

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 13

DATED 9th Jan'y 95.

INDEXED. 89

[Despatch Abstract.]

BUDGET GRANT.

Recording letter from the Government of India regarding certain alterations made by the Accountant General in the column --- of the Provincial accounts, and stating that the new form of statements of monthly accounts may be brought into force from the 1st January 1895.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

9TH JANUARY 1895, No. 13, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper :—

G.O., dated 31st October 1894, Nos. 919, 920, Financial.

ABSTRACT.—Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "Budget grant" of the Provincial accounts submitted to Government.

READ—also the following paper :—

From H. J. McINTOSH, Esq., Officiating Under Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated Calcutta, the 11th December 1894, No. A.-6030.

I am directed to acknowledge the receipt of your letter, No. 920, dated the 31st October 1894, with enclosures, on the subject of certain alterations made by the Accountant-General, Madras, in the column "Budget grant" of the statement of the Madras Provincial Accounts for 1893-94.

2. I am to say that His Excellency the Governor-General in Council concurs in the orders passed by the Government of Madras in paragraph 2 of their letter, No. 919, dated the 31st October 1894, regarding the form of statements of monthly accounts, and at the same time to point out that the term "Budget grant" should not be applied to any figures except those forming part of the budget as passed by the Government of India.

Copy forwarded to the Accountant-General, Madras, for information.

ORDER—dated 9th January 1895, No. 13, Financial.

Recorded.

2. The new form of accounts may be brought into force from 1st January 1895.

(True Extract.)

To the Accountant-General.
 „ the Departments of the Secretariat.
 „ all Heads of Departments.

Ag. Chief Secretary.

Egd. A. Raitt.

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 9th January 1895, No. 13.

JANUARY.

Budget Grant.

Recording letter from the Government of India regarding certain alterations made by the Accountant-General in the column — of the Provincial Accounts, and stating that the new form of statements of monthly accounts may be brought into force from 1st January 1895.

31st OCTOBER 1894, Nos. 919, 920, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From the Government of India, Finance and Commerce Department, dated 14th July 1894, No. 3549-A.

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st July 1894, No. I.B.E.-162.

With reference to your endorsement, No. 1486, dated the 23rd July 1894, on Government of India letter, No. 3549-A., dated 14th July 1894, herewith returned, I have the honour to report that the differences between the grants entered in Government of India No. 1342-A., dated 1st April 1893, and in the preliminary Provincial account of this office for March 1894, are, as shown below, due to subsequent additions and deductions sanctioned by the Government of India which were also, as usual, carried out in the consolidated abstracts and the Civil accounts submitted by this office to the Comptroller-General.

2. The sum of Rs. 4,00,000 shown as the budget grant for “43, Minor Works and Navigation” in charge of Civil officers, was adopted from G.O., Public Works, No. 126-I., dated 9th February 1893.

3. All these were fully explained by foot-notes in my Provincial accounts rendered to you for September 1893 and February 1894.

11. Forest—	RS.	RS.
Original grant		8,12,000
Deduct—		
As per Government of India, Finance Department, No. A/3138, dated 22nd July 1893	5,000	
As per Government of India, Finance Department, No. Ex./3150, dated 22nd July 1893	6,000	
As per Government of India, Finance Department, No. A/4798, dated 2nd November 1893. 1,000		
	—	12,000
		8,00,000
18. General Administration—		
Original grant	9,48,000	
Add—		
As per Government of India, Finance Department, No. P/1072, dated 28th February 1894	+ 2,000	
		9,50,000

20. Police—	RS.
Original grant	43,59,000
Deduct—	
As per Government of India, Finance Department, No. P/1072, dated 28th February 1894	— 2,000
	43,57,000
21. Marine—	
Original grant	50,000
Add—	
As per Government of India, Marine Department (Finance), No. 606, dated 3rd June 1893	+ 12,000
	62,000

Memorandum, dated 13th August 1894, No. 1616.

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 30th August 1894, No. I.B.E.-187.

With reference to your official memorandum, No. 1616, dated the 13th August 1894, I have the honour to state that, in accordance with Article 1519 of the Civil Account Code, the budget estimates of the year in question as printed in the estimates of 1894-95 are left untouched, although reappropriations may have been sanctioned by the Government of India or Madras. Any reappropriations or additions sanctioned subsequent to the passing of the original budget estimates are taken into account only in the revised estimate.

2. In connection with the accounts, the practice is different. In order to carry out the provisions of Article 1545 of the Code, the amount actually sanctioned must necessarily be noted in the accounts and accordingly all alterations sanctioned by the Government of India have been entered in the accounts furnished to the Government of India and Comptroller-General. But it has been the practice to omit alterations made by the Madras Government apparently on the ground that they are not communicated by the Madras Government to the Government of India and cannot therefore be verified and they have therefore been also omitted from the Provincial account which is regarded as an extract of the other account. Without the inclusion of all alterations the budget check on expenditure cannot be effective and no distinction will in future be made between alterations made by the Government of India and those made by the Madras Government.

From the Government of India, Finance and Commerce Department, dated 22nd September 1894, No. 4913-A.

ORDER—dated 31st October 1894, No. 919, Financial.

The foregoing correspondence relates to certain alterations made by the Accountant-General in the column "Budget grant" of the Provincial accounts submitted to this Government. In order to exercise an efficient check over the grants as altered by additional allotments sanctioned from time to time, the Accountant-General has been in the habit of increasing and reducing the grants thus affected, in accordance with Articles 158 and 1545 of the Civil Account Code. Hitherto the additional allotments sanctioned by the Government of India have alone been taken into account by the Accountant-General. He proposes in future to include supplemental grants made by this Government also.

2. The Government is of opinion that it would be more convenient for all purposes if two columns were added to the statement of monthly accounts—one showing the alterations made from time to time, including surrenders as well as supplemental grants, and the other exhibiting the original grants as thus altered. The column "Budget Grant" would then remain untouched as required by section 1519 of the Civil Account Code. The figures in the columns of actuals might, moreover, be rounded to hundreds of rupees.

3. To ensure accuracy in the alterations and to keep Government informed of the progress of expenditure during the year, all Heads of Departments will, in future, submit a formal report whenever they foresee that the original grant of the year is likely either to be exceeded by unforeseen expenses or to be reduced by probable savings. These instructions will not apply to alterations of less than Rs. 5,000.

4. The following letter will be despatched to the Government of India.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" the Departments of Secretariat.
" all Heads of Departments.

LETTER—to the Secretary to the Government of India, Finance and Commerce Department, dated 31st October 1894, No. 920.

I am directed to acknowledge the receipt of your letter, dated 14th July 1894, No. 3549-A., and to state that the differences in the budget figures of 1893-94 therein pointed out are due to the Accountant-General having included the following modifications in the grants, all of which were sanctioned by the Government of India :—

Service heads.	Original grants as sanctioned by the Government of India for 1893-94.	Modified figures adopted by the Accountant-General.	Differences.	Orders * of the Government of India sanctioning the alterations.
	RS.	RS.	RS.	
11. Forest	8,12,000	8,00,000	12,000	F.D., dated 22nd July 1893, No. A. 3138 (Rs. 5,000). F.D., dated 22nd July 1893, No. Ex. 3150 (Rs. 6,000). F.D., dated 2nd November 1893, No. A. 4798 (Rs. 1,000).
18. General Administration ..	9,48,000	9,50,000	2,000	F.D., dated 28th February 1894, No. P. 1072.
20. Police	43,59,000	43,57,000	2,000	Do. do.
21. Marine	50,000	62,000	12,000	Marine (Finance), dated 3rd June 1893, No. 606.
43. Minor Works and Navigation.	32,00,000	P.W.D. 28,00,000 Civil. 4,00,000	..	Telegram from the Government of India, Public Works Department, dated 11th April 1894, No. 57 A. I. (in Madras G.O., No. 353 I., dated 30th April 1894). Fide also Madras G.O., Financial, dated 28th August 1893, No. 835, and G.O., dated 9th February 1893, No. 126 I.

* Several of these orders have not been communicated to this Government.

2. The Accountant-General reports that, in view to carrying out the provisions of Articles 158 and 1545 of the Civil Account Code, which require the audit of expenditure to be conducted against the grants as altered from time to time by re-appropriations and transfers, he has always shown the altered figures in the monthly accounts forwarded to the Comptroller-General and in the copies of these accounts submitted to this Government. He has hitherto ignored local sanctions on the ground that the Comptroller-General has no means of verifying these; but he proposes to include all reappropriations in future.

3. In the accompanying Proceedings of this Government of to-day's date, No. 919, which contain copies of Mr. Rawlins' letters on the subject, His Excellency in Council has suggested a means of conveniently showing the reappropriations in the monthly accounts.

4. The separation of *Minor Works and Navigation* in charge of Civil officers was effected in the accounts of 1893-94 at the instance of the Comptroller-General. The expenditure is under the control of Collectors and the Board of Revenue, and this Government agreed that it should be borne in the Civil and not the Public Works Accounts. The grant made for the purpose is distinct from the allotments for *Minor Works* in charge of the Public Works Department.

J. F. PRICE,
Chief Secretary.

Govt. of {1894} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., &c., 31st October 1894,
Nos. 919, 920.

OCTOBER.

Abstract
Budget Grant.

Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column — of the Provincial accounts submitted to Government.

Ind-also

A.
No 6030

GOVERNMENT NO. 3344

Government of India,
Finance and Commerce Department.
Calcutta, the 11th December 1894.

To
The Chief Secretary to the
Government of Madras.

Sir,
I am directed to acknowledge the receipt of your letter No 920, dated the 31st October 1894, with enclosures, on the subject of certain alterations made by the Accountant General, Madras, in the column "Budget grant" of the statement of the Madras Provincial accounts for 1893-94.

2. I am to say that His Excellency the Governor General in Council concurs in the orders passed by the Government of Madras in paragraph 2 of their letter No 919, dated the 31st October

80-919-20 : 31-10-94 *Ent.*

[G.]
[34]
200-24-10-94

Luianant

DEPARTMENT.

From

Govt of India
(Finance + Commerce)

H.M.
P.S.

Res. 919/20
3-10-94

Order, 9/11/95 No. 13

Recorded.

No. 6030

2. The new form of accounts may be brought into force from 1 January 1895.

22/12/94

Dated 11-12-94
Recd 15-12-94

Subject

concurring in the orders passed by the Madras Govt in para 2 of their letter No. 919 of 31/10/94 re: the form of statement of monthly acc'ts & pointing out that the term "budget grant" should not be applied to any figures except those forming part of the budget as passed by the Govt of India.

To the receipt of all kinds of receipts
22/1/95

2/12

10.0.

List showing the distribution of the Proceedings of Government dated 7th January 1895 No. 13

Revenue Department	31
Public Works Department	41
Military Department	21
Local and Municipal Department	21
Judicial.	
Honorable the Chief Justice with C.L.	31
Inspector-General of Police	30
Do. of Prisons	30
Do. of Registration	25
Chief Presidency Magistrate	3
Commissioner of Police	3
Judges of the Madras Court of Small Causes	3
Advocate-General	1
Government Solicitor	1
Administrator-General	1
Sheriff of Madras	1
Government Pleader	1
Registrar of Joint Stock Companies	1
Public.	
Surgeon-General	6
Meteorological Reporter	1
President, Board of Examiners	1
Private Secretary to the Right Honorable the Governor	1
Government Astronomer	1
Superintendent, Government Central Museum	1
Chemical Examiner	1
Superintendent of Stationery	1
Protector of Emigrants	1
Superintendent, Government Press	1
Tamil Translator to Government	1
Telugu do. to do.	1
Malayalam do. to do.	1
Canarese do. to do.	1
Hindustani do. to do.	1
British Consular Agent, Pondicherry	1
Superintendent, Archaeological Survey	1
Government Epigraphist	1
Political.	
Resident in Travancore and Cochin	6
Paymaster, Carnatic Stipends	1
Political Agent, Pudukota	1
Do. Sandur	1
Do. Banganapalli	1
Government Agent, Tanjore	1
Special Agent, South Arcot	1
Ecclesiastical.	
The Right Reverend the Bishop of Madras	3
Venerable Archdeacon of Madras	3
Senior Chaplain of the Church of Scotland	7
Marine.	
Presidency Port Officer	20
Chairman, Harbour Trust Board	1

22/1/95

FINANCIAL { Accountant-General 6
Commissioner of Paper Currency 1

EDUCATIONAL { Director of Public Instruction 20
Commissioner for Government Examinations 1

THE DISTRICT MAGISTRATE OF

Anantapur
North Arcot (Chittoor)
South Arcot (Cuddalore)
Bellary
South Canara (Mangalore)
Chingleput (Saidapet)
Coimbatore
Cuddapah
Ganjam (Chatrapur)
Godavari (Cocanada)
Kistna (Masulipatam)
Kurnool
Madura
Malabar (Calicut)
Nilgiris (Ootacamund)
Nellore
Salem
Tanjore
Tinnevelly
Trichinopoly
Vizagapatam

DISTRICT AND SESSIONS JUDGE
OF

North Arcot (Chittoor)
South Arcot (Cuddalore)
Bellary
South Canara (Mangalore)
Chingleput
Coimbatore
Cuddapah
Ganjam (Berhampore)
Godavari (Rajahmundry)
Kistna (Masulipatam)
Kurnool
Madura
North Malabar (Tellicherry)
South Malabar (Calicut)
Nellore
Nilgiris (Ootacamund)
Salem
Tanjore (Tanjore)
Tinnevelly (Palamecottah)
Trichinopoly
Vizagapatam

First copy sent to Press.

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Despatched in print.

RECEIVED G.O. No.

137

DATE

ORDER No.

ENCLOSURE TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH NOTES

PAYERS NOT TO BE USED FOR OTHER PURPOSES

N.P.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

Number of copies { Order complete.
original { Letter only.
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