NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

From the Officiating Accountant-General, to Secretary to Government, North-Western Provinces (No. 5785A.).—Dated Allahabad, the 16th March, 1866. — APRIL 14, 1866. — Nos. 25 TO 27. — No. 25.

SIR,—In submitting, for the consideration and orders of the Hon'ble the Lieutenant-Governor, the Local Funds Budget of 1866-67, I have the honor to offer the following explanatory remarks:—

2. *General Remarks.*—The form adopted is essentially the same as that of the Budget of 1865-66, and is in accordance with the orders of the Government of India, No. 2017, of the 15th April, 1864. But the Funds, which were very numerous last year, have been reduced by certain amalgamations to 16; and the items of Receipts and Charges have been arranged, in accordance with the views approved by His Honor in your letter of the 11th March, 1865, No. 219A., with the slight modifications explained in the annexed extract from a letter addressed to the Chief Commissioner of Oudh.

3. *Revision of Estimate*, 1865-66.—The Estimate for 1865-66 has also undergone re-classification on the same general principles, which were explained to District Officers in General Letter A.W., dated 31st March, 1865 (copy annexed), submitted to Government before issue, and approved in Mr. Simson's demi-official letter of 23rd March, 1865. The information which Treasury Officers were required by that General Letter to furnish was not, in the first instance, correctly submitted. Very great misapprehension was found to exist, both as respects the application of correct names to the various Local Funds, and the nature of the receipts and charges to be shown opposite each item of each Fund. To ensure exactness as well as uniformity on these points, without which the Estimate would have been of very little value, it became necessary to enter into a correspondence, which comprised in the end 129 letters sent and 104 received; and which did not terminate in some districts till the Estimates of 1866-67 were due. The nature of the detailed instructions given in the course of this correspondence will be seen from the enclosed copy of a General Letter, No. 21, of the 24th October, 1865, addressed, at the instance of the Chief Commissioner, to the Treasury Officers of Oudh, which carefully guards against the misapprehensions found to exist in the North-Western Provinces, even after the issue of General Letter A.W. of March, 1865.

4. *Estimates of* 1866-67.—Under these circumstances, it might have been hoped that the Estimates of 1866-67 would have been carefully prepared. But this was not generally the case, errors being in many instances again committed and distinctions overlooked, which had been corrected and explained in the correspondence on the Estimates of 1865-66. It became necessary therefore to call for explanations,—in some cases more than once; and, in consequence, the Budget has been delayed far beyond the time at which it might undoubtedly have been submitted, had the Estimates when received been found correct and complete. As it is, I have been obliged to close the Budget without the explanation of the Treasury Officer of Moradabad, although more than two months have elapsed since it was called for, and his attention to the subject has in the interval been twice urgently requested.

5. *Actuals of* 1864-65.—A few words of explanation on the subject of the Actuals of 1864-65 appear to be required. The classification of the Receipts and Charges follows the same general principles as the Estimate for the ensuing year; but a rigid application of those principles was impracticable, as some of the practices forbidden in General Letter A.W., such for instance as the *direct* application of Ferry, Pound, or Municipal Chowkeedaree Funds to the construction of Public Works of general utility, actually obtained during the whole of the year 1864-65, and even during a

part of 1865-66, the Estimate of which is, therefore, to some extent necessarily faulty in principle. On the whole, however, the Actuals of 1864-65 bear a comparison with the Estimates of the two succeeding years.

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6. *Opening Balance of* 1864-65.—The opening balance of 1864-65 of each Fund ought to have been the same as the closing balance of 1863-64, given in the last Local Funds Budget. But in those instances in which the figures of the latter have been ascertained to have been incorrect, correct amounts have been substituted for them, as the formal agreement of the two balances cannot be of so much consequence as conformity to facts since ascertained. The alterations are not, however, numerous or large.

7. *Explanatory Foot-notes.*—Besides the remarks contained in the foot-notes to the various Estimates, very few observations appear to be necessary.

8. 1. *Ferry Fund.*—In the Budget of 1865-66 the surplus of this Fund was in each year shown as the closing balance, but not shown as the opening balance of the following year. This rather anomalous arrangement has been obviated by introducing an item—"Transfer"—both under Receipts and Charges, so that the surplus of "*Ferry Fund*" will in future be written off by a nominal charge against "Transfer" on the 30th April of each year in the accounts of this Office, and credited on the same date to "*Road Fund*," which now includes, what was formerly called, "Allotted Surplus Ferry Fund." The amount so credited to "Road Fund" will not of course be utilized till the year following, when the allotment to each district will be made under the orders of His Honor the Lieutenant-Governor. For the purpose of closing the Ferry Fund of 1865-66 without a balance, it was necessary to show opposite "IX. Transfer" both the surplus of 1864-65, which was allotted in August, 1865, and the surplus expected to accumulate in 1865-66, which will be formally written off on 30th April, 1866. The credit under "*Road Fund*" is less than the debit against "*Ferry Fund*," because a portion of the surplus is allotted to Oudh, on account of the receipts from ferries between the two Provinces, and something also to Gwalior. Of the charges in 1866-67, opposite Item "II. Public Works," the large sum of Rs. 25,000 is on account of the construction and maintenance of the Rajghât Ferry at Benares.

9. 3. *General Police Fund.*—The sum of Rs. 22,876, opposite Item IX. of the charges of General Police Fund, is intended to be transferred to the credit of Government in the districts of Banda (Rs. 21,076) and Jhansie (Rs. 1,800). I presume that the local Authorities have obtained His Honor's sanction to this transfer, or will do so before they carry it into effect.

10. 8. *Municipal Chowkeedaree Fund.*—Of the sums entered against "IX. Transfer," Rs. 118 proposed to be credited to Government at Jhansie, as re-imbursement of the cost of repairing the Cemetery, and Rs. 1,460 to be credited at Muttra to "Village Chowkeedaree Fund," are unusual charges. But perhaps His Honor is aware of special circumstances which justify them. I do not know of any.

11. 9. *Municipal Fund.*—In the column of Actuals, I fear some portion of the salaries of Civil Divisional Engineers or Overseers has been erroneously admitted into the charges shown against "I. b. 1. Establishment." In 1865-66 and 1866-67, care has been taken to enter opposite this item only the cost of establishments employed for keeping the accounts and conducting the correspondence connected with the Fund.

12. 10. *Police Clothing Fund.*—Appears for the first time as a Local Fund in 1866-67.

13. 16. *Revenue Tuluhanah Fund.*—The receipts and charges of this Fund for 1866-67 have been shown in full in the Imperial Budget,—*vide* paragraph 3 of my Report, No. 5187, of 21st February, 1866. I have therefore made a nominal debit against "IX. Transfer" of the entire expected surplus on 30th April, 1866.

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14. Funds 18, 19, and 20 have been closed on 30th April, 1866, in the same way, and for the same reason.

15. 17. *Judicial Tuhalmah Fund.*—In the state of uncertainty which existed during 1864-65 and part of 1865-66, as to the proper mode of dealing with Judicial Tuhalmah, the Receipts and Charges were exhibited in various ways in different districts. The Estimate of 1866-67 has, however, been prepared in accordance with the principles laid down in the orders of the Government of India, No. 3301, dated 9th December, 1865. It has lately come to my knowledge that some Judges remit only the *net* Tuhalmah once a year, or at shorter intervals, to Government Treasuries. As Treasury Officers cannot prevent this irregularity, I have been in communication with the Sudder Dewanny Court, who have promised to issue the necessary instructions to Civil Judges on the subject.

16. The nature of the provision for "Special Objects" in 1866-67 has been stated in the foot-notes of the Budget.

17. As directed in orders of the Government of India, No. 2580, dated 16th September, 1865, I beg to state that of the total provision for "Public Works" in the Local Fund Estimates of 1866-67, only Rs. 13,698 are on account of works to be executed through the agency of the Public Works Department—viz.:—

1.—Meerut, Road Fund, for Hindun Bridge,	...	Rs.	11,000
2.—Roorkee, Road and Cantonment Funds,	...	,,	2,698
	TOTAL,	Rs.	13,698

I have, &c.,
W. WATERFIELD,
Offg. Accountant-General, N.-W. P.

EXTRACT *from letter No.* 2618, *dated* 26*th September*, 1865, *from the Accountant-General, North-Western Provinces, to the Secretary to the Chief Commissioner of Oudh.*

5. THE items of Receipt and Expenditure should be such as are at least applicable to many funds, since, according to the form prescribed by the Supreme Government, *all* the funds are exhibited opposite a single series of items. Such entries, therefore, as "Sums received under Sections 13, 14, 15 and 41 of Act V. of 1861," or "Process Server's Pay," or "District Post Office," are very undesirable. I think it will be found that the arrangements made in the Circular for the exhibition of the Receipts under 6, and the Charges under 7 Items, are sufficiently clear. They have been adopted in the revised estimates of the North-Western Provinces, with the approval of the Hon'ble the Lieutenant-Governor.

I consider, however, that it may possibly be an improvement to have separate heads for "Transfer." At present the receipts are not distinguished from the direct contribu-

tions of Government, such as that for the District Dâk Fund, and the grants in the North-Western Provinces, given in lieu of convict labor, and for improvement of Forest Roads; nor are the charges shown separately from other Miscellaneous Items. If they have an entry to themselves, they can easily be deducted from the total of charges to show the amount really spent as the Local Funds of the Province.

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There is also a question for consideration regarding the Miscellaneous Police Funds. When I drew up the Budget for the Local Funds in the North-Western Provinces, I was only aware of the Chunda Fund. I have since discovered that there is also a Clothing Fund kept in deposit. When the Government of India authorized the transfer of certain deposits to a Personal Ledger, I proposed that both these Police Funds should be so shown, as being really more of the nature of deposits than of Local Funds; but the Police Department in the North-Western Provinces doubted whether a sufficient check would be kept upon the accounts in that case, and desired that both Funds might be entered separately in the Local Fund Statement. I will follow for Oudh whichever course is approved by the Chief Commissioner.

6. As respects the 3rd and 4th paragraphs of your letter, I beg to refer to paragraphs 11, 18, and 19 of the enclosed draft of a Circular.

Under Pound Fund I see that in some districts there is a charge for food and care of cattle; but it seems more strictly according to law that this expense should be settled first, and the balance carried to the Fund.

Under Dâk Bungalow Fund I transferred the receipt from "V. Collections from Land, Houses, &c.," to "VI. Miscellaneous:" but after all perhaps the former is more appropriate.

(True Extract,)

A. ANTHONY,
Asst. to Accts.-General, N.-W. P.

From Officiating Deputy Auditor and Accountant-General, North-Western Provinces, to Treasury Officer at————(General Letter No. A. W.).—Dated Allahabad, the 31st March, 1865.

SIR,—Under instructions from the Local Government, I have the honor to request that from 1st May next your list of Local Funds may be reduced to 15, as detailed below, to which no new head is to be added without the express permission of Government.

District Funds.

1. *Ferry Fund.*—This will include Encamping-ground Fund. Its disbursements will be, as at present, maintenance of establishment, repairs, and, when the ferry is held *khas*, improvement of communication across it.

2. *Pound Fund.*—The charges against this will be confined to construction and repair of pounds, and salary of pound-keepers.

3. *General Police Fund.*—The charges will be only those of the Special Police Force.

4. *Village Chowkeedaree Fund.*—This will include Bullahar Fund. The charges will be restricted to the pay of the Village Constabulary.

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5. *Staging Bungalow Fund.*—The disbursements will be the pay of bungalow establishments, and repairs of buildings and furniture.

6. *Road Fund.*—This will absorb Ferry Allotment and Surplus Pound Funds; also One per cent. Forest Contribution, Batta Fund, and Talao Fund. Its receipts will consist of the One-per-cent. cess on the Government *jumma*; the allotment made yearly from the surplus proceeds of the Ferry Fund; and any grant which Government may think fit to add from the surplus of the other Funds, 2 to 5. Against it will be charged all Public Works (defrayed from Local Funds) which are designed to benefit the district rather than the individual town. The Deputy Commissioner of Ajmere will take care that the collections for the Reservoirs, and the profits of sale of Chittoree Rupees (if any) are devoted to their special objects. He will keep separate accounts on his own Books, but need not distinguish them from the General Fund in the Returns he makes to this Office. The Superintendent of Dehra Dhoon will pursue the same course with the percentage granted from Forest Revenue.

7. *Cantonment Fund.*—This will include the Cantonment Chowkeedaree, Bazaar, and Public Privy Funds. I believe that the proceeds are all devoted to the improvement of the Cantonment itself. If the surplus is to be otherwise expended, it should be transferred to the credit of the Municipal Fund.

8. *Municipal Chowkeedaree Fund.*—The disbursements will be confined to the charges of collection and expenses of the Town Police Force. The surplus intended for Local Improvements will be carried to ——.

Municipal Funds.

9. *Municipal Fund.*—This will be the Fund for all Public Works, Local Improvements, Conservancy measures, &c., relating to the town rather than the district. It will absorb all the Funds of this class, called by various names in different districts:—Local Agency Fund, Surplus Municipal Fund, Town Duty Fund, Octroi Fund, Station Fund, Etah Gunge Fund, Khath-koora Fund, Public Necessaries Fund, Nuzzool Fund, Mussoorie Municipal Fund, Market Duty Fund, Sayer Fund, Prison Labour Fund, and Cess Fund. The grant in lieu of Prison Labour will be carried directly to this Fund. Where a Cess Fund is levied for the restoration of particular buildings destroyed in the Mutiny, its accounts must be kept distinct in the Local Books, but need not be shown separately in the statements rendered to this Office.

10. *School Fund.*—As at present. Where there is an English School Fund, besides the One per cent. cess on the Government *jumma*, the local subscriptions, &c., must be kept separately on the District Books, but may be amalgamated with the General Fund in the accounts sent to this Office.

Benevolent Funds.

11. *Dispensary Fund.*—As at present.

12. *Record Fund.*—As at present.

13. *Putwaree Fund.*—This will include Putwaree Fund for Canal Collections, and Putwarees' Library Fund, which need not be shown separately; also Lumbердaree Fund, if any such entries ought to appear at all in the Government accounts.

Miscellaneous Funds.

Police Chunda Fund.—As at present.

15. *Revenue Tahsildaree Fund.*—This will very likely be amalgamated with the General Revenues. Until you receive further instructions, however, you must retain

it in your books, being careful to admit no charges against it, except the allowances to process-servers. The surplus belongs to Government, and you should credit to Government, at the end of the year, all the balance, except a small sum, which you may retain at the disposal of the Collector for current expenses. APRIL 14 1866. No. 25.

Judicial Tulubanah, and Revenue Judicial Tulubanah, Distillery Fees, and District Dâk Fund, are all to be carried to the credit of Government. Police Superannuation Fund is a Service, not a Local Fund. High School, Chundeyree Muslin Duty, and Bird Ghât Funds have ceased to exist, and the balance of the first should be written off to the proper head of adjustment.

Most District Officers appear not clearly to have understood the Budget entries under Charges. I. refers entirely to the Fund money,—their collection and account. Under A. should appear all the charges connected with the levy of the dues. Yet it is left blank, except in a few districts only, under Municipal Fund, Town Duty Fund, Pound Fund, and Revenue Tulubana Fund; in the last two of which I do not see how it can appear at all, as there can be no Special Establishment charged with the mere duty of collecting the assets.

I. *b. Maintenance and Management.*—This will in most cases be limited to the cost of keeping the accounts of the Fund. The Establishments employed on the several duties for which the Fund was established, whether Educational, Medical, Police, Public Works, Conservancy, or Miscellaneous, must be entered under their distinct heads, and not under I.

The Government have desired me to submit a more accurate distribution of the charges in my Budget, and I accordingly request that you will send me, as soon as possible, an amended Return prepared in accordance with these instructions. Of course you will take care that the totals correspond with those of your previous Budget.

I have, &c.,

W. WATERFIELD,

Offg. Dy. Auditor and Acctt-General, N.-W. P.

From Officiating Accountant-General, North-Western Provinces, to the Treasury Officer at————(General Letter No. 21).—Dated Allahabad, the 24th October, 1865.

SIR,—Under instructions from the Chief Commissioner, I have the honor to request that the number of your Local Funds may be reduced to eighteen, as detailed below; and that no new Local Fund may be created without the express permission of Government:—

2.—LIST OF LOCAL FUNDS.

According to Deputy Auditor and Accountant-General's printed Local Funds Budget.			*As now Consolidated.*
DISTRICT FUNDS.	9.	Ferry Fund	1. Ferry Fund.
	20.	Toll Fund	
	6.	Pound Fund	2. Pound Fund.
	7.	General Police Fund	3. General Police Fund.
	8.	Chowkeedaree Fund	4. Village Chowkeedaree Fund.
	21.	Cess Fund	
	17.	Staging (Dâk) Bungalow Fund ...	5. Staging Bungalow Fund.
	5.	Road Fund	6. Road Fund.
	10.	Allotted Surplus Ferry Fund... ...	
	19.	Subscriptions for special objects ...	
		Government Funds	7. Cantonment Fund.
			8. Municipal Chowkeedaree Fund.

According to Deputy Auditor and Accountant-General's printed Local Funds Budget.			*As now Consolidated.*
MUNICIPAL FUNDS.	1.	Local Agency Fund	9. Municipal Fund.
	4.	Municipal Fund	
	11.	Octroi Fund	
	22.	Miscellaneous Fund	
BENEVOLENT FUNDS.	5.	School Fund	10. School Fund.
	15.	Dispensary Fund	11. Dispensary Fund.
	18.	Endowments for special objects (Lucknow)	12. King's Hospital and Charitable Refuge Fund.
MISCELLANEOUS FUNDS.	14.	Record Fund	13. Record Fund.
	12.	Putwaree Fund	14. Putwaree Fund.
			15. Police Chunda Fund.
			16. Police Clothing Fund.
	3.	Tulubanah Fund	17. Revenue Tulubanah Fund.
			18. Judicial Tulubanah Fund.

3. The printed Budget for 1865-66, of which a copy has been supplied to you through the Chief Commissioner, included also "13. Police Superannuation Fund, and "16 District Dâk Fund;" but these are omitted here, as the former is a *Service* (not a Local) Fund, and the latter is abolished. In districts where the Settlement is completed, or nearly so, the Dâk Cess, which is collected with the Land Revenue, is to be treated as an item of Imperial Revenue; while, by a special arrangement for the Province, the peons are allowed to retain the delivery fees, and these will not appear in the accounts at all.

4. I have added to the revised list of Funds the "Cantonment Fund (7)" and "Municipal Chowkeedaree Fund (8)," although no such Funds appeared in the Estimates of 1865-66, to meet the (not unlikely) contingency of these Funds being created hereafter, as they are not in themselves foreign to the Oudh Province. I have also added the two Police Funds, 15 and 16, which I believe exist at present, but are shown as Deposits, instead of Local Funds.

5. If you receive any donation or subscription for a special purpose, whether Public Works, Educational, or Charitable, you will of course keep an account in your Office, to ensure that the whole is fairly devoted to its proper object; but in your Returns to this Department, you need not distinguish it from the General Fund of like character.

6. For the sake of uniformity and correctness in the exhibition of the details of Receipts and Charges, I subjoin a list of the items opposite which they should be shown, with remarks explanatory of the nature of the items.

RECEIPTS.

I. *Local Cesses.*—This item is intended for the exhibition of Taxes, or dues obligatory on the payers, except ground, or shop rents, and tolls at boat bridges.—(*See* V.)

II. *Interest on Government Securities.*—Seems to require no explanation.

III. *Contributions from Government.*—Opposite this item should not be entered, as some Officers have seemed to think, contributions from the Imperial Revenues for local purposes, such as Dispensaries and Schools, when the salaries are fixed by Government, and are not at the discretion of the Local Committees. The heading is intended for grants in round sums,—such as are given in the North-Western Provinces to Municipal Funds in lieu of Prison Labor, and to Road Funds as a special contribution from the Forest Revenues. I do not know that there is now anything corresponding in Oudh, unless a grant is given to the Police Clothing Fund.

IV. *Contributions from private persons.*—Here should be exhibited voluntary subscriptions for local objects. — April 14 1866. No. 25.

V. *Collections from Lands, Houses, &c.*—This item is provided for rents from ghats, tolls at bridges and ferries, the produce of tanks and gardens, &c.

VI. *Miscellaneous.*—Receipts which cannot appropriately be entered under any of the preceding items may be shown here.

VII. *Transfer.*—These show sums amalgamated from other Funds under the two general Funds, Road Fund for the District,—Municipal Fund for the Town.

CHARGES.

I. *(a) Collection.*—Opposite this item should be shown the salaries and contingencies of men primarily, or chiefly employed in realizing the money credited to various Funds.

I. (*b* 1.) *Establishment.*—Here should be exhibited the salaries of men employed chiefly in keeping the accounts and registers, and in conducting the correspondence of any Local Fund. *N. B.*—A man who superintends the collections, and files in the office merely an account of *Receipts*, should be regarded primarily as a *Collector*, not as an *Account Clerk*, and his salary should be entered opposite "I. (*a*)" not "I. (*b* 1)."

I. (*b* 2) *Other Charges.*—This item provides only for the exhibition of the Office contingencies of the men, whose salaries should be entered opposite "I. *b.* 1."

II. *Public Works.*—Opposite this item should be entered the estimated disbursements for Public Works, the salaries of Engineers, Overseers, and other Executive Officers, and their servants, if any.

III. *Police.*—Hardly requires explanation. The amount paid in rewards to village watchmen, as well as the contributions to the Imperial Revenue from Municipal or other Funds, on account of the regular Constabulary Police, should be shown opposite this item.

IV. *Education.*—Should include all disbursements directly relating to Education, whether for masters, books, instruments, or furniture.—(Expenditure on *Buildings* will appear against "II. Public Works.")

V. *Hospitals and Dispensaries.*—All expenses of Hospitals and Dispensaries should be shown here, except the cost of repairs and construction of buildings, which belongs to "II. Public Works."

VI. *Conservancy and Lighting.*—Will include not only the cost of materials and apparatus, but also the pay of men employed in the work. Buildings for conservancy purposes will appear opposite "II. Public Works."

VII. *Miscellaneous.*—Intended for the exhibition of charges which do not appropriately come under any of the preceding items.

VIII. *Superintendence.*—The charges to be estimated here are also those for which the other heads do not provide, but which are of sufficient importance to be exhibited distinctly from those included under "VII. Miscellaneous." The precise nature of the charge should be explained in a foot-note; and if it is not such as would ordinarily be considered a legitimate charge of the Fund in which it appears, the sanction of competent authority, making it chargeable against the Fund, should be quoted.

IX. *Transfer.*—Here show sums which, not being spent on the special purposes of the Fund, are transferred either to the general funds, Road and Municipal, or to the Imperial Revenues, as in the instance of the surplus from Revenue Tulubanah. — April 14, 1866. No. 25.

7. A few remarks upon each Fund, and the items of Receipts and Charges appropriate to it, appear to be required.

8. *Ferry Fund.*—Receipts should be exhibited opposite item "V. Collections from Lands, Houses, &c." When the ferry is under direct management, the establishment of Chuprasses, if any, for guarding the *collections*, should be entered opposite "I. (*a*):" but any Policemen employed in guarding the *traffic* will be shown opposite "III. Police." The salary of any Mohurrir for keeping the accounts of the Receipts and Charges of the Fund will be the only charges under "I. (*b* 1)." None of these charges will occur when the ferry is leased. The only charges admissible opposite "II. Public Works" will be on account of repairs of ferries, cost of boats and pay of boatmen, and improvement of the approaches on both banks.

9. As the *account* of the Ferry Fund, included in your Local Fund Statement for April, is expected to be closed without a balance, the Estimate should be prepared on the same principle. This should be done by entering the expected surplus as a *pro formâ* charge opposite "IX. Transfer," so as to leave no closing balance. There should of course be a simultaneous credit of the amount so charged under "*Road Fund*" (which now includes "*Allotted Surplus Ferry Fund*"), opposite "VII. Transfer," but as each district is not entitled to the use of the whole of its surplus, you will omit this credit entry. The correct amount for the whole Province will be entered by this Office in the consolidated accounts, though not in the Budget, as the money cannot be spent until the following year.

10. Similarly, in your Local Funds Statement for May, you will not take credit under "*Road Fund*" for the surplus of the Ferry Fund on the 30th April preceding; but when your share of the provincial surplus is allotted to you by this Office, after communication with the Chief Commissioner, you will add the amount to the Current Receipts in your next Statement of Local Funds under "*Road Fund*," opposite "VII. Transfer." The Fund belongs to the Province, not the district; and in the general books kept by this Office, each transfer credit will have its corresponding debit. So you need not trouble yourself about the want of uniformity in your local accounts.

11. *Pound Fund.*—The receipts should be shown opposite item "VI. Miscellaneous." As to *Charges*, the salaries of *Pound*-keepers should be shown opposite "I. (*b* 1)," if, as seems to be the case in the North-Western Provinces, these men are chiefly employed in keeping the accounts, and conducting the correspondence of the Fund. Their contingencies belong to "I. (*b* 2), Other Charges." "II. Public Works" is the appropriate item for the cost of repairs and construction of Pounds; IX. Transfer for the *pro formâ* debit by which the surplus of the Fund intended for Public improvements should be transferred to "Road Fund," when a corresponding credit should be afforded opposite "VII. Transfer." If there are any Miscellaneous Charges, you will of course show them under "VII."

Some Officers have charged the expenses of care and feed of cattle to this Fund; but the law prescribes that these expenses be first deducted, and only the surplus credited to the Fund.

12. *General Police Fund.*—Exhibit the receipts for the most part opposite "I. Local Cesses;" but the forfeitures and penalties credited to the Fund should go to "VI. Miscellaneous." The charges should be only those debitable to "III. Police," unless a clerk is employed to keep the accounts of the Fund, in which case his

salary should appear opposite "I. (*b* 1) Establishment," and his contingencies opposite "I. (*b* 2), Other Charges." To prevent misapprehension, I observe that charges for clothing of Policemen, rewards and other contingencies of the Police Department, are quite as appropriate to Item "III. Police" as salaries, any surplus which Government may intend to apply to Public Works should be transferred to Road Fund, as directed under Postal Fund.

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13. *Village Chowkeedaree Fund.*—The receipts belong to Item "I. Local Cesses;" the charges, which should be confined to pay and rewards to Village Police, will be entered opposite "III. Police." If any part is allotted to Public Works, it should be transferred as above.

14. *Sanitary Bungalow Fund.*—Give *Receipts* opposite "V. Collections from Land, Houses, &c." Of the *Charges* enter the pay of bungalow establishment and repairs of furniture opposite "VII. Miscellaneous," and the repairs of buildings against "II. Public Works."

15. *Road Fund.*—Against this will be charged all Public Works (defrayed from Local Funds) which are designed to benefit the district rather than the individual town. On receipts from the One per cent. Cess on the Government *jumma* should be shown opposite "I. Local Cesses." As regards the surplus obtained from the "*Ferry Fund*," see paragraph 9 of this General Letter. You will of course have to estimate a receipt on this account, in order that you may prepare the Budget of charges with a due regard to ways and means; but it should be calculated rather on your grant for the previous year, modified by any later information, than on the profits of the Ferry Fund in your own district. The charges will probably be confined to the salary of the clerks who keep the accounts and correspondence of the Fund, debitable to Item "I. (*b* 1)," their contingencies debitable to "I. (*b* 2)," and the cost of Public Works, including the salaries of Engineers, Overseers, &c., and the purchase of instruments, all of which should be debited to "II. Public Works."

16. *Conservancy Fund.*—Does not at present exist in Oudh. If it should hereafter be created, the receipts will probably be such as belong to item "I. Local Cesses," or "V. Collections from Lands, Houses, &c." The charges, after deducting collection and management, may go to "Public Works," "Police," "Conservancy, &c." If there is any surplus which can be applied to local purposes out of the Cantonments, it will be transferred to "*Municipal Fund*," and there charged in the manner directed above.

17. *Municipal Chowkeedaree Fund.*—When this Fund is created, the Receipts will be entered as "I. Local Cesses," the charges for collection against "I. (*a*)," and for accounts and correspondence against "I. (*b* 1)" and "I. (*b* 2)," and those for expenses of the Town Police against "III." If there should be a surplus devoted to local improvements, it should also be transferred to Municipal Fund.

18. *Municipal Fund.*—This will be the Fund for all Public Works, Local Improvements, Conservancy measures, &c., relating to the town rather than to the district. So much as has hitherto come under the denomination of "Local Agency Fund" should, as far as the Receipts are concerned, be entered opposite "V. Collections from Lands, Houses, &c." The collections shown as "Municipal" and "Octroi Fund" should be entered opposite "I. Local Cesses." As to the transfers from other Funds, you have received instructions in former paras. of this General Letter. The charges may range over all the items, I. to VIII., agreeably to the explanations given in para. 6 preceding.

19. *School Fund.*—The Receipts collected from Zemindars, together with the Government Income, should be entered opposite "I. Local Cesses." There will also probably be subscriptions from private persons; these belong to Item "IV." The grants-in-aid from the Imperial Revenue should not be included in the Local Funds Budget, as they form part of the Imperial appropriation audit. The principal charges will appear against Items "II. Public Works," and "IV. Education," regarding which *see* remarks in paragraph 6 of this General Letter. It is not likely that there are any expenses of collection; nor I should think of management.

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FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

APRIL 14, 1866.

No. 25.

20. *Dispensary Fund.*—This Fund should consist of voluntary local subscriptions (Item IV.), and interest on Government Securities (Item II.). Government contributions to Dispensaries come under Imperial audit, and should not be included in local "*Dispensary Fund*" Estimates and Accounts. The charges for expenses of the Dispensary (salaries as well as medicines and contingencies, except such as are chargeable to the Imperial Budget) should be shown opposite Item "V." There may also be charges against "II. Public Works;" no others seem to be admissible.

21. *King's Hospital and Charitable Refuge Fund.*—Is peculiar to Lucknow. The remarks in the preceding paragraph apply to the charges of this Fund also. If there is an establishment purely for keeping accounts and correspondence, it may be estimated opposite "I. (*b* 1 and 2)."

22. *Record Fund.*—Receipts against "VI. Miscellaneous;" charges against "VII. Miscellaneous."

23. *Putwarees' Fund.*—Credit the Receipts to "I. Local Cesses;" the charges, if merely Putwarees' salaries, go to "VII. Miscellaneous."

24. *Police Chunda Fund and Police Clothing Fund.*—The receipts of both these Funds are subscriptions from the pay of men on the Police establishment. They may appear under "VI. Miscellaneous." If Government give a grant for clothing also, it should be shown under "III. Contributions from Government." The charges are purchase of Clothing and Horses, and both may be entered against "III. Police."

25. Revenue Talubana Fund.

Judicial ditto ditto.

These two Funds are perfectly distinct. It is not known which of the two was meant by each District Officer in his Local Funds Budget for 1865-66, as "Talubanah Fund." The receipts of each should be entered opposite Item "VI. Miscellaneous," and the primary charge of each, pay of process-servers, should appear against "VII. Miscellaneous." The clerk who keeps the register of either Fund should be estimated opposite "I. (*b* 1)". The surplus of Revenue Talubanah should be credited to Government by an entry under "IX. Transfer," and only a small sum for current expenses be retained to open the account of the Fund in the following year. As respects the Judicial Talubanah Fund, there may also be a charge against "IX. Transfer" on account of money to be devoted under orders of the Local, as confirmed by the Supreme Government, to the improvement of Civil Justice in the Province. If the improvement should take the shape of Additional Judges, and if these Officers and their establishments should be considered by the Supreme Government as forming part of the Imperial establishment, it will probably be found necessary to credit the *surplus* of the Judicial Talubanah to Government under Law and Justice, and to provide for the charges paid out of it by an Imperial Budget Grant.

26. As the principles laid down in the foregoing paragraphs for your guidance in the preparation of the Local Funds Budget for 1866-67 were not observed in the

Budget of 1865-66, and even the Items now prescribed are different from those of the current year's Estimate; it is necessary, for the purpose of instituting any useful comparison between the two, that you should prepare a fresh Estimate for 1865-66, arranging and consolidating the Funds, and classifying the Receipts and Charges as directed in this Circular. APRIL 14, 1866. No. 25.

27. Two copies of the form are furnished,—one of which you will retain yourself, while the other will be submitted to the Chief Commissioner, who will send it with his orders to this Office for consolidation.

28. You will be extremely careful to enter, as the opening Balances of 1865-66, the sums which actually stood at the credit of the various Funds on the 1st May, 1865. The opening Balance of 1866-67 must be the same as the closing Balance of 1865-66.

29. The absolute necessity of *solvency* in the various Funds must never be forgotten; for if your Estimated Charges of 1866-67 exceed your *Assets* (*i. e.*, your opening Balance and Current Receipts of 1866-67), I shall be *obliged* to reduce the charges. The only case in which a relaxation of this rule can be permitted, is that of the "Staging Bungalow Fund" (which is regarded as provincial, rather than local); the charges of that Fund in certain districts may be slightly in excess of the assets, in consideration of the assets being greatly in excess of charges in other districts.

I have, &c.,
W. WATERFIELD,
Offg. Accnt.-Genl., N.-W. P.

ESTIMATES *of Receipts and Charges of Local Funds in the North-Western Provinces during* 1866-67. APRIL 14, 1866. No. 26.

	I.—FERRY FUND.		
	Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.
Estimated Balance on 1st May	3,60,804	3,90,850	See Note under "6, Road Fund."
I. Local Cesses	...	...	...
II. Interest on Government Securities ...	...	...	...
III. Contributions from Government ...	...	...	...
IV. Contributions from private persons ...	...	...	...
V. Collections from land, houses, &c. ...	4,28,619	4,28,650	4,90,122
VI. Miscellaneous	41,734	...	...
VII. Transfer	...	...	...
Total, Rs. ...	4,70,353	(b) 4,28,650	4,90,122
GRAND TOTAL, Rs. ...	8,30,657	8,19,500	4,90,122
Charges.			
I. Collection and management	...	...	...
(a). Collection	43,167	6,210	12,620
(b). Maintenance and management. { 1.—Establishment ...	10,742	2,807	4,020
{ 2.—Other charges ...	5,938	402	637
II. Public Works	24,309	33,367	37,897
III. Police	1,817	2,244	5,170
IV. Education	...	...	...
V. Hospital and Dispensary	...	...	...
VI. Conservancy and Lighting	...	444	144
VII. Miscellaneous	...	10,239	287
VIII. Special objects	...	...	(d) 240
IX. Transfer	(a) 3,53,753	(c) 7,63,787	(e)4,29,107
Total, Rs. ...	4,39,807	8,19,500	4,90,122
Estimated Balance on 30th April ...	3,90,850	Shown as transfer. See Note under "6, Road Fund."	...
GRAND TOTAL, Rs. ...	8,30,657	8,19,500	4,90,122

(a).—Surplus of the year 1863-64 charged here, and included in the credit under "4, Road Fund," against Item VII.

(b).—The difference, Rs. 4,000, between this sum and the corresponding entry in the original Budget of 1865-66, is on account of amount found to have been erroneously entered here. It has been added to "6, Road Fund," with an equivalent charge.

(c).—Consists of the Surplus Receipts during 1864-65, transferred to "6, Road Fund" in August, 1865, and during 1865-66, which will be so transferred on 30th April, 1866, in the accounts of this Office, though the actual allotment will not take place till the commencement of 1866-67.

(d).—For Moharrirs at Cawnpore, to keep the accounts of Traffic.

(e).—Probable surplus on 30th April, 1867.

Estimates of Receipts and Charges of Local Funds in the North-Western Provinces during 1866-67—(Continued.)

	2.—Police Fund.			3.—General Police Fund.			4.—Village Chowkeedaree Fund.		
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Estimated Balance on 1st May	30,553	37,554	38,037	2,15,036	2,28,140	2,60,740	3,33,951	3,18,474	3,09,975
I. Local Cesses	...	...	...	1,14,715	73,922	66,486	7,51,510	7,56,793	7,53,842
II. Interest on Government Securities	...	...	...	...	...	...	...	(b) 640	(b) 640
III. Contributions from Government	...	...	...	4,171	30,708	...	...	...	...
IV. Contributions from private persons	...	...	...	...	...	...	...	...	...
V. Collections from land, houses, &c.	...	...	...	...	...	...	...	...	...
VI. Miscellaneous	60,371	61,932	58,265	10,668	9,897	6,925	...	...	...
VII. Transfer	...	...	...	...	...	...	...	...	(k) 1,460
Total, Rs. ...	60,371	61,932	58,265	1,29,554	1,14,527	73,301	7,51,510	(i) 7,57,333	7,55,842
GRAND TOTAL, Rs. ...	90,924	99,486	91,352	3,44,590	3,42,967	3,34,101	11,35,461	10,75,807	10,65,817
Charges.									
I. Collection and management	...	...	...	...	...	...	...	...	...
(a). Collection	...	...	...	...	...	...	...	...	...
(b). Maintenance and management { 1.—Establishment ...	25,993	25,231	26,042	...	...	...	645	1,548	823
{ 2.—Other charges ...	8,231	1,014	1,228	...	...	...	...	204	445
II. Public Works	15,976	21,686	9,653	...	...	...	...	...	...
III. Police	2,279	...	...	8,014	975	4,475	30,235	(i) 2,332	(i) 305
IV. Education	...	...	...	1,08,136	61,252	66,084	7,83,270	7,45,458	7,32,261
V. Hospital and Dispensary	479	...	...	...	...	...	...	...	...
VI. Conservancy and Lighting	40	...	...	...	...	...	...	...	...
VII. Miscellaneous	332	13,018	11,664	...	...	...	...	...	...
VIII. Special objects	...	(f) 500	...	...	...	...	2,837	(j) 16,300	(m) 15,050
IX. Transfer	...	...	27,171	...	...	...	...	...	...
Total Rs. ...	53,370	61,399	75,658	...	...	(g) 22,376	...	...	...
Estimated Balance on 30th April	37,554	38,087	16,694	1,16,150	62,227	93,435	8,16,037	(i) 7,65,332	7,48,839
GRAND, TOTAL Rs. ...	90,924	99,486	91,352	2,28,440	2,60,740	2,38,666	3,18,474	3,09,975	3,16,978
				3,44,590	3,42,967	3,34,101	11,35,461	10,75,307	10,65,817

(f).—Rs. 500 on account of contribution towards Agricultural Exhibition from Baolundshuhur.

(g).—Intended to be transferred to credit of Government at Bundi and Jhansie.

(h).—This unusual investment has been made at Saharunpore.

(i).—The difference, Rs. 120, between these amounts and the aggregate of village *Chowkeedaree and Bullahee* which should have appeared under *Municipal Chowkeedaree Fund*, where they have now been shown.

(j).—Rs. 15,300 for Bullamee, and Rs. 1,000 at Etawah. Provision for unforeseen charges at Saharunpore.

(k).—Transfer from Municipal Chowkeedaree Fund, Muttra.

(l).—Rs. 385 68, proceeds to Ajmere and Nusseerpore. In 1866-67, to Ajmere only.

Funds, as given in the original Estimate of 1865-66, consists of erroneous entries in the Ajmere Estimate,

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ESTIMATES *of Receipts and Charges of Local Funds in the North-Western Provinces during* 1866-67.—(Continued.)

	5.—STAGING BUNGALOW FUND.			6.—ROAD FUND.			7.—CANTONMENT FUND.		
	Actuals.	Estimates.		Actuals.	Estimates.		Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Estimated Balance on 1st May	17	8,477	9,424	5,34,973	5,30,590	8,37,249	28,070	31,442	33,039
I. Local Cesses	...	...	...	5,07,409	4,05,135	4,07,437	24,201	31,695	37,780
II. Interest on Government Securities	...	...	...	...	...	...	...	...	...
III. Contributions from Government	...	...	...	1,000	500	...	...	...	...
IV. Contributions from private persons	...	...	...	...	...	...	...	...	400
V. Collections from land, houses, &c.	19,576	8,631	16,032	20,222	12,483	16,600	...	...	5,740
VI. Miscellaneous	...	...	...	10,539	...	...	...	740	3,569
VII. Transfer	...	...	...	4,37,961	(a) 3,20,089 / 4,16,435	(a) 4,01,000 / (c) 27,171	...	...	...
Total, Rs. ...	19,576	8,631	16,032	9,83,131	11,54,612	8,55,208	24,201	32,435	47,489
GRAND TOTAL, Rs. ...	19,593	17,108	25,456	15,18,104	16,85,232	16,92,457	52,271	63,877	80,528
Charges.									
I. Collection and management	...	...	...	...	...	...	...	...	...
(a.) Collection	...	...	...	...	...	...	...	...	...
(b.) Maintenance and management, { 1.—Establishment ...	...	...	...	...	...	...	...	...	...
(b.) Maintenance and management, { 2.—Other charges ...	...	...	...	...	...	...	2,056	3,776	4,764
II. Public Works	1,173	1,567	4,165	90,581	24,765	22,670	2,051	103	634
III. Police	...	...	...	47,496	3,051	1,920	356	...	130
IV. Education	...	...	...	8,42,621	8,20,131	9,38 419	2,450	7,090	7,864
V. Hospital and Dispensary	...	...	...	856	...	(c) 56	12,816	19,284	20,268
VI. Conservancy and Lighting	...	...	...	...	...	...	...	...	...
VII. Miscellaneous	9,943	6,117	11,187	...	...	...	...	...	48
VIII. Special objects	...	...	...	...	...	...	...	580	4,352
IX. Transfer	...	...	...	...	...	3,096	...	...	825
Total, Rs. ...	11,116	7,684	15,353	...	(b) 36	(b) 636	...	...	...
Estimated Balance on 30th April	8,477	9,424	10,104	...	...	...	...	...	...
GRAND TOTAL, Rs. ...	19,593	17,108	25,456	9,87,514	8,47,993	9,60,107	20,829	30,838	47,675
				5,30,590	8,37,240	7,32,350	31,442	33,039	32,853
				15,18,104	16,85,232	16,92,457	52,271	63,877	80,528

(a).—The first amount includes the estimated surplus of Ferry Fund at the close of 1864-65, transferred to Road Fund, and allotted to districts during the year 1865-66; the second, the surplus estimated at the end of 1865-66, which will be transferred to the accounts of this Office on 30th April, 1866, but not actually utilized till 1866-67.

(b).—Salary of a Overseer at Budaon.

(c).—Proceeds transfer from Ferry Fund on 30th April, 1867, in the Public Accounts, but the amount will not be utilized till 1867-68.

(d).—Five per cent of the surplus of *Road Fund*.

(e).—For Chowkeedars to guard stores at Bareilly and Hameerpore.

(f).—Cost of pegs for Cadastre at Bareilly and Budaon.

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&c.

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Estimates of *Receipts and Charges of Local Funds in the*

	8.—Municipal Chowkeedaree Fund.		
	Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.
Estimated Balance on 1st May	63,054	62,970	46,811
I. Local Cesses	1,55,761	3,99,178	(a) 5,07,640
II. Interest on Government Securities	...	...	...
III. Contributions from Government	...	...	...
IV. Contributions from private persons	...	...	...
V. Collections from land, houses, &c.	...	...	...
VI. Miscellaneous	...	...	...
VII. Transfer	...	...	...
Total, Rs. ...	1,55,761	(b) 3,99,178	5,07,640
GRAND TOTAL, Rs. ...	2,19,715	4,62,148	5,48,451
Charges.			
I. Collection and management	...	...	...
(a.) Collection	6,723	44,004	53,243
(b.) Maintenance and management, { 1.—Establishment ...	19,349	4,304	6,378
{ 2.—Other charges ...	22,607	670	1,965
II. Public Works	19,518	95,017	...
III. Police	1,10,388	2,38,760	3,20,358
IV. Education	...	...	...
V. Hospital and Dispensary	704	568	...
VI. Conservancy and Lighting	300	31,093	...
VII. Miscellaneous	4,596	5,926	500
VIII. Special objects	...	...	...
IX. Transfer	...	...	(c.) 1,51,280
Total, Rs. ...	1,56,745	(b.) 4,31,337	5,34,209
Estimated Balance on 30th April	62,970	46,811	14,242
GRAND TOTAL, Rs. ...	2,19,715	4,62,148	5,48,451

(a.)—The differences between these amounts, and the corresponding sums in the original Budget, are on account of Special Cesses under *Municipal Chowkeedaree Fund*.

(b.)—Agra, Bareilly, Lullitpore, and Muttra, which did not estimate in 1865-66, have done so in 1866-67.

(c.)—Rs. 1,000 for repairs of burial-ground at Jhansie, Rs. 113; to Village Chowkeedaree of Muttra.

(d.)—This item is not quite correct as regards classification.

(e.)—Transfer to local charges.

(a.)—Of this sum, Rs. 21,113 are on account of Public Gardens at Agra, Ajmere, Allahabad, and Mynpory;

(b.)—Of this sum, Rs. 17,170 are for Public Gardens at Agra, Ajmere, Allahabad, Bareilly, Mozuffernuggur, and

(c.)—Rs. 1,000 for Cemetery at Agra.

(d.)—Rs. 10,413 for Cemetery at Meerut.

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North-Western Provinces during 1866-67—(Continued.)

9.—Municipal Fund.			10.—School Fund.		
Actuals.	Estimates.		Actuals.	Estimates.	
1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,24,475	6,04,162	6,85,882	3,09,962	2,81,227	2,42,005
6,19,276	5,68,478	5,31,484	2,95,587	2,64,366	2,49,378
1,270	(b.) 1,050	1,300	417	2,235	415
16,650	16,752	15,800	8,010	4,680	(c.) 3,000
...	...	...	3,874	4,514	21,988
3,67,044	1,28,739	1,66,365	...	...	...
3,589	34,850	9,972	1,825	1,404	1,104
3,511	...	1,49,702	...	...	...
19,86,340	7,49,829	8,75,123	3,00,613	2,77,199	2,75,885
15,62,815	14,13,991	15,61,005	6,10,575	5,58,476	5,17,890
...	...	...	...	...	...
65,783	87,691	73,423	1,555	...	...
(a.) 1,23,123	16,960	12,390	13,020	854	744
77,199	3,675	2,007	2,392	210	15
2,57,172	4,09,864	5,64,892	54,456	47,150	40,722
2,34,207	1,42,240	1,35,990	...	...	...
18,775	11,436	14,710	2,50,003	2,63,257	2,69,319
14,402	10,956	20,924	...	...	...
284	24,734	1,28,596	...	...	...
7,407	9,193	22,695	457	...	...
...	(c.) 10,413	(d.) 23,668	...	...	...
...	...	...	...	...	...
8,08,653	7,26,169	9,99,205	3,29,283	3,16,471	3,10,800
6,04,162	6,85,882	5,61,800	2,81,277	2,42,005	2,07,090
15,62,815	14,13,991	15,61,005	6,10,575	5,58,476	5,17,890

count of the erroneous exhibition in the latter under *Municipal Fund* of receipts and charges now correctly shown

1,460; to Municipal Fund, Rs. 1,49,702.

Rs. 200 for contribution at Jounpore, to Agricultural Exhibition; and Rs. 100 for Hardwar Fair charges at Saharunpore.
Mynpoory; Rs. 4,050 for Agricultural Exhibition from Azimgurh, Benares, Goolundshuhur and Jounpore; and Rs. 1,300

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

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Estimates of Receipts and Charges of Local Funds in the *North-Western Provinces during* 1866-67—(Continued.)

	12.—Record Fund.			13.—Putwarees Fund.		
	Actuals.	Estimates.		Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
Receipts.						
Balance at credit on 1st May	Rs. 5,859	Rs. 11,531	Rs. 12,751	Rs. 2,29,600	Rs. 3,19,926	Rs. 2,83,497
1. Local Cesses	...	...	...	2,83,100	8,69,497	(j.) 12,92,951
1a. Interest on Government Securities	...	...	...	...	...	...
2&3. Contributions from Government	...	...	...	...	...	...
3a. Contributions from private persons	...	...	...	...	...	...
4. Educational Cess, Land, Income, &c.	...	...	...	...	...	...
4a. Miscellaneous	...	...	...	...	...	...
5 to 11. Other [illegible]	16,267	9,382	8,488	362	250	(k.) 534
	...	...	...	...	...	...
Total, Rs.	16,267	9,382	8,488	2,83,462	8,69,747	(j.) 12,92,485
Gross Total, Rs.	22,117	20,913	21,239	12,13,062	11,89,673	15,76,982
Charges.						
1. Collection and management	...	...	...	...	...	...
2&3. Collection	...	...	...	...	...	...
3a. Management and management { 1.—Establishment	...	150	...	...	...	...
{ 2.—Other charges	...	...	...	...	...	...
3b. Public Works	12	...	...	...	...	...
4&5. Police	...	...	...	...	...	...
6. Education	...	...	...	...	474	...
7. Hospitals and Dispensaries	...	...	...	...	...	...
8. Conservancy and Lighting	...	...	...	...	...	...
9&10. Miscellaneous	10,574	8,012	8,679	8,93,136	9,05,702	12,70,136
10a. Special objects	...	...	...	...	...	...
11. Pensions	...	...	...	...	...	...
Total, Rs.	10,586	8,162	8,679	8,93,136	9,06,176	12,70,136
Balance at credit on 30th April	11,531	12,751	12,560	3,19,926	2,83,497	3,06,846
Gross Total, Rs.	22,117	20,913	21,239	12,13,062	11,89,673	15,76,982

(j.)—Rise in Disbursement of Income Medical pensions, which the Magistrate of Bareilly was permitted many years ago to draw, in support of Dispensaries.

(k.)—Rise in Receipts. It consists of lands devoted to Dispensaries by Maharajah Maheep Singh.

Miscellaneous to Roorkee.

(l.)—Increase under No. 2 Rs. 2,23,503 for the Districts of Allahabad, Azimgurh, Budhon, Jounpore, and Mirzapore, which did not estimate in 1865-66; and to larger estimates from Bareilly, Etah, Furruckabad, Futtehpore, Gorukhpore, Roorkee, and Saharunpore.

(m.)—Rise in Receipts, which are made from rates of Putwarees are collected, for the purpose of providing them with Educational works.

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14.—Police Cruelda Fund.

	Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.
Estimated Balance on 1st May	2,129	5,460	5,360
I. Local Cesses	...	...	...
II. Interest on Government Securities	...	...	...
III. Contributions from Government	...	...	...
IV. Contributions from private persons ...	...	...	...
V. Collections from fairs, houses, &c.	...	...	...
VI. Miscellaneous	4,992	1,900	(m.) 14,739
VII. Transfer	...	...	...
Total, Rs. ...	4,992	1,900	14,739
Grand Total, Rs. ...	7,121	7,260	20,599
Charges.			
I. Collection and management	...	...	...
(a). Collection	...	...	...
(b). Maintenance and management. 1.—Establishment ...	...	...	...
(b). Maintenance and management. 2.—Other charges ...	...	...	...
II. Public Works	(l.) 60	...	...
III. Police	1,661	1,400	(m.) 13,614
IV. Education	...	...	...
V. Hospital and Dispensary	...	...	...
VI. Conservancy and Lighting	...	...	...
VII. Miscellaneous	...	...	...
VIII. Special objects	...	...	...
IX. Transfer	...	...	...
Total, Rs. ...	1,661	1,400	13,614
Estimated Balance on 30th April	5,460	5,360	6,985
Grand Total, Rs. ...	7,121	7,260	20,599

(l) Cost Registers of stables of Mounted Constables, Mozufferuggur.

(m) Only three Cesses estimated for 1865-66, while 29 have estimated for 1866-67.

(n) Transfers to be first from a Local Fund.

DEPARTMENT.

VINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

APRIL 14, 1866.

No. 26.

North-Western Provinces during 1866-67—(Continued.)

15.—Police Clothing Fund.

Actuals.	Estimates.	
1864-65.	1865-66.	1866-67.
Rs.	Rs.	Rs.
...	...	(o.) ...
...	...	...
...	...	...
...	...	...
...	...	...
...	...	...
...	...	(o.) 94,243
...	...	...
...	...	94,243
...	...	94,243
...	...	...
...	...	...
...	...	...
...	...	...
...	...	85,038
...	...	...
...	...	...
...	...	...
...	...	...
...	...	...
...	...	...
...	...	85,038
...	...	9,205
...	...	94,243

16.—Revenue Tulubana Fund.

Actuals.	Estimates.	
1864-65.	1865-66.	1866-67.
Rs.	Rs.	Rs.
30,579	40,789	...
...	...	Included in Imperial Budget.
...	...	
...	...	
...	...	
...	...	
...	...	
1,18,856	91,636	
...	...	
1,18,856	91,636	...
1,49,435	1,32,425	...
...	...	Included in Imperial Budget.
...	...	
...	...	
Included in Item VII.	4,816	
Ditto.	400	
159	...	
...	...	
...	...	
...	...	
...	...	
99,293	66,398	
...	...	
9,189 (To credit of Government.)	60,811 (To credit of Government.)	
1,08,646	1,32,425	...
40,789	...	...
1,49,435	1,32,425	...

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. and Date.

April 14, 1866.

No. 26.

Statements of Receipts and Charges of Local Funds in the *North-Western Provinces during* 1866-67—(Continued.)

	15.—Police Clothing Fund.			16.—Revenue Tuludana Fund.		
	Actuals.	Estimates.		Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Land Revenue	...	...	(c.) ...	30,579	40,789	...
II. Interest on Government Securities	...	...	...	...	...	...
III. Contributions from Departments	...	...	...	...	...	...
IV. Contributions from private persons	...	...	...	...	...	...
V. Fees levied in Courts, &c.	...	...	...	...	...	...
VI. Miscellaneous	...	...	...	...	...	...
VII. Receipts	...	...	(c.) 94,243	1,18,856	91,636	Included in Imperial Budget.
Total, Rs.	...	...	94,243	1,49,435	1,32,425	...
Charges.						
I. Collection and management	...	...	...	...	...	
II. Collection	...	...	...	...	...	
III. Maintenance and management { I.—Establishment	...	...	...	...	...	
III. Maintenance and management { II.—Other charges	...	...	...	Included in Item VII.	4,816	
IV. Public Works	...	...	...	Ditto.	400	
V. Police	...	...	...	159	...	
VI. Education	...	...	85,038	...	...	
VII. Medical and Dispensary	...	...	...	...	...	
VIII. Conservancy and Lighting	...	...	...	...	...	
IX. Miscellaneous	...	...	...	...	...	
X. Pensions	...	...	...	...	...	
XI. Transfers	...	...	...	99,236	66,398	
	...	...	...	...	...	
	...	...	...	9,189 (To credit of Government.)	60,811 (To credit of Government.)	
Total, Rs.	...	...	85,038	1,08,646	1,32,425	...
Balance at end of year	...	...	9,205	40,789	...	...
Grand Total, Rs.	...	...	94,243	1,49,435	1,32,425	...

(c.) Balance of Police Clothing Fund.

(m.) Includes Rs. 1,000 for Municipal Committee.

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FINANCIAL

NORTH-WESTERN PRO

Estimates of Receipts and Charges of Local Funds in the

	17.—Judicial Tuluhana Fund.		
	Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.
Estimated Balance on 1st May	803	...	266
I. Local Cesses	...	...	...
II. Interest on Government Securities	...	...	...
III. Contributions from Government	...	...	...
IV. Contributions from private persons	...	...	...
V. Collections from land, houses, &c.	...	...	...
VI. Miscellaneous	...	...	...
VII. Transfer	15,440	1,000	1,91,257
	...	...	...
Total, Rs. ...	15,440	1,000	1,91,257
GRAND TOTAL, Rs. ...	15,743	1,000	1,91,457
Charges.			
I. Collection and management	...	...	...
(a). Collection	...	...	...
(b). Maintenance and management, 1.—Establishment ...	...	...	...
(b). Maintenance and management, 2.—Other charges ...	...	...	...
II. Public Works	...	...	...
III. Police	...	...	...
IV. Education	...	...	...
V. Hospital and Dispensary	...	...	...
VI. Conservancy and Lighting	...	...	...
VII. Miscellaneous	20,877	800	1,41,670
VIII. Special objects	...	...	...
IX. Transfer	...	...	41,303 (To credit of Government.)
Total, Rs. ...	20,877	800	1,82,973
Estimated Balance on 30th April	(a.) ...	200	3,484
GRAND TOTAL, Rs. ...	15,743	1,000	1,91,457

(a.)—Debit balance of Rs. 5,134; but this should be reduced from the sum of Rs. 54,519 credited in 1864-65 (a.)—This figure will be ascertained in 1865-66, as the Receipts and Charges have been included in the (b.)—A sum [illegible] paid for the purpose of extinguishing the Fund, and carrying the balance to the credit

DEPARTMENT.

VINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

APRIL 14, 1866.

No. 26.

North-Western Provinces during 1866-67—(Continued.)

	18.—Act X. of 1859, Tuluhana Fund.			19.—District Dak Fund.		
	Actuals.	Estimates.		Actuals.	Estimates.	
	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	...	114	...	58,559	46,765	...
	...	...	...	66,753	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	136	2,500	...	...	...	...
	...	...	...	...	...	...
	136	2,500	...	66,753	...	...
	136	2,614	...	1,25,312	46,765	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	...	...	...	...	...	...
	22	2,614	...	78,547	...	...
	...	...	...	...	...	...
	...	...	...	...	(b.) 46,765	...
	22	2,614	...	78,547	46,765	...
	114	(a.) ...	...	46,765	...	...
	136	2,614	...	1,25,312	46,765	...

to "Law and Justice" as "Surplus Tuluhana."

Imperial Budget of 1866-67, in accordance with the orders of the Supreme Government.

of Government under "XVIII. Miscellaneous." The charges are estimated in the Imperial Budget under "26, Mis-

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. NOS. AND DATE.

ESTIMATE of Receipt and Charges of Local Funds in the North-Western Provinces during 1866-67.—(Concluded.)

APRIL 14, 1866.

No. 28.

	20.—Imperial Fixed Funds.			21.—Total of Local Funds.		
	Actuals.	Estimated.		Estimate.	Estimate.	
	1864-65.	1865-66.	1866-67.	1864-65.	1865-66.	1866-67.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Estimated balance on 1st May ...	12,791	3,387	...	27,93,297	30,03,954	27,74,339
I. Land Cesses	24,973	...	...	25,78,595	33,61,561	38,46,948
II. Interest on Government Securities,	...	...	...	6,140	6,595	6,212
III. Contributions from Government,	...	...	...	31,650	35,997	19,784
IV. Contributions from private persons,	...	...	...	49,670	23,405	57,728
V. Collections from lands, houses, &c.,	...	...	...	3,41,481	5,75,593	6,06,559
VI. Miscellaneous	...	...	...	3,11,679	2,13,101	2,84,080
VII. Transfer	...	...	...	4,41,472	1,50,824	5,82,363
Total, Rs. ...	24,973	...	...	38,43,466	49,65,953	65,36,652
GRAND TOTAL, Rs. ...	37,764	3,387	...	80,36,763	79,94,907	93,75,491
Charges.						
I. Collection and management ...	...	...	...	...	...	...
(a). Collection	...	...	...	...	...	...
(b). Management { 1.—Establishment,	...	...	...	1,22,824	1,63,919	1,44,863
(b). Management { 2.—Other charges,	...	...	...	2,90,386	80,458	73,273
II. Public Works	...	...	...	1,06,245	9,720	7,902
III. Police	...	...	...	13,58,820	14,51,930	16,06,063
IV. Education	...	...	...	12,55,876	13,31,638	13,90,349
V. Hospital and Dispensary ...	...	...	...	2,59 393	2,80,167	2,84,029
VI. Conservancy and Lighting ...	...	...	...	24,131	31,392	52,160
VII. Miscellaneous ...	34,367	...	...	934	56,856	1,53,092
VIII. Special objects	...	...	...	11,62,392	10,44,259	14,83,989
IX. Transfer	...	...	(+) 3,387	...	12,949	24,544
				3,62,942	8,74,750	6,71,737
Total, Rs. ...	34,367	3,387	...	50,22,913	52,16,063	56,72,003
Estimated balance on 30th April ...	3,397	...	...	30,03,954 Less debit balance 5,134 30,03,820	27,78,889	25,03,491
GRAND TOTAL, Rs. ...	37,764	3,387	...	80,36,763	79,94,907	93,75,491

(+)—A nominal debit for the purpose of extinguishing the Fund, as the Distillery Fees are now credited in the gross to "Provincial," and the charges shown against the grant in the Imperial Budget

Allahabad, Accountant-General, N. W. P., }
The 14th April, 1866. }

W. WATERFIELD,
Offg. Accountant-General, N. W. P.

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. NO. AND DATE.

From Officiating Junior Secretary to Government, North-Western Provinces, to Officiating Accountant-General (No. 201A.).—Dated Allahabad, the 12th April, 1866.

APRIL 14, 1866.

No. 27.

SIR,—I am directed to acknowledge the receipt of your letter No. 5785A., dated the 16th ultimo, with which you submit the Local Funds Budget for the year 1866-67.

2. In reply, I am desired to state that, owing to the delay in your office in forwarding your letter, the issue of detailed instructions must be deferred for the present, but that, pending further orders, you should not remove the District Dák Fund from Local Funds, nor credit the balance on 30th April, 1866, to Imperial Revenue, as by so doing the amount ceases to be available.

3. The Judicial Tulubana Fund Accounts for 1864-65 and 1865-66 appear to the Lieutenant-Governor to be erroneously prepared, as it is believed a much larger credit balance existed at the close of each of these years. I am to refer you to the Sudder Court's Accounts.

I have, &c.,
C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

From the Deputy Accountant-General, to Secretary to Government, North-Western Provinces (No. 6330).—Dated Allahabad, the 17th April, 1866.

APRIL 21, 1866.

Nos. 9 AND 10.

SIR,—In reply to paragraph 1 of your No. 571A. of the 20th February last, I have the honor to state, for the information of His Honor the Lieutenant-Governor, that the 2nd paragraph of this Office No. 5785A., dated 16th ultimo, which accompanied the Local Funds Budget for 1866-67, furnishes the information required regarding the forms prescribed for Local Funds Budget.

No. 9.

2. With reference to your 2nd paragraph, I beg to state that the one per cent. Income Tax Fund, which has never been treated as a local fund in the accounts of this office, appears to be estimated in the Budget of the Public Works Department proper, as stated in paragraph 16 of letter No. 491A., dated 6th February last, from the Secretary to Government, North-Western Provinces, Public Works Department, to the Secretary to Government of India. The charges against this fund undergo final audit and adjustment in the office of the Controller of Public Works Accounts.

I have, &c.,
J. EDE,
Offg. Depy. Aectt.-General, N.-W. P.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

APRIL 21, 1866.

No. 10.

Local Funds Estimates, 1866-67, District of ——, North-Western Provinces.

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	TOTAL.
	Ferry Fund.	Pound Fund.	Ghaut or Ferry Fund.	Police Charitable Fund.	Municipal Income Fund.	Road Fund.	Cantonment Fund.	Municipal Chowkee-darce Fund.	Municipal Fund.	School Fund.	Dispensary Fund.	Record Fund.	Tobacco Fund.	Police Charity Fund.	Police Clothing Fund.	Revenue Talabana Fund.	
	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.	Estimate, 1866-67.
Balance on 1st May																	
RECEIPTS.																	
I.—Land Cesses																	
II.—Interest on Government Securities																	
III.—Contributions from Government																	
IV.—Contributions from Private Persons																	
V.—Receipts from Local Sources, &c.																	
VI.—Miscellaneous																	
VII.—Transfer																	
Total Receipts ...																	
Grand Total ...																	
CHARGES.																	
I.—Land Cesses																	
II.—Interest on Government Securities																	
III.—Contributions from Government																	
IV.—Contributions from Private Persons																	
V.—Receipts from Local Sources, &c.																	
VI.—Miscellaneous																	
VII.—Transfer																	
Total Charges ...																	
Balance (Grand Total less Total Charges) ...																	
Grand Total ...																	

From Assistant Secretary to the Government of India, Financial Department, to Secretary to Government, North-Western Provinces (Docket No. 1589).—Dated 29th March 1866.

APRIL 28, 1866.

No. 15.

FORWARDS an extract from the Proceedings in the Financial Department recording a Resolution by His Excellency containing instructions in regard to the preparation of the Budget Estimates of Receipts and Charges of Local Funds for the ensuing year 1866-67.

R. H. HOLLINGBERY,
Asstt. Secy. to the Govt. of India.

EXTRACT *from the Proceedings of the Government of India, in the Financial Department* (No. 1589).—*Dated 29th March*, 1866.

READ the undermentioned Budget Estimates of Receipts and Charges of Local Funds for the ensuing year 1866-67 :—

Government of India.	North-Western Provinces.
Central Provinces.	Punjab.
British Burmah.	Madras.
Berars.	Bombay.
Bengal.	

RESOLUTION.

The Governor-General in Council observes that the Estimate for the Province of Oude was not received up to the evening of the 23rd instant, when, as the Financial Statement for the ensuing year had to be made on the following morning, the figures given in the Regular Estimate of 1865-66 were adopted as the probable receipts and charges of the next year. The Accountant-General, North-Western Provinces, should explain fully the circumstances which prevented the submission of the Local Funds Estimate on the prescribed date, as also of the Cash Requirement Estimates, the non-receipt of which caused great public inconvenience.

2. His Excellency in Council observes from the accompanying Statements marked A. and B., that the figures for the past and the current years quoted in the Local Funds Estimates of 1866-67 do not correspond with those given in the Actual Accounts of 1864-65, and the Estimates, Budget or Regular, of 1865-66. He directs, therefore, that in future care should be taken to avoid this; and in cases where corrections of errors in the statements previously submitted to Government are found to be necessary and are made in subsequent returns, requisite explanations of the differences in question should be given at the foot of them.

3. Although illustrations were given in the form attached to the Financial Resolution No. 2017, dated 15th April, 1864, to show how the Local Funds Estimates were to be prepared, it appears from the Estimates submitted for the ensuing year that in some of the Account Offices they have not been properly understood; and the Governor-General in Council accordingly draws the attention of the several Accountants-General to the orders of Government noted in the margin, from which it will be seen that in the case of the Estimates of 1866-67:—

No. 2017, dated 15th April, 1864.
No. 1871, dated 1st April, 1865.
No. 3380, dated 16th September, 1865.

I.—The balance on 30th April, 1867, should have been worked out thus :—

APRIL 28, 1866.

No. 15.

			Rs.
Actual Balance on 1st May, 1864 ...	...	...	100
Receipt in 1864-65 ...	...	...	50
			150
Charges in 1864-65 ...	...	...	100
Actual Balance on 30th April, 1865		...	50
Receipt in 1865-66 ...	...	...	75
			125
Charges in 1865-66 ...	...	...	100
Estimated Balance on 30th April, 1866		...	25
Receipts in 1866-67 ...	...	...	100
			125
Charges in 1866-67 ...	...	...	100
Estimated Balance on 30th April, 1867	...	...	25

II.—An aggregate of the balances, receipts, and charges under each head of all the funds should have been made for each year,—that is, a total should have been made of the receipts from local cesses for 1864-65, for 1865-66, and for 1866-67, and so on for all the remaining heads of receipts and the several heads of charges, and a grand total of them should have been made.

III.—In no case should lump sums be set down against several heads of receipt or charge—figures for each should be given; and in cases where from peculiar circumstances this is found to be impracticable, round sums may be entered against "Miscellaneous" or "Other Items," but this should as much as possible be avoided.

IV.—The expenditure on Public Works should have been shown in two classes,—*viz.*: 1*st*, such as will be made by the officers of the Public Works Department; and, 2*nd*, such as will be made by the officers of the Civil Department. This information for 1866-67 is urgently required, and should be furnished by the local Accountants-General without delay.

4. The Governor-General in Council trusts that by following the instructions contained in this Resolution, and in the orders quoted above, future Local Funds Estimates will be found to answer the requirements of the Government of India.

5. The balances, receipts, and charges during 1864-65, 1865-66, and 1866-67, of the several local funds in the several Governments and Administrations, including Oude, as shown in the Estimates of 1866-67, are as follow :—

A.

Local Funds Receipts.

	Actual, 1864-65.					Estimate, 1865-66.			Estimate, 1866-67.	
	Actual Accounts submitted by Civil Accountant-General.	Actual Accounts submitted by the Accountant-General, P. W. D.	Parliamentary Account.	Local Fund Account.	Budget Estimate, 1866-67.	As adjusted by Financial Department.	As per Regular Estimate, 1865-66.	Budget Estimate, 1866-67.	Budget Estimate, 1866-67.	Outturn Estimate, 1866-67, with Requirement.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	53,41,413	3,25,230	55,66,640	45,50,858	50,45,244	43,33,560	41,07,600	48,05,859	50,59,993	38,23,816
North-Western Provinces ...	57,30,106	65,587	57,95,690	...	52,44,466	45,69,530	48,46,000	49,85,953	55,96,652	55,96,652
Oude	12,56,543	14,000	12,70,540	11,90,543	11,90,543	10,27,040	10,27,000	10,27,000	10,27,000	10,27,000
Punjab	28,93,042	1,16,267	30,09,310	25,74,806	25,74,806	24,59,390	28,79,700	24,01,709	23,57,934	25,89,000
Bombay	74,58,774	1,64,545	76,23,620	53,04,228	53,03,956	35,50,110	44,53,540	37,81,067	41,69,734	41,69,700
Central Provinces	14,44,347	36,759	14,81,110	14,44,347	14,44,347	9,46,480	10,27,580	9,46,468	14,02,000	14,02,000
Berars	9,85,199	...	9,85,200	9,90,621	9,90,321	8,36,340	10,48,370	8,46,144	10,80,558	10,70,558
Madras	17,26,988	6,649	17,33,640	17,26,988	17,26,988	15,20,980	16,83,530	15,81,329	17,55,924	17,26,900
British Burmah	8,16,128	2,085	8,18,210	8,55,375	8,55,375	5,66,220	8,00,000	8,45,404	7,84,926	10,00,000
Government of India ...	6,54,136	...	6,54,140	98,659	1,35,047	12,21,930	12,15,000	1,22,726	1,55,566	1,55,298

Local Funds.

	Receipts.				Charges.			Balance on		
	Balance on 1st May, 1865.	Receipts in 1865-66.	Receipts in 1866-67, Parliament.	Receipts in 1866-67, Provincial.	Actuals, 1865-66.	Estimate, 1865-66.	Estimate, 1866-67.	30th April, 1866.	30th April, 1867.	30th April, 1867, Parliament.
	£	£	£	£	£	£	£	£	£	£
Government of India ...	12,493	13,994	13,275	14,577	13,534	13,666	13,401	12,453	9,830	9,506
Oude	104,513	116,964	102,760	102,760	120,853	100,305	100,300	92,414	94,674	97,214
Central Provinces ...	57,027	144,433	94,546	146,259	142,995	99,774	132,700	57,459	53,249	59,943
British Burmah ...	69,461	85,528	84,540	78,459	74,899	41,003	92,540	74,111	117,891	108,744
East and West Berar ...	72,691	92,982	84,514	108,855	117,091	97,404	121,425	54,772	41,782	29,413
Bengal	331,472	504,524	480,636	505,992	703,451	606,672	534,906	129,545	7,049	Deficit 11,849
North-Western Provinces,	278,227	524,447	495,595	559,486	552,291	521,007	587,900	300,383	277,879	243,836
Punjab ...	184,219	287,451	242,171	232,702	269,055	289,322	292,658	181,645	132,494	65,023
Madras	90,776	172,699	158,123	175,592	145,218	185,472	196,396	123,257	95,916	73,274
Bombay	426,037	530,395	376,107	418,974	235,744	269,396	300,320	720,653	748,400	859,053
Total ...	1,626,615	2,451,159	2,154,367	2,329,029	2,332,827	2,301,213	2,371,978	1,745,447	1,578,601	1,535,652

Despatches with a copy of the above to be sent to the several local Governments and Administrations.

By command of the Lieut.-Governor,

(Sd.) H. Elliott,
Secretary to Government.

Director, Resident at Hyderabad, Director-General of Accounts, Public Works Department.

(True extract.)

H. H. HOLLINGBERY,
Asstt. Secy. to the Govt. of India.

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5th JANUARY, 1867.

PROGS. No. AND DATE.

APRIL 28, 1866.

No. 15.

Local Funds Charges.

Actuals, 1865-66.	Actual Accounts submitted by Accountant-General.	Actual Accounts submitted to the Accountant-General by the Works Departments.	Establishments.	Local Fund Account.	Budget Estimate, 1866-67.
	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal ...	41,70,650	23,45,604	60,14,543	60,77,813	99,64,514
North-Western Provinces, Oude ...	51,17,734	5,97,806	46,34,550	13,02,758	35,32,913
Punjab ...	13,08,522	22,347	19,73,952	30,06,548	13,09,522
Bombay ...	25,18,616	4,74,862	25,07,899	25,25,152	25,66,548
Central Provinces ...	43,11,175	21,35,586	45,84,693	14,39,986	23,43,428
Berars ...	15,78,478	97,478	9,32,199	11,62,936	14,25,999
Madras ...	11,66,996	67,970	13,41,210	14,67,174	13,76,613
British Burmah ...	14,62,174	7,10,425	10,21,160	7,65,351	14,62,173
Government of India ...	3,25,147	3,46,662	23,98,279	1,16,518	7,45,351
	5,48,031	36,637	5,60,999		1,65,428
			1,01,500		
			1,29,759		

No. 228A.

FINANCIAL DEPARTMENT.

Dated Nynee Tal, the 27th April, 1866.

Ordered that a copy of the foregoing be forwarded to the Secretary to this Government, in the Public Works Department, for information.

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

From Officiating Accountant-General, to Secretary to Government, North-Western Provinces (No. 0561).—Dated Allahabad, the 27th April, 1866.

MAY 12, 1866.

Nos. 47 to 50.

No. 47.

SIR,—In reply to your letter No. 204A., dated 12th April, 1866, I have the honor to state that the District Dâk Fund was removed from the list of Local Funds by order of the Government of India, No. 186A., dated 14th January, 1865, of which a copy was furnished for His Honor's information with my letter No. 4709 of 13th March, 1865. It was accordingly omitted from the Local Funds Budget of 1865-66, and included in the Imperial Budget of that year, which contained provision not only for the Delivery Peons and Office Establishments, but also for the Road Establishments, which had till then been paid from the proceeds of the District Dâk cess. A Circular, informing Treasury Officers of the change, was issued, after the previous approval of the Accountant-General to the Government of India, on the 28th August, 1865.

2. But from the orders of the Government of India No. 1495A., dated 29th March, 1866, just received, I *now* learn that the District Dâk Fund was restored to its former state of a local fund by orders of the 11th October, 1865, No. 2746, which were received when both myself and my Assistant, Mr. Anthony, were absent from Allahabad; and as the change is rather inferrible from the words* of the order than directly enjoined, the necessity of sending it to the Budget Department for note was not observed by the Deputy Accountant-General. Under these circumstances, District Dâk receipts and charges were, as in 1865-66, included in the Imperial Budget for 1866-67, and have been passed in it by the Government of India.

* "Any deficiency" (occasioned by revision of the District Dâk Establishment) "being met from old balances at the credit of the District Dâk Fund."

3. In order, therefore, to give effect to the wishes of His Honor, and the instructions of the Government of India, dated 11th October, 1865, and 29th March, 1866, it will be necessary to transfer the credits and debits of the District Dâk in the monthly accounts of 1865-66 from the Budget head XVIII. and 26, to the debt head "Local Funds;" to obtain authority from the Government of India, to the transfer of the sums included in the Imperial Budgets of 1865-66 and 1866-67 to the Local Funds Budgets of these years; and to cancel the Circular Order of 28th August, 1865. The necessary steps shall at once be taken to accomplish these objects.

4. As respects the Judicial Tulubana Fund, the Actuals of 1864-65 and the Estimate of 1865-66 are probably far from the truth. The cause of error is traceable to diversity of practice in Judges' offices as to treating the receipts and disbursements of the fund. I have been in correspondence with the Sudder Court on the subject (copies of letters annexed), and I trust that, with their co-operation, correctness and uniformity will soon be introduced.

I have, &c.,
W. WATERFIELD,
Offg. Acctt.-General, N.-W. P.

(COPIES.)

From Register, Sudder Dewanny Adawlut, to Officiating Accountant-General, North-Western Provinces, Allahabad (No. 417C.).—Dated Agra, the 22nd February, 1866.

SIR,—With reference to the Resolution of the Government of India in the Financial Department, dated the 9th December, 1865, No. 3301, regarding the future constitution of and charges against the Tulubana Fund, I am directed to request that you will furnish the Court with a copy of the account you may have prepared of the income and expenditure of the fund to the close of the 30th April, 1865 (the end of the official year 1864-65), on the information supplied to you in the Court's letter to

Government, No. 2266, dated 3rd October last, a copy of which was forwarded to you with Mr. Sandford's docket No. 2267 of the same date. MAY 12, 1866.

2. It is presumed that you have prepared the Budget Estimates relating to the Fund for the year 1866-67 on the date of the actual expenditure during the past year; if so, the Court request that you furnish them with copies of the same at your early convenience. No. 47.

I have, &c.,
(Sd.) JAMES SIMSON,
Register.

From Officiating Accountant-General, North-Western Provinces, to Register, Sudder Dewanny Adawlut, Agra (No. 6455).—Dated Allahabad, the 21st April, 1866.

SIR,—In reply to your letter No. 417C. of 22nd February, 1866, I have the honor to annex a Statement of Receipts and Charges of Judicial Tulubana during the year 1864-65, and a copy of the Estimate for the year 1866-67.

2. As it was only decided in December, 1865, that Judicial Tulubana should be treated as a local fund, and no definite orders had been passed for the guidance of local officers during the year 1864-65, the receipts appear from the District Accounts to have been very differently treated in different parts of the North-Western Provinces, and sometimes even in the *same* districts. Thus, in the accounts of the ten districts noted in the margin, they appear to have been carried entirely to the credit of Government under the head "Law and Justice," and yet, by a strange anomaly, the charges debitable against these receipts have been exhibited under Local Funds in Allahabad, Futtehpore, Jounpore, and Meerut; while the remaining six districts give *no charges at all*,—leading to the conclusion that charges were paid by the Judicial Officers concerned from collections in their hand, and that the surplus only was remitted to the Treasury.

Allahabad.
Allygurh. *
Azimgurh.
Boolundshahur.
Futtehpore.
Ghazeepore.
Humeerpore.
Jounpore.
Kumaon.
Meerut.

3. On the other hand, I find receipts credited in Jaloun only under Civil Tulubana Fund, and no charges exhibited against them; while in the Districts of Cawnpore, Furruckabad, Goruckpore, Jhansie, and Moradabad, receipts have been shown under both "Law and Justice," and "Civil (Judicial) Tulubana Fund;" and I observe that the charges in Cawnpore and Goruckpore exceed the credits in those Treasuries under Judicial Tulubana Fund only, but not the aggregate under the Fund and the Imperial Budget head "Law and Justice."

4. In Agra, Benares, Shahjehanpore, and Saharunpore, there have been charges without the exhibition of any receipts whatever; and in Allahabad the charges have been in excess of the aggregate amount of credits.

5. In fourteen Treasuries no credits or debits appear either under "Judicial Tulubana Fund," or the Imperial Budget head "Law and Justice;" and in three of the fourteen (Bareilly, Mirzapore, and Mynpoory) there are actually resident Civil Judges. I presume, therefore, that the receipts and charges have been shown only in the Judicial Deposit Registers of the Judges.

6. The net result shown by the statement is a surplus of Rs. 49,386-9-9, the whole of which is at credit of Government under "X.—Law and Justice."

7. But the facts explained in the foregoing paragraphs show clearly enough that the statement does not by any means represent the true financial result of receipts and charges on account of Judicial Tulubana during the year 1864-65, as several Judges have evidently kept the receipts, and three of them both receipts and charges, in their Deposit Accounts. I may add that, from the largeness of the sums credited under "Law and Justice" in some of the districts, it seems very probable that the

surplus of former years, including, it may be, collections prior to Act XI. of 1863, has in 1864-65 been transferred from "Deposits" to the credit of Government. MAY 12, 1866.

8. It would hardly be safe, under these circumstances, to submit to Government any proposition for appropriating the sum of Rs. 49,386-9-9 for the improvement of Civil Justice without further enquiry. It is, I think, necessary in the first place to ascertain from each Judge how much of the sum shown in the enclosed statement to have been remitted to the Government Treasury to credit of the Fund or of Government was on account of Tulubana collected before the introduction of Act XI. of 1863, and to deduct so much from the sum of Rs. 49,386-9-9. I shall at the same time ascertain from Treasury Officers whether they have included Act X. of 1859 Tulubana in the figures which make up this sum. No. 47.

9. I trust that the Circular which, in your No. 480, dated 28th February, 1866, the Sudder Court promised to issue, will have the effect of causing all Judges to remit to credit of the Fund before 30th April, 1866, all sums collected under Act XI. of 1863 which may be standing in their Deposit Accounts, and to abstain in future from treating such receipts and charges as deposits. If this is done, the surplus at credit of the Fund on 30th April, 1866, will, I trust, be a much safer criterion of the extent to which Judicial improvements may be sanctioned than that of 1864-65 can possibly be.

10. Statement 2 shows the estimate of Tulubana receipts and charges for 1866-67 in detail of districts. The first column of charges gives the pay of Process-servers or Peons, for which the Fund is primarily liable, and which will be disbursed all through the year. The second shows charges which the Government of India have sanctioned for the improvement of the administration of Civil Justice, and which, though paid in the first instance out of the grant provided for them in the Imperial Budget, will be recovered from the Judicial Tulubana Fund on the 30th April, 1867, under the arrangement sanctioned by the Government of India in orders of the 9th December, 1865, No. 3301. The nature of these charges is fully shown in Statement 3.

11. From Statement 2, it appears that, though the charges for which the Fund is primarily liable are in every instance within the receipts, the transfers for the improvement of Civil Justice have the effect in some instances of causing the district total to exceed the receipts. I see no objection to this, as the surplus of the Fund is, under the constitution laid down in orders of the 9th December, 1865, virtually treated as provincial rather than local.

12. But in Allygurh the estimated receipts (Rs. 50) are, I fear, too small to be true; and nothing whatever has been estimated for Tulubana Peons, probably because the Judge pays them from collections in hand, and only occasionally remits the surplus to the Treasury. From Moradabad no estimate has yet been received, although the absence of it was noticed in my letter to the Treasury Officer reviewing his Local Funds Budget. Whether this omission is the fault of the Treasury Officer or the Judge, I cannot positively say.

I have, &c.,
(Sd.) W. WATERFIELD,
Offg. Accts.-Genl., N.-W. P.

From Officiating Accountant-General, North-Western Provinces, to the Register, Sudder Court, Agra (No. 5193).—Dated Allahabad, the 21st February, 1866.

SIR,—It has been brought to my notice by the Treasury Officer of Saharunpore that the Judge sends to the Treasury only the net receipts of Judicial Tulubana collections once in a year, and I think I perceive indications of the same practice in some other districts. As it is desirable that a uniform practice should obtain in all

districts, and as the Government of India have ruled in the Resolution, of which I enclose a copy, that Judicial Tuhubana should be treated as a local fund, I request the favor of the Court being moved to direct Judges to remit to Treasuries the whole amount of the Tuhubana received by them, and to draw on Treasuries for the amount which they may require for the pay of Process-servers or of the Mohurrirs who keep the account of the fund. The other charges, such as increased salaries of existing Judicial Establishment and cost of improvements in the administration of Justice, and enhanced pension of Nazirs and others, will be paid, in the first instance, from the Imperial Budget grant, and recovered annually from the fund.

MAY 12, 1866. No. 47.

I have, &c.,
(Sd.) W. WATERFIELD,
Offg. Acctt.-General, N.-W. P.

From Register to the Sudder Dewanny Adawlut, Agra, to the Officiating Accountant-General, North-Western Provinces, Allahabad (No. 480).—Dated Agra, the 28th February, 1866.

SIR,—I am directed to acknowledge the receipt of your letter dated the 21st February, 1866, No. 5193, and in reply to inform you that the Court see no objection to Zillah Judges sending into the Treasuries the *whole* amount of the Tuhubana received by them, and to draw on Treasuries for the amount that may be required for the pay of Process-servers or of the Mohurrir who keeps the account.

2. I am further to observe that the instances where *increases* of Peons are sanctioned by the Court within the currency of the Budget year, will be communicated to you as they are sanctioned, in order that you may provide at the time for payment of the salaries from some Budget item available, taking an account of the sum thus provided for re-payment from the Tuhubana Fund, with other items at the close of the year. These additional items would, however, be too few to give rise to any embarrassment in your office regarding Budget provision.

3. If you approve of the above suggestion, a Circular Order will at once issue to the Zillah Judges, and an early reply is accordingly requested.

I have, &c.,
(Sd.) JAMES SIMSON,
Register.

From Officiating Deputy Accountant-General, North-Western Provinces, to Register, Sudder Dewanny Adawlut, Agra (No. 6251).—Dated Allahabad, the 11th April, 1866.

SIR,—I have the honor to state that I see no objection to the suggestion in paragraph 2 of your letter No. 480 of the 28th February last.

2. I should point out, however, that if the Peons to which that paragraph refers are *Process-servers*, the Court are fully competent to regulate their number (*vide* Section 2, Act XL of 1863), but their salaries will not undergo *Imperial* audit, but be exhibited in the monthly *Local Funds Statements* of the Treasuries from which the amounts are drawn. The "recovery at the end of the year" from the Tuhubana Fund has reference only to those charges on account of "the improvement in the administration of Civil Justice," (such as additional salary to Nazirs, additional Moonsiffs, Mohurrirs, &c.) which are described in the concluding clause of Section 7, Act XI. of 1863; as those charges undergo Imperial audit in the first instance, being debited, like all other fixed Judicial charges, against the amounts provided for them in the Imperial Budget.

I have, &c.,
(Sd.) J. EEDE,
Offg. Deppy. Acctt.-Genl., N.-W. P.

INDEX No.

PROGS. No. AND DATE.

May 12, 1866.

No. 48.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

STATEMENT No. 1.

Receipts and Charges of Judicial Tulubana for the year ending 30th April, 1865.

Numbers.	Districts.	Balance on 1st May, 1864.	Civil Tulubana Fund Receipts.				Remarks.	Numbers.	Districts.	Civil Tulubana Fund Disbursement.					Remarks.
			Credited under Local Fund.	Credited to Law and Justice.	Total.	Grand total.				*Charges under Local Funds.* Pay of Process-servers.	Additional salary of Nazirs, &c.	Total.	Balance on 30th April, 1865.	Paid in excess of assets.	
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.				Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	
1	Agra ...	...	...	...	...	...		1	Agra ...	...	891 0 0	891 0 0	...	891 0 0	
2	Ajmere ...	...	...	...	...	...		2	Ajmere ...	...	...	...	...	...	
3	Allahabad ...	...	...	1,080 3 11	1,080 3 11	1,080 3 11		3	Allahabad ...	...	2,075 2 7	2,075 2 7	...	994 14 8	
4	Allygurh ...	...	...	9,989 2 5	9,989 2 5	9,989 2 5		4	Allygurh ...	...	...	...	9,989 2 5	...	
5	Azimgurh ...	...	...	2,115 4 1	2,115 4 1	2,115 4 1		5	Azimgurh ...	...	...	...	2,115 4 1	...	
6	Banda ...	...	...	...	...	...		6	Banda ...	...	...	...	...	...	
7	Bareilly ...	...	...	...	...	...		7	Bareilly ...	...	...	...	...	...	
8	Benares ...	...	...	...	...	...		8	Benares ...	...	585 0 0	585 0 0	...	585 0 0	
9	Bijnour ...	...	...	...	...	...		9	Bijnour ...	...	...	...	...	...	
10	Boolundshuhur ...	...	...	106 2 0	106 2 0	106 2 0		10	Boolundshuhur ...	...	...	...	106 2 0	...	
11	Budaon ...	...	...	...	...	...		11	Budaon ...	...	...	...	...	...	
12	Cawnpore ...	...	2,881 15 3	546 2 3	3,428 1 6	3,428 1 6		12	Cawnpore ...	1,330 13 6	1,659 8 9	2,990 6 3	437 11 3	...	
13	Chunderee ...	...	...	...	...	...		13	Chunderee ...	...	...	...	...	...	
14	Deyrah Dhoon ...	...	...	...	...	...		14	Deyrah Dhoon ...	...	...	...	...	...	
15	Etah ...	...	...	...	...	...		15	Etah ...	...	...	...	...	...	
16	Etawah ...	...	...	...	...	...		16	Etawah ...	...	...	...	...	...	
17	Furruckabad ...	...	5,911 0 5	10,279 10 7	10,190 11 0	10,190 11 0		17	Furruckabad ...	1,314 0 0	...	1,314 0 0	14,376 11 0	...	
18	Futtehpore ...	...	...	8,917 8 5	8,917 8 5	8,917 8 5		18	Futtehpore ...	...	1,425 0 0	1,425 0 0	7,492 8 5	...	
19	Ghazeepore ...	...	...	557 14 10	557 14 10	557 14 10		19	Ghazeepore ...	...	...	...	557 14 10	...	
20	Goruckpore ...	...	2,197 0 0	2,240 1 9	4,437 1 9	4,437 1 9		20	Goruckpore ...	3,223 3 10	...	3,223 3 10	1,213 13 11	...	
21	Humeerpore ...	...	...	673 4 1	673 4 1	673 4 1		21	Humeerpore ...	...	...	...	673 4 1	...	
22	Jaloun ...	...	559 7 4	...	559 7 4	556 7 4		22	Jaloun ...	...	...	...	559 7 4	...	
23	Jhansie ...	302 13 10	2,014 10 1	254 11 10	2,269 5 11	2,572 3 9		23	Jhansie ...	1,361 11 9	...	1,361 11 9	710 3 0	...	
24	Jounpore ...	...	...	1,586 12 1	1,586 12 1	1,586 12 1		24	Jounpore ...	...	1,346 0 0	1,346 0 0	240 12 1	...	
25	Kumaon ...	...	...	9,429 7 0	9,429 7 0	9,429 7 0		25	Kumaon ...	...	...	...	9,429 7 0	...	
26	Meerut ...	...	...	6,693 13 3	6,693 13 3	6,693 13 3		26	Meerut ...	...	554 0 0	554 0 0	6,139 13 3	...	
27	Mirzapore ...	...	...	...	...	...		27	Mirzapore ...	...	...	...	...	...	
28	Moradabad ...	...	1,876 11 11	49 5 0	1,926 0 11	1,926 0 11		28	Moradabad ...	399 0 0	...	399 0 0	1,527 0 11	...	
29	Moozuffurnugger ...	...	...	...	...	...		29	Moozuffurnugger ...	...	...	...	...	...	
30	Muttra ...	...	...	...	...	...		30	Muttra ...	...	...	...	...	...	
31	Mynpoory ...	...	...	...	...	...		31	Mynpoory ...	...	...	...	...	...	
32	Roorkee ...	...	...	...	...	...		32	Roorkee ...	...	...	...	...	...	
33	Shahjehanpore ...	...	...	...	...	...		33	Shahjehanpore ...	...	2,190 0 0	2,190 0 0	...	2,190 0 0	
34	Saharunpore ...	...	...	...	...	...		34	Saharunpore ...	...	1,522 0 2	1,522 0 2	...	1,522 0 2	
	Total Rs. ...	302 13 10	15,440 13 0	54,519 7 6	69,960 4 6	70,263 2 4			Total Rs. ...	8,628 13 1	12,247 11 6	20,876 8 7	55,569 8 7	6,182 14 10	

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

MAY 12, 1866.

No. 49.

STATEMENT No. 2.

Estimate of Judicial Talubana Receipts and Charges for the year ending 30th April, 1867.

Numbers.	Districts.	Estimated Receipts of Judicial Talubana in 1866-67.	Estimated Charges 1866-67.		Total charges, 1866-67.	Remarks.
			Talubana Pense, &c.	Transfer to credit of Government on 30th April, 1867, on account of additional salaries of Judicial Establishment, &c., as detailed in Statement No. 3.		
		Rs.	Rs.	Rs.	Rs.	
1	Agra ...	18,750	12,400	4,284	16,684	
2	Ajmere ...	9,000	7,000	...	7,000	
3	Allahabad ...	8,505	6,420	2,580	9,000	
4	Allygurh ...	50	...	1,200	1,200	
5	Azimgurh ...	11,500	7,500	948	8,448	
6	Banda ...	...	...	...	...	
7	Bareilly ...	17,162	15,615	2,292	17,907	
8	Benares ...	4,700	2,800	1,500	4,300	
9	Bijnour ...	...	...	...	...	
10	Boolundshuhur ...	...	...	...	...	
11	Budaon ...	...	...	...	...	
12	Bustee ...	...	...	...	...	
13	Cawnpore ...	6,944	5,544	4,284	9,828	
14	Deyrah Dhoon ...	780	394	300	694	
15	Etah ...	...	...	...	...	
16	Etawah ...	...	...	...	...	
17	Furruckabad ...	13,770	11,200	2,344	13,544	
18	Futtehpore ...	11,450	6,744	1,236	7,980	
19	Ghazeepore ...	13,840	11,500	2,184	13,684	
20	Goruckpore ...	1,099	1,521	1,704	3,225	
21	Humeerpore ...	2,000	1,452	...	1,452	
22	Jaloun ...	2,053	1,093	...	1,092	
23	Jhansie ...	1,300	600	300	900	
24	Jounpore ...	6,739	4,820	1,476	6,296	
25	Kumaon ...	6,000	5,000	...	5,000	
26	Lullutpore ...	...	...	...	...	
27	Meerut ...	13,650	10,000	2,116	12,116	
28	Mirzapore ...	7,250	5,342	1,020	6,362	
29	Moradabad ...	...	...	2,052	2,052	
30	Muzaffurnuggur ...	...	...	...	...	
31	Muttra ...	...	...	...	...	
32	Mynpoory ...	13,110	7,810	1,776	9,586	
33	Roorkee ...	...	...	...	...	
34	Saharunpore ...	14,000	9,550	1,836	11,386	
35	Shahjehanpore ...	9,026	6,586	2,052	8,918	
	Sudder Court's Office ...	...	...	1,440	1,440	
	Hot-weather Establishment of certain Moonsiffs ...	...	...	2,379	2,379	
	Total ...	1,91,257	1,41,670	41,303	1,82,973	

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

STATEMENT No. 3.

Estimate of Recoveries on account of Charges against Tuhbana Fund in 1866-67.

MAY 12, 1866.

No. 50.

Treasuries.	Addition to Judges' Sheristadars.	Additional Moonsiffs.	Additional Principal Sudder and Sudder Ameens' and Moonsiffs' Establishment.	Additional Small Cause Court.	Additional Judges' Nazirs' salaries.	Additional Sudder and Principal Sudder Ameens' Nazirs' salaries.	Additional Stationery allowance to Moonsiffs.	Civil Justice branch of Gastonment Magistrates' Offices.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Agra ...	240	1,800	876	180	300	180	108	600	4,284
Ajmere ...	...	...	...	...	...	...	...	...	...
Allahabad ...	240	...	300	960	300	180	...	600	2,580
Allygurh ...	240	...	480	...	300	180	...	...	1,200
Azimgurh ...	240	...	48	...	300	360	...	...	948
Banda ...	...	...	...	...	...	...	...	...	...
Bareilly ...	240	...	1,212	...	300	360	...	180	2,292
Benares ...	240	...	...	180	300	180	...	600	1,500
Bijnour ...	...	...	...	...	...	...	...	...	...
Boolundshuhur ...	...	...	...	...	...	...	...	...	...
Budaon ...	...	...	...	...	...	...	...	...	...
Cawnpore ...	240	1,800	1,356	...	300	180	108	300	4,284
Deyrah Dhoon ...	...	...	...	300	...	...	...	...	300
Etah ...	...	...	...	...	...	...	...	...	...
Etawah ...	...	...	...	...	...	...	...	...	...
Furruckabad ...	240	...	1,264	...	300	360	...	180	2,344
Futtehpore ...	240	...	336	...	300	360	...	...	1,236
Ghazeepore ...	240	...	1,284	...	300	360	...	...	2,184
Goruckpore and Bustee ...	240	...	804	...	300	360	...	...	1,704
Humeerpore ...	...	...	...	...	...	...	...	...	...
Jalaun ...	...	...	...	...	...	...	...	...	...
Jhansie ...	...	...	...	...	...	...	...	300	300
Jounpore ...	240	...	756	...	300	180	...	...	1,476
Kumaon ...	...	...	...	...	...	...	...	...	...
Lullutpore ...	...	...	...	...	...	...	...	...	...
Meerut ...	240	...	796	...	300	180	...	600	2,116
Mirzapore ...	240	...	300	...	300	180	...	...	1,020
Moradabad ...	240	...	1,152	...	300	360	...	...	2,052
Mozufurnugger ...	...	...	...	...	...	...	...	...	...
Muttra ...	...	...	...	...	...	...	...	...	...
Mynpoory ...	240	...	876	...	300	360	...	...	1,776
Roorkee ...	...	...	...	...	...	...	...	300	1,836
Seharunpore ...	240	...	636	...	300	360	...	...	
Shahjehanpore ...	240	...	972	...	300	360	...	180	2,052
Sudder Courts' Office ...	...	...	...	...	...	...	...	...	1,440
Hot-weather Establishment for certain Moonsiffs ...	...	...	...	...	...	...	...	...	2,379
Total ...	4,320	3,600	13,449	1,920	5,400	6,040	216	3,840	41,303

INDEX No.

FINANCIAL DEPARTMENT.

NORTH-WESTERN PROVINCES, 5TH JANUARY, 1867.

PROGS. No. AND DATE.

RESOLUTION,—No. 314A.

MAY 26, 1866.

Nos. 12 TO 14.

FINANCIAL DEPARTMENT.

No. 12.

Dated Nynee Tal, the 25th May, 1866.

READ the following papers connected with the Local Funds Budget for 1866-67 :—

Extract from Proceedings of the Government of India, in the Financial Department, No. 1589, dated the 29th March.

Letter from Officiating Accountant-General, North-Western Provinces, No. 5785A., dated the 16th March.

Letter to Officiating Accountant-General, North-Western Provinces, No. 204A., dated 12th April.

Letter from Officiating Accountant-General, North-Western Provinces, No. 6561, dated 27th April.

OBSERVATIONS.—The Local Funds Budget of these Provinces for 1866-67, submitted with explanatory letter of the Officiating Accountant-General, dated 16th March last, was only received in the Secretariat Office on the 4th April, and, owing to the Hon'ble the Lieutenant-Governor's departure for Meerut on the 6th idem, consideration of it was necessarily postponed till His Honor's return to Head-quarters.

2. It is to be observed, in the first place, that this Budget has apparently been submitted by the Accountant-General to the Government of India, in contravention of orders, before it had been passed by this Government. This is no doubt to be ascribed to the late date at which, from a variety of circumstances, the preparation of the Budget was completed, and to the urgent requisitions of the Government of India; but this Government cannot thereby be bound to accept a Budget of which it had no cognizance, if on examination it should prove erroneous, while the delay in its submission is rendered the less excusable.

3. As explained in the letter of the Accountant-General, great difficulties have been experienced in the preparation of this Budget, and the acknowledgments of the Government are due to that Officer for the care and trouble he has evidently bestowed upon it; it is, however, admitted to be even now only approximately correct, and, under the circumstances to be presently adverted to, it is doubtful how far the assurance of the Accountant-General even to this extent can be accepted without reserve.

4. The Budget in all its parts has apparently been prepared as a mere matter of account by the Treasury Officers, and there is nothing to show that any reference has been made to the Officers in charge of the executive administration of the funds; and when it is remembered that, for the large section of the funds which comes under review in the Public Works Department of this Government, the Budget Estimates have hitherto been prepared and passed by Government, not for the Official year, but for one commencing 1st September and ending 31st August, the last passed being for the year ending 31st August, 1866, it seems a necessary conclusion that the entries in the Budget now under consideration for the period between the 1st September and the 30th April must be mere guess-work, and could not be accepted as binding upon the Officers charged with the expenditure.

5. The inconvenience necessarily arising from this state of things (and which might have been prevented by a freer reference by the Accountant-General to the Government for instructions) has happily been obviated to a great extent by the opportunity for revision afforded by the recent change in the Official year, and the simultaneous assimilation of the Local Funds year; and the consequent orders passed

in Resolution, No. 20L.W.-C., dated 23rd instant, in the Public Works Department, will afford the means of a thorough revision of the Local Funds Budget for the period between the 1st May, 1866, and 31st March, 1867, which, though after due date, will lay a sound foundation for the returns of future years. — MAY 26, 1866. No. 12.

6. The Accountant-General will therefore be requested to re-construct the Local Funds Budget on the basis of these instructions and of the Public Works Department Resolution above referred to; thoroughly revising all his figures, so as to render the return a safe guide for the future.

7. The following general remarks on the statements of actual and estimated results now under consideration should also be attended to:—

The form of the Budget appears to be generally all that is required.

The head of Police under-charges might conveniently be separated into—

1.—Imperial.

2.—Local.

Under "Transfer," the foot-notes should show the precise amounts transferred to or from each fund.

It will be more convenient if the several funds are entered in the following order:—

1.—Ferry Fund.
2.—Road Fund.
3.—Cantonment Fund.
4.—Pound Fund.
5.—Staging Bungalow Fund.
6.—Municipal Fund.
7.—Municipal Chowkeedaree Fund.
8.—Village Chowkeedaree Fund.
9.—General Police Fund.
10.—Police Chunda Fund.
11.—Police Clothing Fund.
12.—School Fund.
13.—Dispensary Fund.
14.—Record Fund.
15.—Putwaree Fund.
16.—Judicial Tuhsana Fund.
17.—District Dak Fund.
18.—One-per-cent. Income Tax Fund.

8. It will be observed that the Lieutenant-Governor has added the One-per-cent. Income Tax Fund. This, notwithstanding what is urged by the Accountant-General in his letter, No. 6330, dated 17th April last, is a purely local fund.

The charges audited and adjusted by the Controller of the Public Works Accounts are those only which are expended from specific grants made by this Government, and the fund itself should be treated like all others.

9. Explanations will be called for from the local Officers on the subjects remarked on in paragraphs 4, 9, 10, and 17 of the Accountant-General's letter, No. 5785A., dated 16th March last.

10. Finally, it is to be observed that, although the General Return submitted by the Accountant-General is sufficient for the Government of India, the District Estimates and Accounts are required for scrutiny and information by this Government. These should be submitted in the same form as the General Return, printed forms on foolscap paper being used, and the figures filled in by hand. — MAY 26, 1866. No. 12.

R. SIMSON,
Secy. to Govt., N. W. P.

No. 315A.

ORDER.—Ordered that a copy of the above Resolution be forwarded to the Officiating Accountant-General, North-Western Provinces, for information and guidance.

No. 316A.

ALSO that a copy be forwarded to the Secretary to this Government, in the Public Works Department, for information, and with the request that a copy of the Resolution in that Department, No. 20L.W.-C., dated 23rd instant, be furnished to the Accountant-General.

No. 317A.

AND that a copy be forwarded to the Secretary to the Government of India, in the Financial Department, for the information of His Excellency the Viceroy and Governor-General in Council.

No. 13.

OFFICE MEMORANDUM,—No. 318A.

FINANCIAL DEPARTMENT.

Dated Nynee Tal, the 25th May, 1866.

WITH reference to the accompanying extract paragraph 17 of the letter from the Accountant-General, North-Western Provinces, No. 5785A., dated 16th March, submitting the Local Funds Budget for 1866-67, the undersigned is directed to enquire from the Secretary to this Government, in the Public Works Department, whether the grant of Rs. 11,000 from Meerut Road Fund for the Hindun Bridge is not being expended under the supervision of the Civil Divisional Engineer, and whether the Roorkee Cantonment and Road Funds are under the Cantonment Magistrate.

R. SIMSON,
Secy. to Govt., N. W. P.

No. 14.

From Secretary to Government, North-Western Provinces, to Collector of Moradabad (No. 319A.).—Dated Nynee Tal, the 25th May, 1866.

SIR,—In forwarding a copy of the accompanying extract paragraph 4 of a letter* from the Officiating Accountant-General, North-Western Provinces, which gave cover to the Local Funds Budget for 1866-67, I am desired to request you to explain why no attention was apparently paid to the urgent call made by that Officer for explanation in connection with the Local Funds Estimates of your district.

* No. 5785A., dated 16th March.

I have, &c.,
R. SIMSON,
Secy. to Govt., N. W. P.

No. 320A.

COPY of paragraph 9 of Accountant-General's letter, No. 5785A., dated 16th March, forwarded to Inspector-General of Police, North-Western Provinces, for enquiry and report. — MAY 26, 1866. — No. 14.

Nos. 321-322A.

COPY of paragraph 10 forwarded to Deputy Commissioner of Jhansie and Collector of Muttra for report.

From Officiating Collector of Muttra, to Officiating Junior Secretary to Government, North-Western Provinces (Docket, No. 158).—Dated 31st May, 1866. — JUNE 16, 1866. — Nos. 16 TO 18.

WITH reference to No. 322A., dated 25th instant, encloses for information a memorandum from the Treasury Officer, stating that the entry of Rs. 1,460 under receipts of the Village Chowkeedaree Fund is merely nominal. — No. 16.

B. HARDINGE,
Offg. Collector.

Treasury Officer's Memorandum, with reference to G. O. No. 322A., dated 25th May, 1866.

THE entry of Rs. 1,460 under receipts of the Village Chowkeedaree Fund opposite "IX.—Transfer" is merely nominal, showing a corresponding debit under Municipal Chowkeedaree Fund opposite the same entry. It is admitted under a special circumstance, in accordance with the orders* of the local authorities, sanctioning the remission of the Malgozaree Chowkeedaree in certain villages, and the imposition in lieu of Municipal Chowkeedaree on the same.

* Commissioner's letter, No. 807, dated 24th August, 1861.

TREASURY DEPARTMENT: *The 31st May*, 1866.

C. W. MELLOR,
Treasury Officer.

From Officiating Deputy Commissioner of Jhansie, to Officiating Junior Secretary to Government, North-Western Provinces, Nynee Tal (Docket, No. 27).—Dated the 2nd June, 1866. — No. 17.

WITH reference to the extract forwarded with his Office Memorandum, No. 321A., dated 25th ultimo, states that no trace can be found in this Office of any proposal to credit to Government Rs. 118 on account of reimbursement of the cost of repairing the cemetery.

The Local Funds Budget for the year 1866-67, sent from this Office to the Accountant-General, does not show any such amount entered opposite IX., in the column 8, Municipal Chowkeedaree Fund; nor does the sum of Rs. 118 appear in the detailed item of proposed allotments from that fund; nor is there any mention of it in the correspondence between the Treasury Officer and the Accountant-General on the subject of the Budget. The undersigned begs that some further particulars may be given, if the item really appertains to this district.

E. MONTAGUE,
Offg. Depy. Commissioner.

OFFICE MEMORANDUM.—No. 368A. — JUNE 16, 1866.

FINANCIAL DEPARTMENT. — No. 18.

Dated Nynee Tal, the 15th June, 1866.

IN continuation of No. 315A., dated 25th ultimo, the undersigned is directed to forward to the Officiating Accountant-General, North-Western Provinces, for remark, the accompanying communications in original from the Deputy Commissioner of Jhansie and the Officiating Collector of Muttra, being explanations furnished by them in regard to the Local Funds Budget for 1866-67.

Docket from Officiating Collector of Muttra, No. 158, dated 31st May, and enclosure.
Docket from Deputy Commissioner of Jhansie, No. 27, dated 2nd June, 1866.

C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

From Officiating Collector, Moradabad, to Secretary to Government, North-Western Provinces (Docket No. 221).—Dated the 6th June, 1866. — JUNE 30, 1866. — Nos. 27 AND 28, — No. 27.

REFERRING to the letter of the Secretary to Government, North-Western Provinces, No. 319, dated 25th May last, submits explanation of the cause of delay which occurred in replying to the Accountant-General's letter in regard to the Local Funds Budget for 1866-67.

S. S. MELVILLE,
Offg. Collector.

From Deputy Collector of Moradabad, to Officiating Collector of Moradabad (No. 300). —Dated Moradabad, the 5th June, 1866.

SIR,—With reference to the letter of the Secretary to Government, North-Western Provinces, No. 319 of the 25th ultimo, to your address, I beg to express my great regret for the delay which has occurred in replying to the Accountant-General's letter in regard to the Local Funds Estimate of this district, and to submit—

2. That my Budget for 1866-67 was forwarded to the Accountant-General in December, 1865. In January, 1866, I was called upon to furnish explanations in regard to some of the headings, and to make certain transfers under others. This letter by marginal order was made over to the Chief Treasury Clerk for completion; but unfortunately it was laid aside by him, and inadvertently lost sight of, until the urgent call of the Accountant-General of the 13th March, 1866, reached me on the 16th idem. On that very date the reply was furnished and despatched to Allahabad.

3. I do not attempt to justify, or in any way to extenuate, this neglect of duty, but trust entirely to His Honor the Lieutenant-Governor's clemency to overlook it, and, further, that His Honor will be pleased to view favorably the following reasons which alone led to the neglect:—

4. Mr. Marshall was appointed 2nd Clerk of the Treasury Department under the new system of accounts in May, 1865. He was habitually neglectful of his duties; this habitual neglect and his repeated absences increased gradually to such an extent that I was obliged to request his removal from my department, and he was accordingly transferred to the Correspondence Department. Even there he proved himself quite unfit, and a report for his dismissal was submitted to the Commissioner, after repeated warnings and the infliction of fines. He was, however, ultimately permitted to resign his appointment.

5. During the months of January and February, the accounts and papers under Mr. Marshall's charge were thrown into such confusion that the Chief Clerk, besides his own heavy duties, was burdened with the task of rectifying and bringing up the arrears of the 2nd Clerk also. With the confusion thus prevailing, and primary attention being paid to the preparation and despatch of the monthly accounts to the Accountant-General, the original letter calling for the explanation on the Local Funds Budget was, as stated above, unfortunately overlooked. — JUNE 30, 1866. — No. 27.

6. I have had only three Treasury Clerks under me during the whole period,—two of them wholly inexperienced,—and with this small staff I have endeavoured to carry out and work the new system, and hope, therefore, my exertions to give satisfaction will meet with His Honor's indulgent consideration, although I admit to have forfeited some portion of it on the present occasion which has called for His Honor's animadversion.

7. To my personal knowledge, in the Muttra Treasury, of the same class as this of Moradabad, there are five Treasury Clerks, all of whom are experienced hands, some of them coming from the Accountant-General's own Office.

8. The papers connected with Mr. Marshall's case, forming quite a bundle, are herewith sent for your perusal and inspection. In my opinion, no clerk should be admitted in a District Treasury who has not had a previous training in the Accountant's Office, or held a subordinate situation in some larger Treasury, such as that of Agra, Meerut, &c.

I have, &c.,
W. B. JOYCE,
Deputy Collector.

From Officiating Junior Secretary to Government, North-Western Provinces, to Officiating Collector of Moradabad (No. 386A.).—Dated Nynee Tal, the 28th June, 1866. — No. 28.

SIR,—In reply to your docket No. 221, dated the 6th instant, I am directed to inform you that the explanation therewith submitted by Mr. Joyce of the cause of delay which occurred in replying to the Accountant-General in regard to the Local Funds Budget is not considered to be satisfactory, and to express a hope that there will be no further cause given for dissatisfaction.

I have, &c.,
C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

No. 387A.

COPY forwarded to Officiating Accountant-General, in continuation of No. 315A., dated 25th May, for information.

From Personal Assistant to Inspector-General of Police, to Junior Secretary to Government, North-Western Provinces (No. 1977).—Dated Nynee Tal, the 31st May, 1866. — JUNE 30, 1866. — No. 29.

SIR,—I am desired by the Inspector-General of Police to acknowledge the receipt of your No. 320A., dated 25th instant.

2. The Inspector-General has not the smallest idea to what sums the Officiating Accountant-General refers in his paragraph 9 of No. 5785A., dated 16th March. — JUNE 30, 1866.

3. From the General Police Fund Accounts in this Office, no item of the nature alluded to is apparent. The Inspector-General would be glad of further particulars to enable him to furnish the report required. — No. 29.

Probably there is some correspondence in your Office on the subject which Mr. Mayne has not hitherto seen.

I have, &c.,
C. A. DODD, LIEUTENANT,
Persl. Asstt. to Inspr.-Genl. of Police, N. W. P.

No. 397A.

FINANCIAL DEPARTMENT.

Dated Nynee Tal, the 29th June, 1866.

COPY forwarded to the Officiating Accountant-General, North-Western Provinces, for explanation, with reference to paragraph 9 of his letter No. 5785A., dated 16th March last.

C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

From Officiating Accountant-General, to Secretary to Government, North-Western Provinces (No. 1192).—Dated Allahabad, the 19th June, 1866. — JULY 14, 1866. — NOS. 33 AND 34.

SIR,—With reference to the Resolution of Government No. 314A., dated 25th May, I have the honor to submit the following remarks for the consideration and orders of the Hon'ble the Lieutenant-Governor :— — No. 33.

2. The Local Funds Estimates shall in future be submitted for the consideration of His Honor before they are laid before the Supreme Government.

3. As respects the revision of the Budget for the current year, I shall call on District Officers for fresh estimates for the 11 months ending 31st March, 1867, as soon as I receive the Resolution in the Public Works Department dated 23rd May, which I am instructed to regard as one of the bases on which the revision should be made.

4. I must beg permission, however, to correct what appears to me to be an erroneous impression regarding the Estimate for 1866-67, already submitted. His Honor observes that "it is admitted even now to be only approximately correct," and that it appears to "have been prepared as a mere matter of account by the Treasury Officers, and that there is nothing to show that any reference has been made to the Officers in charge of the executive administration of the funds." If there is anything in my report of the 16th March which conveys the impression of doubt as to correctness of the Estimate of 1866-67 as a whole, the report is to this extent not a correct expression of my opinion of the Estimate. But, beyond the acknowledgment that the Estimate was closed without the explanation of the Treasury Officer at Moradabad, for which it was impossible to wait longer, I do not find any remark that appears to discredit the general correctness of the Estimate. On the second point, I beg to observe that the absence of any express instruction to Treasury Officers to refer to the Officers in charge of the executive administration of funds, is owing to my having considered that such an injunction was simply supererogatory. Not to mention that

this Office, equally with the local Government, has never admitted the division of responsibility in financial matters between the Treasury Officer and the Magistrate and Collector of a district (who is the administrator of most of the local funds), but has repeatedly insisted on their joint responsibility whenever there has appeared to be a disposition to question it,—the principle of consulting each Officer on the subject of his estimate *was expressly laid down* in paragraphs 18 and 19 of the Circular to Treasury Officers on the Budget Estimates of 1862-63 (copy annexed), and is presumed to have been observed in the preparation of all the Budgets since received, as the general instructions given in it were stated to be still in force in the Circular (No. 98 of 1862) which accompanied the forms of the Budgets of 1863-64. Indeed, so searching have been the enquiries as to the nature of the entries under each fund, that the Treasury Officers could not possibly have answered them without information obtained from the executive administrators of the funds. The difficulty arising from a difference between the year according to which detailed estimates are furnished to His Honor in the Public Works Department, and that according to which the Supreme Government have ordered me to prepare my Local Funds Estimates and Accounts, was, I need hardly say, not susceptible of removal by any instructions which I could possibly have given.

JULY 14, 1866. No. 33.

5. With reference to the instructions in paragraph 7 of the Resolution, perhaps His Honor will consent to waive the introduction of a division of the item "Police" into "Imperial" and "Local," in consideration of the fact that the very name of the fund in which the charge for Police occurs appears to be a correct index to its "Local" or "Imperial" character. That given in the "Ferry," "Village Chowkeedaree," and "Road" Funds is *Local* Police; while that under "General Police," "Cantonment," "Municipal Chowkeedaree," "Municipal," "Police Chunda," and "Police Clothing" Funds is *Imperial* Police. The division of one item into two would cause additional trouble, which in this instance seems to be unnecessary. Perhaps a foot-note at the end of the Budget giving the total of "Police" in two parts would sufficiently meet His Honor's intentions.

6. I shall be happy to meet His Honor's wishes by adding the one per cent. Income Tax Fund to my Local Funds Budget for 1866-67; but, as I do not yet see clearly how this is to be done, I shall be obliged by your obtaining further instructions with reference to the following points:—

7. The estimate of *receipts* of this fund cannot possibly, so far as I can see, be furnished by District Officers. Under the original Budget system, the practice was, on receipt of the order of the Government of India declaring the allotment to each Province of its share of the total one per cent. realizations, to debit the amount against "E.—Public Works," and to credit it to "One per cent. Income Tax Fund" under "Local Funds." But no estimate or account of the charges of this fund was ever kept by this Office, since the duty was entrusted by the local Government to the Controller of Public Works Accounts. I have before me at this moment the Report* of the Controller to the Secretary to Government, in the Public Works Department, on Public Works Appropriation and Outlay for 1862-63, in paragraph 17 of which is an abstract of the one per cent. grant, expenditure out of it, and balances on 30th April, 1863. Again, I find that the Public Works Budget of 1866-67 takes into account the receipts of the Income Tax Fund, and of the expected payments from this source (*see* paragraphs 3 and 16 of the Report No. 491A., dated 6th February, 1866). In pages 13, 24, and 26, I find also that the whole intended appropriation of the receipts is given in full detail:—

* No. 4914, dated 11th November, 1863.

Branch of Rohilcund Trunk Road from Sunka River to Rampore, Rs.	50,000	JULY 14, 1866. No. 33.
Ditto from Shahjehanpore ... ... ,,	25,000	
Completing Hatras and Kasgunj Road ... ... ,,	30,000	
Cart road from Rajpore to Mussoorie ... ... ,,	15,000	
Repairs of Moorsun and Koelilaghat Road, 60 miles ... ... ,,	25,000	
Total Rs.	1,45,000	

8. If, as I presume His Honor intends, these receipts and charges shall henceforth appear in my estimates and accounts, it would be easy to transfer the foregoing figures to my Local Funds Budget; but, to complete the information which, according to the form supplied by the Government of India, I am obliged to give, it will be necessary to obtain from the Controller of Public Works Accounts the balance of the one per cent. Income Tax Fund on 30th April, 1866, which will be the opening balance of the fund in my Budget for 1866-67. It seems to me, however, that the anomaly of estimating the receipts and charges of the fund in my Office, but auditing and *accounting* for them in that of the Controller of Public Works Accounts, would certainly be much greater than that (which His Honor has lately endeavoured to remove) of including the charges and receipts of the Thomason Engineering College in my estimates and accounts.

9. With reference to the request contained in paragraph 10 of the Resolution, I beg respectfully to invite His Honor's attention to the following statement of facts regarding Local Funds Estimates and Accounts:—

10. In 1862, when this office establishment was last revised, Local Funds Estimates were not among the statements it was required to submit; and even in the Actual Accounts nothing more was necessary than to check the opening and closing balances, and the *gross* receipts and charges as given in the *plus* and *minus* memoranda attached to Cash Accounts. That the establishment was scarcely equal to the work required of it, is sufficiently shown by the fact that the Government of India, in orders dated 30th January, 1863, permitted the discontinuance of the Appendices in X. Y. Z. detail which had till then accompanied the Quarterly Abstracts of Receipts and Disbursements, because it was found impracticable to give them without delaying the statements beyond the prescribed date.

11. On the 28th April, 1863, an estimate of local funds receipts and charges for 1862-63 was for the first time submitted to the Government of India, from the Statement Department of this office, in compliance with a special requisition dated 13th September, 1862. This estimate, however, gave nothing but the gross receipts and charges of each fund in each district, the figures of District Estimates being accepted just as they were given, even when the probable expenditure was shown to be in excess of probable assets.

12. On the 18th September, 1863, the Government of India, in the Financial Department, laid down rules for the future regular submission of Local Funds Estimates and Accounts; but the duty of preparing them was assigned to the local Government. The only reference to this office is in Rule 7, in which local Governments are permitted, "if they think proper, to avail themselves of the services of the Deputy Auditor and Accountant, for the purpose of reviewing the Local Funds Accounts, so far as may be necessary to see that the authorized Budget appropriations have not been exceeded, that the balances have been duly brought forward, and that there is every reason to believe that the local detailed audit which Commissioners and other superintending local Officers are directed to

conduct) has been properly made." In the next paragraph, Deputy Auditors and Accountants-General are further requested "to give any other aid in their power." In accordance with these instructions, it was understood that this office was merely to *help* the local Government so far as it might in the duty of preparing the estimates and accounts which the latter was required to submit; but no active steps were taken in the matter till the receipt of a telegram dated 3rd March, 1864, from the Financial Secretary to the Government of India, in answer to which a statement on two pages was submitted, giving actuals of 1862-63 and the estimates for the two succeeding years of eight of the principal local funds by name, and of the other small funds under the general designation "Miscellaneous." There was no attempt to classify either the receipts or charges.

JULY 14, 1866. — No. 33.

13. This information was not considered sufficient; and in Resolution No. 2017, dated 15th April, 1864, the duty of preparing estimates and accounts of local funds was for the first time imposed on this office, and *forms* of estimates and accounts were prescribed. In paragraph 6 of that Resolution it was distinctly explained that "it was not intended that the estimates and accounts should contain details for each district of a Presidency or Province." In accordance with these orders, an Account for 1863-64 was submitted in 1864-65, and Estimates were furnished for 1864-65 and 1865-66, at the same time as the Imperial Budget of 1865-66. But errors in those returns, arising from misapprehensions as to the correct classification of the items of receipts and charges, were observed and brought to notice; and, with His Honor's permission, steps were taken to remedy these defects by a strict definition of terms. I need not dwell here on the labor involved in the preparation of the revised Estimates of 1865-66 and the Budget of 1866-67, as I have already reported on this point. I only refer to it now in order to explain the fact, of which an experience of nearly two years has fully satisfied me, that the existing establishment of this office is quite unable to cope with the work of examining, correcting, and consolidating the monthly Local Funds Statements of District Officers, and of preparing the Annual Estimates required by the Government of India. This is the true cause of the unsatisfactory classification of receipts and charges in the Local Funds Account for 1864-65, submitted for His Honor's information with this office docket dated 27th March, and of the very backward state of the Local Funds Monthly Accounts of District Officers for 1865-66; and this, if not the proximate, was certainly one of the ultimate causes of the delay which occurred in submitting the Local Funds Budget for 1866-67.

14. It is not quite clear from paragraph 10 of the Resolution of 25th May, whether His Honor wishes that the original Local Funds Accounts and Estimates of District Officers should be sent with the Budgets furnished by this office,—or that the actuals of the past and the estimates of the current and ensuing years should be given in detail of districts by this office. If the former, I beg to observe that the accounts of District Officers are rendered in monthly statements like the accompanying (marked A.), and each statement is supported by many vouchers, so that, in order to enable His Honor to scrutinize a year's accounts, it would be necessary for me to send 120 of these statements, besides several thousands of vouchers. To say nothing of the inconvenience of sending these documents out of the office, I fear they would be of little use if they were abstracted so as to give district annual totals. The *estimates* of ensuing years might, however, with advantage receive the orders of His Honor before they are sent to this office for consolidation,—just as, in fact, the Outh Estimates do at the hands of the Chief Commissioner. If it is intended that the actuals, as well as the two years' estimates, should be given *by this office in detail detail*, I beg to represent that the actuals, under the existing system, are prepared only in *provincial monthly detail*; and even in the case of the Budget payments it has been expressly decided that this office is not to prepare an annual account for each district. Moreover, I am obliged to prepare a detailed statement of the receipts and charges of each local fund in the North-Western Provinces for each month in the form annexed (B.), for the purpose of verification with the aggregates of local funds given in the monthly statements of receipts and charges submitted to the Controller-General. To enable me to meet His Honor's wishes, I should be obliged to prepare, in addition to the above monthly statements, a separate abstract for *each district*, the aggregate entries of which at the end of the year would give the total receipts and charges of each fund in the district.

15. If, as I have explained, this office is not able, without some accession of strength, satisfactorily to prepare the Local Funds Accounts and Estimates on the principles laid down in orders of the Government of India dated 15th April, 1864, far less can it give the annual district details which His Honor appears to desire; and as the Budget of 1866-67 is now to be revised, still further help will be necessary for about three months of the current year.

16. Under these circumstances, I am obliged earnestly to solicit His Honor's sanction to the following additional establishment, to be paid from local funds (the accounts in the Punjab are compiled, and the estimates of all local funds which involve Public Works expenditure, are, I am informed, prepared in the office of the Secretary to Government, in the Public Works Department, who has an establishment for the purpose paid from local funds):—

If district annual details are *not* required—

Permanently.—One man on Rs. 60 to Rs. 85, rising at Rs. 5 per annum, and 3 on Rs. 40 to Rs. 55, rising at Rs. 2-8 per annum.

Temporarily, for 3 or 4 months.—Two men on Rs. 40 each to examine and consolidate District Accounts for 1864-65 and 1865-66,—the former being unsatisfactorily done, the latter in arrears.

If district details of actuals *are* required—

Permanently.—One man on Rs. 60 to Rs. 85, rising at Rs. 5 per annum; two men on Rs. 40 to Rs. 55; three men on Rs. 30 to Rs. 40 each per mensem, rising at Rs. 2-8 per annum.

Temporarily, for 3 or 4 months.—Two men on Rs. 40 each, and two men on Rs. 30 each.

17. I recommend strongly that, as in the case of additional salaries to Nazirs, &c., the men permanently employed may be admitted to the benefit of pensions, which, as well as their salaries while employed, should, I think, be primarily paid out of an Imperial Budget grant provided for the purpose, and recovered once a year in the accounts of this office from the aggregate cash balances of local funds. I have recommended graduated salaries in order that they may be assimilated to those of other clerks in account offices under the new system.

18. I trust I shall be favoured with an early reply to the proposals contained in this letter.

I have, &c.,
W. WATERFIELD,
Offg. Acctt.-General, N. W. P.

EXTRACT *from Circular No. 45, dated 17th October, 1861, from the Deputy Auditor and Accountant-General, North-Western Provinces, to Treasury Officers, North-Western Provinces.*

JULY 14, 1866. — No. 33.

PARAGRAPH 18.—YOUR estimates for the Civil Courts and Commissioner's Office (provided your district be the seat of a Civil and Sessions Judge, or a Sudder Station of a Commissioner) must be based on returns which you will have to call for from the Judge and Commissioner; but in estimating the receipts and charges of the Educational Staff of your district, you may assume the average of past years, obtainable from your Treasury Accounts, as your data, without waiting to be furnished by the departmental Officers with a formal estimate of their expenses. The entire cost of the Commissioner's Office should be entered under "B. I. 1.—Land Revenue," instead of in moieties, as before, under that head and "Law and Justice." The present mode of showing the charge in the actual accounts will, however, remain unaltered.

PARAGRAPH 19.—Estimates for the expenses of the Government Secretary, Sudder Board, Sudder Court, and the Offices of Judicial Commissioner, Inspector of Jails, Inspector-General of Police, &c., should be framed by the Treasury Officers concerned in communication with those offices, and on reference to the results of past years as recorded in the Treasury Account.

(True extract.)

A. ANTHONY,

Asstt. to Acott.-General, N. W. P.

From Officiating Deputy Auditor and Accountant-General, North-Western Provinces, to Collector of (Circular No. 98 of 1862-63).—Dated Allahabad, the 16th October, 1862.

SIR,—I have the honor to forward two copies of the Budget Forms for 1863-64, to be filled in and submitted from your office. The Circular No. 45 of 17th October, 1861, may be referred to for guidance in most of the matters treated of; but paragraphs 19, 20, 21, and 22 have been cancelled or modified.

2. I beg your attention to the following remarks:—

3. The Budget for 1863-64 will be submitted in two portions. Section I., connected with the Revenue Department, will be forwarded to the Board of Revenue for check, and eventual transmission to this Office. The other, Section II., will be furnished by you direct. From the forms you will observe that no Estimate of Pensions, or Treaty Allowances, &c., under B. II., B. III., and F. VII., is required. The Civil Paymaster has been instructed to prepare the necessary statements from his Office records, and he will call on you for any information he may be in want of.

4. You are not required to include in your estimate, furnished to this office, any charge connected with Public Works, classed under F., I., or E., except compensation for lands required for Public (other than Railway or Military) purposes, which will be provided for under the latter head. The amount required for each department should be separately shown in the form given in page 10 of Section I.

5. Under orders recently received from the Government of India, the salaries and expenses of Commissioners and their establishments will, during the year 1863-64, be charged entirely under B. I. 1, and not, as hitherto, in moieties under B. I. 1 and F. III.

6. The amount of rewards to the Police, as well as to others, for the capture of *proclaimed* offenders, having been ruled by the local Government to be debitable to F. III.—Law and Justice—Criminal, should be included by you among the *Magistrate's Contingencies.*

JULY 14, 1866. — No. 33.

7. The estimates for the Customs, Jail, Police, and Education Departments will be prepared by the heads of those departments respectively.

8. You should refer to the Circulars of this office, Nos. 58, 86, and 93, which bear on the preparation of the estimate. The purport of No. 86 having, in one instance at least, been partially misunderstood, I beg to point out to you that it requires the actuals of 1861-62 to be deduced from the monthly *detailed* Cash Accounts, after correction, in accordance with the instructions given in the Result Statements and letters received from this office. But while the columns of "Estimates of 1862-63 and 63-64" must provide in detail for every item entered in the Budget Form, such details in the column of "Actuals of 1861-62" are necessary only in regard to *Miscellaneous* and *Contingent Charges*, and need not be given for *Salaries of Officers* and *Establishments*. The actuals of salaries of 1861-62 will therefore be shown in aggregate, with the single proviso that the total of the salaries of Executive Gazetted Officers must be distinct from the aggregate of the salaries of Office Establishments. The columns for "Numbers" must, however, be filled in full detail for 1861-62, as well as for 1862-63 and 1863-64.

I have, &c.,

J. M. ERSKINE,

Offg. Dy. Auditr. and Acott.-General, N. W. P.

RESOLUTION,—No. 442A. — No. 34.

FINANCIAL DEPARTMENT.

Dated Nynee Tal, the 14th July, 1866.

READ a letter, with enclosures, from the Officiating Accountant-General, North-Western Provinces, No. 1192, dated the 19th June, regarding the revision of the Budget Estimate for the current year.

OBSERVATIONS.—The Hon'ble the Lieutenant-Governor is glad to receive the assurance of the correctness of the Budget Estimate conveyed in the 4th paragraph of the Accountant-General's letter. The revision of the Estimate now in progress will show how far the impression that it had been prepared without reference in all cases to the local Executive Committees was or was not erroneous.

2. One great object at present in view is so to arrange the nature of forms of the returns in the Financial and Public Works Departments that they may suit the requirements of both, and may be prepared by the local Officers with the smallest amount of labor and trouble.

3. If the division of "Police" into two lines will give trouble, the desired information may be afforded as proposed in a foot-note of the total. The remark that the name of the fund sufficiently indicates the character of the Police may be accepted, with the reservation that "General Police," "Police Chunda," and "Police Clothing Funds," only come under Imperial Police, the others being Local and Municipal or Cantonment Police.

4. As regards the one per cent. Income Tax Fund, it is obvious that a Local Funds Budget should include all local funds; and the Accountant-General admits

that his practice has been to credit the allotments under local funds; but if he does this, he must also debit the grants, or he can have no check upon the Treasury Officers, nor any assurance that the allotments have not been exceeded. July 14, 1866. No. 34.

5. The practice as regards the Controller of Public Works Accounts has grown up from the circumstance that the fund is entirely devoted to public works, and it was found that references as to the available balance were more readily replied to by the Controller than by the Accountant-General; but the duty of the Controller is to audit charges on account of works against specific grants—not to keep the financial accounts of the fund. This should in future be done in the Accountant-General's Office, and notice will be given to him of all grants against the provincial allotment, which will be shown in the district accounts as the receipts of the year; and if these are not made till after the Budget has been submitted, they will be shown in a lump sum in the Accountant-General's Return, under instructions from Government.

6. The question raised in paragraphs 9 to 18 of the Accountant-General's letter is an important one. It appears that the establishment of the Accountant-General's Office was reduced in 1862 to the lowest scale consistent with the efficient discharge of the duties then required of it. Since then a variety of Local Funds Accounts and Returns have been required by the Government of India, which have tasked the capacity of the office very severely, and render it unable to prepare the ordinary accounts necessary for this Government.

7. The action of the Government of India seems open to objections, respecting which it will be separately addressed. Meanwhile, the Accountant-General will be authorized to entertain the extra establishment applied for, for three months, to enable him to prepare the current Budget.

8. The monthly abstract of receipts and charges of local funds submitted to the Comptroller-General appears to be a most unnecessary addition to the labors of the Accountant-General's Office. A return of the total of receipts and charges of local funds for the whole Government ought to be sufficient for financial purposes; and as respects audit and account, the Accountant-General is responsible only to the local Government. It is probable that the establishment engaged on the preparation of these returns would suffice for the general check of Local Funds Accounts.

9. As respects the enquiry made in paragraph 14 of the Accountant-General's letter, it is to be observed that it need hardly have been supposed that the Government required the submission of the original Local Funds Accounts and Estimates of Local Officers. What is required is distinct District Estimates in the same form as the General Estimate, which would give the totals of the District Returns: this is clearly stated in the Resolution of the 25th May, and the reference to printed forms should have prevented misconception.

10. As the General Return must necessarily be made up from the separate District Returns, the only additional trouble incurred is that of printing, or rather entering the figures in a printed form for each district, in addition to the original in the Accountant-General's Office. The Lieutenant-Governor can see no difficulty in this.

11. The Lieutenant-Governor considers the existing system of preparing the accounts only in provincial monthly detail as most objectionable, and His Honor regrets that more pressing demands upon his time have prevented his addressing the Government of India sooner on the subject. As respects local funds, these objections acquire additional force.

12. But whatever may be the final determination in this respect, the Accountant-General receives a Budget Return for the whole year from each District Officer,

and there can be no difficulty in printing this. It is not understood how the Accountant-General can check these returns unless he has a separate abstract of the monthly statements *for each district*. July 14, 1866. No. 34.

R. SIMSON,
Secy. to Govt., N. W. P.

No. 443A.

ORDER,—Ordered that a copy of this Resolution be forwarded to the Officiating Accountant-General, North-Western Provinces, for information and guidance.

No. 444A.

AND that a copy of the Officiating Accountant-General's letter No. 1192, dated 19th June, with enclosures, and of this Resolution, be forwarded to the Secretary to the Government of India, in the Financial Department, with reference to No. 317A., dated 25th May last.

No. 445A.

AND, further, that a copy of this Resolution be forwarded, with special reference to paragraphs 4 and 5, to the Secretary to this Government, in the Public Works Department, for information, in continuation of No. 316A., dated 25th May.

From Officiating Accountant-General, to Officiating Junior Secretary to Government, North-Western Provinces (No. 1642).—Dated Allahabad, the 11th July, 1866. July 28, 1866. Nos. 22 and 23.

SIR,—I have the honor to acknowledge the receipt of your No. 397A., dated 29th ultimo, and to state in reply that no further information about the sum of Rs. 22,876, mentioned in the 9th paragraph of my Report No. 5785A., dated 16th March, 1866, on the Local Funds Budget for 1866-67, can be obtained from this Office. The explanations given by the Treasury Officers of Banda and Jhansie respectively, on my enquiry, are to the effect that the sums (composing the above amount) not being required for the special purposes of the fund, were intended to be transferred to Government. No. 22.

I have, &c.,
W. WATERFIELD,
Offg. Accountant-General, N. W. P.

From Officiating Junior Secretary to Government, North-Western Provinces, to Officiating Accountant-General (No. 482A.).—Dated Nynee Tal, the 28th July, 1866. No. 23.

SIR,—With reference to your letter No. 1642, dated 11th instant, I am desired to request that a copy of the explanations furnished by the Treasury Officers of Banda and Jhansie, in regard to the sum of Rs. 22,876, belonging to the General Police Fund, which it was intended to transfer to Government, be submitted for information.

I have, &c.,
C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

From Officiating Accountant-General, to Secretary to Government, North-Western Provinces (No. 1893).—Dated Allahabad, the 23rd July, 1866. — AUG. 11, 1866. — Nos. 28 AND 29. — No. 28.

SIR,—With reference to the Resolution of the Hon'ble the Lieutenant-Governor No. 443A., dated 14th July, I shall at once issue a Circular calling for revised Local Funds Budgets for 1866-67. But there are a few points in the Resolution to which I respectfully beg His Honor's attention.

2. With reference to paragraph 3, you are of course aware that the charge in the Local Funds Budget against Municipal and Cantonment Police represents only the reimbursement of the Imperial Budget from local funds. Since the men are in no way distinct, I thought it more correct to show the charge as Imperial; but unquestionably the whole is repeated in the Imperial Budget, and perhaps on these grounds you consider that it should here be shown as local.

3. The instructions given in paragraph 5 respecting the one per cent. Income Tax Fund shall be carried out. I request the favor of your informing me of the allotment by the Government of India to the North-Western Provinces for the current year, which has not yet been communicated to this office. As it cannot be known what the eventual actual distribution of the provincial allotment will be, I shall, as suggested by His Honor, give the credit and debit in the Budget in lump sums; and I have asked the Controller of Public Works Accounts to inform me of the unexpended balance of the fund at the commencement of the present Official year. The check was originally kept by charging the whole amount to Public Works in a lump. The Public Works Department could not exceed the total of this sum and their own Budget allotment, and all district and minor detail was controlled by them.

4. I wish to correct an apparent misapprehension in paragraph 8 of the Resolution. Monthly abstracts of receipts and charges of local funds are not submitted by this office to the Controller-General in the form marked B., enclosed in my former letter. The Controller-General merely receives the total receipt and total charge of each fund exhibited in the monthly general abstract of the Province. There is no special establishment employed on this work. Each examiner enters the items of his own districts, as he does the subordinate heads of any of the Budget grants; so that, even if the separate entry of each fund were not required, there would be no part of the fixed establishment of this office which I could spare for the consolidation of the detailed accounts, any more than for their examination. I have been attempting the performance of these duties as best I can, by employing one of the clerks of the Budget Department on it, but the work demands the attention of several men; so that I cannot but earnestly hope that the establishment now sanctioned for three months will be continued. Indeed, for the preparation of the Budget and audit of the accounts, some such establishment is necessary; and if the work is to be performed by my office, and the local Government cannot allow me a contribution from local funds, I must apply to the Government of India for an increased grant. I think, however, on further consideration, that the *annual provincial total* might be obtained almost as easily by working through *annual district totals* as through *provincial monthly totals*; and this would meet the wishes of Government in checking the District Budgets.

5. There will be no difficulty, as observed in paragraphs 10 to 12 of the Resolution, in giving district details for the *estimate* of each fund: the difficulty was, how to give the *actuals* in district detail (unless I took the figures of the Officers themselves, without attempting to reconcile any discrepancies in the provincial total); but this, I think, will be remedied by the revised arrangement of Form B., which I enclose. We have the monthly check of comparison with the provincial books, but I do not think that our duty is insuperable. With reference to the concluding sentence of paragraph

12, I should explain that this Office never attempted to check the estimates *strictly* on the basis of the actuals, though, when these were available, they no doubt served to reveal, by comparison with the estimates, any striking errors of classification in the latter. Indeed, the check of this Office, as respects District Estimates of Local Funds, has mainly been directed to three points,—1*st*, correct *classification* of the receipts and charges in the form furnished; 2*nd*, limitation of expenditure to probable assets; 3*rd*, appropriation of each fund to no objects but those to which it may legitimately be applied. I believe this practice is in accordance with the general principles laid down in the orders of the Government of India quoted in paragraphs 12 and 13 of my former letter. But if the establishment now sanctioned temporarily (which I presume is that mentioned in the 2nd part of paragraph 16 of my letter of 19th June) is continued, I shall be able to give the actuals in district detail, as I have already said. — AUG. 11, 1866. — No. 28.

I have, &c.,
W. WATERFIELD,
Offg. Accountant-General, N. W. P.

From Officiating Junior Secretary to Government, North-Western Provinces, to the Officiating Accountant-General (No. 497A.).—Dated Nynee Tal, the 8th August, 1866. — No. 29.

SIR,—I am directed to acknowledge the receipt of your letter, No. 1893, dated the 23rd ultimo, in which you request instructions on certain points in the Resolution in this Department, No. 442A., dated the 14th July last, and to reply as follows:—

2. It is not certain, I am to observe, that all charges shown as Police "Municipal and Cantonment" are necessarily the same as are shown as recoveries in the Imperial Budget. There may be men employed other than those drawn from the regular constabulary, and if so, such charges would appear as Local Police.

3. With reference to the enquiry contained in the 3rd paragraph of your letter, I am to inform you that this Government has as yet received no allotment from the one per cent. Income Tax Fund for the current year.

4. With reference to the hope expressed that the establishment sanctioned for three months may be continued, I am to request you to report again, after experience of the work, the actual additional establishment you think permanently required.

5. If you think it advisable, you are requested to try the plan of obtaining the annual provincial total by working through annual district totals, instead of through provincial monthly totals.

6. The revised arrangement of Form B., forwarded with your letter, appears advisable.

7. The supposition is correct that the extra establishment sanctioned by the 7th paragraph of the Resolution, No. 442A., of the 14th ultimo, is that mentioned in the second part of paragraph 16 of your letter, No. 1192, dated the 19th June last.

I have, &c.,
C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

From Assistant Secretary to Government, North-Western Provinces, Public Works Department, to Secretary to Government, North-Western Provinces, Financial Department (Memorandum, No. 65L.).—Dated Allahabad, the 4th August, 1866. — AUG. 18, 1866. — No. 17.

IN reply to No. 318A., dated 25th May last, the undersigned is directed to state that the expenditure on the Hindun Bridge has been incurred under the

supervision of the Executive Engineer, 6th Division, Grand Trunk Road, and to add that the permanent bridge having recently been completed, the full amount provided for the boat-bridge will probably not be required. — AUG. 18, 1866. — No. 17.

As regards roads at Roorkee, the undersigned is to intimate that those in Cantonment are repaired by the Executive Engineer, Meerut Division, and those in the Civil Station by the Cantonment Magistrate,—*vide* accompanying printed papers, the return of which is requested when done with.

T. MOSS,
Asst. Secy. to Govt., N. W. P., P. W. D.

From Secretary to the Government of India, Financial Department, to Secretary to Government, North-Western Provinces (No. 1755).—Dated Simla, the 4th August, 1866. — AUG. 25, 1866. — No. 19.

SIR,—With reference to your communication, No. 444A., dated the 14th July, 1866, and its enclosure, I am desired to observe that paragraph 13 of Mr. Waterfield's letter, dated 19th June, 1866, bears out the remark in my letter, No. 1777, of this day's date, that the great detail to which the Accountant-General, North-Western Provinces, prepares his monthly Statement of Receipts and Charges of Local Funds was not prescribed by the Government of India.

2. If the local Government insists on the accounts of local funds being kept (under the head of each fund) in greater detail than was customary under the old systems of account, the charge for doing so should be met from local funds.

I have, &c.,
E. H. LUSHINGTON,
Secy. to the Government of India.

A copy to Accountant-General, North-Western Provinces.
A copy to the Comptroller-General of Accounts.

No order.

From Officiating Accountant-General, to Junior Secretary to Government, North-Western Provinces (No. 2619).—Dated Allahabad, the 15th August, 1866. — SEPT. 1, 1866. — NOS. 17 AND 18. — No. 17.

SIR,—In reply to your letter, No. 482A., dated 28th ultimo, I have the honor to submit herewith a copy of the explanations furnished by the Treasury Officers of Banda and Jhansie, in regard to the sum of Rs. 22,876, belonging to the General Police Fund, which it was intended to transfer to Government.

I have, &c.,
W. WATERFIELD,
Offg. Accott.-Genl., N. W. P.

EXTRACT *of a letter from the Treasury Officer, Banda, to the Officiating Accountant-General, North-Western Provinces* (*No. 50*).—*Dated 12th January*, 1866.

PARAGRAPH 3.—Rupees 21,076, surplus, not being required to be spent in the special purpose, and not being capable of transfer to any other fund given in the Statement, has been entered opposite "IX.—Transfer," as per instructions contained in paragraph 4 of your General Letter, No. 32 of 1865-66, with a view to its being credited to the Imperial Revenues.

EXTRACT *of a letter from the Treasury Officer, Jhansie, to the Accountant-General, North-Western Provinces* (*No. 93*).—*Dated 27th January*, 1866. — SEPT. 1, 1866. — No. 17.

THE charge of Rs. 3,000 has been transferred opposite "III.—Police," as directed. The sum of Rs. 1,800 is meant to be credited to Government.

(True extracts.)
A. ANTHONY,
Asstt. to Accott.-Genl., N. W. P.

From Officiating Junior Secretary to Government, North-Western Provinces, to Officiating Accountant-General (No. 534A.).—Dated Nynee Tal, the 29th August, 1866. — No. 18.

SIR,—In acknowledging the receipt of your letter No. 2619, dated the 15th instant, with which you submit a copy of the explanations furnished by the Treasury Officers of Banda and Jhansie, in regard to the sum of Rs. 22,876, belonging to the General Police Fund, which it was intended to transfer to Government, I am directed to observe that it is now evident that the proposed transfers were suggested by the Treasury Officers under a misapprehension of the nature of the fund, and of your directions for the preparation of the Budget, as contained in paragraph 4 of your general letter No. 32, dated the 9th of December last.

2. The mistake is one that should have been detected in your Office, and not repeated in the Budget submitted to Government. It should also now be rectified.

I have, &c.,
C. ROBERTSON,
Offg. Junior Secy. to Govt., N. W. P.

From Officiating Accountant-General, to Secretary to Government, North-Western Provinces (No. 3585).—Dated Allahabad, the 10th September, 1866. — SEPT. 29, 1866. — NOS. 12 & 13. — No. 12.

SIR,—In reply to your letter, No. 529A., dated 23rd August, and with reference to the orders of the Government of India Nos. 1755 and 1777, dated 4th August, 1866, to your address, regarding the preparation of Local Funds Accounts and Estimates, and the exhibition of district details of actuals in the General Budget submitted to the local Government, I beg to offer the following observations for the consideration of the Hon'ble the Lieutenant-Governor:—

2. As respects Local Funds Accounts, I have already explained, in my letter No. 1893, dated 23rd July, 1866, that no monthly account is submitted by this Office to the Controller-General of Accounts at Calcutta; and have promised to prepare district annual abstracts, in lieu of monthly provincial statements, in order to meet His Honor's request to be furnished with *district details of actuals* in the first column of the Local Funds Budget. But, with due deference, I beg to remark that I cannot understand the statement in paragraph 2 of the order No. 1777, "that the "correction and consolidation by the local Accountant-General of a monthly Local "Fund Statement of District Officers have not been prescribed by the Government "of India."

3. In the order of 17th April, 1861, forms of Estimates and Accounts of Local Funds were prescribed, in which, in lieu of the *single item* of receipt and the *single item* of charge for each fund, which had previously been exhibited in the accounts of this Office, *four* items of *receipts* and *five* of *charges* were introduced; and by the words

"and so on" a discretion was left to the local Governments and Accountants to introduce such additional items as might be required by the character of the funds with which they had to deal. This discretion was most sparingly exercised. By order of His Honor, the item "Collection and Management" was, as I think, most judiciously divided into—"I. *a.*—Collection;" "I. *b.* 1.—Establishment for Maintenance and Management;" and "I. *b.* 2.—Other Charges" or contingencies of the preceding establishment. Besides these, an item was introduced here for "Conservancy and Lighting" among the charges, and one for contributions from private persons among the receipts; besides "Miscellaneous" and "Transfer" under both sides,—the former to include sums not coming naturally under any of the other items, the latter for the exhibition of transfers from the surplus of some funds to the assets of others; also "Special Objects," for charges so far foreign to the character of the fund from which they are paid as to require special orders or peculiar circumstances to justify them. In short, there are now 11 items of charges and 7 of receipts, or exactly *nine times* as many as were exhibited before the order of the 15th April, 1864. As respects "consolidation" of district accounts, it was surely not a subject on which an order was to be expected, as the provincial account could not be prepared without this process. As respects their "correction," this also was necessary; for, without it, the annual return furnished to the Government of India would have been simply a mass of errors in classification, nor could I have pretended to be able to exercise even that measure of check over the proper appropriation of funds which is ordered in the Resolution of the Supreme Government dated 18th September, 1863. This is, as His Honor is aware, not a mere opinion, but a certain conclusion derived from experience, and will be found to be abundantly verified by a reference to the printed Budget of 1865-66, which, being almost purely a compilation, exhibits the greatest diversities of classification, by the various District Officers, of receipts under each fund entirely identical in character.

Sept. 29, 1866. No. 12.

4. It is possible that the observation in the order No. 1777 which I have quoted has special reference to the practice of obtaining *monthly* accounts from district offices. It is true that the Financial Resolution of 15th April, 1864, does not direct that District Officers should give us *monthly* Local Funds Accounts; indeed, it says *nothing* on this subject; but it can hardly be intended in the order No. 1777 of 4th August that this Office should not receive such accounts because an *annual* account is sufficient. To say nothing of the inefficiency of a check exercised only once a year, the labor and trouble involved in reconciling discrepancies between the District Officers' annual statements of actuals, and the aggregates of local funds in the accounts of receipts and disbursements prepared by this Office from their monthly cash accounts, would seriously retard the work of the Account Branch of this Office at a time of the year when its work is heaviest. And, after all, the most laborious part of the work connected with Local Funds Accounts—that of checking vouchers with the charges, and calling for those which are wanting—could not be evaded, but would only be concentrated in point of time, instead of being evenly divided over twelve months. The very magnitude of the expenditure involved seems to call for monthly check; for the local funds disbursements of this Province exceed 50 lakhs of rupees, and, in fact, equal the entire expenditure of the Oudh Province from the Civil Imperial Budget.

5. I submit, therefore, that the great increase of work in this Office in connection with local funds has been primarily caused by the orders of the Supreme Government of the 18th September, 1863, and 15th April, 1864. The orders given in His Honor's Resolution of the 25th May, No. 214A., no doubt involve additional mechanical labor in the preparation of the annual accounts and estimates required by him, but the materials from which the details furnished for his use will be obtained

must have been prepared, in a slightly modified form, even if no district details had been required by His Honor.

Sept. 29, 1866. No. 12.

6. It is of comparatively little importance whether the cost of the additional Establishment is met from Local Funds, or from the Imperial Budget. It will only be about 12 per cent. of the total annual expenditure from Local Funds, and the work done will, I am sure, be well worth the cost. In the Punjab a very much larger proportion of the funds is expended for the salary of an Assistant Secretary in the Public Works Department, with a considerable Establishment.

7. I beg, in the next place, to refer to the remarks in paragraphs 2 to 4 of the Orders of the Financial Department, No. 1777, dated 4th August.

8. In paragraph 3, it is stated that the Audit Registers of Fixed Establishments and Contingencies "are necessarily kept separately for each district," and that from these "Registers the Local Accountant-General can readily sum up the twelve months' charges of each district." I fear this observation is founded on a misapprehension of facts. The expenditure of each district under each Budget head and sub-head is divided into four main sections,—(1) Gazetted Officers' salaries; (2) Fixed Establishments, Sudder and Mofussil; (3) Contingent and Miscellaneous Charges; and (4) Pensions. In the separate District Abstracts which existed under the old system, these four sections of charges were shown side by side, and the aggregate of them was also given. The column of Actuals in the Budget was then for the most part simply copied from the Revenue Abstracts. Whether or not the same facility for obtaining this information exists under the new system, I leave His Honor to judge from the following facts:—(1) Each of the four sections of charges is entered in a *separate* Register. (2) Gazetted Officers' salaries are *not audited in separate District Registers*, but in a single Alphabetical Register for the whole Province. (3) Fixed Establishment Registers are kept in a form prescribed by the Auditor-General of India, contrived to show "Bills paid *for* the months from May, 1865, to April, 1866," while the information required is the total of bills paid *during* the months from May, 1865, to April, 1866; so that they not only exclude one month which should be included in, and include one month which should be excluded from, the "Actuals" of the year 1865-66, but they absolutely leave out arrear charges for periods preceding the 1st May, 1865, many of which have been paid during the year, and have necessarily been passed in the Audit Registers of past years. (4) Contingencies are now passed in Registers which have been altered in form very much for the worse, and which therefore do not readily afford information as to "Actuals," which could really have been obtained with much facility from the old form. I enclose specimens of the two forms. It will be seen that the old form shows the expenditure for successive months of each of the principal items of Contingencies side by side; so that it is quite easy to make up the year's total. The new form not only involves the entry of the principal items in manuscript every month, but by so doing it divides items of the same nature by the intervention of other items; so that the twelve months' expenditure could only be obtained by laboriously *picking out* and totalling the twelve entries of each separate item. The disadvantages of the new forms—both of *Fixed* and *Contingent* Audit Registers—were brought to the Auditor-General's notice by Mr. Taylor, but his objections were overruled. A copy of the correspondence is annexed. I may add that Contingent Charges on account of months preceding the commencement of 1865-66 have also to some extent been audited in the Registers of former years. (5) Pensions, like Establishments, are now audited in Registers which show the sums paid *for* the months from May to April. I should add that some kinds of payments—such as refunds of fines, and discount to stamp and opium vendors—are not passed in any Register, but are verified in the instance first given by the order of the Appellate Court, and in the two latter simply by reference to the corresponding credit.

9. In paragraph 4 of the Order No. 1777, the monthly classified digest of the Treasury Accounts is mentioned as the source from which the annual account of any particular item of Contingent Charges in each district can be readily picked out. I admit this,—indeed the same information for all other charges may be picked out from the same source,—but I submit that the column of actuals in the Budget requires not any single or particular item, but at least *half a dozen* items, to be given in district detail for *each head* and *sub-head* of the Budget, and not only for *charges*, but also for *receipts*. The *feasibility* of obtaining this is not open to question; but it can only be obtained by a process additional to, and distinct from, any that the existing Establishment is required under the new system to perform. In short, while under the old system, in giving the column of Actuals we simply availed ourselves of the *results* of labor recorded in the District Abstracts, under the existing system we should have to *work out* those results by a *distinct operation*, involving the preparation of *District* Abstracts of such receipts and charges as pertain to the Budget. My difficulty is, that it is impracticable for the existing Establishment to undertake this additional duty. — Sept. 29, 1866. No. 12.

10. I am quite of opinion, however, that it is highly desirable for the proper preparation of the Budget that this work should be performed. I will therefore, when I remodel my Establishment, propose an addition to the Posting Department of three Clerks for this duty—two for the North-Western Provinces, and one for Oudh: but I fear that it is too late to make the attempt for the Budget of the coming year.

11. With these observations I leave the case in the hands of His Honor the Lieutenant-Governor, and beg to be favored with his instructions.

I have, &c.,
W. WATERFIELD,
Offg. Accountant-General, N.-W. P.

From Officiating Junior Secretary to Government, North-Western Provinces, to Secretary to the Government of India, Financial Department (No. 580A.),—Dated Nynee Tal, the 27th September, 1866. — No. 13.

SIR,—With reference to your letters Nos. 1755 and 1777, dated the 4th ultimo, I am directed to forward the accompanying copy of a letter,* together with its enclosures in original, from the Officiating Accountant-General, North-Western Provinces, regarding the preparation of Local Funds Accounts and Estimates, and the exhibition of district details of Actuals in the General Budget submitted to the Local Government.

* No. 3535, dated the 10th instant.

2. I am to state that the necessary provision will be made for the Local Funds Accounts and Budget; but the other matters referred to by the Accountant-General, as they appertain to the Imperial Accounts, are beyond the province of this Government, and are therefore submitted for the consideration of the Government of India. The Lieutenant-Governor is disposed to concur with the Accountant-General in regard to the relative value of the new and old forms.

I have, &c.,
C. ROBERTSON,
Offg. Junior Secy. to Govt., N.-W. P.

No. 581A.

Copy forwarded to Officiating Accountant-General, North-Western Provinces, for information, with reference to his letter No. 3535, dated the 10th instant.

From Accountant-General, to Secretary to Government, North-Western Provinces (No. 4758).—Dated Allahabad, the 12th October, 1866. — Nov. 10, 1866. Nos. 7 AND 8. No. 7.

SIR,—In soliciting the sanction of the Hon'ble the Lieutenant-Governor to the continued retention of the Local Funds Establishment, granted for three months in paragraph 7 of Resolution No. 443A., dated 14th July, 1866, I have the honor, with reference to paragraph 4 of your No. 497A., dated 8th August, to submit a brief account of the work done by them.

2. There were nearly a hundred candidates for the appointments; and, as I had, in anticipation of sanction, caused them to pass rather a strict competitive examination, I was able to make a selection from a number of very good men. But, as they had no previous knowledge of the duties required by them, it was necessary to draft two men from the fixed Establishment to instruct and assist them. With this help, and by working both at home and in Office, they have, since the 21st July last, prepared the Result Statements of the examination of 395 Local Funds Accounts of the year 1865-66. The number of accounts of the past year that remains to be examined is 18; but these are delayed only from the want of vouchers, for which urgent letters have been written. Those who have finished their portion of the Result Statements are now engaged in correcting the classification of the accounts, with reference to the explanations given by District Officers, and in posting them into the District Abstracts, of which the form was submitted to, and approved by, His Honor the Lieutenant-Governor. It will be as much as they can do to complete the postings, and enter the totals in the column of Actuals of the detailed Local Funds Budget, within the prescribed time.

3. In short, the men have worked exceedingly well; but the work of eleven months of 1865-66, which was in arrear when they were entertained, could scarcely be brought up in three months; and that this result has been even approached is due to exertions on their part, which can hardly be maintained for any length of time, and to the assistance which, ill as I could afford to spare it, was given from my fixed Establishment.

4. In the meantime, the Accounts of 1866-67 are still in arrear, and I wish to put to this work, as soon as I can, as many men as I may be able to spare from the compilation of the revised Estimates of 1866-67, and those of the ensuing year. So that, although very much has been done, there is still much to do before the current Local Funds Accounts are brought fairly up to date; and when this result is attained, I shall hardly feel justified in continuing to give them the assistance of clerks whose services are required in other departments of the fixed Establishment. When this assistance is withdrawn, they would not be more than strong enough to keep up their current duties during ordinary Office hours if the accounts were to continue as imperfect as those of the past year; but I trust that, with the help of the forms now circulated, and instructions conveyed in correction of the errors of preceding accounts, the Treasury Officers will submit their future returns in such a shape as will render the work of examination easy. The rules are generally clear enough, and failure can only arise from insufficient attention on the part of the superior Officers.

5. Under these circumstances, I earnestly request that the whole of the existing Establishment may be sanctioned for three months longer, and that then a permanent Establishment may be granted at the strength which further experience may show to be sufficient.

I have, &c.,
W. WATERFIELD,
Offg. Accountant-General, N.-W. P.

From Junior Secretary to Government, North-Western Provinces, to Officiating Accountant-General (No. 633A.).—Dated Camp Agra, the 8th November, 1866. — Nov. 10, 1866. — No. 8.

SIR,—In reply to your letter No. 4758, dated the 12th ultimo, I am directed to inform you that the Hon'ble the Lieutenant-Governor has been pleased to sanction the continued retention, for three months, of the existing Local Funds Establishment, to bring the current accounts up to date.

I have, &c.,
J. D. SANDFORD,
Junior Secy. to Govt., N.-W. P.

From Secretary to the Government of India, Financial Department, to Secretary to Government, North-Western Provinces (No. 2969).—Dated Simla, the 27th October, 1866. — Nov. 24 1866. — Nos. 19 to 22 — No. 19.

SIR,—In reply to your letter No. 580, dated 27th September, 1866, I am directed to state that the Governor-General in Council recognizes the force of the objections which have been urged against the present form of Audit Registers for Fixed Establishments and Contingent Charges, and the Comptroller-General of Accounts has, in a letter of this date (copy herewith forwarded) been requested to alter them.

2. The Budget Grant for the salaries of Gazetted Officers is regulated by the provincial total; and, as any endeavour to limit this expenditure within the amount of district allotments would be profitless financially, and embarrassing administratively, there is no need to change the form of the Audit Register for salaries of Gazetted Officers beyond confining it, in common with the other Audit Registers, to the payments of one twelvemonths.

3. With regard to the Estimates and Accounts of Local Funds some remarks are necessary, although the Hon'ble the Lieutenant-Governor has undertaken to meet the difficulties raised by the Accountant-General by an outlay from Local Funds.

4. That Officer has apparently erred in supposing that there is but one way of carrying out the orders of April, 1864, *viz.*, the operose one which he has adopted, and which imposes a heavy burden, not on his Office merely, but also on Treasury Officers.

5. For the latter it must be more convenient to keep a separate account of each Local Fund for twelve months in the form noted on the margin, than to keep a combined account of all Local Funds for one month, with eleven similar accounts for the remaining months of the year, in the Form A., which is mentioned in the 14th paragraph of Mr. Waterfield's letter No. 1192,* dated 19th June, 1866.

Receipts.

Prescribed detail with opening cash balance.	April.	May.	June.	And so on.
Payments.				
Prescribed detail with closing cash balance.				

6. For the monthly account which the Provincial Accountant-General renders to the Comptroller-General, the mere totals of receipts and of payments, for each Local Fund, are sufficient without any detail of items, save in the case of two Local Funds, for which the charges are sub-divided as shown in the margin.

Amalgamated District Road Fund.—Local.
Collection and Management, Public Works.
Chaukeedaree Fund.
Collection and Management Police.
Public Works.

7. Accordingly, were the Treasury Officer to keep an account of each Local Fund, such as is shown on the margin of paragraph 5, the monthly totals of that account would give the figures for the Accountant-General's Monthly Account of Receipts and Disbursements. — Nov. 24, 1866. — No. 19.

8. With respect to the accounts proper,—*viz.*, those which are rendered to the Comptroller-General of Accounts,—the elaborate Returns A. and B., mentioned in the 14th paragraph of Mr. Waterfield's letter dated 19th June, 1866, are not required.

9. Apart from the accounts proper, it was prescribed, however, that the Actuals of the Annual Receipts and Disbursements of each Local Fund should be given in the detail quoted on the margin in the Return which, according to paragraph 4 of the Financial Resolution dated 15th April, 1864, No. 2017, is to be furnished to the Financial Department.

Receipts.
Local Cesses.
Interest on Government Securities.
Contribution from Government Collections from Land, Houses, &c.
A.—Total.
Charges.
Collection and Management, Public Works.
Police.
Education.
Hospitals and Dispensaries.
B.—Total.

10. The Totals A. and B. can be given by the Accountant-General from his monthly Receipts and Disbursements. The particulars of those totals could be readily obtained from the Treasury Officers, were they to keep an account for each Local Fund in the form sketched in the 5th paragraph of this letter.

11. The point, therefore, is whether (the total of the annual receipts and charges of each Local Fund being ascertained by the Accountant-General from his own books) the details of those totals may be accepted by him at the figures given by the Treasury or other Local Officers, or must be checked by the Accountant-General before incorporation in his Return.

12. This is a matter which the Lieutenant-Governor can decide. If the details may be accepted on the responsibility of the Local Officers, the Accountant-General may discontinue the elaborate Return B. which is mentioned in his letter of 19th June, 1866, paragraph 14; and Return A. would be unnecessary. If, on the other hand, the classification must be verified by the Accountant-General, then he may classify from the original vouchers of the receipts and payments of each Local Fund, and the Treasury Officers may be spared the preparation for him of the elaborate Return A., and Compilation B. would be superfluous.

13. In either case the elaborate Statements A. and B. are unnecessary, and the retention of the former, by imposing a heavy burden on Treasury Officers, must indirectly add to the charge for Treasury Establishments.

I have, &c.,
E. H. LUSHINGTON,
Secy. to the Govt. of India.

Copy forwarded to the Accountant-General, North-Western Provinces, with reference to his letters Nos. 2620, 3586, and 4364, dated 15th August, 10th September, and 2nd October, 1866.

(COPY.) — No. 20.

From Secretary to the Government of India, Financial Department, to Comptroller-General of Accounts (No. 2970).—Dated Simla, the 27th October, 1866.

SIR,—In transmitting a copy of the correspondence noted in the margin, I am directed to observe that the deficit therein brought to notice in the forms of Audit Registers which were issued last year should be corrected.

Nos. 5 and 6, Proceedings, August, 1866.
From North-Western Provinces' Government, No. 580, dated 27th September, 1866.
To Ditto, No. 2969, dated 27th October, 1866.

2. Under the new system of account, the Abstracts of Charges which work up to the Journal and Ledger have been disencumbered of such statistical detail as is not needed for the monthly accounts which are rendered to your Office.

Nov. 24, 1866. No. 20.

3. This is an essential and overruling condition of the new system, to which other advantages in matters of detail must be subordinated; for, without it, monthly Audited Accounts cannot be rendered quickly, yet correctly, for the purposes of Imperial financial control, which should be prompt, and must generally deal with merely the major and minor heads of receipt and payment, and with the principal items of those heads.

4. But the disencumbering with this object the framework of the principal accounts from needless statistical detail is perfectly compatible with the retention in the Audit Registers of any further detail which is needed for a minuter administrative or financial control over expenditure; and in the framing of the Audit Registers this point should be steadily kept in view, and not be sacrificed to any other less important considerations.

5. In this view an alteration of the Audit Registers both for Fixed Establishments and for Contingent Charges is necessary.

6. These Registers are kept separately for each district, and if they be confined to one year, and to the record of the payments of that year, the annual total of the expenditure in each district for fixed Establishments and Contingent Charges will be readily ascertained, provided (as regards Contingent Charges) the details of such charges be arranged in the Registers in a form convenient for summing up the annual total of each item.

7. It appears, however, as regards fixed Establishments, that the Audit Registers "show bills paid for the months from May, 1865, to April, 1866," while the actual payments of the year were those "during the months from May, 1865, to April, 1866." I am directed to state that in the column reserved for each month in the Audit Register, the full amount of the bill for the particular Establishment paid in that month should be entered, although the amount may include arrears for several previous months. Thus, in the column for April should be entered the amount (whether for March or any other month) charged in the bill which is paid in April.

8. If, for example, the pay from May to March for a clerk on Rs. 100 a month be brought forward in the bill for March, paid in April, the sum of Rs. 1,100 would be entered in the Audit Register in the column for April, with an explanatory note of the arrear charge in the column of remarks; and a reference to this remark could be entered opposite the clerk's name, in the column for each of the preceding months from June to March.

9. In this way the entries which occur without a remark in the column for each month would show the amount paid in that month as salary for the previous month; while any entry which includes pay for more than the month last expired would be explained by an entry in the column of remarks.

10. The Audit Register of fixed Establishments, while showing the state of each man's account, would thus keep the actual payments of each month, and necessarily of the year, distinct from the payments of any other year.

11. Accordingly, the actual expenditure for the year for fixed Establishments could (if so required by the Local Government) be readily given in district detail from the Audit Registers.

12. The Audit Register of Contingent Charges should be arranged on the same principle, in supersession of the present form; that is to say, the Registers should be confined to the payments of one year, and in whatever detail the Contingent Charges of an Establishment are required to be shown, that detail should, as under the old system, be entered down the page, with thirteen columns to the right for the payments in each month, and for the annual total for the twelve months—space being reserved also in the Register for remarks explanatory (as in the case of fixed Establishments) of arrears, or any other particulars.

Nov. 24, 1866. No. 20.

13. This plan was followed under the old system, and it is more concise than that which has superseded it. According to the new form, the descriptive detail of the items in a Contingent Bill has to be written out afresh each month; whereas in the old form (or that prescribed in the foregoing paragraph) the items are detailed once for all in the first month, and the amount of each fresh payment is simply entered opposite the proper item from the bills for the other eleven months.

14. The form which was introduced in 1865 has the further disadvantage of not bringing out the annual total of each item of the details of Contingent Charges.

15. The Audit Register of the salaries of Gazetted Officers may continue to be arranged provincially, as at present (not in district detail), but, in common with the Registers for Fixed Establishments and Contingencies, it should be confined to one year, and to the payments made in each month of that year.

16. In posting the Audit Registers of Salaries, Fixed Establishments, and Contingent Charges, items that are objected to should be dealt with under the rule which is followed with regard to them in the monthly Classified Digest of a Treasury Account. This injunction, and the directions in the 7th, 12th, and 14th paragraph, of this letter, will ensure an agreement between the totals of the details gathered from the Audit Registers, and the provincial totals shown in the twelve months' accounts.

17. I am to request that, unless any weighty objection occurs to you, the Audit Registers for Fixed Establishments and Contingent Charges may be modified accordingly from the beginning of the next official year.

I have, &c.,
(Sd.) E. H. LUSHINGTON,
Secy. to the Govt. of India.

From Officiating Accountant-General, to Secretary to Government, North-Western Provinces (No. 5209).—Dated Allahabad, the 1st November, 1866. No. 21.

SIR,—I have the honor to report that I have received a copy of letter No. 2969, of the 27th instant, from the Secretary to the Government of India, Financial Department, and lose no time in explaining one or two points in which my No. 3585, of the 10th September, has been, I think, misunderstood.

2. The form given in paragraph 5 is no doubt the best adapted for the Local Fund Offices; but my Return A. is not intended as an Office copy, but as the way in which the figures should be copied for my Office. If I am to receive the information, it is no more trouble for the Treasury Officers to give it in this way than in any other.

3. Of course I shall not need this if I am to be relieved of the duty of auditing the Local Funds Accounts, as in the first course suggested in paragraph 11. In

this case, however, I must record a warning that I have no hope of the classification being correct. My letter No. 4620, of the 6th March, 1865, in which I reported on the accounts of 1863-64,—in fact, following the very plan now proposed,—will have shown how widely different are the views taken by different Officers of the heads appropriate for the same items. Fuller rules have now been issued; but, from the errors which are still committed, while the accounts must come under the supervision of my Office, I cannot feel confident that any reliance could be placed on them if that supervision were withdrawn. Even in the best Treasuries I see how soon the accounts go wrong if charge is given to a new Officer, either inexperienced or indifferent. As an instance of the necessity for audit, I may mention that in many instances the Income Tax was deducted before the salaries were charged to the Local Funds: thus the tax was credited to the funds, instead of to Government. | Nov. 24, 1866. No. 21.

4. Moreover, it is almost certain that there would be discrepancies in amounts between the monthly and annual accounts, when, as my Totals A. and B. (see paragraphs 9 and 10) would be of the Province, and not of the district, I should have to compile the twelve-monthly statements of each district, in a separate check form, before I could detect where the variation lay.

5. There remains the alternative pointed out in paragraph 11, that I should prepare the returns myself from the local vouchers. But in this case I must apply for even more assistance from the Local Funds than I have already done; for (unless it is intended that I should compile the whole accounts of the year from vouchers and complete the correspondence about deficiencies and discrepancies at the busiest time of the year) I must do it month by month as the accounts come in; and, in fact, prepare my Compilation B. without the help of my Return A. as a guide. I must do even more than this, for no vouchers are submitted to me for receipts, as supposed in paragraph 12,—indeed, in many instances the only voucher connected with receipts is the acknowledgment given by the Treasury to the payer: the information about these I must therefore obtain in some other way.

I have, &c.,
W. WATERFIELD,
Offg. Accountant-Genl., N.-W. P.

From Secretary to Government, North-Western Provinces, to Secretary to the Government of India, Financial Department (No. 661A.).—Dated Camp Agra, the 24th November, 1866. | No. 22.

SIR,—I am directed to acknowledge the receipt of your letter No. 2969, dated the 27th ultimo, regarding the method of auditing the Local Funds Accounts, and in reply to forward the accompanying copy of a letter, No. 5209, dated 1st instant, from the Officiating Accountant-General in these Provinces; and to state, for the information of His Excellency the Viceroy and Governor-General in Council, that, after deliberate consideration of the question, it seems to His Honor that under existing circumstances, as represented by the Officiating Accountant-General, North-Western Provinces, the direct check by the Accountant-General cannot at present be dispensed with. His Honor therefore prefers that the present arrangements should continue. But the Accountant-General has been requested to report, as soon as he may be in a position to do so, on the practical working of the system, and it will then be seen whether any changes may be desirable.

I have, &c.,
R. SIMSON,
Secy. to Govt., N.-W. P.

No. 662A. | Nov. 24, 1866.

COPY forwarded to Officiating Accountant-General, with a request that he will report, as soon as he is in a position to do so, on the practical working of the system, and the expediency of further change. | No. 22.

OFFICE MEMORANDUM,—No. 124. | Dec. 22, 1866.

FINANCIAL DEPARTMENT.

Dated Allahabad, the 17th December, 1866. | No. 10.

THE undersigned is directed to request the Officiating Accountant-General to have the goodness to return the original documents which were forwarded for his remarks, with the memorandum from this Office No. 368A., dated 15th June, 1866, regarding Local Funds Budget for 1866-67. No reply seems to have been received to this reference.

W. TYRRELL,
Under-Secy. to Govt., N.-W. P.

From Officiating Accountant-General, to Under-Secretary to Government, North-Western Provinces (No. 8739.)—Dated Allahabad, the 26th December, 1866. | Jan. 5, 1867.

SIR,—In reply to your docket No. 124, dated 17th instant, I have the honor to return herewith the original enclosures* of docket No. 368, of 15th June, 1866. | No. 1.

* Docket from Officiating Collector of Muttra, No. 158, dated 31st May, and enclosure.
Ditto from Deputy Commissioner, Jhansie, No. 27, dated 2nd June, 1866.

2. The necessary steps have been taken to correct the irregularity of transferring part of the surplus of the Village Chowkeedaree Fund to the Municipal Chowkeedaree Fund at Muttra, in the Local Funds Budget for 1866-67. The erroneous credit of Rs. 118 for [illegible] in the Jalaun, not the Jhansie, Bedees, as stated in the foot-note of the original proceedings, Local Funds Budget, for 1866-67. It has not been repeated in the Revised Budget. It was not observed that your docket of the 16th June called for a reply, or it would have been answered at the time I received it.

I have, &c.,
W. WATERFIELD,
Offg. Accountant-Genl., N.-W. P.

No order.

Rec'd 22 June 66 No 32

Revenue
Estimates 1866 Sept.

No. 1561.

From
Auditor Genl
Ill. Br. Peoria
No 83

Ry 19 June
1866.

Enclosure

2269

Forward copy of the
Genl Funds Budget
for 1866/67
No. 16.
Adopted
J.K.
19 June 66

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