2951/1 5 2

Financial (189) Department.

ORDINARY PRINTED.

G.O., No. 539 & 540

DATED 15th June 1894

[Despatch Abstract.]

Changes in the classification of Public Account

- Communicating to the Rev. dept with remarks, letters from the Govt. of India, Finance & Commerce dept, re. the transfer of certain items from the head "Salaries, Establishments & Contingencies" to the head "Salt purchase & freight"; & ordering that, in future, no ——— should be introduced without the sanction of the Finl dept being forwarding Copy of the proceedings to the Govt. of India, Finance & Commerce dept.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

FINANCIAL.

Recd. / *Regd.* } 1898. *Enclosures* / *Spare copies*

G.O., &c., Nos. 539, 540, 15th June 1898.

JUNE.

Changes in the classification of Public Accounts.

Communicating to the Revenue Department with remarks letter from the Government of India, Finance and Commerce Department, regarding the transfer of certain items from the head "Salaries, establishments and contingencies" to the head "Salt purchase and freight;" and ordering that, in future, no — should be introduced without the sanction of the Financial Department and forwarding copy of the proceedings to the Government of India, Finance and Commerce Department.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 1070, Revenue, dated 18th December 1897.

Read—the following papers :—

Proceedings of the Board of Revenue (Separate Revenue), No. 433, dated 9th October 1897.

Abstract.—Submitting to Government the budget estimate of charges of the Salt and Abkári department for 1898–99 and the revised estimate for 1897–98.

Memorandum, No. 264, dated 3rd December 1897.

With reference to Board's Proceedings, No. 433, dated 9th October 1897, the undersigned has the honour to request that information on the following points may be furnished with the least practicable delay :—

* * * * *

(ii) Under "Supplies and Services", provision is made for an expenditure of Rs. 31,000 as freight and other charges for export and import of salt. It would appear that this item should properly be shown under "5-B. Salt purchase and freight—Imperial". The reason for not adopting this procedure should be explained.

* * * * *

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Resolution—Mis. No. 5476, dated 12th December 1897.

* * * * *

2. As regards paragraph 1 (ii) of the Government Order, the provision of Rupees 31,000 made in the budget for 1898–99 under the detailed head, "Freight and other charges for export and import of salt," is intended to cover the charges for the transport by sea of the Government salt of the Tuticorin circle to the gollahs on the West Coast for issue to the fish-curing yards. The charges connected with the fish-curing industry have all along been treated as appertaining to the "Revenue" as distinguished from the "Manufacturing" branch of the department, and provision for the conveyance of the salt to the West Coast has accordingly been all along made under the head "Supplies and Services". If, however, Government considers that such charges should be shown under "Salt purchase and freight," the revised classification will be brought into force from 1st April 1898. Such an arrangement will benefit provincial revenues, as "Salt purchase and freight" is purely Imperial while "Supplies and Services" is a divided head.

* * * * *

Order—No. 1070, Revenue, dated 18th December 1897.

Separate Revenue No. 111.

The Board's revised estimates of charges under 5. Salt and 7. Excise for the current year and the budget estimates for 1898–99 are approved subject to the following remarks :—

* * * * *

(2) *Supplies and Services.*—The item "Freight and other charges for export and import of salt" will be transferred to "5-B. Salt purchase and freight".

* * * * *

G.O., Nos. 49, 50, Financial, dated 20th January 1898.

From F. C. HARRISON, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th January 1898, No. 104.

* * * * *

4. As ordered by Government, the transfer of the detailed head *Freight and other charges for Export and Import of Salt* from the minor head, Salaries, Establishments and Contingencies to Salt purchase and Freight, under the major head 5. Salt, has been carried out in the estimates. But, as it is a transfer from a divided head to a wholly Imperial head, it involves an additional charge of about Rs. 8,000 upon Imperial revenues. I request, therefore, that the Government of India may be addressed on this point also. * * * *

Letter—No. 50, Financial, dated 20th January 1898, to the Secretary to the Government of India, Finance and Commerce Department.

I am directed to forward the Civil budget estimates of this Government for the year 1898–99.

* * * * *

8. With reference to the explanatory : mark on page 54 of the estimates, I am to explain that the transfer of the head *Freight and other Charges for Export and Import of Salt for Fish-curing* from the minor head Salaries, Establishments and Contingencies to Salt Purchase and Freight was ordered by this Government with a view of securing correct classification ; but as it involves an additional charge of about ·08 lakh on *Imperial* and as this has not been included in the contract figures, I am to state that this Government is willing that the necessary adjustment should be made through the Land Revenue head. * * * *

G.O., Nos. 168—170, Financial, dated 19th February 1898.

* * * * *

From F. C. HARRISON, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 7th February 1898, No. 449.

With reference to the change in classification under 5. Salt referred to in paragraph 4 of my letter, No. 104, dated the 15th January 1898, I have the honour to state that the Government of India remarks that petty changes of classification are always inconvenient and that it will be better not to make the one in question till the Madras Government has applied for and obtained the sanction of the Government of India. In the circumstances, I request you will be good enough to inform me of the wishes of Government in this respect.

* * * * *

Order—No. 168, Financial, dated 19th February 1898.

The Accountant-General has been informed that . . . the Government of India will be separately addressed in regard to the transfer of the item *Freight and other Charges for Export and Import of Salt* to Salt Purchase and Freight. * *

Letter—No. 170, Financial, dated 19th February 1898, to the Secretary to the Government of India, Finance and Commerce Department.

In paragraph 8 of my letter, No. 50, Financial, dated 20th January 1898, it was explained that, with reference to the remark on page 54 of the civil estimates of this province for 1898–99, the transfer of the item "Freight and other charges for export and import of salt for fish-curing" from the minor head Salaries, Establishments and Contingencies to Salt Purchase and Freight was carried out with a view of securing correct classification, but that as this transfer involved an additional charge of about ·08 lakh on Imperial, which had not been included in the contract figures, His Excellency the Governor in Council was willing that the necessary adjustment should be made through the Land Revenue head.

2. I am directed to explain further that the provision under this item is intended to cover the charges for the transport by sea of the Government salt of the Tuticorin circle to the West Coast for issue to the fish-curing yards. The charges connected with the fish-curing industry have hitherto been treated as appertaining to the "Revenue" as distinguished from the "Manufacturing" branch of the department, and the provision for the conveyance of salt to the West Coast has therefore been made under the head *Supplies and services*. These charges, however, properly appertain to Salt Purchase and Freight and the transfer in question will secure a more correct classification in the accounts. I am therefore directed to request that the orders of this Government may be confirmed.

Read—also the following paper:—

From J. B. BRUNYATE, Esq., Under Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated Simla, 14th April 1898, No. 1659-A.

I am directed to acknowledge the receipt of your letter, No. 170, Financial, dated the 19th February 1898, regarding the transfer, under the orders of the Government of Madras, of the item "Freight and other charges for export and import of salt" from the head "Salaries, Establishments and Contingencies" to the head "Salt purchase and freight" under the major head "5. Salt".

As it is considered that this transfer will secure a more correct classification in the accounts, you request that the orders of the Government of Madras in the matter may be confirmed.

2. The Government of India agree that, for the reasons explained in your letter, the change of classification proposed is desirable. Those reasons appear to apply equally to two other detailed heads, namely, "Charges for conveying salt for fish-curing purposes" and "Charges for conveying salt to French Government". And it will be convenient, if His Excellency the Governor in Council sees no objection, to order the transfer of all the three heads with effect from April 1st, 1898.

3. For the purpose of settling the amount of the adjustment between Imperial and Provincial which the transfer involves, the budget estimate under the three heads amounting to Rs. 51,000 may be adopted, and in 1898–99 and future years of the current Provincial settlement and adjustment of one-fourth of that amount or Rupees 12,750 will be made through the Land Revenue head in favour of Imperial.

4. I am directed to request that, in future, changes of classification may not be ordered by the Government of Madras without first obtaining the opinion of the Comptroller-General and the orders of the Government of India.

Copy forwarded to the Comptroller and Auditor General and to the Accountant-General, Madras.

Order—No. 539, Financial, dated 15th June 1898.

Communicated to the Revenue Department with the intimation that the three heads "Freight and other charges for export and import of salt", "Charges for conveying salt for fish-curing purposes" and "Charges for conveying salt to French Government" will be transferred from the head Salaries, Establishments and Contingencies to the head Salt, Purchase and Freight with effect from the 1st April 1898.

2. In future, no changes in the classification of the public accounts should be introduced without the sanction of the Financial Department.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Revenue Department.
„ the Accountant-General.

Endorsement—No. 540, Financial, dated 15th June 1898.

Copy to the Government of India, Finance and Commerce Department.

G. STOKES,
Chief Secretary.

Exd. A. Raitt.

[G 40]

[Pub. 29.]
2,000—5-8-97.

Financial

Public (1898) Department.

CURRENT No. 1201

No 993 dt 26.4.98 Govt

To.

Revenue Dept.

Has Revenue any objection to the transfer of the two further items mentioned by India?

Order Cmb 25/4/98 AA 25.4.98

From The Govt of India Finc & Comm. Dept.

No. 1659. A

Dated 14 April 98

Received 21. " "

Registered 22. " "

Enclosures -

Spare copies -

SUBJECT.

Sanctioning the change of classification of the items "Freight rather charges on export & import of salt" from the head "Salaries Establishment & Contingencies" to the head "Salt-purchase & freight" under the major head "5 Salt."

BACK PAPERS.

G.O.	No.	Department.	Date.
168-9-70 : 19-12-98			
49-50 : 20. 1. 98			
379A : 18. 4. 98			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

page 4 of the G.O.

To Secy :-

In para 1 (2) of G.O. No 1070 dy 18-12-97 it was stated that "Freight and other charges for the export and import of salt", which had hitherto been shown under "Supplies & Services" 5A Salt - Salaries, Establishments & Contingencies (a divided head), would be transposed to the head "Salt Purchase & Freight" (a purely imperial head). The Govt of India are addressed on the subject (please see para 8 of the letter to India at p. 5 of G.O. No 49-50 Fd dy 20.1.98 & para 11 of the G.I letter at p 11 of G.O. 168-170 Fd dy 19-2-98). The Govt of India now points out that two other heads, viz. "Charges for conveying salt for fish curing purposes" and charges for conveying salt to the French Govt. (please see p. 52 of the civil Budget Estimate) may also be transferred to the head "Salt Purchase & Freight". Submitted that there is no objection to the acceptance of India's proposal.

KD
29/4/98

Hon'ble SR 1/5/98

I see no objection. Abstract F.D. typewriting

KD
5/5/98

CP 5/5/98

5/5/98

To Fin Dept with reference to H.M.S remarks
8/578

To Fin Dept

C. No. 1201 Fmk

BC Rec 9/5

Draft accordingly. Send my papers in Secret. Reading again all connected correspondence (TP) as head. Index must have a copy. an extr. note as I think
Cmk
8/57

Nos. , FINANCIAL, MAY 1898.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., No. 1070, Revenue, dated 18th December 1897.

Read—the following papers :—

Proceedings of the Board of Revenue (Separate Revenue), No. 433, dated 9th October 1897.

ABSTRACT.—Submitting to Government the budget estimate of charges of the Salt and Abkári department for 1898–99 and the revised estimate for 1897–98.

~~OFFICIAL~~ MEMORANDUM, No. 264.

With reference to Board's Proceedings, No. 433, dated 9th October 1897, the undersigned has the honour to request that information on the following points may be furnished with the least practicable delay :—

* * * * *

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* * * * *

(Signed) G. S. FORBES,
Ag. Secretary to Government.

3rd December 1897.

To the Board of Revenue (Separate Revenue).

Resolution—Mis. No. 5476, dated 12th December 1897.

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2. As regards paragraph 1 (ii) of the Government Order, the provision of Rupees 31,000 made in the budget for 1898–99 under the detailed head, "Freight and other charges for export and import of salt," is intended to cover the charges for the transport by sea of the Government salt of the Tuticorin circle to the gollahs on the West Coast for issue to the fish-curing yards. The charges connected with the fish-curing industry have all along been treated as appertaining to the "Revenue" as distinguished from the "Manufacturing" branch of the department, and provision for the conveyance of the salt to the West Coast has accordingly been all along made under the head "Supplies and Services". If, however, Government considers that such charges should be shown under "Salt purchase and freight," the revised classification will be brought into force from 1st April 1898. Such an arrangement will benefit provincial revenues, as "Salt purchase and freight" is purely Imperial while "Supplies and Services" is a divided head.

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Separate Revenue No. 111.

The Board's revised estimates of charges under 5. SALT and 7. EXCISE for the current year and the budget estimates for 1898–99 are approved subject to the following remarks :—

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4. As ordered by Government, the transfer of the detailed head *Freight and other charges for Export and Import of Salt* from the minor head, SALARIES, ESTABLISHMENTS AND CONTINGENCIES to SALT PURCHASE AND FREIGHT, under the major head 5. SALT, has been carried out in the estimates. But, as it is a transfer from a divided head to a wholly Imperial head, it involves an additional charge of about Rs. 8,000 upon Imperial revenues. I request, therefore, that the Government of India may be addressed on this point also. * * * *

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CS

4 Nos. , FINANCIAL, MAY 1898.

Copy forwarded to the Comptroller and Auditor General and to the Accountant-General, Madras.

ORDER—No. 539, Financial, dated 15th June May 1898.

Communicated to the Revenue Department.

2. In future, no changes in the classification of public accounts should be ~~ordered~~ introduced without the sanction of the Financial Department.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

Cwd 28/5/98

Revenue Dept. 2.6.98

To the ~~Departments of the Secretariat~~.
" Accountant-General.
- all other depts of the Sect (paras 1 & 4 of this ltr) 14.6.98 and para 2 of order dated 27.6.98

ENDORSEMENT—No. 540 Financial, dated 15th June May 1898.

Copy to the Government of India, Finance and Commerce Department.

P. cy sent 27.6.98 received 15/6/98 46 26/5/98 Cwd 28/5/98

Chief Secretary.

with the intimation that the three heads "Freight and other charges on the export and import of Salt", "Charges on conveying salt for fish-curing purposes" and "Charges on conveying salt to French Government" will be transferred from the head Salaries, Establishments and Contingencies to the head Salt Purchase and Freight with effect from the 1st April 1898.

Note Please see note from Rev. flagged T. There is no objection to the change

Cwd 28/5/98

Exd. A. Raitt.

First copy sent to Press. 18/6/98

Returned for signature. 3

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. / Letter only. / Order complete with Letter. 45

READ AGAIN G.O., No. 139 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

Please send 3 copies of the Order to Revenue Dept. 18/6/98

N.B.—

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

[G. 40]

5,000—20-7-98.

PUBLIC DEPARTMENT.

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

Ordinary Routine No. 539: 40 dated 15. 1 1898.

Date taken out.	FOR WHAT PURPOSE. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
9. 9. 98	7 D	2226	98		12. 9. 98	
4-6-04	For Printing Notes		99		31/8/04	
2 12/94	17000 / 53		/ 94			
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	29/4/95					

15/4/15