No. 1,871 :—

Read the Budget Estimates of Receipts and Charges of Local Funds during 1865-66, submitted by the several Deputy Auditors and Accountants General, and by some of the Governments.

RESOLUTION.

1. The Governor General in Council desires that the several Deputy Auditors and Accountants General should, in preparing their future separate Accounts and Estimates of Local Funds, take particular care that the figures given in the separate Local Fund Estimates and Accounts correspond with those shewn against Local Funds in the annual Receipts and Disbursements, the Estimates of Cash Requirements, and the Regular Estimates; and that, in case of differences, brief explanations may be furnished, so that any doubts which might arise on account of the non-accord of the several Accounts and Estimates may be removed.

2. The Local Fund Estimates for 1865-66 shew that the expenditure on account of Police is £179,604, while the credits taken in the State Budget Estimates under XI. Police, as contributions from Municipal Funds, &c., amount to £204,392. This discrepancy would not exist had the several local Deputy Auditors and Accountants General caused the figures given in the Local Fund Estimates to be verified by those shewn in the Estimates of Public Revenue and Charges.

3. In some of the Estimates submitted this year, the actual balance on 1st May 1863 has not been correctly exhibited shewing as they should have done the actual balance on that day, *plus* the receipts and *minus* the charges of each of the years 1863-64, 1864-65, and 1865-66, and thus arriving at the probable balance on 30th April 1866; and the Governor General in Council does not perceive how the instructions contained in Financial Resolution, No. 2,017, dated 15th April 1864, and the form B. which accompanied it, could have been misunderstood so as to cause the inclusion under each year of an opening balance which does not correspond with the closing balance of its previous year.

4. Next as regards the Port Funds in Bengal, the Governor General in Council would draw the attention of the Honorable the Lieutenant-Governor to the deficiency in the annual income of the Funds to meet their annual expenditure, and to request that he will adopt such

		1865-66.	
		Receipts.	Charges.
		Rs.	Rs.
Calcutta	...	4,93,200	7,98,643
Chittagong	...	13,500	22,116
Balasore	...	3,600	6,275

measures as will place the funds in a solvent state.

1. Ordered, that a copy of the above Resolution be sent to the several Governments and Administrations, Mysore excepted; the Accountant General to the Government of India, and the several Deputy Auditors and Accountants General, for information and guidance.

2. Ordered, also, that a Statement shewing the alterations made by this Department in the Local Fund Estimates be sent to the Accountant General to the Government of India, and the Deputy Auditors and Accountants General concerned,

*Proceedings of the Madras Government, Revenue Department,
3rd May 1865.*

for information, with the remark that the amounts for 1865-66, as therein shown, have been adopted in the Estimate of Cash Balances in the Indian Treasuries on 30th April 1866, in lieu of those exhibited under Local Funds in the several Cash Requirement Estimates for 1865-66.

(A true Extract.)

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

No. 33.

Local Funds.

ORDER THEREON, 3rd May 1865, No. 901.

Ordered to be communicated to the Public Works Department, and the Board of Revenue for information.

(True Extract.)

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

To the Public Works Department,
,, the Board of Revenue.

Exd. T. O'Connor.

No. 1871.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 1st April 1865.

Read the Budget Estimates of Receipts and Charges of Local Funds during 1865-66, submitted by the several Deputy Auditors and Accountants General, and by some of the Governments.

RESOLUTION.

The Governor General in Council desires that the several Deputy Auditors and Accountants General should, in preparing their future separate Accounts and Estimates of Local Funds, take particular care that the figures given in the separate Local Fund Estimates and Accounts correspond with those shewn against Local Funds in the annual Receipts and Disbursements, the Estimates of Cash Requirements, and the Regular Estimates; and that, in case of differences, brief explanations may be furnished, so that any doubts which might arise on account of the non-accord of the several Accounts and Estimates may be removed.

2. The Local Fund Estimates for 1865-66 shew that the expenditure on account of Police is £ 179,604, while the credits taken in the State Budget Estimates under XI. Police, as contributions from Municipal Funds, &c., amount to £ 204,392. This discrepancy would not exist had the several local Deputy Auditors and Accountants General caused the figures given in the Local Fund Estimates to be verified by those shewn in the Estimates of Public Revenue and Charges.

3. In some of the Estimates submitted this year, the actual balance on 1st May 1863 has not been correctly exhibited shewing as they should have done the actual balance on that day, plus the receipts and minus the charges of each of the years 1863-64, 1864-65, and 1865-66, and thus arriving at the probable balance on 30th April 1866; and the Governor General in Council does not perceive how the instructions contained in Financial Resolution, No. 2017, dated 15th April 1864, and the form B. which accompanied it, could have been misunderstood so as to cause the inclusion under each year of an opening balance which does not correspond with the closing balance of its previous year.

4. Next as regards the Port Funds in Bengal, the Governor General in Council would draw the attention of the Hon'ble the Lieutenant-Governor to the deficiency in the annual income of the Funds to meet their annual expenditure, and to request that he will adopt such measures as will place the funds in a solvent state.

Ordered, that a copy of the above Resolution be sent to the several Governments and Administrations, Mysore excepted; the Accountant General to the Government of India, and the several Deputy Auditors and Accountants General, for information and guidance.

Ordered, also, that a Statement shewing the alterations made by this Department in the Local Fund Estimates be sent to the Accountant General to the Government of India, and the Deputy Auditors and Accountants General concerned, for information, with the remark that the amounts for 1865-66, as therein shewn, have been adopted in the Estimate of Cash Balances in the Indian Treasuries on 30th April 1866, in lieu of those exhibited under Local Funds in the several Cash Requirement Estimates for 1865-66.

(A true Extract)

E. H. Lushington
Secretary to the Government of India.

	1865-66.	
	Receipts.	Charges.
	Rs.	Rs.
Calcutta	4,98,200	7,98,643
Chittagong	13,500	22,116
Balassore	3,800	6,275

By: 1865 Dep't of
 Army and Navy
 No. 1074
 Extract from the 5th
 of the Post of India
 and the 21st of 1865

8-901-

Approved to be communicated

Dated 14th of 1865
 No. 253

To the Public Works Department and the
 Board of Revenue for information.

8-1871

For the 1st of 1865
 3-2 May 1865

J. H. Stewart Esq. Secy

Board of Revenue

47

Being out of
 to the by the and
 accounts all the
 in the preparation of
 accounts and details
 of local trusts for 1865
 and showing the mode
 in which they should be
 prepared for the fu-
 ture -

Let per 3 May
 With an order

32-33