[F 24]
1,000—28-7-96

[69-A.]

Financial (1897) Department.

ORDINARY MS.

G.O., No. 160

DATED 17-2-97

INDEXED. 18/18

Entered in the Register of Additional Allotments.

I C ..... 189 .

D C ..... 189 .

A.C.

[Despatch Abstract.]

Comg to the Acct. General. pros. Rev. dept. intimating that a reduction of the budget estimate under 5. Salt by more than 1.5 lakh is not feasible.

BACK PAPERS.

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

FURTHER PAPERS.

~~G.O.~~ Civ	No.	Department.	Date.	G.O.	No.	Department.	Date.
623/97							

[G 118]
200—16-11-96.

Fin C Department.

C. No.

TELEPHONE MESSAGE.

From Chief Secy

Chief Secretariat,

To Accts Fin C.

Dated 10th Feb 1897.

You may reduce 1½ Lakh under 5. Lakh, and draw only 10 from Waterway account -

10/2/97.

MK 10/2/97

MK 10/2/97

Note. The papers on which the Bond of Rs. 1½ Lakh. The Ag. Dept. points out that Govt has struck out all provision for unsanctioned works (viz- Lakh provided Landlord improvements &c) - The Sabli Tunnel contains about ½ a Lakh for new works which can be carried out by Govt - Considering the above Govt Finance may perhaps require that Govt may be allowed to draw only 1 Lakh -

870. MK 10/2/97

The High Court has not yet
received the 75 [illegible] 26th
January 97 - Both Houses
to have it returning
the receipts, which will be
given to Board for Collection
purposes -

Sd/ [illegible]
16/2/97

[illegible]

[illegible]

[illegible]

Lakhs.

Total Salaries & Establ^{t} — 19.22

Actuals of 1895-96 under

Travelling allowances: 1.12

Addl. 1/16 of the increases above proposed (.68 + .46 = 1.13) } .07

Total allowances: 1.19

Actuals of 1895-96 under

Supplies & Services & Contingencies 5.15

Add for new establishments .10

Total Supplies^{t} 5.25

Total — 25.66

Deduct-probable Saving — .12

Net Revised Estimate — 25.54

It is requested that these calculations may be carefully scrutinised, and grounds adduced to show why the estimates should not be reduced as proposed by the Accts General. The provision of .48 Lacs for the improvement of the distillery establishments is included in the true Lakh added to the revised Estimate.

A. R. Knapp.
Ag Assistant Secretary

28/1/97.

To the Board of Revenue (Separate Rev)
through Revenue Dept^{t}

SAL
80

BOARD OF REVENUE
25 JAN 97
SEPARATE REVENUE MADRAS

Financial

Revenue (1897) Department.

CURRENT No.

V.E. Separate Revenue Dept 42

SECT. GOVT. MADRAS
29 JAN 97
REV. DEPT.

From The Secretary to the Commissioner of Salt, Abkari and Separate Revenue

Endt: Mis No. 600.
Order

Mis No. 248

Transferred to the Financial Dept.

G. Gordon.
Ag. Secretary to Govt.

Dated 26th January 1897
Received 28-
Registered 29-
Enclosures 1
Spare copies

Proste
D

Fort St George
Dated 2nd Febr 1897

SUBJECT

Reporting to Government on the proposal of the Accountant General to reduce the budget Estimates of expenditure for 1897-98 under "Salt" by 2 Lakhs of rupees.

Read
Rep. 4-2-97
Encl 2

Endt No 299 dt 5th February 1897
Referred to the Accountant General for favour of remarks

A. R. Knapp 5.2.97
Ag Assistant Secretary

1
3
1277

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1,000
19-4-95

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 26th January, 1897.

No. 248.

Read Memorandum from Government, Financial Department, No 185, dated 23rd January 1897.

Resolution

The Accountant General's calculation in the above Government Order call for the following remarks:—

(1) Actuals of 1895-96:— 17.87 lakhs

This figure has been arrived at as under. Vide page 2 of Board's Proceedings No 394 dated 28th September 1896

		Rs.
Salaries	Madras	902278
	Orissa	49090
Establishment	Madras	796558
	Orissa	39165
		1787091

in round figures 17.87 lakhs

2. The Accountant General says:—

Add half the cost of the additional Tree Tax Establishments entertained from 1st October 1895 Viz 1·36 (ie) for the 1st 6 months in 1896-97) } lakhs ·68

The additional Tree Tax establishment was entertained during the whole of 1896-97 and the Remarks in brackets is therefore somewhat misleading. Apart from this in the above calculation the Accountant-General takes into account only the Establishments in the proposition statements sent up with Board's Proceedings No 356 dated 3rd August 1895 in connection with the extension of the Tree-Tax system in the Tamil Districts etc. The figure 1·36 lakhs given by the Accountant-General excludes establishments sanctioned for the Several Collectors and taluk officers in connection with tree-tax work and in other proposition statements sanctioned in the Courses of 1895-96. Vide details in the margin. Further

× Sanctioned in G.O No 571 Rev: dated 22nd August 1895.

vide next page

2/

(For months)

G.O No 564 Rev / 17·8·95 (in B.P. 400 / 24·8·95) - Rs. 329-
Introduction of T.T. system into the Sattenapalle and Narsaraopet taluks.

G.O. No 563 Rev. / 17·8·95 (in B.P. 416 / 29·8·95) - Rs 381-
Abk: clerks for Collectorates

G.O. No 571 Rev / 22·8·95 (in B.P. 419 / 30·8·95) - Rs 12,410-
Extension of T.T. system in certain districts.

G.O. Mis: No 3962 Rev / 2·10·95 (in B.P. 480 / 10·10·95) - Rs 69-
For the Madras Depot Circle for supply of uniforms to Petty officers and peons

G.O Mis: No 3958 Rev / 2·10·95 (in B.P 479 / 10·10·95) Rs 20-
Female searcher, Chennamangalam chowki

G.O. Mis: No 3961 Rev / 2·10·95 (in B.P. 478 / 10·10·95) Rs 30-
Clerks, Krishna Collectorate

G.O. Mis: No 4382 / 5·11·95 (in B.P. 527 / 8·11·95) Rs 5-
Scavenger, Calingapatam factory

G.O. Mis: No 4529 Rev / 12·11·95 (in B.P. 533 / 15·11·95) - Rs 42-
Redistribution of prevention force, Madras Town Circle

G.O. Mis: No 4080 Rev / 11·10·95 (in B.P. 499 / 21·10·95) Rs 15-
Clerk, Cuddapah Collectorate

G.O. Mis: No 4760 Rev / 25·11·95 (in B.P. Mis: No 5181 / 29·11·95) Rs 152-
Asst Land Inspector and orderlies for South Trichinopoly Circle

G.O. Mis: No 5084 Rev / 16·12·95 (in B.P. 591 / 19·12·95) Rs 42-

the Accountant General assumes that the Tree Tax Establishments were entertained only from 1st October 1895. As a matter of fact they were entertained much earlier and for purposes of calculating the 15th September may be taken as the average date of establishment. So the salary of these establishments for March 1896 would be paid only in 1896-97 the actuals for 1895-96 must be reduced by 5½ months' pay of the additional establishment and 12 months' pay estimated for in 1896-97 - in other words the additional cost on this ground to be added for 1896-97 would be 6½ months' pay. After taking into consideration the date of sanction of the various proposition

proposition statements, the cost of additional establishments that will have to be added for 1896-97 will be Rs 80,538 or in round figures .80 lakhs.

3. Even twelfths of the additional establishments sanctioned by the Secretary of State in his despatch No 141 dated 5th November 1896 (viz. for 7 months from 1st September 1896) .45 lakhs. This is incorrect as, if the establishments be entertained from 1st September 1896 the cost should be worked out only for 6 months in 1896-97, the pay for March 1897 being debitable to the accounts of 1897-98. Apart from this the sanction of the Secretary of State referred to applies only to two proposition statements which were sent up with Board's Proceedings No 199 (a) and 240(1) dated 29th May and 24th June 1896 respectively both

fo 5189 16-12-96

(a)

G.O. Mis No 462 Rev 3-2-96 (B.P. 43 5-2-96) - Rs 25 (Per month)
clerk for Vedaranniyam taluk do

G.O. Mis No 461 Rev 3-2-96 (B.P. 50 5-2-96) - Rs 10-
Revision of office establishment Chingleput Assistant Commissioners office

G.O. No 83 Rev 19-2-96 (B.P. 103 5-3-96) - Rs 75-
Additional clerks for certain taluks

G.O. Mis No 1514 Rev 22-4-96 (B.P. 170 28-4-96) - Rs 15-
clerk, South Canara Collectorate

G.O. Mis No 1622 Rev 29-4-96 (B.P. 179 4-5-96) - Rs 25-
clerks, Anantapur Collectorate.

G.O. Mis No 1065 Rev 16-3-96 (B.P. 134 20-3-96) - Rs 15-
clerk, Vizagapatam Collectorate.

G.O. No 277 Rev 22-6-96 (B.P. 272 13-7-96) - Rs 265-
Supervision of Nellikuppam distillery.

G.O. No 190 Rev 12-5-96 (B.P. 242 24-6-96) - Rs 71-
Changes in fresh curing yards.

G.O. Mis No 2064 Rev 28-5-96 (B.P. 218 3-6-96) - Rs 90-
clerks for Cuddapah Collectorate

(a)

G.O. No 294 Rev 30-6-96 (B.P. 341 29-8-96) Rs 3379-
Extension of J.J. System in certain districts

G.O. Mis No 2187 Rev 2-7-96 (B.P. 281 11-7-96) - Rs 129-
Establishments for opening Pulicat Swamp.

G.O. Mis No 2996 Rev 28-7-96 (B.P. 309 1-8-96) - Rs 10-
distillery Sub Inspector, Ramipatlam.

G.O. Mis No 3459 Rev 27-8-96 (B.P. 350 3-9-96) Rs 285-
Additional Establishments, effluvium Depôt Trichi

OVER.

both relating to the extension of the Treaty system. Besides these there were several other proposition statements which were sanctioned by the Local Government and these have not been taken into account by the Accountant General. (vide list (8) in the margin) Taking into account the date of sanction in all these cases and assuming as the Accountant General suggests that the Treaty establishments were entertained from 1st September 1896 the cost of the additional establishments works out to Rs 51,950 or .52 lakhs in round figures.

4. The Accountant General provides .22 lakh for privilege leave arrangements. It is presumed that this additional

additional provision is made in consideration of the increase in establishment referred to above as the actuals for 1895-96 on which the revised estimate is based already include all ordinary expenditure on leave arrangements and a separate provision under this head is therefore unnecessary. The difference due to increase of establishment is not however likely to be appreciable and will certainly not amount to anything like Rs 22,000. The estimate under this head may be omitted.

5. The Accountant General makes no allowance for promotions made during the year. Some promotions were made with effect from

Per month

(a) G.O. Mis. No 3331 Rev 18-8-96 (B.P. 337 24-8-96) — Rs 15-
Revision of clerical staff Amreekolam Circle

(b) G.O. Mis No 3296 Rev 15-8-96 (B.P. 330 21-8-96) Rs 2993-
Extension of T.T. system in Cuddapah and Kurnool districts

G.O. Mis No 3478 Rev 28-8-96 (B.P. 357 4-9-96) .. Rs 10 5-
Clerks, Vizagapatam Collectorate

G.O. Mis No 3370 Rev 20-8-96 (B.P. 343 27-8-96) — Rs 4 5-
Clerks, Cuddapah Collectorate

G.O. Mis No 3665 Rev 14-9-96 (B.P. 370 19-9-96) .. Rs 25-
Clerks Kurnool Collectorate

G.O. Mis No 3773 Rev 21-9-96 (B.P. 395 28-9-96) .. Rs 20-
Clerk, Godavari Collectorate

G.O. Mis No 3771 Rev 21-9-96 (B.P. 392 29-9-96) — Rs 85 1-
Establishments for levy of transport duty on toddy imported into the Kurnool Circle from Hyderabad

G.O. Mis No 3975 Rev 5-10-96 (B.P. 418 12-10-96) — Rs 4 5-
Clerks, Kistna Collectorate

from April 1896 and some with effect from October and the increased cost will amount to in about Rs 10,000 or in round figures .. ·10 lakhs

6. The total salaries and establishment according to the foregoing Calculations will therefore amount to (17·87 + ·80 + ·52 + ·10) .. 19·29 lakhs.

7. Travelling allowance:—

Actuals of 1895-96 under Travelling allowance .. .. .. 1·12 lakhs

× Madras 104030
Orissa 8322
112352

Add 1/16th of the increases above proposed (·80 + ·52 = 1·32) .. .. ·08

Total allowance — 1·20

8. The Accountant General clubs "Supplies and Services" and "Contingencies" into one group and gives the total as 5·15 This is wrong as shown below:—

Actuals of 1895-96.

Supplies and Services { Madras 410938 Orissa 9540

Contingencies { Madras 96142
Orissa 2683
519303

Thus the correct figure is 5·19 lakhs

To this the Accountant General adds Rs 10,000 on account of new establishments but without assigning any reasons. As a matter of fact the charges under "Supplies and services" do not increase uniformly year after year with the growth of the department but vary considerably according to special requirements. This can be seen from the actuals of the last 3 years

1893-94	—	551667
1894-95	—	435721
1895-96	—	410938
Average		466108

} for Madras only

The most fluctuating items under this head are "Petty works of construction" and "Excise licenses works". The revised estimates under these heads were fixed

5/

fixed very carefully in the budget and do not admit of any reduction. Compared with the actuals of 1895-96 the figures are as follows:—

P.C.R works	Revised Estimates for 1896-97	Actuals 1895-96
Madras ...	136000	95407
Orissa ...	6400	7497
Licenses works (Madras)	60000	53994
	202400	156898

Difference 45502 or in round figures 45000.

Allowing for this difference the estimate under "Supplies and Services" may be taken as (420478 + 45000) 4·65 lakhs.

9. Contingencies:—

Actuals for 1895-96 ... 98825

Adding (say) Rs 5000 or about 5 percent on account of the expansion of the department the total comes to (98825 + 5000 = 103825 or) 1·04 lakhs

10. Total Revised Estimate:—

Salaries and Establishments

Salaries and Establishments	19·29
Allowances	1·20
Supplies and Services	4·65
Contingencies	1·04
	26·18

11. In arriving at the budget Estimate for 1897-98 the following additions should be made to the above figure

(a) Cost of Establishments sanctioned on account of F.F. from October 1896 — 52,000

(b) Probable additional establishments likely sanctioned in 1897-98 on account of F.F., Jubilee &c — 50,000

(c) Promotions &c — 5,000

(d) Increase under allowances and contingencies on account of the general expansion of the Department — 40,000

147,000

Add — 2618000

Total estimate for 1897-98 — 2765000

As per budget — 2868000

Reduction possible — 103,000

The savings that can be anticipated in the budget Estimate for 1897-98 will therefore be only Rs 103,000 or 1 lakh in round figures. The Accountant-General's proposal to reduce the budget estimate by two lakhs cannot therefore be accepted.

(Three Stars)

Secretariat

Assistant Secretary

The Chief Secretary to Government.

through The Secretary to Government, Revenue Department with the minute returned

27/11/97

Budget Department.

Fort St. George,
Accountant-General's Office,
6th February 1897.

No. 428

From

Y. E. Harrison Esqre.

ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To

The Chief Secretary to Government,
Financial Department.

Sir,

With reference to your endorsement No. 299, dated the 5th of February 1897, referring to me for remarks Boards Proceedings etc: No: 248 dated 26th January 1897 agreeing to a reduction in the estimated charges in 1897-98 under 5 Salt of one instead of two lakhs proposed by me, I have the honour to state as follows:-

2. According to para 2 of its Proceedings in question it would seem that the Board had lost sight of the fact that my Revised Estimate of the current year had been based upon the actuals of 1895-96 and those of the current year as affected by the sanctioned

increases in Establishment. The entire cost of the additional Free Sax Establishments sanctioned in 1895 will be incurred in the current year and as a portion of it was incurred in 1895-96 I have correctly added the remaining portion to the actuals of 1895-96 to arrive at my Revised Estimate for the current year.

3. The additional establishment sanctioned in 1895 as stated by the Board having been entertained much earlier than 1st October 1895. I took the cost incurred in 1895-96 for purposes of calculation at a moiety of the total sanction of Rs 13,000 for the year, making allowance at the same time for other petty sanctions or else I would have added 7/12ths of Rs 13,000/-

4. With reference to the additional Establishment costing Rs 77,000/- per annum sanctioned with effect from 1st September 1896, I included in my Revised Estimate the proportional cost for 7 instead of 6 months; but this increase makes up for the other several petty establishments referred to by the Board.

5. The sum of Rs 22,000/- added for leave allowances is intended to include additional cost due to promotions.

6 of the Board's Proceedings it will be its Revised Estimate on account of S. and Establishments as now modified an in the aggregate to Rs 1,29,000 or only more than mine.

6. The only large variation (Rs 11,45 my Revised Estimate is under Supplies and Contingencies under which the Board estimates under the following ill excessive as indicated by the figures:-

	Actuals 1895-96 9 months	Actuals 1896-97 9 months	Actuals 1895-96 12 months	Board's Revised Estimate 1896-97	Actuals for 12
Petty Construction & Repairs	56,079	34,997	96,773	142,400	
Rewards	103,678	89,022	130,162	130,500	12

7. The inclusion of provision of Rs 50 for additional Establishments to be sanct next year is irregular as no new charge be included in the Budget until sanctio (Vide note 4 to Article 153 of the Ac Account Code).

8. In the circumstances explained it seems to me that the proposed

year may safely be reduced by 2
of one lakh as contended by the

The enclosure to your reference is
th returned.

I have the honour to be,
Sir,
Your most obedient Servant,

J. Hamilton
Offg. Accountant General.

Bund
Bundle No. 1
Date
C.S. 822

Financial (1897) Department.

CURRENT No. 582

C.S. 1115

From
The Revenue Department.

Order No. 160 d/17th Feb 1897

No. 822 Mis.

Communicated to the
Accountant General -

MC.
16/2/97

R
16.2.97

Dated 11th February 1897.
Received 15. 2 - 97
Registered 15 - 2 - 97
Enclosures 3. (Fin. C. nos 355, 399, & Rev. 832)
Spare copies

Loan Rectified. (Cl. 502 C)
AG
16/2/97

Note.
This area was figure
Telephoned from
R.F. on the 20th.

SUBJECT.

Transferring to the Financial
Dept Board's Proc: submitting
a statement shewing the possibility
to reduce the Budget estimate
for 1897-98 under S. Salt
by only 1.5 Lakhs of Rupees.

BACK PAPERS.

G.O.	No.	Department.	Date.
887	17.12.96		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1,000
19-4-05

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 10th February, 1897.

Mis **No.** 503.

Read Endorsement from Government Revenue Department Mis No 741, dated 9th February 1897

Resolution,

With A Proceedings No 455, dated 6th February 1897 the Board has forwarded to the Accountant General, Madras, for submission to Government, Financial Department, a memorandum of Altered grants for the Salt and Abkari Department for 1896-97. In this memorandum the changes under each minor head under Salt for 1896-97 have been

estimated as under:—

Madras	1896-97 Rs
Salaries —	977,600
Establishment —	858,300
Allowances —	118,200
Supplies and Services -	404,400
Contingencies -	102,500
	2,461,000

Orissa

Salaries —	52,100
Establishment —	40,000
Allowances —	8,400
Supplies and Services -	9,500
Contingencies —	3,000
	113,000

Total Salaries, Establishments and Contingencies, Madras and Orissa — 2,574,000

As the foregoing estimates have been framed with reference to the actuals of the first nine months of 1896-97 and with reference to the Accountant General's Estimates for

for that year, the Board considers that the above figure may be accepted as the approximate expenditure on account of Salaries, Establishments and Contingencies for the current year.

2. In arriving at the Budget Estimate for 1897-98 the Board in para 11 of its Proceedings Misc No 248 dated 26th January 1897 recommended that a sum of Rs 147,000 should be added to the revised estimate for 1896-97. This amount included a sum of Rs 50,000 on account of additional Establishment likely to be sanctioned in 1897-98 in connection with T.T. & Distilleries &c. The mention of this Amount in the Board's budget has received the approval of Government in Government Order No.

Under Art. 155(3) of the Civil account Code separate sanction of Govt would appear to be necessary to include such charges in the budget But at the time of the preparation, the Board is put in a position better to frame their final

No 887 Financial, dated 17th December 1896

3 Adding the sum of Rs 14,000 (which will be necessary to cover the additional charges for the work year) to the revised estimate for the current year above arrived at viz Rs 2574000, the estimated expenditure in 1897-98 on account of Salaries, Establishments and Contingencies, may be put down at Rs 2721000 against Rs 2868000 Estimated in the budget for that year. The saving anticipated in the budget Estimate for 1897-98 will therefore be only (Rs 2868000 — Rs 2721000) Rs 147000 or in round figures 1·5 lakhs. The Accountant General's proposal to reduce the budget Estimate by two lakhs is in the Board's opinion not feasible

(Sd) Edmund Hallett

Edmund Hallett
Assistant Secretary

To the Secretary to Government,
Revenue Department

with the file returned

8/12/97

1897
Financial
Series No. 3
542

Financial (1897) Departme

16 2,000—26-1-97.

REVENUE DEPARTMENT.

[24
1,000—

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read Proceedings of the Board of Revenue, Separate Revenue, No: 503 Mis, dy 10th February 1897.

Order thereon, No: 822 Mis., dy 11th Feby: 1897.

Transferred to the Financial Department.

(True Extract)

A. Stodart.
Ag: Secy: to Govt.

To the Finl: Dept.

9/RS.
12.2.97

Financial (1897) Department.

[W 24 1,000—

Application for copying filed 17/12 1897

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Financial (1897) Department.

[F / 24]
1,000—25-7-96

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F:

...N G.O., No. . DATED

...NT No.

...NCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
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