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Financial (1899) Department.

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[Despatch Abstract.]

Service Postage charges and charges for Stationery
& carriage of Stationery.

Passing orders as regards the
debit of the postage & other charges incurred by
Stationary Sub magles and Cantonment magles
and of the charges for Stationery and carriage
of Stationery incurred in Revenue Divisional and
Cantonment Offices.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
4146/99							

Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 1127, 14th October 1899.

OCTOBER.

Service Postage Charges and Charges for Stationery and Carriage of Stationery.

Passing orders as regards the debit of the postage and other charges incurred by Stationary Sub-Magistrates and Cantonment Magistrates and of the charges for stationery and carriage of stationery incurred in Revenue divisional and sub-divisional offices.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., Mis. No. 177, Financial, dated 20th March 1889.

Read—the following papers:—

G.O., Mis. No. 1506, Revenue, dated 9th March 1889.

Proceedings of the Board of Revenue (Land Revenue), No. 18, dated 14th January 1889.

The Hon'ble J. GROSE, M.A.

Read—the following papers:—

From the Collector of Anantapur,	dated	9th March 1888, No. 154.
" " of Arcot, North	"	6th " " " 372-R.G.
" " of Arcot, South	"	9th " " " 72.
" " of Bellary	"	22nd " " " 556-Ind.
" " of Canara, South	"	29th Feb. " " 716.
" " of Chingleput	"	9th March " " 505-Ind.
" " of Coimbatore	"	20th " " " 621.
" " of Cuddapah	"	27th April " " 2972.
" " of Ganjam	"	20th June " " 2682.
" " of Godavari	"	22nd Sept. " " 411.
" " of Kistna	"	24th March " " 1448.
" " of Kurnool	"	29th Feb. " " 485.
" " of Madras	"	24th " " " 550.
" " of Madura	"	29th March " " 148.
" " of Malabar	"	10th April " " 989-P.
" " of Nellore	"	14th March " " 916-Acc.
" " of Nilgiris	"	12th May " " 221.
" " of Salem	"	1st March " " 591.
" " of Tanjore	"	20th " " " 28-A.
" " of Tinnevely	"	10th " " " 128.
" " of Trichinopoly	"	29th " " " 130-4.
" " of " "	"	24th April " " 168-4.
" " of Vizagapatam	"	14th March " " 572.

Resolution—No. 18, dated 14th January 1889.

In paragraph 17 of G.O., Mis. No. 1148, dated 13th December 1887, the Board were directed to inquire and report whether the expenditure incurred by Collectors on account of service postage under "Stamps" is included in the contingencies under that head, and whether the charges incurred by Collectors for postage are apportioned among the several departments under their control. Collectors were accordingly requested in paragraph 3 of the Board's Proceedings, dated 6th February 1888, No. 116, to furnish this information, and the letters read above contain their replies.

2. In reply to the first query, all the Collectors report that postage charges incurred under "Stamps" are not included under contingencies under that head.

3. With reference to the second query, the Collectors of Ganjam, Kurnool and Tinnevely state that postage charges are apportioned among the several departments under their control, while those of Cuddapah, Salem and South Canara report that they are not. The Collectors of the remaining districts say that only certain departments are debited with their postage charges, while those of the other departments are debited to Land Revenue, Contingencies.

- 1. Land Revenue.
- 2. Stamps.
- 3. Excise.
- 4. Customs.
- 5. Assessed Taxes.
- 6. Forests.
- 7. Law and Justice.
- 8. Scientific and other minor Departments.
- 9. Stationery and Printing.
- 10. Political.
- 11. Military.
- 12. Special Funds.
- 13. Medical.

4. There are several departments * under the control of Collectors, but separate registers of received and sent letters are maintained in their offices only for some of these departments and separate accounts of postage stamps are kept for a still smaller number, while in the subordinate offices no such difference is observed.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department.
Copy to all Collectors.

Order—Mis. No. 1506, Revenue, dated 9th March 1889.

Recorded.

2. It appears from paragraph 2 read with paragraphs 29 and 41 of Board's Proceedings, No. 889, dated 20th October 1888, that postal charges incurred on account of stamps are debited to Land Revenue Contingencies in all districts, while in paragraph 3 it is stated that the Collectors of Ganjam, Kurnool and Tinnevely report that charges on account of service postage are apportioned among the several departments under their control. This discrepancy should be explained.

3. Orders will issue in the Financial Department as to whether charges incurred on account of service postage should be apportioned among the several departments under the control of Collectors.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Financial Department.
" Commissioners of Land Revenue.

Order—Mis. No. 177, Financial, dated 20th March 1889.

The Government are of opinion that any attempt to apportion service postage charges among the departments under a Collector's control is undesirable.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Revenue Department.

G.O., Mis. No. 468, Financial, dated 29th July 1889.

Read—the following letter from T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 12th July 1889, No. 2378:—

With reference to Proceedings of Government, Mis. No. 177, Financial, dated the 20th March 1889, communicated to all Collectors with Board's Proceedings, No. 268, dated 12th April 1889, I have the honour respectfully to point out that the decision therein contained that service postage charges should not be apportioned among the several departments under a Collector's control is opposed to the general practice in all other Presidencies, and that its effect would be to render the accounts inaccurate, in that charges which really appertain to different major heads of account, *e.g.*, Land Revenue, Excise, Stamps, Law and Justice, would appear under one head. I request, therefore, that Government will be pleased to reconsider their order.

Order—Mis. No. 468, Financial, dated 29th July 1889.

The Government is not prepared to modify the order in question, which related only to the correspondence of Collectors of districts.

2. Previous to the issue of the Proceedings, the distribution was confined to Collectors' offices and utterly inaccurate. It was also evident from the third and fourth paragraphs of the Revenue Board's Resolution, No. 18, dated 14th January last, that there was no system whatever.

3. The Government considers that an attempt to classify the correspondence of Collectors would not be worth the trouble which it would involve; while, in consequence of the multifarious duties of those officers in this Presidency, the distribution would be in the last degree imperfect.

4. It is not an uncommon thing for a Collector's letter to refer to subjects in which three or four departments shown under different grants in the accounts are concerned, and the cost of the postage of such a letter could not be properly determined.

5. Moreover, it is an obligation on the Provincial Government to bear the expenses of correspondence on imperial subjects, and charges really appertaining to Imperial heads of account, such, *e.g.*, as 5. SALT, 23. ECCLESIASTICAL, 27. TERRITORIAL AND POLITICAL PENSIONS, would in any case have to be shown under inappropriate heads.

6. The matter is one within the competence of the Local Government to decide, and the fact that in other provinces, under different conditions, these charges are classified, is not considered to be a sufficient reason for making any change.

(True Extract.)

(Signed) J. F. PRICE,

Chief Secretary.

To the Accountant-General.

G.O., No. 721, Financial, dated 4th September 1897.

Order—No. 721, Financial, dated 4th September 1897.

2. As regards Collectors, it is understood that the distribution made by the Board of Revenue under *Allowances, Supplies and Services* and *Contingencies* is for the whole district and that Collectors are left to redistribute the same amongst officers subordinate to them. When, however, transfers have to be made from one detailed head to

another under *Allowances and Supplies and Services*, the sanction of the Board is required.

Board's Standing Order No. 238.

As regards *Contingencies*, Collectors have been empowered to sanction transfers from one detailed head to another up to a limit of Rs. 200 in each case. Postage charges of all departments under the control of a Collector are debited to a single major head, 3. LAND REVENUE, and the necessity for transfers does not in this case arise.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Honourable the Chief Justice (with C.L.).

„ the Revenue Department.
„ the Public Works Department.
„ the Local and Municipal Department.
„ the Educational Department.
„ the Marine Department.
„ the Accountant-General.
„ all Heads of Departments under the Chief Secretary.
Copy to the Comptroller and Auditor General.

Read—also the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 27th September 1899, No. T.-26-
Try.—7096.

I have the honour to submit that under the head 19-Af. LAW AND JUSTICE—COURTS OF LAW—CRIMINAL COURTS—Charges of Stationary Sub-Magistrates, there is no budget grant for postage charges.

2. This appears to be due to a misunderstanding of G.O., No. 721, Financial, dated 4th September 1897, in which it was observed that service postage charges of all departments under a Collector's control are debited to a single major head.

3. The result is that Stationary Sub-Magistrates draw postage charges on separate bills headed 3. LAND REVENUE instead of including them in their bills for other contingencies.

4. The same applies to the Cantonment Magistrate, whose pay is debited under 19-Af. LAW AND JUSTICE—COURTS OF LAW—CRIMINAL COURTS—GENERAL ESTABLISHMENTS.

5. I have therefore the honour to request that Collectors may be authorized to transfer a sufficient sum from *Contingencies*—“Postage Charges” under 3-A. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—SUB-DIVISIONAL ESTABLISHMENTS AND GENERAL ESTABLISHMENTS to which head the charges in question are at present debited to *Contingencies*—“Postage Charges” under the heads abovementioned, paragraphs 1 and 4, to enable the officers concerned to include charges for postage in their bills for other contingencies during the remainder of the current year.

6. Another practice which leads to unnecessary multiplication of bills and which is also opposed to article 98 (f), Civil Account Code, is the practice of debiting to 30. Stationery and Printing charges on account of stationery and carriage of stationery when incurred in divisional and sub-divisional offices. Such charges should be debited to suitable detailed heads (“Office expenses” or “Tour expenses” as the case may be) under the same major head as the other contingencies of the office (3. LAND REVENUE or 19-A. LAW AND JUSTICE). To set matters right here also re-appropriations between the grants of the Collector and District Magistrate under the three major heads mentioned will be necessary, and I have the honour to solicit authority for their being effected under the orders of the Collector and District Magistrate.

ORDER—No. 1127, Financial, dated 14th October 1899.

As observed by the Accountant-General, it was not the intention of the orders read again above that postage and other charges incurred by Stationary Sub-Magistrates and Cantonment Magistrates, whose pay is taken to 19-A. LAW AND JUSTICE, should be debited to 3. LAND REVENUE.

2. The Government approves of the proposals of the Accountant-General for the rectification in the current year of the incorrect procedure in this respect and as regards the debit of charges for stationery and carriage of stationery, the Board of Revenue will be requested to issue the necessary orders.

3. It must be understood, however, that the present instructions do not authorize any detailed distribution of the postage or other charges incurred by Stationary Sub-Magistrates.

4. Provision should be made under the proper heads in the revised estimate for 1899-1900 and in the budget estimate for 1900-1901 for the charges referred to by the Accountant-General.

(True Extract.)

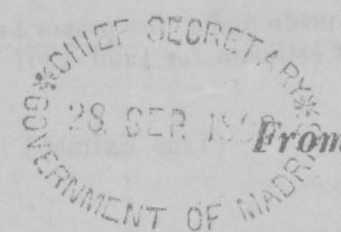
G. STOKES,
Chief Secretary.

To the Accountant-General.
" Board of Revenue (Land Revenue).
" Revenue Department.
" Honourable the Chief Justice with C.L.
" Judicial Department.

Exd. W. D'Moss.

Financial (1899) Department.

CURRENT No. 3440



The Accountant General,
Madras.

Order

No. 7.25-2ry
7096

Dated 27 September '99

Received } 28 "

Registered

Enclosures -

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SUBJECT.

Submitting that there is no Budget grant for Postage charges under 19 A Law and Justice, Courts of Law - Criminal Courts - Charges of Stationary Submagistrates & requesting that collectors may be authorized to transfer a sufficient sum from Contingencies.

BACK PAPERS.

G.O.	No.	Department.	Date
Ind	721	Finl	4.9.97
Mi	468	—	29.8.89
—	177	—	20.3.89

FURTHER PAPERS.

G.O.	No.	Department.	Date

[F.]
20
200-4-8-90.

C11. 1028
R12. 1051

C. No 3446

NOTE FOR THE C.S.

Please see notes

- IV in G.O. No 172, Finl, dated 20.3.89 for the grounds upon which Govt. formed the opinion that it was not desirable to apportion among the several depts. under the control of a Collector charges on account of Service Postage. This opinion was upheld in G.O. No 468, Finl, dated 29.7.89, and is embodied in the following
- X Terms in G.O. No 721, Finl, d. 6.9.97. "Postage charges of all departments under the control of a Collector are debited to a single major Head - 8. Land Revenue ..."
2. This has led to the practice in the case of Stationary Sub.

Sub. Magistrates and Cantonment Magistrates of debiting postage charges to 3. Land Res and preparing separate bills for such charges under 3. Land Res while all the other charges ^{committed to the} are debited to 19. A. Law & Justice.

3. With a view to remove this anomaly, the Act General suggests that Collectors may be authorized to transfer a sum sufficient for the remainder of the current year from the allotment for "Postage charges" under 3. Land Res. to which the postage charges of Stationary Sub-magistrates and Cantonment Magistrates are now debited, to 19. A. Law & Justice.

4. The next matter covered on by the Act General is ^{this debit} ~~debiting~~ wrongly to 30 Stationery & Printing instead of to suitable detailed heads under 3. Land Res and

8

During the current year only, apparently only

19. A. Law & Justice, charges incurred in account of "Stationery" and "Carriage of Stationery" in divisional and sub-divisional offices in the districts. To set matters right, the Act General recommends that he may be authorized to accept reappropriations between the three major heads made by Collectors.

5. ~~It is for a moment that the ruling referred to in para 1 above, may not be so far altered as to permit the debit to 19. A. Law & Justice along with other charges, those of Service Postage incurred by Stationary Sub-magistrates and Cantonment Magistrates. This will be a more proper classification. The intention when it was ruled that postage charges should not be apportioned among the several depts. under the control of~~

of a collector, would appear to have been that though Collectors and their subordinate offices dealt with matters relating to Customs, Excise, Salt, Revenue Tax &c. the charges on service postage should not be distributed among these several major heads, but debited to 3. Law Dep. to which head the salaries, allowances & of such officers are in the first instance debited. Charges on account of salaries & of stationary submagistrates and Cantonment magistrates are debited to 19. A. Law & Justice and it is submitted, that it follows that postage charges also should be similarly debited. The practice to which the Aud. Genl. now takes objection would appear to have grown out of a ^{misunderstanding} twisting of the intentions of Govt.

The A.G. only refers to the + current year. & the matter can be exceptionally treated

Curb

6. As regards the debit to 30 Stationary printing referred to in para 4 above, the Board of Rev may be requested to issue instructions to stop the present practice.

7. It is against rule 93 of the budget rules to permit Collectors to make reappropriations between major heads. Submitted that the Board of Rev may be called upon to suggest the necessary reappropriations.

8. a draft order is submitted

Red
6/10/99

C. No. 3440 From the Acet. Gent., No. 72074, dated 27. 9. 1899. (A)

Tu. for c. c. $\frac{10}{9} \times 58$
 Rev for c. c. ✓

Order. № 1127. 8 14. Oct 28 51

103. ~~The fact~~ As observed by
the Act Genl. it was not
the intention of the order
read again above that postage
& other charges incurred by
Stationary Sub. Magistrate &
Commissioner Magistrate, who
whose pay is ^{taken} debited to 19 A.
Law & Justice, should be
debited to 3. Land Revenue

God approves of

2. The proposals of the Board
Acted upon. are ~~approved~~ for
in the current year
the rectification of the ~~un-~~
incorrect procedure in this
~~current year~~, the Board
of Rev. will be requested
to issue the necessary orders.

respect & as regards
the detail of charges for
Stationery & carriage of
Stationery

3. It will be understood, however, that ~~the order of~~ the present instructions do not authorize any ^{disposal} distribution of the ~~proceeds~~ or other charges incurred by the Stationary & Sub. Magistrates

H. W. & H. W. were the authors.

Submitted for review. The matter
turns upon the nature of
Swedenborg and Swedenborg
but as it is a matter of
account - the A. A. is in?
may be allowed his way -
I think however it should be
distinctly stated that no A. A.

attempt at the classification Board of Rev (L.R) (1.20.94) at
 use the
 in the distribution of the Rev Dept. — (201
 14. the single changes of the Rev. Mr. Wright's Office in the Hon. the C. J. (with Ch. (201
 changes that he allowed to go. ^{Lower House.} Dept. (201
 The result is not worth the
 trouble.

X. poleace ^{essence in}
 m.s. ^{dist}
 Copy to Burger File ^{not}
 13C brou ¹⁷⁻¹⁰⁻⁵⁹
 with

Revised Draft: 2.

Nov 1778.

N.B.—