

11/9
Financial (189⁷₆) Department.

ORDINARY PRINTED.

G.O., No. 737

Dated 9. 9. 77

INDEXED.

14/15

[Despatch Abstract.]

Interprovincial Adjustments.

Reordering letter from the A.G. Comg: The decision of the Comptroller Genl: that the principle of the prohibition of — does not apply to a Quasi Commercial Deptt as the Forest Deptt: and that the leave allowances of Mr. Allmark, Conservator of Forests, Burma, disbursed at the Bangalore Treasury should therefore be debited to the Govt of Burma.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
35	15	1-98	2nd				
2747/98	99	1-98	11th				

Government {1897} of Madras. FINANCIAL.

Recd.

Regd.

Enclosures

1897.

Spare copies

G.O., No. 737, 9th September 1897.

SEPTEMBER.

Interprovincial Adjustments.

Recording letter from the Accountant-General communicating the decision of the Comptroller-General that the principle of the prohibition of — does not apply to a quasi-commercial department as the Forest department and that the leave allowances of Mr. Allmark, Conservator of Forests, Burma, disbursed at the Bangalore treasury should therefore be debited to the Government of Burma.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 17th June 1897, No. 1809.

I have the honour to inform you that Mr. J. Allmark, Extra Deputy Conservator of Forests, Burma, who has been granted a year's furlough under article 371 (a), Civil Service Regulations, has drawn his leave allowances for January and February 1897 amounting to Rs. 264-0-7 at the Bangalore treasury.

2. From the last-pay certificate granted to him by the Comptroller and Auditor-General, it is observed that he will have to draw the whole of his leave allowances which will amount to Rs. 2,200 and odd in this Presidency. As under article 1337 of the Civil Account Code, volume II, interprovincial adjustments are not permissible, and as the amount involved is large and may affect the budget provision under the service head concerned, I have the honour to bring the matter to the notice of Government in case it should desire to move the Government of India to debit the cost to Burma under the second sentence of the same article.

Endorsement of the Revenue Department, R. No. 1452, dated 30th July 1897.

Memorandum to the Accountant-General, No. 1725, dated 16th August 1897.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 30th September 1897, No. 2738.

With reference to your memorandum, No. 1725, dated the 16th of August 1897, I have the honour to forward the enclosed copy of letter, No. 1569, dated 29th July 1897, from the Comptroller-General (Forests) to the Comptroller, Burma, in which that officer states that the prohibition against interprovincial adjustments contained in article 1337 of the Civil Account Code does not apply to the Forest Department which is a quasi-commercial department and to state that the leave allowances of Mr. Allmark disbursed at the Bangalore treasury are now debited by me to Burma and that the charges incurred on that account in 1896-97 have also been similarly adjusted in the current year with the approval of the Comptroller, Burma.

ENCLOSURE.

From M. GHATAK, Esq., Assistant Comptroller-General (Forests), to the Comptroller, Burma, No. 1569, dated 29th July 1897.

With reference to your letter, No. 229-A.C. of the 23rd instant, and in continuation of my telegram of date, I have the honour to state that article 1337 of the Civil Account Code does not apply to the Forest Department which is a quasi-commercial department, and the receipts and expenditure of the department in each province are kept distinct so as to bring out accurately the financial results of the administration of each province. It is this principle which has been embodied in article 1190 of the Civil Account Code and this article should be held to apply to the payment of the salary, &c., of a Madras officer in another province.

No. 1570.

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

CALCUTTA,
29th July 1897.

(Signed) M. GHATAK,
Assistant Comptroller-General (Forests.)

ORDER—No. 737, Financial, dated 9th September 1897.

Recorded.

(True Extract.)

To the Revenue Department.
" Accountant-General.

Chief Secretary.

Financial
Legislative (1897) Department.

CURRENT No. 2119

From
The Revenue Dept.

Order

No.

Dated 12 }
Received 13 } 7-97.
Registered 13 }

Enclosures - (papers put up)

Spare copies. —

SUBJECT.

Forwarding a file
of papers re the payment
at the Bangalore Treasury
of leave allowances to
Mr. Ullmark of the
Burma Forest Dept.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

OFFICE NOTE No.

Dated 12th July 1897.

CURRENT No. 2119

From

THE SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT,

To

THE Hon: the Chief Secretary, Financial Department.

In forwarding the accompanying file of papers on the subject of the payment at the Bangalore Treasury of leave allowances to Mr Allmark of the Burma Forest Dept, the undersigned has the honour to invite attention to the question raised by the Hon members as to whether the charges involved should fall on the Govt of India or this Govt and to enquire whether any information on the subject is available in the Financial Dept.

12. VII. 97

12. VII. 97

budget provision.

BACK P.

Financial
Revenue (1897) Department.

CURRENT No. 5104



Be
Hind draft a clear
reference to
C. No. 175/97
and
6/11/97

CURRENT NO. 2371

Endorsement *200. 14528/30 14 July 97*
Order From The Asstt General
Madras.

Transferred to the
Financial Department with
officer's note and return
note in original.

No. 1809

Dated 17 June 1897

Received 18.6.97

Registered 19.6.97

Enclosures

Spare copies

W. Marjoribanks
29.7.97

ad asst Secy to Govt

at a meeting
30th July 1897

to Recd 3/8/97

the Financial Dept
with notes in original
not enclosed 24 June 2118

The remarks were made by
the Secy to Govt. He made the question
a general one which must
be submitted to the consideration
of the Financial Dept. The committee
has been asked by the Secy to Govt
to answer in that Dept.

SUBJECT.

Bringing to the notice of Govt
for the payment of leave
allowances to Mr. J. Allmark
Extra Deputy Conservator of
Forests, Burmah in the
Presidency, in case it should
desire to move the Govt of India
to debit the cost to Burmah
as the amount involved is
large and may affect the
budget provision.

29.7.97

18/7/97

19.6

BACK PAPERS.

G.O.	No.	Department.	Date.
	148	Finance	7-3-96
	43-4	"	16-1-96
	867	"	5-4-95
	576	Revenue	28-6-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

C. No. 5104 of 97

From the Accountant General

Dated 17th June 1897.

The Hon. Mr. G. S. E. L.

The Hon. Sir Henry Bliss K.C.B. FOR ORDERS.

H.E. the Governor

To the Hon. the Chief Secy
 Finl Dept for favour
 of counterinitiate

The Accountant General reports that Mr. J. Allmarck of the Burma Forest Dept, now on one year's furlough, is, under the terms of his last pay certificate, entitled to draw his whole leave allowances amounting to about Rs 2,200 in this Pres^y and that as Art 133 of the Civil Account Code, Vol II, prohibits interprovincial adjustments without the special sanction of the Govt of India, the amount involved will have to be debited to "H - Forests" - Madras and the budget provision already made thereunder is, therefore, likely to be affected. The matter, he adds, has been brought to the notice of Govt so that if it considers it desirable the

Govt. Secy

FOR ORDERS.

out of India may be made to debit the amount to Burma.

2 In 1892, Mr David Hooper, the Joint Quinologist, was granted three months' privilege leave, the whole of which he spent in the North Western Provinces. His pay during the period amounting to Rs 1500 paid by the Govt of was debited to the ~~Revenue~~ ^{Accounts} of these Provinces (vide passage marked in blue chalk on page flagged H in G.O. No 576 Rev dy 28th June 1893) and no application orders were received by this Govt from the Govt of India at the time to debit the amount to the Madras Accounts. It seems therefore doubtful whether it would be quite proper to address the Govt of India concerning Mr Allmarch's case.

3. The case of the Warranted Forest Officers, transferred to Burma before the expiry of their five years' term of service under this Govt, which the Acct. General has apparently had in view in submitting his present report

That was a very different matter 29

Board has asked for a large increase but the paper has been recorded with reference to 10 and flagged G

BMM 24.11.97

report does not appear to be on all fours with that of Mr Allmarch. In the former the services of certain specially trained officers were permanently lost to this Pres^d and the Govt decided that as a matter of principle the proportionate cost of their training should be recovered from the Province benefited. The papers are still in Circⁿ with a draft letter to India). In the latter case, on the other hand, no such principle seems to be involved and as the Forest budget will have, in all probability have to be altered, it is a question for consideration whether the Govt of India should now be addressed as indicated by the Acct. General. Orders are solicited.

Ulls 25.6.97

First Draft

The whole question turns, it is submitted, on the point whether the sum of Rs 2200 can be considered "a considerable

Charge of an exceptional nature" (Article 1337 of the C. A. Code) The amount cannot, it is thought, be so considered. The sufficiency or otherwise of the budget provision under 10 For should not, it is submitted, influence the decision. As regards the budget provision, the Board never works up to its figures and the

X See also letter in G.O. Hopper D
Sub. No 148 dated 7th March 1896
There is no chance of getting anything out of India made in this case 10

Question of an additional allotment, which is within the powers of the local Govt to grant by re-appropriation, must be left until later in the year

If payments made in Bangalore are rightly considered as payments made in this Presidency (as I believe they are, though I have seen no papers on this subject) there is no case for an appropriation to India.

Can't
30.6.97
3/7/97
Hall depends on this "if" - If the payments are made at Bangalore, which is under the direct & absolute control of this Presy. I should say that the charge should fall on India. I don't see why not - Inquiring should be made on this point.

8/7/97

Drift to A.G.
10.7.97

2371

The Hon: Mr. G. S. S.

The Hon: Sir Henry Bliss C. S. S.

For orders

The accompanying not from the Financial Dept is submitted with reference to the above remarks in connection with the all marks case.

21.7.97

22.7.97

The question is not how the accounts are kept, but what is done with the cash. Does India get the receipts or do we? What do the receipts for a year amount to?

Apparently the facts have not been correctly ascertained. Madras Govt. can't, so far as I can see, be taken to this Presidency.

Receipts.

	Rs
IV Stamps	152
III Assessed Taxes	1031
XX Education	1
XXII Superannuation	304
XXIII Stationery & printing	2
XXV Miscellaneous	9
XXII Civil works	140
	<u>1,639</u>

{Imperial income tax on all allowances drawn in Bangalore Part 2. of Schedule 2 of Budget}

{Fees from Cemeteries attached to Bangalore churches.

23/7/97

Charges

	Rs
6. Stamps	33
10. Assessed taxes	64
15. Post office	15
19. Law and justice	800
22. Education	75
23. Ecclesiastical	4032
24. Medical	351
26. Scientific & depts -	984
partments -	
27. Territorial pensions	652
29. Superannuation	8980
32. Miscellaneous	25
	<u>16,014</u>

(Mr. Maskell)
(Travelling allowance)
(Bangalore Churches)
(Arch. Survey)
(Mysore Political pensions)
(Pensions drawn in Bangalore)

* debited with item 23 Eccl.
or 27 Territorial Pensions, since
within the Prov. Headstall. Most
of the rest of the charges are
understand since they are merely
payments made in Bangalore to
Madras Prov. officials who happen
to be there or have retired to that
place. But we must accept all sorts
of miscellaneous charges under the
revenue of Bangalore - I don't see
it any - How about the Land Rev.
of the Cantt? Perhaps there is none -
But how about the Excise revenue there?
Why is that not credited to us?
I think we should fight this imposed
debit - There can be no reason that
I know, why we should pay it rather than
suppl. which appears to be a much
larger revenue out of Bangalore than we do.

22/7/97

Rev. Dept (with file)

No. Sub. with form part of
Mysore Sec (Imperial)
+ Prov. com (Imperial)
CMB

File

2371



Memorandum No. 1725/16-8-97

Read the following paper :-

C.M. 2371.

With reference to
his letter No. 1809, D 17 June
last, the Acct. General is
requested to be as good as
to state whether he anticipates
that the whole amount of
Mr. Allmarsh's leave allowance
(Rs 2200) will be drawn at
the Bangalore Treasury and
whether this treasury is
treated as one of the Madras
treasuries? He is also requested
to submit a statement showing
how far the receipts and charges
of the Bangalore Treasury
for the past three years have
been classed as appertaining
to this Presidency. Imperial
& Provincial transactions should
be separately shown and it

should be stated what becomes
of the revenues of Bangalore,
such as the Land Revenue of
the Cantonment, if any,
the Excise revenue &c. Why
are they not credited to
this Presidency while various
miscellaneous charges appear
to be debited to it?

Cms
16/8/97

To the Acctt. Genl. Dec'd
16/8/97

Financial (1897) Department.

CURRENT No. 2759



From The Accountant General
Madras

Order

No. 2738

Dated 4th September 1897

Received 53 - 80 -

Registered

Enclosures 1

Spare copies

SUBJECT.

Forwarding copy of a letter
from the Comptroller General
(Forests) to the Comptroller
Burma in which it is shown
that the prohibition against
interprovincial adjustment
contained in article 1337
B. A. Code does not apply
to the Forest Dept., which
is a Commercial Dept.

Code and

BACK P

BACK PAPERS.

G.O.	No.	Department.	Date.
	Cond 148 43-4	Forest	1725/97 996 997

FURTHER PAPERS.

G.O.	No.	Department.	Date.

For

975

Office of the Comptroller and Auditor
Forest Account Branch
The Treasury, Calcutta.
dated the 29th July 1897

1570.

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

(Sd) M. Ghatak
Assistant Comptroller General (Forests)

From the Assistant Comptroller General
(Forests) No. 1569 dated 29th July 1897 to the Comptroller
Burma.

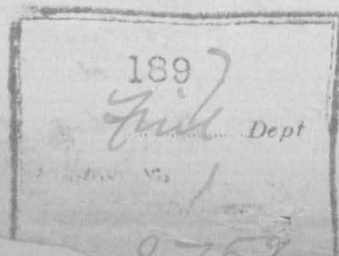
With reference to your letter No. 140 of
the 23rd Instant, and in continuation of my telegram
of date, I have the honour to state that article 1337 of
the Civil Account Code does not apply to the Forest
Department which is a quasi-commercial depart-
ment, and the receipts and expenditure of the
Department in each Province are kept distinct so
as to bring out accurately the financial results
of the Administration of each Province. It is
this principle which has been embodied in
Article 1190 of the Civil Account Code and

ce should be held to apply to the payment of salary to of a chadras Officer in another Province. Accountant General chadras should therefore requested to accept the debit of Rs 15/6/0 on account of travelling allowance of Mr. J. W. Ryan in the consolidated Forest account of the Tenasserim circle for July 1896.

(True copy)

J. O. K. Brown
Chief Superintendent.

M.D. 4/9.



Forest account.

DEPARTMENT.

CURRENT NO 275

FORT ST. GEORGE,

Accountant-General's Office,

4th September 1897.

No. 2738.

W.B.

From

Y. C. Harrison Esq.,

Offg. ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE Chief Secretary to Government,
Financial Department.

SIR,

With reference to your Memorandum No. 1725, dated the 16th of August 1897, I have the honour to forward the enclosed copy of letter No. 1569, dated 29th July 1897, from the Comptroller General (Forests) to the Comptroller Burma, in which that Officer states that the prohibition against interprovincial adjustments contained in Article 1337 of the Civil Account-Code does not apply to the Forest Department which is a quasi-commercial Department and to state that the leave allowances of Mr. Allmark disbursed at the Bangalore Treasury are now debited.

debited by me to Burma and that the charges incurred on that account in 1896-97 have also been similarly adjusted in the current year with the approval of the Comptroller, Burma.

The statement and other information called for by Government will be furnished separately later on.

I have the honour to be,
Sir,
Your most obedient servant,
M. Hanin
Offg. Accountant-General.

Don't print

C. No. 2371 2119 2759

Financial Dept

- Read letter from the A.G. No 1809 of 17.6.97 (A)
- Endorsement of the Rev. Dept. R. No 1452 of 31.7.97 — (Q)
 - Memo to the A.G. No 1725 of 16.8.97 — (Q)
 - Letter from the A.G. No 2738 of 4.9.97 (A)

with inclos. as marked
on the Rev. Dept. R. No 1452
letter

C.S.

48

Order W. 737 of 9th Sept 97
P.S.

Recorded

Cus.
S. G. 92.

12/9/97

Rev. Dept. 6)
Acct. Genl. 4)

Supd.
21/9/97

Ref 3 Add s.c. to B. E. 98.99 File

Continue
21/9/97

Note The intling is of general importance & it is proposed to print the order. Mr. Allmark died in the General Hospital the other day. The A.G. will reply separately regarding the transactions of the Bangalore Treasury

Cus.
S. E. 92

Handwritten notes at top of left page, including "C. No. 2371" and other illegible text.

Handwritten notes in the middle section of the left page, including "No. 1009" and other illegible text.

Large block of handwritten notes on the left page, mostly illegible due to fading and bleed-through.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No.
189

DATED

PRESENT TO

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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

N.B.—

- A = Print in full.
- B = Not to be printed.
- I' = Print abstract only.
- Q = Print heading only.

NUMBER OF COPIES REQUIRED. { Order complete.
Letter only.
Order complete with Letter.

Handwritten signature or initials.

Handwritten note: (See note in last column)