

30TH AUGUST 1883, No. 1905, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following :—

Memorandum, dated 22nd April 1882, No. 335.

ORDER—dated 30th August 1883, No. 1905, Financial.

The attention of the several Departments of the Secretariat will be drawn to the memorandum read above, the procedure laid down in which should in all cases be followed.

(True Extract.)

C. Thiruv.
Under Secy Mad
Acting Chief Secretary.

To the Departments of the Secretariat.

Exd. T. O'Connor.

2544 Way 10 Sept 83
B

Recorded with
reference to G.O. No.
1059 W of 28 Apr 82.
in

Govt. of (1883) Madras.
FINANCIAL.
S.T.C.

Issued
Recd. 8/9/83 Encl.

G.O., 30th August 1883, No. 1905.

2544 Way 10-9-83

AUGUST.

Provincial Revenues.

Drawing the attention of the several Departments of the Secretariat to Memorandum, dated 22nd April 1882, No. 335, intimating that, in future, sanction for additional expenditure from — can only be given in the Financial Department.

W. H. H. H.
Intd. in Receipt Recv.
Cu

Madras

23RD MARCH 1887, No. 393, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper :—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 3rd March 1887, No. I.B.E.-36.

In reply to official memorandum, No. 228, Financial Department, dated the 14th February 1887, I have the honor to state that charges in connection with the Registration of Rail-borne Traffic are shown in the public accounts under 26, *Scientific, &c., Departments—Provincial Statistics—Trade Returns*. The charges under this minor head are Provincial charges under the existing Provincial contract, the Provincial Government having received under the contract a grant equal to the expenditure on this account as shown in the revised estimate of 1881-82—the estimate on which the existing contract was based. The expenditure which now appears in the accounts under *Provincial Statistics—Trade Returns* was shown in the revised estimates of 1881-82 under the two heads, Provincial

- * The charges were taken to this head by the Comptroller-General under a mistake; the head should have been Land-borne as opposed to Sea-borne.
- 2. The revised estimate under the former of the two heads was Rs. 6,000

and under the latter Rs. 19,000, so that the assignment for Registration of Trade was Rs. 25,000. The class of expenditure which the sum of Rs. 19,000 was provided to meet is that sanctioned in the order of the Government of India, dated 5th August 1880, No. 2103, recorded in G.O., Revenue Department, No. 1044, dated 27th August 1880, and includes the Registration of Rail-borne Traffic.

3. The actual expenditure in the years 1882-83 to 1885-86 and the budget and revised estimate of expenditure for the current year for Registration of Trade including traffic by rail, as also the amount of expenditure for Registration of Rail-borne Traffic only, are as follows :—

	1882-83.	1883-84.	1884-85.	1885-86.	Budget estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Registration of trade including rail-borne traffic	25,606	25,084	25,580	27,729	26,000	35,000	32,500
Registration of rail-borne traffic only ..	480	480	480	2,409	500	(a) 8,000	4,500

(a) Includes a special charge of Rs. 2,295 sanctioned in G.O., No. 356, dated 20th May 1886, Revenue Department.

Particulars of the monthly expenditure by the different railways in the presidency in the Registration of Railway Traffic are given in the enclosed Statement A.

4. The declaration of the Government of India in their Resolution, No. 12, dated the 28th January 1884, that the Registration of Rail-borne Traffic was a subject of Imperial importance, seems only to have been made in justification of their requiring the adoption by all Provincial Governments of a uniform system for registering rail-borne traffic, and did not contemplate any alteration in the mode of debiting the charges on that particular account, the principle of the Provincial scheme as laid down in Resolution of the Government of India, No. 4150, dated 5th October 1882, being that expenditure shall be treated as Provincial or Imperial according as the head of account under which it falls is Imperial or Provincial.

5. No provision on account of Registration of Rail-borne Traffic was made in the budget estimate of Revenue charges for the ensuing year framed by the Board of Revenue, though expenditure on this account is included in the actuals given in the margin of paragraph 47 of their Proceedings, No. 2364, dated 28th October 1886.

ENCLOSURE.

A.

STATEMENT showing charges incurred at the Presidency on account of Rail-borne Traffic from February 1882 to January 1887.

Date of payment.	Minor Departments,—Provincial Statistics—Trade Returns (Rail-borne Traffic).					Total.
	Madras Railway.		South Indian Railway.	Southern Mah- ratta Railway.	* Board of Revenue.	
	Establishment.	Contingencies.	Establishment.	Establishment.	Establishment.	
February 1882 ..	RS. A. P. 90 5 2	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..	RS. A. P. 90 5 2
July ..	240 0 0	..	..	..	..	240 0 0
January 1883 ..	240 0 0	..	..	..	..	240 0 0
July ..	240 0 0	..	..	..	..	240 0 0
January 1884 ..	240 0 0	..	..	..	..	240 0 0
July ..	240 0 0	..	..	..	..	240 0 0
January 1885 ..	240 0 0	..	..	..	..	240 0 0
May ..	120 0 0	..	..	..	..	240 0 0
September ..	525 0 0	49 14 5	..	..	..	240 0 0
November ..	525 0 0	..	..	..	..	120 0 0
December ..	..	..	660 0 0	..	..	574 14 5
February 1886 ..	525 0 0	3 11 6	..	..	..	525 0 0
May ..	622 8 0	6 13 0	..	..	..	660 0 0
June ..	..	..	660 0 0	..	..	528 11 6
July ..	..	..	..	..	55 0 0	684 5 0
August ..	622 8 0	17 10 6	..	..	53 6 3	713 6 3
September ..	..	..	..	..	55 0 0	55 0 0
October ..	97 8 0	..	..	240 0 0	162 6 9	640 2 6
November ..	2,917 8 0	27 4 0	523 8 0	..	77 8 0	402 6 9
December ..	..	..	..	..	55 0 0	175 0 0
January 1887 ..	..	..	..	..	47 8 0	3,523 4 0
Total ..	7,485 5 2	105 5 5	1,843 8 0	270 0 0	560 13 0	10,264 15 7

* Temporary.

ORDER—dated 23rd March 1887, No. 393, Financial.

In August 1880 the Government of India sanctioned * an allotment of Rs. 1,200 from Imperial Revenues for the registration of Railway Traffic between this Presidency and the Native States of Mysore and Hyderabad, as a part of the general scheme of Land Traffic Registration. Against this grant, an establishment costing Rs. 480 per annum was sanctioned† for the Madras Railway.

2. The Accountant-General now explains that the cost of this establishment has, since 1882-83, been adjusted against Provincial Services in the Civil Department; ‡ Rs. 25,000.

§ Excess in 1882-83 ..	..	..	RS. 606
„ 1883-84 ..	..	..	84
„ 1884-85 ..	..	..	580
Total ..	..	..	1,270

due provision having been made for it in the grant for *Provincial Statistics* under “26, Scientific and other Minor Departments,” when the current quinquennial contract was entered into in 1882-83. It is, however, observed that the actual expenditure has exceeded the assignment‡ for Trade Returns by Rs. 1,270§ during the three years ending 1884-85.

3. In 1885-86, additional establishments involving much larger * outlay were, without regard to the incidence of the charges, sanctioned by the Revenue Department in consequence of a more comprehensive† scheme of Traffic Registration introduced by the Government of India solely for Imperial purposes. This scheme was of an entirely novel kind, embracing the registration of inter-provincial traffic, traffic with seaports, &c., and had in fact so little relation to the whole scheme of trade registration as to amount to an entirely new service. The charges are being incurred by the Madras, South Indian, and Southern Mahratta Railways, and are adjusted by the Accountant-General against the Civil Department, although no adequate provision is made for them in the Civil budget estimates.

* G.O., Revenue, No. 445, } Rs. 1,920 for the
dated 20th April 1885. } S. I. Railway.
G.O., Revenue, No. 475, } Rs. 2,490 for the
dated 28th April 1885. } Madras Railway.
G.O., Revenue, No. 928, } Rs. 360 for the S.
dated 14th Aug. 1885. } M. Railway.
† G.O., Revenue, No. 948, dated 18th Aug. 1884.

4. The ruling quoted by the Accountant-General in paragraph 4 of his letter must be held to be subject to the proviso contained in paragraph 4 of the Government of India Resolution referred to, which admits of special adjustments being made for particular cases of this kind by mutual consent between the Imperial and Provincial Governments. The excesses in question should, it is considered, have been brought forward for special adjustments in accordance with this proviso. The Government are now unable to accept any excess in the charges from 1885-86 over the contract grant of Rs. 25,000, and the Government of India will be informed accordingly.

G.O., Finl., No. 1535, dated 21st Oct. 1882.

5. The special attention of all departments of the Secretariat is called to the provisions of rule 8, chapter 16, of the Civil Account Code, and to G.O., Financial, No. 1905, dated 30th August 1883, and the Accountant-General will in future admit no charges incurred by other Departments or Governments against Provincial Services which have not been previously approved by the local Government in the Financial Department.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To all Departments of the Secretariat.
„ the Accountant-General.

Exd. A. Raiff.

Communicated to the
Consy. Engineer for
Railways for information
and guidance; and to
the Chief Engineer
for Irrigation with
reference to para 5.

15th Feb 1887

G.O. of 1887 Madras.
FINANCIAL.

Issued
Recd.
Encl.
G.O., 23rd March 1887, No. 393.

No 1061 Wd 15 April 87

MARCH.

Consy. Engr for Sgs
Chief Engr for Irr

Provincial Services.
Passing orders on the subject of the assignment
for the registration of railway traffic in this
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With order

Madras
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Ag. Chief Secretary.

To all Departments of the Secretariat.
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Exd. A. Raitt.

Govt. of (1887) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 23rd March 1887, No. 393.

No. 1061 of 15th April 1887

MARCH.

Provincial Services.

Passing orders on the subject of the assignment
for the registration of railway traffic in this
Presidency.

With order

11
Communicated to the
Consng. Engrs for railways
for information and
guidance; and to the
Chief Engineer for
Irrigation with reference
to para 5.

15th Feb 87

Consng. Engrs for Rygs
Ch. Engrs for Irru

10594 28-4-82
21-9-08

No. 1061 of 15th April 1887

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para 5

WV

6.4.87

See
7/4/87

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1474W-10-6-86
1059W 28-4-82
21-7-08

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11/4/87
6.4.87
176
10/4
Ch. Engrs for Rys
Ch. Engrs for Irru
14/4/87
10/4/87

P.M.C. 2712

Govt. of 1887 Madras.
FINANCIAL.

Issued
Recd. 4.4.87
Encl.
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Consgr. Engrs for Sdys
Ch. Engrs for Sdys

With order

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that expenditure shall be treated as Provincial or Imperial according as the head of
account under which it falls is Imperial or Provincial.

5. No provision on account of Registration of Rail-borne Traffic was made in the budget estimate of Revenue charges for the ensuing year framed by the Board of Revenue, though expenditure on this account is included in the actuals given in the margin of paragraph 47 of their Proceedings, No. 2364, dated 28th October 1886.

ENCLOSURE.

A.

STATEMENT showing charges incurred at the Presidency on account of Rail-borne Traffic from February 1882 to January 1887.

Date of payment.	Minor Departments,—Provincial Statistics—Trade Returns (Rail-borne Traffic).					Total.
	Madras Railway.		South Indian Railway.	Southern Mah- ratta Railway.	* Board of Revenue.	
	Establishment.	Contingencies.	Establishment.	Establishment.	Establishment.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
February 1882 ..	90 5 2	..	..	..	..	90 5 2
July ..	240 0 0	..	..	..	..	240 0 0
January 1883 ..	240 0 0	..	..	..	..	240 0 0
July ..	240 0 0	..	..	..	..	240 0 0
January 1884 ..	240 0 0	..	..	..	..	240 0 0
July ..	240 0 0	..	..	..	..	240 0 0
January 1885 ..	240 0 0	..	..	..	..	240 0 0
May ..	120 0 0	..	..	..	..	240 0 0
September ..	525 0 0	49 14 5	..	..	..	240 0 0
November ..	525 0 0	..	..	..	..	120 0 0
December ..	..	..	..	..	..	574 14 5
February 1886 ..	525 0 0	3 11 6	660 0 0	..	..	525 0 0
May ..	622 8 0	6 13 0	..	..	..	660 0 0
June ..	..	..	..	..	..	528 11 6
July ..	..	..	660 0 0	..	55 0 0	684 5 0
August ..	622 8 0	17 10 6	..	..	53 6 3	713 6 3
September ..	..	..	..	..	55 0 0	55 0 0
October ..	97 8 0	..	..	240 0 0	..	640 2 6
November ..	2,917 8 0	27 4 0	523 8 0	..	162 6 9	402 6 9
December ..	..	..	..	..	77 8 0	175 0 0
January 1887 ..	..	..	..	..	55 0 0	3,523 4 0
Total ..	7,485 5 2	105 5 5	1,843 8 0	270 0 0	560 13 0	10,264 15 7

* Temporary.

ORDER—dated 23rd March 1887, No. 393, Financial.

In August 1880 the Government of India sanctioned * an allotment of Rs. 1,200 from Imperial Revenues for the registration of Railway Traffic between this Presidency and the Native States of Mysore and Hyderabad, as a part of the general scheme of Land Traffic Registration. Against this grant, an establishment costing Rs. 480 per annum was sanctioned† for the Madras Railway.

2. The Accountant-General now explains that the cost of this establishment has, since 1882-83, been adjusted against Provincial Services in the Civil Department; ‡ Rs. 25,000.

§ Excess in 1882-83 ..	..	..	RS. 606
" 1883-84 ..	..	..	84
" 1884-85 ..	..	..	580
Total ..	..	..	1,270

due provision having been made for it in the grant for *Provincial Statistics* under "26, Scientific and other Minor Departments," when the current quinquennial contract was entered into in 1882-83. It is, however, observed that the actual expenditure has exceeded the assignment‡ for Trade Returns by Rs. 1,270§ during the three years ending 1884-85.

3. In 1885-86, additional establishments involving much larger * outlay were, without regard to the incidence of the charges, sanctioned by the Revenue Department in consequence of a more comprehensive† scheme of Traffic Registration introduced by the Government of India solely for Imperial purposes. This scheme was of an entirely novel kind, embracing the registration of inter-provincial traffic, traffic with seaports, &c., and had in fact so little relation to the whole scheme of trade registration as to amount to an entirely new service. The charges are being incurred by the Madras, South Indian, and Southern Mahratta Railways, and are adjusted by the Accountant-General against the Civil Department, although no adequate provision is made for them in the Civil budget estimates.

* G.O., Revenue, No. 445, } Rs. 1,920 for the
dated 20th April 1885. } S. I. Railway.
G.O., Revenue, No. 475, } Rs. 2,490 for the
dated 28th April 1885. } Madras Railway.
G.O., Revenue, No. 928, } Rs. 360 for the S.
dated 14th Aug. 1885. } M. Railway.
† G.O., Revenue, No. 948, dated 18th Aug. 1884.

4. The ruling quoted by the Accountant-General in paragraph 4 of his letter must be held to be subject to the proviso contained in paragraph 4 of the Government of India Resolution referred to, which admits of special adjustments being made for particular cases of this kind by mutual consent between the Imperial and Provincial Governments. The excesses in question should, it is considered, have been brought forward for special adjustments in accordance with this proviso. The Government are now unable to accept any excess in the charges from 1885-86 over the contract grant of Rs. 25,000, and the Government of India will be informed accordingly.

5. The special attention of all departments of the Secretariat is called to the provisions of rule 8, chapter 16, of the Civil Account Code, and to G.O., Financial, No. 1905, dated 30th August 1883, and the Accountant-General will in future admit no charges incurred by other Departments or Governments against Provincial Services which have not been previously approved by the local Government in the Financial Department.

(True Extract.)

H. P. Stokes
Ag. Chief Secretary.

To all Departments of the Secretariat.
,, the Accountant-General.

Exd. A. Raitt.