

Financial (1895) Department.

ORDINARY MS.

G.O., No. 544.

Dated 24th July 1895.

INDEXED. 89

[Despatch Abstract.]

CONSOLIDATED ABSTRACTS.-

Issuing instructions to the Accountant-General in regard to
the details to be inserted in the ----.

PRINTED IN G.O., dated

26th August 1895. No. 623

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C	1935		75				

Financial (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE *Chief Secy. to Govt.*
Financial Dept.

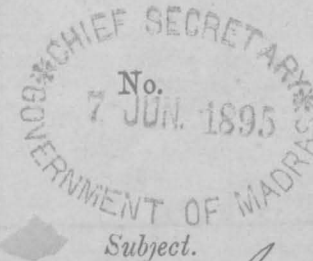
No. *262*
87

Dated

Received

Regd. 7.8.95

5 June 1895



Subject.

Furnishing information in connection with paragraph 6 of G.O. Financial No. 256 dated 19 March 1895 in which it is desired that the details given in the Consolidated statement should more closely correspond to those given in the Budget.

BC

87

409 24-7-95 No 544

128 1331

Compilation DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
5 June 1895.

No. S.B.E.
87

From

F. C. Harrison Esquire,
OFF ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
of Madras, Financial Department.

SIR,

I have the honour to observe that I gather from paragraph 6 of Government Order, Financial No 256 dated the 19th March 1895 that the Government are desirous that the details given in the Consolidated abstract should more closely correspond to those given in the budget. I have been through both and find that there are many details in the budget that are not to be found in the other. These cases fall naturally into three classes. Those in which it is more or less clear that details should be given, Secondly doubtful cases and thirdly those in which so great detail is undesirable. I will commence

Encl 6237 26/8/95

upon the first class of cases. My references
are to the budget, but will not always be
completely intelligible unless reference is
also made to the consolidated abstract.

I. a. Revenue. page 26. Detailed Accounts. D.E.F.

I will introduce the details
under Local into the Consolidated Abstract.

Page 27. Detailed Account ~~XXXII~~ A
Local Fund Act of 1884. I will introduce
all the details

Expenditure

Land Revenue page 33

Detailed Account 3 A. I propose to
give the following details under establishment:

Taluk Sheristadars and Head Accountants

Clerks and Servants

Village Establishments

Stamps page 45 Detailed Account no. 6 B.

I will give Presidency Town

Establishments

Discount on sales

Contingencies

District Charges

Discount

Contingencies

Assessed Taxes, page 49,

Detailed Account 10 A. I will give
Madras

Salaries

Establishments

Allowances

Contingencies

District Charges

ditto

General Administration page 68,

Detailed Account 18 K.

I will give Establishments

Collectors

District Boards

Tahiq Boards

Panchayat Offices

Allowances

Supplies and Services

Contingencies

Education page 92. Detailed Account no. 22 B.

Local.

I will give the heads as in
the budget.

Page 96-97.

I will separate "Madrasas" and "other
Secondary Schools"

page 99. Detailed Account No 22 E.

I will under "Local" give more details; at present the whole expenditure is lumped together in the consolidated abstract.

page 104. Detailed Account No 22 G. Similarly.

I will give more details under Local

pages 110-112. Medical. Detailed Account 24 B.

I will separate the Presidency Hospitals.

pages 115 & 118 Detailed Account 24 B & C.

I will give further details under "Local"

page 122 Detailed Account 25 C.

I will separate the Residents' charges

from the minor ones

pages 125 & 126, Scientific and Other Minor

Departments. Detailed Account 26 C & D.

I will give further details under

Museum and Observatories

page 132. Territorial and Political Pensions.

I will give the details by families as

in detailed Account 27 A

page 142. Detailed Account 32 A. Miscellaneous.

The donations will be distinguished.

page 144 Detailed Account 32 C. - More

details will be given under Local

page 146, Civil Works. Detailed Account 45 A. -

Agency and Municipal works will be distinguished.

page 147. Detailed Account 45 B.

More details will be given under Local. I now come to the second or doubtful class. My reasons for placing cases in this category are given against each case. Sometimes it is because the details seem out of proportion to their pecuniary or other importance, sometimes because the details are readily available from departmental compilations (and can be checked in their totals by my books) and sometimes because the labour imposed upon my office may be considered to be out of proportion to the importance of the details. In each of these cases and those of the third class I request that I may be favoured with the views of Government.

II Land Revenue. page 6. Detailed Account 12/1 A.

(a) I understand that formerly these details were both in the abstract and budget, but were struck out as the Board did not require them. They were reintroduced into the budget when it was amplified. It is now for decision whether the details should be cut out of the budget, or

given in the abstract.

b) Excise page 9. Detailed Account V A.

The details under "Country Spirits" are complicated and if they are introduced into my books will be the cause of very numerous transfer entries to bring the details upon my books into exact accord with departmental figures. On the other hand the amount involved is very large.

c) Registration page 14. Detailed Account

N^o X A. Here the detail in the budget seems very great, but the amounts considerable. Is any and if so what middle course practicable?

d) Law and Justice page 19.

Detailed Account VI B. The amount involved is somewhat considerable, but it may be troublesome to give the details correctly. Possibly Government does not particularly require the.

e) Scientific and other minor Dept. page 22

Detailed Account XXI B. The details given are not in the abstract. Perhaps the two principal heads "Sale of Febrifuge"

and "Sale of Quinine" might be separately shown.

f) Expenditure Land Revenue page 40

Detailed Account 3. F

The amount seems very large but I do not know whether there would be any difficulty in distinguishing the various kinds of village establishments. The other items are insignificant.

III I now come to the class where further detail seems clearly undesirable

a) Scientific and other minor Dept. page 23

Detailed Account XXI E

~~xxxxxxxxxxxx~~
~~xxxxxx~~ *There are*

hundreds of items in

which are practically
checked with departmental
accounts. Page 1 of Dept
accounts is given.

It can hardly be worth while to separate each kind of examination in our accounts.

b) XXV Miscellaneous page 25.

Detailed Account XXV B. This detail can if necessary be furnished at any time and is not of importance

c) General Administration page 63.

Detailed Account 18 A Translators Dept

I see no use in posting separately the expenditure according to the various translators

d) Medical page 113. Detailed Account 24 B

The expenditure on disbursements is
severally very small: to become
it would be very troublesome
Political. Page 121. Detailed Account 20 A
There appears to be no sufficient reason
for showing the details
of Scientific and Other Minor

Detailed Account 26
The separation in the accounts seems
quite unnecessary.

The details mentioned as desirable
in the first class will throw a considerable
amount of extra work upon my office and
I may find it necessary (or indeed) to ask for
further details are required for the purpose.
an addition to my establishment any of the changes

If Government desire accounts of 1894-95,
to be introduced into the system an early
I request that I may receive pending a
intimation of such a wish
fuller reply.

I have the honour to be,
Sir,
Your most obedient servant,
W. Harrison
Offg. Accountant General.

It has been ascertained from
the A. G. Office that Mr.
Harrison has promised India (D.O.)
to satisfy the local Govt. But this
Govt. cannot afford to increase his
establishment.

The Consolidated Abstracts are
not of much use in the office so
long as they do not help in the
checking of the budgets of Heads of
Depts. The printed Civil Estimates
form a reliable record for past
actuals and Govt. must
apparently be content with them

C.S.
2. VII. 95

These officers cannot
be expected to be fully
conversant with the
system of Govt. Accts

C.S.

Financial Dept

C. No. 1331

Order of 24th July 1895 No. 544
H.H. the Governor in Council

Considers that the Acct. Genl
should exercise his own discretion
in regard to the details to be
inserted in the Consolidated
Abstract. Every endeavour should,
however, be made to bring the
details in the Accountant General's
books into exact accord with
departmental figures under all
heads. At the same time the
Govt. has no desire to increase
the work in the Acct. Genl's
office to such an extent as to
necessitate an addition to his
establishment

2. Diversities in the classification
of details tends to confusion.
Chiefly in the accounts of
Officers of special depts. e.g.
the Govt. Epigraphist, Supdt.
Archaeological Survey &c. - In
this connection attention is
drawn to the remarks in para
4 of G.O. 719.3.95, No. 257 (para
9).

3. The ^{details} ~~revenue~~ under I Land Revenue should be reclassified in the Consolidated Abstracts.

Consolidated Abstracts

4. No further details under Local Funds were contemplated

H.M.
9/11/95

C.S.
2. 11. 95
Acct. Gmt. (2/10/95) 3/7/95

5. The Consolidated Abstract for March ~~as now submitted~~ does not contain the final figures of the year. The Acct. Gmt. will be requested to report whether he can make arrangements for furnishing an Abstract with the ^{present} information in lieu of the March Abstract ~~and to state the earliest date on which he can submit the same to Govt.~~ The September Abstract should ^{be} continued

C.S.
20. 7. 95
23/7/95

H. 2.
Return with Fax for same please

I think the Cons. Abstract up to Sept. should be useful. As to the one up to March, I should prefer ~~not~~ showing the final results if the A.G. can furnish it — we might get these details over again. But perhaps what is required is given in the appropriation Report. Yes, the Cons. Abstract up to Sept. is sufficient

19/7/95

Write to the Hon'ble Member.

The Civil Budget Estimates are prepared ^{in great detail} and are ^{very} complete

Note for the Honorable Member.

With reference to the Honorable Member's queries the following is submitted. —

(1) The Consolidated Abstracts for September (containing the accounts for the first six months of the year) are furnished under Official Memo. dated 10th Novr. 1886, No. 1865 C. The requisite ^{ion} for the March abstracts (containing the previous years' actuals) cannot be traced but it was probably an Official Memo. or D.O. to the Accountant-General. The earliest March Abstract is that for March 1871 in the file.

(2) The abstracts are not received monthly but only twice a year, first for the March final, and then for the six months' accounts up to September

(3) The March abstracts were formerly of use in checking the details in the column of actuals entered

by

by Heads of departments in their budget estimates.

(b) The September abstracts were useful for calculating the progress of Receipts in some of the larger departments, e.g. Registration, Police, Medical &c.

But in the draft order now under preparation regarding the submission of Budget estimates, ^{it} is proposed to provide that Heads of departments shall themselves ~~arrange~~ ^{arrange} for the verification of ~~the~~ actuals with the Accountant-General's books and certify that they have done so, and that six months' actuals shall in the more important cases be inserted in the blank page reserved for explanations.

(c) For the purpose of ascertaining how any particular item of receipts or charges has been classified, the printed Civil estimates now furnish much more information than the consolidated abstracts ^{do} ~~do~~. Moreover the final March Abstracts do not include the further entries and adjustments made by the

Accountant

Accountant-General between September and December, whereas the actuals in the Civil estimates contain the latest corrected accounts.

It is therefore submitted that if the Honorable Member has no objection to discontinue a long standing return, the Accountant-General may be relieved of the duty of sending these abstracts to Govt.

(4) The abstracts have always been kept in the office and not circulated

They are not of much use in the office if they do not help to check budgets and this check is impracticable if the classification in the Abstracts in the C. B. Estimates differs.

*C.B.
13.7.95*

*RS
18/7/95*

Consolidated Abstracts

The Hon'ble H. Co. Plur. C. 22.

When given for copying _____
When copied _____
When examined _____
When signed _____

189 .

READ AGAIN G.O., No.
189 ,

DATED

CURRENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B. --

A = Copy in full.
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P = Copy abstract only.
Q = Copy heading only.

319/7
25/7

27-11-06

[G.
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Freil DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press
Miscellaneous No. 5049 dated 20/7/25 190
Routine

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
27/1/01	Jud.	5049	800	mt	29/1/01	mt
30/11/01	"	5049	800	mt	13/2/01	mt
26-11-06	Jud.	539	1000	mt	14-12-06	mt