

Local & Munl. (1895.) Department.

MISCELLANEOUS.

G.O., No. 11632.

DATED 5th July 1895

[Despatch Abstract.]

Finance and Revenue Accounts.

Recording G.O., Financial Department, recording resolution of the Government of India reviewing the Appropriation Report on the ---- for 1893-94.

BACK PAPERS.

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

FURTHER PAPERS.

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

[7]

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.	
G.O., DATED	5-7-95
No.	1163 L

INDEXED.

When given for copying.

[Despatch Abstract.]

Finance & Revenue Accounts

Recording G. O. Fin. Dept. accord-
ing Resolution of the Govt. of India
reviewing the Appropriation Report
on the ——— for 1893-94.

BACK PAPER, No.

OF 189 .

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

FURTHER PAPER, No

OF 189 .

ENCLOSURES.

CURRENT NO.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL (not paged).

N.B.—

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.

Copied by

Examined by

Govt. of {1895} Madras.

FINANCIAL.

Local & — Dept.

CURRENT No. 1772 Z

Issued

Recd. 26 JUN. 95

Encl. S. S. C.

G.O., 11th June 1895, No. 447.

JUNE.

Finance and Revenue Accounts.

Recording Resolution of the Government of
India reviewing the Appropriation Report on
the — for 1893-94.

n order 5/7/95 No 1163 *duin*
ru

Recorded

1.9
19/6/95 *CST*
3.111

28/6
A28/6

4. The net result of the accounts of 1893-94 is in close agreement with the budget estimate of the year. In the total revenue in India there was an increase of Rs. 555,141, and in the total expenditure there was a saving of Rs. 260,908, notwithstanding an expenditure of Rs. 618,468 on account of exchange compensation allowance for which no provision was made in the budget estimate. Of this total improvement of Rs. 816,049 in India, the Imperial share amounted to Rs. 376,140; and the net sterling expenditure was less than the budget estimate by £ 16,939. On the other hand there was an increase in the net charge for exchange on sterling expenditure of Rs. 344,977, and the deficit of the budget estimate was thus reduced in the accounts by Rs. 48,102 only.

5. The important differences in the revenue in India of 1893-94 as compared with the budget estimates occur under the following heads :—

6. The variations under the heads *Land Revenue* and *Provincial Rates* occur mainly in Madras. In that Province an exceptionally favourable season increased the Land Revenue receipts, and certain receipts were also transferred to that head from Provincial Rates, as explained below. The levy of the village service cess leviable under the Village Cess Act (Act IV of 1864) was suspended for the revenue year July 1893 to June 1894, as it was found that the accumulated balance at credit of the local fund to which the receipts are credited was sufficient to meet a full year's expenditure: this caused the larger part of the decrease in Madras under *Provincial Rates*. The contribution from General Revenues to the fund was also withheld for the period mentioned. That contribution included an assignment of quit-rents on enfranchised village service inams in certain districts. The quit-rents, which are specified Land Revenue assigned to the fund, were formerly incorrectly credited in

9. The large falling off in the Salt Revenue in 1893-94 was due to special and temporary causes, and does not indicate any appreciable reduction in the consumption of salt by the people.

11. The expenditure in India in 1893-94 may be compared with the budget estimates under the following groups:—

17. In the case of Provincial and Local expenditure, the sanction of the Government of India to excess expenditure under any head of account is not necessary as long as it is met by a reappropriation and the aggregate budget grant for Provincial and Local expenditure is not exceeded. The total Provincial and Local expenditure in 1893-94 compare as follows with the budget estimate:—

17. In the case of Provincial and Local expenditure, the sanction of the Government of India to excess expenditure under any head of account is not necessary as long as it is met by a reappropriation and the aggregate budget grant for Provincial and Local expenditure is not exceeded. The total Provincial and Local expenditure in 1893-94 compare as follows with the budget estimate:—

19. In considering the Appropriation Reports the Government of India have noticed that some of them are not as precise in their statements as was intended and as is desirable. Sometimes more than one cause contributing to an excess of expenditure over the budget grant are mentioned without any statement of the amount of the increase due to each cause. The explanation of differences from the budget estimates given in the report should be such as to give some indication of the following points, namely—

following points, namely—

- (1) to what extent each stated cause of excess affected the estimate;
- (2) why, at the time the estimates were prepared, the excesses were not foreseen; and
- (3) if the expenditure was avoidable, why it was incurred notwithstanding absence of provision in the estimates.

The Comptroller and Auditor General is requested to draw the attention of the Accountants-General in Military and Public Works Departments and of the Civil Accountants-General and Comptrollers to these remarks and to issue such subsidiary instructions as he considers necessary.

Ordered—that a copy of the Resolution be communicated to all Local Governments and Administrations; . . . and to all Accountants-General . . . for information and guidance.

(Signed) J. F. FINLAY,
Secy. to the Govt. of India.

ORDER—dated 11th June 1895, No. 447, Financial.

Recorded.

(True Extract.)

C. G. Todhunter
for Chief Secretary.
24. VI. 95.

To the Revenue Department.
" Public Works Department.
" Local and Municipal Department. ✓

When given for copying _____
When copied _____
When examined _____
When signed _____

189

READ AGAIN G.O., No.
189 ,

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTERS OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B. —

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.