M.R.O. 1—77,006—8-6-37.

(1) Number of pages

(2) Date of repair 26-8-40

(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

| G.O. No. 643 | Press Mis. |
|---|---|
| 267-41 | 339-341 |
| Dated 25-2- | 1875. |

96

***Not to be folded or roughly handled***

CK

**Travelling and Contingent Charges.**

Read the following papers:—

No. 339. From R. H. HOLLINGBERY, Esq., Assistant Secretary to the Government of India, Financial Department, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort William, 12th February 1875, No. 946.

In forwarding to you the accompanying statement showing the actual charges incurred in the Madras Presidency on account of travelling and contingent charges in each year from 1871-72 to 1873-74, and the estimated charges on the same account in 1875-76, I am directed to enquire whether the Government of Madras has any objection to the grants (entered in the last column of the statement) which it is proposed to make for those charges in 1875-76.

2. I am at the same time to observe that the amount proposed for 1875-76 would seem to be justified by the past actuals, but that if they are adopted and excessive grants for contingent expenditure are to be avoided, the total grant for Land Revenue in 1875-76 would be much less than the actual charges under the same head in 1873-74; and I am, therefore, to request that the estimate under Land Revenue may be reconsidered and a special report submitted to this department.

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Referred to the Accountant-General for his opinion with reference to the expenditure incurred during 1874-75.

(Signed) D. F. CARMICHAEL,
*Acting Chief Secretary.*

18*th February* 1875.

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No. 340. From R. W. LODWICK, Esq., Accountant-General, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 23rd February 1875, No. 655.

Resource Department.

With reference to your docket on the accompanying letter from the Government of India, No. 946, dated the 12th February 1875, I have the honor to submit statement showing the actuals of the last three years and of nine months of the current year, contrasted with the figures proposed by the Government of India, and those which, in my opinion, would seem to be reasonable for 1875-76 for the charges therein entered.

2. With reference to paragraph 2 of the above-mentioned letter, I beg to state that, according to the amended figures proposed by me, the local estimate under Land Revenue will have to be reduced by about Rupees 36,000 only. The estimate will thereby still exceed the actuals of 1873-74 by about Rupees 2,500, the Civil Service Annuity Fund subscriptions deducted in 1875-76 amounting to Rs. 39,056.

STATEMENT showing the Actual Charges incurred on account of Travelling and Contingent Charges from 1871-72 to 1874-75, compared with the Estimate for 1875-76.

| Departments. | Accounts, 1871-72 | Accounts, 1872-73. | Accounts, 1873-74. | 1874-75. | | | 1875-76. | | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Accounts, 9 months. | Estimate, 3 months. | Total. | As proposed by Govt of India | As now amended. | |
| LAND REVENUE. | | | | | | | | | |
| *Collectors, &c., Establishment.* | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Medical Charges ... ... | 27,733 | 26,682 | 28,621 | 22,738 | 7,579 | 30,317 | 30,000 | 38,700 | The proposed reductions are not feasible the estimate figures representing gross charges whereas the actuals embrace four-fifths only. |
| Office Expenses and Miscellaneous ... | 50,372 | 60,654 | 67,434 | 49,143 | 16,381 | 65,524 | 68,000 | 72,000 | |
| Travelling Expenses of Officers ... | 1,10,314 | 1,11,491 | 1,12,314 | 85,089 | 28,363 | 1,13,452 | 1,50,000 | 1,52,200 | |
| Do. of Establishment ... | 48,080 | 51,356 | 56,158 | 44,696 | 14,899 | 59,595 | 56,000 | 87,000 | |
| Law Charges..... ... ... | 2,176 | 4,431 | 10,320 | 4,599 | 1,533 | 6,132 | 7,000 | 7,000 | The sums proposed by the Government of India would seem to be justified by the past actuals. |
| Process Services ... ... | 21,971 | 43,331 | 46,489 | 17,764 | 11,160 | 28,924 | 45,000 | 45,000 | |
| Miscellaneous ... ... ... | 56,948 | 42,934 | 45,094 | 27,670 | 9,223 | 36,893 | [illegible] | 41,000 | |
| Postage Charges ... ... | 1,65,975 | 72,415 | 58,239 | 41,076 | 13,692 | 54,768 | 60,000 | 60,000 | |
| *Revenue Survey.* | | | | | | | | | |
| Central Office Contingencies ... | 1,491 | 2,809 | 2,930 | 2,643 | 881 | 3,524 | 3,000 | 3,500 | Rupees 3,500 would be a fairer estimate judging from the actuals of 1874-75. |
| Do. Postage ... ... | ..... | ..... | 340 | 120 | 40 | 160 | 500 | 500 | The proposed grant may be accepted. |
| *Demarcation, &c.* | | | | | | | | | |
| Contingencies ... ... ... | 43,845 | 43,310 | 42,634 | 29,172 | 9,724 | 38,896 | 45,000 | 80,000 | Measurement allowance to Amins entered in the estimates under this head is probably included in the Collectors' accounts with travelling expenses. The local estimate of Rs. 80,688, or in round numbers Rs. 80,000, is therefore not susceptible of the proposed retrenchment. |
| Travelling Expenses ... ... | 25,810 | 29,078 | 25,447 | 15,455 | 5,152 | 20,607 | 6,000 | 6,000 | |
| Postage ... ... ... | 728 | 1,001 | 1,425 | 1,028 | 343 | 1,371 | 1,500 | 1,500 | |
| *Land Settlement Charges.* | | | | | | | | | |
| Contingent Charges ... ... | 14,980 | 17,053 | 24,358 | 12,946 | 4,315 | 17,261 | 25,000 | 25,000 | The sums proposed by the Government of India for these items would seem to be justified by the past actuals. |
| Travelling Expenses ... ... | 12,837 | 15,595 | 22,641 | 18,489 | 6,163 | 24,652 | 23,000 | 23,000 | |
| Postage Expenses ... ... | ..... | 402 | 609 | 497 | 166 | 663 | 600 | 600 | |
| *Forest.* | | | | | | | | | |
| Travelling Expenses ... ... | 14,892 | 25,599 | 29,598 | 24,052 | 8,017 | 32,069 | 30,000 | 33,000 | The sums proposed in these accounts would seem to be too low, compared with the actuals of 1874-75, a small margin as now amended is therefore necessary. |
| Postage Charges ... ... | 899 | 984 | 633 | 655 | 218 | 873 | 700 | 1,000 | |
| *Stamps.* | | | | | | | | | |
| Superintendence Contingencies ... | 5,193 | 3,084 | 3,180 | 3,554 | 1,185 | 4,739 | 3,200 | 5,000 | Do. do. |
| Do. Postage ... | 132 | 272 | 368 | 157 | 52 | 209 | 400 | 400 | The proposed grant may be accepted. |
| ADMINISTRATION. | | | | | | | | | |
| *Board of Revenue.* | | | | | | | | | |
| Contingent Charges ... ... | 6,611 | 2,792 | 2,779 | 3,493 | 811 | 4,304 | 3,000 | 3,000 | The actuals of 1874-75 include a special charge of Rs. 1,060, which is not of a recurring nature. |
| Postage Charges ... ... | 9,137 | 4,904 | 3,049 | 3,670 | 1,223 | 4,893 | 3,000 | 3,000 | The transmission of Census Returns has been swelling the charges of 1874-75. |
| *Office of Account.* | | | | | | | | | |
| Postage ... ... ... | 2,302 | 1,655 | 1,120 | 1,100 | 366 | 1,466 | 1,200 | 1,695 | No reduction seems advisable; the estimate was made on average of three years, and during the current year there was an increase of 200 Rs. on the previous years, which shows that the charge is of a progressive nature. |
| LAW AND JUSTICE. | | | | | | | | | |
| *Civil and Sessions Courts.* | | | | | | | | | |
| Contingent Expenses ... ... | 47,709 | 48,764 | 58,135 | 39,344 | 13,115 | 52,459 | 60,000 | 60,000 | The first and the last items may be accepted, but less than Rs. 7,700 for the second item does not seem to be justifiable with reference to the actuals of 1874-75. |
| Travelling Expenses ... ... | 3,746 | 5,453 | 6,392 | 7,687 | 2,562 | 10,249 | 6,500 | 7,700 | |
| Postage Charges ... ... | 16,726 | 2,907 | 3,890 | 3,048 | 1,016 | 4,064 | 4,000 | 4,000 | |
| *Criminal Courts.* | | | | | | | | | |
| Postage Charges ... ... | 36,058 | ..... | 3,269 | 3,408 | 1,136 | 4,544 | 3,500 | 4,500 | Under this head likewise less than Rs. 4,500 cannot be recommended with reference to the actuals of 1874-75. |
| *Political Agencies.* | | | | | | | | | |
| Travelling Expenses ... ... | 4,599 | 3,996 | 915 | 5,109 | 1,703 | 6,812 | 4,000 | 4,000 | The proposed grant may be accepted. |

FORT ST. GEORGE,
*February* 1875.

(Signed) R. W. LODWICK,
*Accountant-General.*

*Proceedings of the Madras Government, Financial Department,*
*25th February* 1875.

No. 341. ORDER THEREON, 25th February 1875, No. 443.

Ordered that copy of this letter, and the statement received with it, be sent to the Government of India.

(True Extract.)

*Acting Chief Secretary.*

To the Accountant-General,
" Revenue Department, } with a copy of the letter to the Govt. of India.

Ed. J. Wright.

Govt. of [1875] Madras.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL,

&c., &c.

*Dated February, 25th.*

*Read.*

*Read.*

*G.O., 25th February 1875, No. 443.*

**FEBRUARY.**

**Nos. 339—341.**

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*Budget.*—Copy of a letter from the Accountant-General, and the statement received with it, respecting the figures to be adopted for 1875-76 on account of travelling and contingent charges in this Presidency, ordered to be forwarded to the Government of India.

(7)

| | accounts 1871-72 | accounts 1872-73 | accounts 1873-74 | Demands 1875-76 | Proposed Estimate 1875-76 |
|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs |
| **Land Revenue** | | | | | |
| **Collectors &c. Establishments** | | | | | |
| Medical charges | 27.733 | 26.682 | 28.621 | 38.700 | 30.000 |
| Office expense & miscellaneous | 50 372 | 60, 654 | 67.434 | 72.000 | 68.000 |
| Travelling expenses of officers | 110. 314 | 1.11. 491 | 1.12.314 | 1.53.200 | 1.50.000 |
| Dr. of Establishment | 48.080 | 51. 356 | 56.158 | 87.000 | 56.000 |
| Law Charges | 2.176 | 4.431 | 10.320 | 7.000 | 7.000 |
| Process Service | 21.971 | 43.331 | 40.489 | 50.000 | 45.000 |
| Miscellaneous | 56.948 | 42.934 | 45.094 | 41.040 | 41.000 |
| Postage charges | 165.975 | 72.415 | 58.239 | 64.000 | 60.000 |
| **Revenue Survey** | | | | | |
| Central office contingencies | 1.491 | 2,809 | 2.930 | 5,000 | 3.000 |
| Do Postage | " | " | 340 | 533 | 500 |
| **Demarkation &c.** | | | | | |
| Contingencies | 43.845 | 43,210 | 42,634 | 80,688 | 45.000 |
| Travelling expenses | 25.810 | 29.078 | 25.447 | 5.600 | 6,000 |
| Postage | 728 | 1001 | 1.425 | 2.643 | 1.500 |
| **Land Settlement Charges** | | | | | |
| Contingent Charges | 14.980 | 17.053 | 24,358 | 54.784 | 26,000 |
| Travelling Expenses | 12,837 | 15.595 | 22,641 | 16.145 | 23.000 |
| Postage expenses | " | 402 | 609 | 1.838 | 600 |
| **Forest** | | | | | |
| Contingent Charges | | | | | |
| Travelling expenses | 14.892 | 25.599 | 29.698 | 38.539 | 30,000 |
| Postage Charges | 899 | 984 | 633 | 1.507 | 700 |
| **Stamps** | | | | | |
| Supdt.s Contingencies | 5.193 | 3.084 | 3.180 | 5.600 | 3.200 |
| Do Postage | 132 | 272 | 368 | 500 | 400 |
| **Administration** | | | | | |
| Board of Revenue | | | | | |
| Contingent Charges | 6.611 | 2.792 | 2.779 | 4.000 | 3000 |
| Postage Charges | 9.137 | 4904 | 3.049 | 5,000 | 3,000 |
| **Office of account** | | | | | |
| Postage | 2.302 | 1.655 | 1.120 | 1.695 | 1.200 |

Accounts

| | Accounts 1871-72 | Accounts 1872-73 | Accounts 1873/74 | Demand 1875/76 | Proposed Grant 1875/76 |
|---|---|---|---|---|---|
| | Rs | Rs | Rs | Rs | Rs |
| **Law & Justice** | | | | | |
| Civil & Sessions Courts — | | | | | |
| Contingent expenses — | 47,709 | 48.764 | 38.135 | 66.455 | 60,000 |
| Travelling expenses — | 3,746 | 5.453 | 6.392 | 7.747 | 6500 |
| Postage charges — | 16,726 | 2.907 | 3,890 | 7.330 | 4,000 |
| Criminal Courts | | | | | |
| Postage charges — | 36.058 | " | 3.269 | 5.130 | 3,500 |
| **Political Agencies** | | | | | |
| Travelling expenses — | 4.599 | 3.996 | 915 | 4.633 | 4.000 |

Rs Paid: 5,905/95.

| Particulars | Actuals 1871-72 | Actuals 1872-73 | Actuals 1873-74 | 1874-75 Budget Estimate | 1874-75 Revised Estimate | 1875-76 Budget Estimate |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Law & Justice | | | | | | |
| Criminal Courts | | | | | | |
| Postage charges | 36058 | " | 3269 | 5130 | 3500 | 4500 |
| Travelling expenses | | | | | | |
| Political Agencies | | | | | | |
| Travelling expenses | 4599 | 3996 | 915 | 4633 | 4000 | 4000 |

Under the head Miscellaneous the sum of Rs 4,500 is required for the postage charges of the Political Officers.

Signed / W. M. Sankey
Accountant General

Certified that the Postage charges of Political Officers are paid from the Imperial Treasury.

Signed / W. M. Sankey
Accountant General

(2) Statement shewing the actual charges incurred on account of Travelling and Contingent charges from 1871-72 to 1874-75 compared with the Estimate for 1875-76.

| Departments | Accts 71-72 | Accts 72-73 | Accts 73-74 | 1874-75 Accts 9 mos | 1874-75 Estimate 3 mos | 1874-75 Total | 1875-76 As proposed by Govt of India | 1875-76 As now amended | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| Land Revenue | | | | | | | | | |
| Collectors &c Establishment | | | | | | | | | |
| Medical charges | 27,733 | 26682 | 28,621 | 22,738 | 7,579 | 30,317 | 30,000 | 38,700 | The proposed reductions are not feasible, the estimate figures representing gross charges whereas the actuals embrace five fifths only. |
| Office expenses & Miscellaneous | 50,372 | 60,654 | 67,434 | 49,143 | 16,381 | 65,524 | 68,000 | 72,000 | |
| Travelling Expenses of officers | 110,314 | 111,491 | 112,314 | 85,089 | 28,363 | 113,452 | 150,000 | 153,200 | |
| do of Establishment | 48,080 | 51,356 | 56,158 | 44,696 | 14,899 | 59,595 | 56,000 | 87,000 | |
| Law charges | 2,176 | 4431 | 10,320 | 4,599 | 1,533 | 6,132 | 7,000 | 7,000 | The sums proposed by the Govt of India would seem to be justified by the past actuals. |
| Process services | 21,971 | 43,331 | 40,489 | 17,764 | 11,160 | 28,924 | 45,000 | 45,000 | |
| Miscellaneous | 56,948 | 42,934 | 45,094 | 27,670 | 9223 | 36,893 | 41,000 | 41,000 | |
| Postage charges | 165,975 | 72,415 | 58,239 | 41,076 | 13,692 | 54,768 | 60,000 | 60,000 | |
| Revenue Survey | | | | | | | | | |
| Central office Contingencies | 1491 | 2809 | 2,930 | 2,643 | 881 | 3524 | 3,000 | 3,500 | Rupees 3500 would be a fair estimate judging from the actuals of 1874-75. |
| do Postage | " | " | 340 | 120 | 40 | 160 | 500 | 500 | The proposed grant may be accepted. |
| Demarcation &c | | | | | | | | | |
| Contingencies | 43845 | 43,310 | 42,634 | 29,172 | 9724 | 38896 | 45,000 | 80,000 | The assignment allowance to Ameens entered in the estimates under this head is probably included in the Collectors accounts with travelling expenses. The local estimate of Rs 80,688 or in round numbers Rs 80,000 is therefore not acceptable of the proposed retrenchment. |
| Travelling expences | 25,810 | 29,078 | 25,447 | 15,455 | 5,152 | 20,607 | 6,000 | 6,000 | |
| Postage | 728 | 1001 | 1,425 | 1028 | 343 | 1371 | 1500 | 1,500 | |
| Land Settlement charges | | | | | | | | | The sums proposed by the Govt of India for these items would seem to be justified by the past actuals. |
| Contingent charges | 14,980 | 17,053 | 24,358 | 12,946 | 4318 | 17,261 | 25,000 | 25,000 | |
| Travelling expenses | 12,537 | 15,595 | 22,641 | 18,489 | 6163 | 24,652 | 23,000 | 23,000 | |
| Postage Expenses | " | 402 | 609 | 497 | 166 | 663 | 600 | 600 | |
| Forest | | | | | | | | | |
| Travelling Expenses | 14892 | 28,599 | 29,548 | 24,052 | 8017 | 32,069 | 30,000 | 33,000 | The sums proposed on these accounts would seem to be too low compared with the actuals of 1874-75 a small margin as now amended is therefore necessary. |
| Postage charges | 899 | 984 | 633 | 665 | 218 | 873 | 700 | 1,000 | |
| Marine | | | | | | | | | |
| Lighthouse Contingencies | 5,193 | 3,084 | 3,180 | 3,554 | 118 | 4739 | 3,200 | 5,000 | do do do |
| do Postage | 132 | 272 | 368 | 157 | 52 | 209 | 400 | 400 | The proposed grant may be accepted. |
| Administration | | | | | | | | | |
| Board of Revenue | | | | | | | | | |
| Contingent charges | 6611 | 2792 | 2779 | 3493 | 811 | 4304 | 3,000 | 3,000 | The actuals of 1874-75 include a special charge of Rs 1060 which is not of a recurring nature. |
| Postage charges | 9137 | 4904 | 3049 | 3650 | 1223 | 4893 | 3,000 | 3,000 | The Legislature of Censuses returns has been swelling the charges of 1874-75. |
| Office of Account | | | | | | | | | |
| Postage | 2302 | 1655 | 1120 | 1100 | 366 | 1466 | 1200 | 1695 | No reduction seems advisable, the estimate was made on average of 3 years, and during the current year there was an increase of 209 Rs on the previous years, which shows that the charge is of a progressive nature. |
| Law and Justice | | | | | | | | | |
| Civil Reference Court | | | | | | | | | |
| Contingent expenses | 47,709 | 48764 | 58135 | 39,344 | 13118 | 52,489 | 60,000 | 60,000 | The first and the last items may be accepted but not than Rs 7700 for the second item does not seem to be justifiable with reference to the actuals of 1874-75. |
| Travelling expenses | 3746 | 5453 | 6392 | 7687 | 2562 | 10,249 | 6500 | 7,700 | |
| Postage charges | 16,726 | 2907 | 3890 | 3048 | 1016 | 4064 | 4000 | 4000 | |

(13)

No 946.

To

The Chief Secretary to the Government
of Madras.-

Financial Departt Sir,

In forwarding to you the accompany-
ing Statement showing the actual charges incurred
in the Madras Presidency on account of travelling
and contingent charges in each year from 1871
-72 to 1873-74 and the estimated charges on
the same account in 1875-76, I am directed to
enquire whether the Government of Madras
has any objection to the grants (entered in
the last column of the Statement) which it
is proposed to make for those charges in
1875-76.

2. I am at the same time to
observe that the amount proposed for 1875-
would seem to be justified by the past actuals
but that if they are adopted and ~~as~~ exces-
-sive grants for Contingent expenditure are
to be avoided, the total grant for Land
Revenue in 1875-76 would be much [illegible] the
the actual charges under the [illegible]

and I am therefore to request that the estimate under Land Revenue may be reconsidered and a special report submitted to this Department.

I have the honor to be,
Sir,
Your most obedient Servant,

Fort William
The 12th February 1875

W W Hunter
Asst. Secy to the Govt of India

W 333 Secy 4/2

2

Reference to the Accountant General for his opinion with reference to the expenditure incurred during 1874-5.

18 Feby 1875.

Sd/- Illegible
Actg. Chief Secretary

Accountant General's Office
Recd 19 2 1875
Ansd

To the Accountant General for his information.

18 Feby 1875

Sd/- Illegible
Actg. Chief Secretary

1875
The amended Estimate
Item
for comparison
Fasli 1284
Rec'd 18 Feb 1875
No 546
Rec'd 18/2/75
No 395.

Returning statement showing the actual charges incurred on the Madras Road Cess and Contingent charges in each of the 3 years 1871-72 to 1873-74 & the estimates charges for the same years in 1874-75 & suggesting whether there is any objection to the proposal which is proposed to make for those charges in the current year.

Reported

18344
18/2/75

Resolve Department.

No. 655

Fort Saint George,
Accountant General's Office,
23 February 1875.

From The Accountant General, Madras,

To The Chief Secretary to Government
Fort Saint George.

Sir,

With reference to your Docket on the accompanying letter from the Government of India dated the 12 February 1875 I have the honor to submit a Statement shewing the actuals of the last three years and of 9 months of the current year, contrasted with the figures proposed by the Government of India, and that which in my opinion would seem to be reasonable for 1875-76 for the charges therein entered -

2. With reference to para 2 of the above-mentioned letter I beg to state that according to the amended figures proposed by me the local Estimate under Land Revenue will have to be reduced by about Rs 36000 only. The Estimate will thereby still exceed the actuals of 1873-74 by about Rs 2500 - the Civil Service Annuity Fund subscriptions deducted in 1875-76 amounting to Rs 39056. -

I have the honor to be
Sir
Your obedient servant

W W Roddam
Accountant General

Compd Rm

Read Nos. 395 & 450

No 44 BD/25 Rl 75

Ordered that a copy of this letter & the Statement received with it be sent to the Govt. of India.

Secretariat Sec.
Revenue Dept.

with a copy of this letter to the Govt. of India.

Desp 9/3

1875
Finance
Revenue
DEPARTMENT.

ACCTT. GENL.'S OFFICE, MADRAS.

No.

FROM

THE [illegible], ACCOUNTANT GENERAL, MADRAS.

To

The Chief Secretary to the Government of Fort St. George.

Dated 23 Feby 75
Recd. 24 " "
No. of answer
Answd.

(Subject.)

With reference to submitting a Statement showing the actuals of the Cost Price grano duty during the current year & the Estimate for 1875-76 — or account of the Government Monopoly in Salt in Madras — or account of the Salt duty in the Madras Presidency for the year 1874-75.

N 330 & 450

24/2/75