

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 243

DATED 14-2-99

INDEXED.

[Despatch Abstract.]

Financial Statement

Issuing further instructions in connection with the notes regarding revised estimates required for the preparation of the annual called for in G.O. no 111 June 27-1-99

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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# FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

## Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 243, 14th February 1899.

FEBRUARY.

### Financial Statement.

Issuing further instructions in connection with the notes regarding revised estimates required for the preparation of the annual — called for in G.O., No. 111, Financial, dated 17th January 1899.

## GOVERNMENT OF MADRAS.

## FINANCIAL DEPARTMENT.

READ—again the following paper :—

G.O., No. 111, Financial, dated 17th January 1899.

ABSTRACT.—Directing the Board of Revenue and all heads of departments who submit budget estimates to any department of Government to submit in future annually to the Financial Department, by the 1st February in each year, notes regarding the revised estimates of receipts and charges for the current year.

READ—also the following papers :—

From the Board of Revenue (Land Revenue), Mis. No. 458, dated 7th February 1899.

From the Inspector-General of Prisons, dated Ootacamund, 7th February 1899, No. 987.

ORDER—No. 243, Financial, dated 14th February 1899.

The Board of Revenue and the Inspector-General of Prisons will be informed that the notes called for in G.O., No. 111, Financial, dated the 17th January 1899, are required in connection with the preparation of the annual financial statement, for which it is not practicable to utilize the explanations which accompany the departmental revised estimates submitted to Government, as these explanations are not always applicable at the time of the issue of the preliminary issue of the Civil Budget Estimate in January. Although the Accountant-General is responsible for the figures of the revised estimate and these figures undergo changes at his hands from time to time, heads of departments who control expenditure must necessarily be interested in such changes and should be in a position to afford information in connection with the revised figures.

2. The letter from the Inspector-General of Prisons read above and some of the notes already received by Government show that considerable misapprehension exists as to the scope and nature of the information required. All that is necessary is a running commentary on the figures of the revised estimates of the current year as compared with the budget estimates for the same year, as is contained in the section "II.—REVISED ESTIMATE FOR 1897-98" of the financial statement, published on pages 49 to 52 of the Supplement to the *Fort St. George Gazette*, dated the 3rd May 1898. The explanations should be confined to PROVINCIAL heads and to important differences between the figures of the revised and budget estimates. Only such references to proceedings of Government as bear on the points noticed need be quoted.

3. Pending further orders the heads of departments mentioned in the appendix to these proceedings will be required to furnish the notes called for in G.O., No. 111, Financial, dated 17th January 1899.

(True Extract.)

G. STOKES,  
Chief Secretary.

To all Departments of the Secretariat.  
" the Board of Revenue (all departments).  
" all Heads of Departments under the Chief Secretary.

Exd. A. F. Eccleston.

[Appendix.

## Heads of Departments.

## Budget Estimates.

|                                          |                                                                                   |
|------------------------------------------|-----------------------------------------------------------------------------------|
|                                          | I-A and B—Land Revenue.                                                           |
|                                          | 1—Refunds and Drawbacks—Land Revenue.                                             |
|                                          | 3-A—Land Revenue—Charges of District Administration.                              |
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|                                          | XVII-C and 20-G—Police—Cattle Pounds.                                             |
|                                          | XXIII-B and C and 30-C—Collectorate Presses.                                      |
| Board of Revenue (Land Revenue)          | 18-I—Board of Revenue (General Administration).                                   |
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|                                          | 32-E—Charges on account of Fishery Collections.                                   |
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|                                          | " " Assessed Taxes.                                                               |
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|                                          | IV and 6—Stamps.                                                                  |
|                                          | V and 7—Excise.                                                                   |
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|                                          | XII-D and 13-A—Interest and Provincial Loans—Class I.                             |
|                                          | XXX—Minor Works and Navigation—Civil.                                             |
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|                                          | 43—Irrigation—Minor Works and Navigation—Civil.                                   |
|                                          | X and 12—Registration.                                                            |
|                                          | XVI-B and 19-B—Law and Justice—Jails.                                             |
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|                                          | XVII-B and 20-A—Presidency Police.                                                |
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|                                          | XX and 24-A, B, D and F—Medical.                                                  |
|                                          | XX-A—Contribution from Municipalities.                                            |
|                                          | 24-C—Sanitary Engineer.                                                           |
|                                          | 24-C—Sanitation and Vaccination.                                                  |
|                                          | XXI-A and 26-G—Botanical Gardens.                                                 |
|                                          | XXI-B and 26-F—Cinchona Plantations.                                              |
|                                          | XXI-D—Examination Fees (Government Examinations).                                 |
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|                                          | XXIII-A—Stationery.                                                               |
|                                          | 30-A—Stationery Office at the Presidency—Stationery supplied from Central Stores. |
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|                                          | 3-B—Land Revenue—Survey.                                                          |
| Board of Revenue (Separate Revenue)      |                                                                                   |
| Inspector-General of Registration        |                                                                                   |
| " of Prisons                             |                                                                                   |
| " of Police                              |                                                                                   |
| Commissioner of Police                   |                                                                                   |
| Director of Public Instruction           |                                                                                   |
| Postmaster-General                       |                                                                                   |
| High Court                               |                                                                                   |
| Surgeon-General                          |                                                                                   |
| Sanitary Engineer                        |                                                                                   |
| Sanitary Commissioner                    |                                                                                   |
| Collector of the Nilgiris                |                                                                                   |
| Director of Cinchona Plantations         |                                                                                   |
| Commissioner for Government Examinations |                                                                                   |
| Superintendent of Stationery             |                                                                                   |
| " Government Press                       |                                                                                   |
| " Revenue Survey                         |                                                                                   |

| Hheads of Departments.                |     | Budget Estimates.                                                                |
|---------------------------------------|-----|----------------------------------------------------------------------------------|
| Chemical Examiner                     | ... | 24-G—Medical—Chemical Examiner.                                                  |
| Government Epigraphist                | ... | 26-C—Government Epigraphist.                                                     |
| Superintendent, Archaeological Survey | ... | 26-C—Archaeological Survey.                                                      |
| " Government Central Museum           | ... | 26-D—Provincial Museums.                                                         |
| Government Astronomer                 | ... | 26-E—Public Observatories.                                                       |
| Accountant-General                    | ... | XII and 13—Interest.                                                             |
|                                       |     | XXII—Receipts in aid of Superannuation,<br>Retired and Compassionate Allowances. |
|                                       |     | 29—Superannuation Allowances and Pen-<br>sions.                                  |

# Financial (1899) Department.

CURRENT No. 518

CHIEF SECRETARY  
-7 FEB. 1899  
GOVERNMENT OF MADRAS

From

The Board of Revenue, Land  
Revenue, Madras.

Order

No. 458 Misc.

Dated 7th February 1899

Received } 8. 2. 99  
Registered }

Enclosures

Spare copies

Ref 4/11/99

SUBJECT.

Requesting Government to re-consider its order calling for notes explaining the variations between the Revised estimates of Receipts and Charges for the current year as --- given in the Preliminary civil estimates & budget estimates for that year.

11/17.1.99  
311 Rs  
20.4.93  
2747 Rs  
26753

# BACK PAPERS.

| G.O. | No.                | Department. | Date. |
|------|--------------------|-------------|-------|
|      | 111: 17-1-89       |             |       |
|      | 311. Rev: 20-4-93. |             |       |

# FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |

CURRENT No. 518

1,000  
17-1-89.



## Proceedings of the Board of Revenue (Land Revenue).

No. 458 Misc., Dated 7th February 1899.

Read Government Order, Financial Department, No. 111,  
dated 17th January 1899.

### Resolution

With reference to G.O. No. 111 Financial, dated 17th January 1899 and received on the 27th ultimo requiring the Board to submit annually to the Financial Department by the 1st February -- notes comparing the revised estimates of receipts and charges, according to the Preliminary Estimates, with the <sup>6</sup> Budget Estimates of the year, the Board begs respectfully to observe that the budgets which it submits already contain explanations in side-notes of all material variations between the revised and budget estimates and that it is not possible to furnish any further explanation except in special cases where it is now the practice for the Board to submit a supplemental report representing that a change in its original estimates is necessary for specified reasons. Changes in the revised estimates are in other cases made either by the Accountant-General or by the Government but the reasons for such changes are not always communicated to the Board. In such cases the Board can at best merely repeat the explanations already before Government in respect of the changes so made. In the course of a single budget season the Board has to submit some twenty estimates of which several are of considerable length and the repetition of the explanations already furnished by it -- supposing a mere repetition to

hav

(3)  
have been intended which, as just shown, is all that is possible -- would entail a serious addition to its work, unaccompanied, as the Board ventures to ~~urge~~ respectfully to urge, by any corresponding advantage to the public interests.

3. The Board would also invite the attention of Government to article 1513 of the Civil Account Code, Volume II (Ch. 72, p. 592) which lays down that the Accountant-General is, in the absence of special orders to the contrary, responsible for the revised estimate of the ~~curr~~ current year and that he should furnish the Local Government with an explanation of the figures in that estimate.

4. In these circumstances the Board would respectfully suggest that the Government Order read above be reconsidered so far as the --

\* Paras 4 & 5 of the Secy. of State's despatch No. 7 Rev., dated 19.1.1893 printed in G.O. No. 311 Rev., dated 20-4-1893; and para 4 of his despatch No. 10 Rev., dated 22.6.1893 communicated with G.O. No. 2747 Rev., dated 26-7-1893.

estimates submitted by it are concerned, and that in pursuance of the Secretary of State's orders directing that

measures should be taken to restrict the volume of the Board's official correspondence, and so it may be relieved of the labour involved in preparing these additional annual statements.

/True Extract/

*Lonel Davidson*

Ag. Secretary.

To the Chief Secretary to Government, Financial Department.

Q.B.

*Q.B.*

(4)  
*Financial*  
**Judicial (189<sup>9</sup>) Department.**

CURRENT No. 588

*Cu*  
CHIEF SECRETARY  
10 FEB. 1899  
DEPARTMENT OF MADRAS  
*3*

*ready*  
From

The Insptr: Genl of Prisons,  
Ootacamund.

No. 987

Dated 7th February 1899

Received } 10.2.99  
Registered }

Enclosures

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**SUBJECT.**

Requesting that that the Govt: may be pleased to give some further indication of the nature of the that should be submitted Notes re: the revised estimates of receipts & charges for the current year.

*10.2.99*

## BACK PAPERS.

| G.O.  | No.     | Department. | Date. |
|-------|---------|-------------|-------|
| 111:  | 17-1-99 | Sc          |       |
| 1145: | 2-12-98 | u           |       |
| 1014: | 5-11-98 | u           |       |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |
|      |     |             |       |
|      |     |             |       |
|      |     |             |       |

OFFICE OF THE INSPECTOR-GENERAL OF PRISONS,

No. 987.

Dated Ootacamund the 7th February 1899.

From

A. G. CARDEW, Esq., M.A.,

INSPECTOR-GENERAL OF PRISONS,

To

THE CHIEF SECRETARY TO GOVERNMENT.

SIR,

Enclosures.

With reference to G.O.No.111 Financial d/ 17th January 1899, I have the honour to enquire whether the comparison therein ordered to be made is to be instituted between the Budget Estimate & Revised estimate of the same year or between the Revised estimate of the current year and the Budget estimate of the following year. The words "for the year" in line 7 of the G.O. are not free from ambiguity, and the meaning of the G.O. is therefore uncertain.

2. An explanation of the chief differences between the Budget estimate & the Revised estimate of the current year is usually furnished when the Revised estimate is itself submitted i.e. with the Budget estimate for the next year. As this explanation is already available, it seems improbable that the Government wish it to be given over again, and therefore it is possible that the words "for the year" in line 7 of the G.O. do not refer to the words "Current year" in line 5. If, on the other hand, the comparison desired is that between the Revised estimate of the current year (say 1898-99) and the Budget estimate of the coming year (1899-1900), the object of the comparison is so uncertain that it is not known what sort of notes are wanted.

3. Whichever may be the meaning of the G.O., I request that Government may be pleased to give some further indication of the nature of the Notes that should be submitted.

If

If the instruction contained at the end of the G.O. to the effect that "complete references" should be given to "proceedings of Government bearing on the points noticed" is to be taken literally, the necessary references will, in order to be complete, have to be extremely comprehensive. In the Jail departmental budget for 1898-1899, for instance, the provision under Petty Construction & Repair was Rs 31,600. In the Revised estimate this has been raised to Rs 55,000 for reasons noted in para 6 of my letter No.C.2019, dated 27th November 1898. If, however, "complete references" are to be given to all orders of Government "bearing on" the subject, the correspondence regarding the sickness and mortality at the Rajahmundry Central Jail, the Sanitary Commissioner's recommendations, and the large number of connected orders of Government which "bear on" the increased expenditure should be quoted. It is not clearly understood whether this is wanted or not.

4. As the "Civil Budget estimate" for 1899-1900, which is, it is believed, the "Preliminary" printed estimates mentioned in the G.O. was only received in this office on the 30th January, the submission of the Notes by the 1st February would not have been practicable, even if the G.O. had been understood.

I have the honour to be,

Sir,

Your most obedient servant,

A. G. Cardew.

Insptr: Genl of Prisons.

[G.  
76]  
1,000-21-11-98.

NOTE FOR THE C.A.

Please see the draft put up. It is submitted however that for the reasons advanced by the Board the matter may be separately reconsidered. The same difficulty is doubtless felt by other heads of departments. The Accountant General, who is bound to afford every information to the Local Govt in regard to the revised as well as the budget estimates under arts. 1512 & 1513 of the C.A. Code and under para: 2 of the Govt. of India letter recorded in G.O. No. 215 F.A., 87 - March 1895, has tried to avoid being called upon to do so, and even the pages of the Civil Estimates intended for explanatory remarks are left almost blank by him. When the notes on this subject were sent to the Accountant General

CONT. expenditure

(8) (a.o.) for remarks he contented himself with saying that the revised estimates are entered in the Budget submitted to the Govt. of India and the Local Govt. on the 20<sup>th</sup> January & that any subsequent alterations made in these figures by the Govt. of India will be communicated as soon as received. He avoided any allusion to the explanation of these figures as compared with the Budget, which are what the Govt. wants, and it was owing to his unwillingness to furnish this information that the course, which resulted in the issue of G.O. No. 111 Finl., D. 17 January 1899, was adopted.

*1/2/99*  
We can see how it works this year. But take this opportunity to point out that we want only Provincial R's, & to draw up a list of heads of Dept's from whom we require these notes in relation to what heads in the estimates  
Chd - 081

[G.]  
1,000-15-12-08.

(9)

Financial DEPARTMENT.

Read again G.O. No. 11, Financial, dated 17th January, 1899 (P)

C. No. 518 From the Board of Revenue (L. P.), No. 458 *hgs* dated 7th Feb. 1899 (C)  
" 538 " I. G. of Prisons *only* " 937 " 7th Feb. 1899 (C)  
" " " " " 189  
" " " " " 189

*CB*

ORDER:-  
P.S. *ho 243 of 14.2.99*

The Board of Revenue and the Inspector-General of Prisons will be informed that the notes called for in G.O. No. 111, Finl., dated the 17th January 1899 are required in connection with the preparation of the annual Financial Statement for which it is not practicable to utilize the explanations which accompany the departmental revised estimates submitted to Government, as these explanations are not always applicable at the time of the issue of the Preliminary issue of the Civil Budget Estimates *in* January. Although the Accountant-General is responsible for the figures of the revised estimate and these figures undergo changes at his hands from time to time, heads of departments who control expenditure

*11/10/98*

must necessarily be interested in such changes and should, ~~if necessary, in~~ communication with the Accountant General, be in a position to afford information in connection with the revised figures.

2. ~~The~~ <sup>show that</sup> The letter from the Inspector General of Prisons read above and some of the notes already received by Government, considerable misapprehension ~~exists~~ <sup>exists</sup> as to the scope and nature of the information required.

All that is necessary is a running commentary on the figures of the revised estimates of the current year as compared with the budget estimates for the same year, as is contained in <sup>the</sup> section "II- REVISED ESTIMATE FOR 1897-98" of the Financial Statement, published on pages 49 to 52 of the Supplement to the Fort St. George Gazette, dated the 3rd May 1898. The explanations should be confined to Provincial heads and to important differences between the figures of the revised and budget estimates. Only such references to proceedings of Government as bear on the points noticed need be quoted.

3. Pending further orders the heads of departments mentioned in the appendix to these proceedings will be required to furnish the notes called for in G.O.No.

/11, Finl., dated 17th January 1899.

To

All departments of the Sect  
The Board of Revenue. (all depts.)  
All heads of depts. under  
the Chief Secretary.

Desp.  
11/1/99

Cms.  
12.299

M. 11/1/99

## Appendix

| Heads of departments            | Budget Estimates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Revenue (Land Revenue) | I A & B Land Revenue<br>1 Refunds and Drawbacks- Land Revenue.<br>3 A Land Revenue-Charges of District Admn.<br>IX & 11 Forest<br>XVII C & 20 G Police-Cattle pounds<br>XVIII B & C & 30 C-Collectorate Presses.<br>18 I Board of Revenue (General Administration)<br>XXV F Fishery Receipts<br>52 D Charges on account of Pearl fishery<br>52 E Charges on account of fishery collections<br>1 Refunds and Drawbacks<br>,, Stamps<br>,, Excise<br>,, Assessed Taxes                             |
| Board of Revenue (Sep. Revenue) | III & 5 Salt<br>IV & 6 Stamps<br>V & 7 Excise<br>VII & 9 Customs<br>VIII & 10 Assessed Taxes<br>30 D Stationery & Printing- Trade and Navigation returns.                                                                                                                                                                                                                                                                                                                                        |
| Board of Revenue (Rev. Sett.)   | XII D and 13 A-Interest on Provincial Loans<br><del>XXV - Survey and Settlement Revenue</del><br>3 B Land Revenue - Settlement and Land Records and Agriculture.<br>3 C " Law Courts & Agriculture<br>26 A - Veterinary and stallion charges.<br>30 D Stationery and Printing-Settlement Registers.<br>33 Famine Relief.<br><del>45 Irrigation and Navigation - Civil.</del><br>X & 12 Registration.<br>XVI B & 19 B Law and Justice -Jails.<br>XVII A.C & D & 20 B to F-District & other Police |

Inspector-Genl. of Registration  
,, Prisons  
,, Police

11/1/98



FINANCIAL: Accountant-General ..  
Superintendent of Stationery ..  
Postmaster-General ..

EDUCATIONAL: Director of Public Instruction ..  
Commissioner for Government Examinations ..  
Superintendent, Government Museum ..

THE DISTRICT MAGISTRATE OF

Anantapur ..  
North Arcot (Chittoor) ..  
South Arcot (Cuddalore) ..  
Bellary ..  
South Canara (Mangalore) ..  
Chingleput (Saidapet) ..  
Coimbatore ..  
Cuddapah ..  
Ganjām (Chhatrapur) ..  
Gódavari (Cocanada) ..  
Kistna (Masulipatam) ..  
Kurnool ..  
Madura ..  
Malabar (Calicut) ..  
Nellore ..  
Nilgiris (Ootacamund) ..  
Salem ..  
Tanjore ..  
Tinnevely ..  
Trichinopoly ..  
Vizagapatam ..

THE DISTRICT AND SESSIONS  
JUDGE OF

North Arcot (Chittoor) ..  
South Arcot (Cuddalore) ..  
Bellary ..  
South Canara (Mangalore) ..  
Chingleput ..  
Coimbatore ..  
Cuddapah ..  
Ganjām (Berhampore) ..  
Gódavari (Rajahmundry) ..  
Kistna (Masulipatam) ..  
Kurnool ..  
Madura ..  
North Malabar (Tellicherry) ..  
South Malabar (Calicut) ..  
Nellore ..  
Nilgiris (Ootacamund) ..  
Salem ..  
Tanjore ..  
Tinnevely (Palamcottah) ..  
Trichinopoly ..  
Vizagapatam ..

Director of Public Instruction  
C.M. of the Nilgiris.  
Director of Cinchona Plantations.  
Comr for Pub. Examinations  
Supt of Res. Survey

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Despatched in print.

READ AGAIN G.O. No.  
189

CURRENT No.

ENCLOSURES TO G. No.

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LETTER OF GOVERNMENT.

STATEMENT WITH DITO.

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31/10/98