0/9. 5,000—5-5-98.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2165

DATED 19th May

9

[Despatch Abstract.]

Recording G.G. Fin: Dept: Recording Resolution of the Govt: of India reviewing the Finance & Revenue Accounts for 1896-97 & the Comptroller & Auditor General's appropriation report on these accounts.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
419 1755							

0/18 4,000—19-7-97.

Revenue (1898) Department.

CURRENT No. 3581

Order No. 2165 dt 19th May 98. **From** The Financial Department

Recorded.

No. 431.

Lt

~~Cattle Board dt~~

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Dtd 18.5.98

18/5/98

Dated 9th May, 1898.

Received 15

Registered 16

Enclosures

Spare copies.

SEC. GOVT. 15 MAY 98 REV. DEPT.

SUBJECT.

Recording resolution of the Govt of India reviewing the Finance & Rev. Accounts for 1896-97 & the Comptroller & Auditor General's appropriation report on these accounts

BACK PAPERS.

G.O.	No.	Department.	Date.
954	45-11-97 FD		
	6281	Revenue	1-12-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 1838-A.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

RESOLUTION.

Simla, the 26th April 1898.

READ—

The Finance and Revenue Accounts for 1896-97 and the Comptroller and Auditor-General's Appropriation Report on these accounts.

RESOLUTION—

GENERAL RESULTS.

The following is a general comparison of the accounts of 1896-97 with the estimates of that year and with the accounts of the preceding year:—

		1895-96, Accounts.	1896-97. Budget Estimate.	1896-97. Revised Estimate.	1896-97. Accounts.	Accounts, 1896-97, better + or worse — than Budget.
Revenue—						
India	Rx.	97,977,005	97,316,800	93,273,600	93,586,471	—3,730,329
England	£	223,417	174,100	319,400	327,107	+ 153,007
Exchange	Rx.	169,745	129,800	210,800	216,163	+ 86,363
Total	Rx.	98,370,167	97,620,700	93,803,800	94,129,741	—3,490,959
Expenditure—						
India	Rx.	68,998,722	70,274,900	70,657,400	70,624,145	— 349,245
Provincial Adjustments ...	Rx.	+ 379,109	— 886,400	— 1,228,500	—1,023,637	+ 137,237
Net	Rx.	69,377,831	69,388,500	69,428,900	69,600,508	— 212,008
England	£	15,603,370	15,909,400	15,880,600	15,795,836	+ 113,564
Exchange	Rx.	11,854,968	11,859,700	10,481,200	10,438,419	+1,421,281
Total	Rx.	56,836,169	97,157,600	95,790,700	95,834,763	+1,322,837
Surplus + Deficit — ...	Rx.	+1,533,998	+ 463,100	—1,986,900	—1,705,022	—2,168,122
Expenditure not charged against Revenue—						
Capital expenditure on Railways and Irrigation Works ...	Rx.	4,087,194	6,256,700	4,557,400	4,984,422	+1,272,278

2. The accounts of 1896-97 closed with the large deficit of Rx. 1,705,022 against a surplus of Rx. 463,100 taken in the Budget Estimate of the year. The Revenue in India was less than the Budget Estimate by no less than Rx. 3,730,329, while the total expenditure in India charged against Revenue exceeded the estimate by Rx. 212,008. The saving in the net sterling expenditure amounted to £ 266,571, and there was a reduction in the net charge for exchange on sterling expenditure of Rx. 1,507,644.

3. Famine in nearly all Provinces of India and plague in Bombay were the predominant facts in connection with the accounts of 1896-97. According to the estimates furnished in paragraphs 16—19 of the Comptroller and Auditor-General's Appropriation Report, the total loss of revenue due to famine and plague amounted to Rx. 4,004,100 and the total increase of expenditure, Rx. 2,855,400. The effect on the finances of the year of these calamities was somewhat mitigated by a rise in the rate of exchange for the conversion of sterling expenditure, the actual average rate obtained being 14·451*d.* the rupee as compared with the rate of 13·75*d.* taken in the Budget Estimate. There was also a substantial improvement over the estimates of Revenue and Expenditure in India not affected by famine or plague, and a sum of Rx. 473,500 on account of capital outlay on Protective Railways for which provision was made in the Budget Estimate was not charged to Revenues in the accounts. In the final result the deficit in the year's account was only about a quarter of the total loss of revenue and increase in expenditure attributable to famine and plague.

Revenue Side.

4. The heads of revenue in India largely affected by famine and the differences under them as compared with the Budget Estimates were as follows:—

Decrease of Revenue.

	Rx.
I.—Land Revenue (including Land Revenue due to Irrigation)	2,176,903
III.—Salt	278,295
V.—Excise	130,500
VI.—Provincial Rates	132,945
XXVI.—State Railways—Gross Receipts	682,478
XXVII.—Guaranteed Railways—Net Receipts ...	598,836
Total ...	3,999,957

Increase of Revenue.

XXIX.—Major Irrigation Works—Direct Receipts ...	324,261

5. The amounts of the decreases in Land Revenue in the several Provinces depended largely on the area and intensity of the prevailing distress. The largest decrease occurred in the North-Western Provinces and Oudh amounting to Rx, 1,009,524. Next in order come Madras (Rx. 351,328), Bombay (Rx. 296,198), Central Provinces (Rx. 204,107), Upper Burma (Rx. 169,772), and the Punjab (Rx. 127,345). There was also a small loss in Assam and Bengal.

About half the total decrease in the Salt Revenue occurs in Madras and is believed to be due to the low price of Government paper which induced the dealers to avail themselves of the six months' credit to a larger extent than usual. The falling off in the other Provinces is attributed to the general scarcity and the paralysis of business caused by the plague.

The loss in Excise Revenue is confined to the Central Provinces, the North-Western Provinces and Oudh and Bombay. In Burma, Bengal and Madras the revenue somewhat exceeded the estimates, and the excess would probably have been larger but for the prevalence of distress.

The variations in the collection of Provincial Rates closely follow those under the head of Land Revenue.

The loss of Railway Revenue was greatest on the North-Western, the Rajputana-Malwa and the Oudh and Rohilkhand lines and on the two guaranteed railways leading to Bombay. On the other hand, there was some improvement on the Eastern Bengal and the Burma Railways.

The increase in the Irrigation Revenue is attributed to famine, as the drought in Northern India greatly enhanced the demand for canal water in the North-Western Provinces and Oudh and the Punjab.

6. The only important decrease of Revenue in India not directly connected with the famine was that of Rx. 486,062 under the head "11—Opium." The opium trade suffered a serious decline during the year and the price realised on the sales at Calcutta and the quantity exported from Bombay were much below the estimate.

A decrease of Rx. 32,319 occurred under Telegraph Revenue in India and there was also a falling off of Rx. 31,783 in the receipts of Law and Justice—Courts and Jails. The Budget Estimate of Telegraph Revenue was too sanguine and the decrease under Law and Justice was due to temporary causes partly connected with the famine.

7. The important increases in the Revenues in India in 1896-97 as compared with the Budget Estimates occurred under the following two heads, namely—

	Rx.
XII.—Interest	73,166
XV.—Mint	119,435

8. The Interest Receipts included Rx. 124,687 on account of the premium at which the 3 per cent. Rupee loan of the year was issued. Against this increase there was a remission of Rx. 40,000 of interest due by the Calcutta Port Trust.

The excess in the Mint Receipts represents the gain on a larger circulation of copper coinage caused by the famine. This increase in Revenue is indirectly connected with the scarcity, but as no permanent addition to the circulation is made, the mint revenue of subsequent years will be adversely affected either by the return of the copper to store or by a diminution in the normal demands of later years.

Expenditure side.

9. The major heads of account under which the Budget grants of expenditure in India were exceeded are the following:—

	Amount of excess over Budget. Rx.
1. Refunds and Drawbacks	28,740
2. Assignments and Compensations	25,879
6. Stamps	406
13. Interest on Debt (gross payments)	46,460
15. Post Office	21,208
17. Mint	9,386
18. General Administration	11,478
19B. Law and Justice: Jails	109,946
20. Police	42,577
24. Medical	2,058
25. Political	20,532
29. Superannuation, &c.	8,061
32. Miscellaneous	7,905
33. Famine Relief	1,992,641
39. Guaranteed Companies: Interest	1,325
42. Major Irrigation Works: Working Expenses ...	50,480
Total ...	2,377,082

10. The charges for Refunds and Drawbacks are not susceptible of an accurate forecast and excesses over the estimate occurred in most of the provinces.

The payments on account of assignments and compensations were larger in the North-Western Provinces and Bombay owing partly to claims for arrears and partly to an under-estimate of alienated Revenue Adjustments.

Under "Interest on Ordinary Debt" there were some excess payments in connection with the conversion of the 3½ per cent. loan of 1893-94 to 3 per cent. and the claims for arrears of interest on expired loans were larger than expected.

The increase in expenditure under the heads "15—Post Office", "19-B—Jails" and "20—Police" was mainly connected with the prevalence of high prices of food and provisions; that under "18—General Administration" is also connected with the increase of work at head-quarter offices caused by the famine and plague.

The larger expenditure under "24—Medical" and part of the excess under "20—Police" were also connected with measures for the prevention of the spread of plague.

The increase in the working expenses of Major Irrigation Works and in the charges of the Mint was necessary to earn the increased revenue; and the estimate for the head "25—Political" was exceeded in the actuals owing to the payment of arrears of the Amir's subsidy: it is usual to provide in the Budget Estimate for a full year's subsidy only.

As regards the head "Superannuations" sufficient allowance was not made in some provinces for the normal growth of pension charges, and more frequent remittances of funds required in connection with the famine and the appointment of special committees of enquiry during the course of the year caused some excess under the head "32—Miscellaneous."

The excess of Rx. 1,990,641 under the head "33—Famine Relief" is distributed as follows:—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
India	1,045	170	1,215
Central Provinces	295,268	8,003	303,271
Burma	54,975	549	55,524
Bengal	...	239,208	239,208
North-Western Provinces and Oudh ...	993,330	—70,000	923,330
Punjab	24,300	61,849	86,149
Madras	...	56,285	56,285
Bombay	300,152	25,507	325,659
TOTAL ...	1,669,070	321,571	1,990,641

As stated in paragraph 114 of the Financial Statement for 1897-98 full liberty was given to Local Governments to spend up to the amounts considered necessary for the relief of distress: only a small fraction of the total could be met by reappropriation from existing grants and in some cases the expenditure was incurred without formal grants being obtained beforehand.

11. It will be observed that the increases in expenditure explained in the preceding paragraph were to a large extent connected directly or indirectly with the famine and plague which could not be foreseen in the Budget Estimate. If unforeseen or new items of expenditure like these are eliminated, the ordinary expenditure of the year is found to have been well within the Budget grants of the year. Against the aggregate excess of Rx. 2,377,082

under the various heads mentioned above, there was a total saving of Rx. 2,027,837 under the other heads in India. The important savings occurred under the following heads:—

	Amount of saving in Expenditure.
	Rx.
4. Opium	108,673
14. Interest on other obligations	55,715
34. Construction of Protective Railways	473,500
38. State Railways: Working expenses	191,247
39. Guaranteed Companies: Surplus profits, &c. ...	150,115
45. Civil Works	283,263
46. Army	218,757

12. The saving in opium expenditure is caused by the shortness of the Bengal crop and that under "14—Interest, &c.," is due to the adjustment of two years' interest on one of the Service Funds in the accounts of 1895-96.

Under "34—Construction of Protective Railways" a sum of Rx. 473,500 was entered in the Budget Estimate to make up the Famine Insurance Grant of Rx. 1,000,000, but in the accounts the direct expenditure on the relief of distress far exceeded the prescribed limit of the grant and no expenditure on the construction of protective railways could therefore be charged to Revenues.

The saving in the expenditure on Railway Revenue Account is caused by the falling off in the earnings of both the State and Guaranteed Railways.

The expenditure on Civil Buildings and Roads was partly overestimated, the year 1896-97 being the last year of a quinquennial Provincial Settlement—and some restriction on ordinary expenditure was necessitated by the famine.

13. The following are the usual details of the army expenditure in India:—

	Budget, 1896-97.	Accounts, 1896-97.	Excess.	Saving.
	Rx.	Rx.	Rx.	Rx.
Army and Garrison Staff	583,645	553,148	...	30,497
Administrative Staff	205,158	204,305	...	853
Regimental pay, allowances and charges	8,631,700	8,538,670	...	36,030
Commissariat Establishments, Supplies and Services ...	3,887,755	3,900,588	12,833	...
Remount and Veterinary Establishments, etc.	390,781	364,941	...	25,840
Clothing Establishments, Supplies and Services ...	318,384	305,205	...	13,179
Barrack Establishments, Supplies and Services ...	240,847	234,642	...	6,205
Administration of Martial Law	41,912	42,151	239	...
Medical Establishments, Supplies and Services ...	790,856	755,116	...	35,740
Ordnance Establishments, Stores and Camp Equipage ...	970,433	921,362	...	49,071
Ecclesiastical	28,530	28,248	...	282
Education	48,574	46,800	...	1,774
Sea Transport Charges	61,656	60,596	...	1,060
Miscellaneous Services	163,199	141,062	...	22,137
Volunteer Corps	194,192	191,072	...	3,120
Rewards for Military Services	12,295	11,993	...	302
Military pensions to Europeans	112,720	103,285	...	9,435
Military pensions to Natives	705,275	705,343	68	...
Widows' pensions and compassionate allowances ...	25,884	23,032	...	2,852
Departmental pensions	63,304	62,610	...	694
Unadjusted expenditure	...	7,174	7,174	...
TOTAL ...	17,480,100	17,261,343	20,314	239,071

The expenditure has been kept well within the grants. The comparatively small excess of Rx. 12,833 under "Commissariat Establishments, etc." is more than explained by the high prices of food-grains and provisions, and the other items of excesses require no special notice. The total excess under the several grant heads of Rx. 13,140 is now sanctioned.

Comparison of Expenditure with Grants.

14. Paragraphs 9 to 12 of this Resolution deal with the aggregates of Imperial, Provincial and Local Expenditure. In paragraph 13, the Army expenditure in India has been considered in relation to the grants and in the following paragraphs the variations in Imperial, Provincial and Local Expenditure are examined separately with reference to the ordinary budget check in each department. The table below compares the expenditure with the Budget Estimates for each section of the accounts distributed under Civil, Military and Public Works heads, expenditure on famine relief being separately shown :—

	Imperial.		Provincial.		Local.	
	Budget.	Accounts.	Budget.	Accounts.	Budget.	Accounts.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1. Civil Departments	3,245,100	3,253,356	9,735,700	9,832,815	1,502,500	1,463,979
2. Famine Relief	...	1,669,670	70,000	317,647	5,000	78,924
3. Other Civil heads (including Post Office)	6,166,700	6,043,509	6,490,200	6,437,327	1,270,100	1,255,905
4. Railway Revenue Account	13,169,900	12,695,917	611,600	644,716	...	...
5. Other Public Works heads (including Telegraphs).	4,797,000	4,204,830	3,970,900	3,767,432	1,760,100	1,697,315
6. Army	17,480,100	17,261,343	...	...	...	...
Total ...	44,858,800	45,128,025	20,878,400	20,999,937	4,537,700	4,496,183

Excess over Grant—Imperial.

15. The excesses in 1896-97 in the Imperial Section of the accounts under the civil heads in each province, which were not covered by formal grants during the year, together with the whole of the Imperial share of the expenditure on Famine Relief, are shown in the following table under the appropriate major heads of account :—

Heads of Account.	Amount of Excess.								
	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1. Refunds and Drawbacks	2,965	695	4,832	...	5,912	...	2,150	371	...
2. Assignments and Compensations.	...	1,037	...	...	...	3,973	93	...	...
3 Land Revenue ...	...	...	...	...	224	...	...	...	...
5. Salt	...	...	...	...	...	...	...	...	...
6. Stamps	4,186	53	...	7	284	...	170	...	...
7. Excise	...	...	919	...	...	...	130	...	198
9. Customs	...	...	...	...	...	...	...	113	1,502
10. Assessed Taxes ...	3	...	...	...	...	...	...	...	...
12. Registration ...	...	...	123	...	...	...	1,243	...	...
13. Interest on Ordinary Debt.	97,455	...	...	...	...	...	4	...	...

Heads of Account.	Amount of Excess.								
	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
14. Interest on other obligations.	...	83	319	36	1,056	...	1,214	...	...
15. Post Office	21,339	...	...	...	...	...	...	...	...
17. Mint	421	...	...	...	...	...	...	...	2,765
18. General Administration	...	...	...	...	2,581	...	...	...	...
19-A. Courts of Law ...	92	...	644	...	...	...	...	...	...
19-B. Jails	3,268	...	...	...	...	...	...	...	...
21. Marine	...	...	830	...	...	...	...	...	...
23. Ecclesiastical ...	...	...	...	...	...	...	2,643	590	...
24. Medical	425	...	...	...	...	...	...	...	...
25. Political	37,128	...	...	...	...	56	...	560	420
26. Scientific, etc., Departments.	...	121	...	...	...	183	113	...	...
27. Territorial and Political Pensions.	...	...	57	...	...	...	...	...	...
28. Civil Furlough, etc. ...	...	...	...	...	...	72	69	...	...
29. Superannuations ...	2,979	119	368	...	...	785	...	...	218
30. Stationery and Printing	...	...	1,031	...	...	...	...	...	...
32. Miscellaneous ...	5,603	415	1,833	...	...	215	2,207	...	1,110
33. Famine Relief ...	1,045	295,268	54,975	...	...	993 339	24,300	...	300,152
Total ...	176,909	297,791	65,931	43	10,057	998,614	34,366	1,634	306,365

Sanction is now accorded to the expenditure incurred in excess of grants as shown in this table.

16. The following excesses in the Imperial Section under Public Works heads of expenditure not covered by additional grants in India are also formally sanctioned :—

	Rx.
39. Guaranteed Companies :—Interest	1,325
42. Major Irrigation Works—Working Expenses	3,174
" " Interest	372

The Army Expenditure in India has already been dealt with in paragraph 13 of this Resolution.

Excesses over Grant—Provincial and Local.

17. The following table compares the total Provincial and Local Expenditure in each Province in 1896-97, with the Budget Estimates:—

	Budget Estimate.			Accounts.		
	Provincial.	Local.	Total.	Provincial.	Local.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	...	15,100	15,100	...	15,759	15,759
Central Provinces ...	806,000	140,600	946,600	803,840	137,118	940,958
Burma	2,174,500	193,600	2,368,100	2,146,971	176,005	2,322,976
Assam	676,000	132,200	808,200	655,876	116,987	772,863
Bengal	4,560,500	748,000	5,308,500	4,703,241	758,517	5,461,758
North-Western Provinces and Oudh.	3,225,300	1,126,800	4,352,100	3,219,416	1,073,003	4,292,419
Punjab	1,848 700	401,700	2,250,400	1,912,276	411,342	2,323,618
Madras	3,398,800	1,212,100	4,610,900	3,377,173	1,236,303	4,613,476
Bombay	4,188,600	567,600	4,756,200	4,181,144	571,149	4,752,293
Total ...	20,878,400	4,537,700	25,416,100	20,999,937	4,496,183	25,496,120

The above figures include the expenditure from Provincial and Local Revenues on famine relief shown in paragraph 10 of this Resolution. The comparison of the aggregate grants and actuals for Provincial and Local Expenditure shows that the expenditure exceeded the estimate only in India, Bengal, the Punjab and Madras. The amounts of the excesses compare as follows with the excesses in the Provincial and Local Section under the head "33—Famine Relief.":—

	Total Excess. Rx.	Excess due to Famine. Rx.
India	659	170
Bengal	153,258	239,208
Punjab	73,218	61,849
Madras	2,576	56,285

Formal sanction is now accorded to the total excesses in the four Provinces shown above. In the North-Western Provinces and Oudh, the Budget grant included a sum of Rx. 70,000 on account of expenditure on famine relief, but no share of the actual expenditure was charged to Provincial or Local Revenues; but on the other hand an additional grant of Rx. 45,000 was made in the course of the year to meet excess expenditure under Jails. In the Punjab also an excess expenditure from Provincial Revenues of about Rx. 14,000 was adjusted by special contribution from Imperial Revenues through the Land Revenue head.

Summary.

18. The prominent facts connected with the appropriation audit of the year 1896-97 may be summarised as follows:—

A widespread famine caused a decrease in Revenue receipts of about Rx. 4,000,000, and an increase in the direct charges for the relief of distress of about Rx. 2,000,000; the famine also caused additional expenditure on account of grain compensation allowance and dearness of provisions of about Rx. 750,000, of which about Rx. 500,000 appeared as Army Expenditure in India. Although the total loss of revenue and increase of expenditure due to famine is estimated

at about Rx. 6,750,000, the net deterioration in the accounts of the year as compared with the Budget Estimates amounted to Rx. 2,168,122 only. The chief events contributing to this satisfactory result were:—(1) a saving in the net sterling expenditure of £266,571; (2) a reduction in the net charge for exchange on sterling expenditure of Rx. 1,507,644; (3) savings on the estimate of Army Expenditure in India excluding famine charges of Rx. 725,157; (4) exclusion from the Revenue Account of charges for the construction of Protective Railways, Rx. 473,500; and (5) a substantial improvement caused by a general restriction of Civil and Public Works expenditure and a normal development of the revenues.

19. The result as above summarised indicates that the Revenue Estimates of the year were moderate and that the estimates of ordinary expenditure left sufficient margin for normal variations. The local Appropriation Reports continue to give full explanation of all important differences and the ordinary Budget check appears to be strictly enforced. In the Appropriation Reports of previous years too exclusive attention has been paid to the explanation of differences between Estimates and Accounts, but in the Comptroller General's report now under review, a very satisfactory improvement in the form and nature of the Report has been made, and tables have been added under each head of expenditure showing the excess over Budget grants not formally sanctioned during the course of the year and the excesses or savings due to special unforeseen causes, such as famine, plague, variations in exchange, &c. In the opinion of the Government of India this mode of exhibiting the results of the appropriation audit of the year is likely to minimise the chances of failures of Budget check by drawing attention to amounts of unsanctioned excesses in each Province, and His Excellency the Governor-General in Council requests that, subject to detailed instructions from the Comptroller and Auditor-General, future Appropriation Reports may be prepared so as to bring out more prominently the cases of failures of Budget check and the reasons for such failures.

Order.—Ordered, that a copy of the Resolution be communicated to all Local Governments and Administrations; to the Home, Revenue and Agriculture, Foreign, Military and Public Works Departments; to the Comptroller and Auditor-General, and to all Accountants-General and Comptrollers for information.

J. B. BRUNYATE,

Under Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

No. 1838-A.

Dated Simla, the 26th April 1898.

Review of the Finance and Revenue Accounts of the Government of India for 1896-97 and the Comptroller and Auditor-General's Appropriation Report on these accounts.

G. C. Press, Simla.—No. 21 C. F.—25-4-98—530.

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[G. 129.]
500—16-3-97.

CHIEF SECRETARIAT. MADRAS.

Financial DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G. O. No. 954/5, dated 18th November 1897

READ also the following paper:—

~~Proceedings of the~~ ~~Department, No.~~ ~~, dated~~

* Copy attached.

~~189~~

* From the Government of India, Finance & Commerce Department, No. 1838—A. dated 26th April 1898.

ORDER—No. 431, dated 9th May 1898

Recorded.

(True Extract).

J. G. Robertson

for *Chief Secretary.*

To the Revenue Dept.
" Public Works Dept.
" Legal Affairs Dept.
" Accountant General

[G. 129]

Govt. of {189} Madras.

To

THE

Dated
Recd.
Encl.

G.O., R. No. , 189.

SUBJECT.

Recording proceedings of the _____ Department regarding

_____

Note for the Hd Clerk

We have no spare copies to spare. We recd only 7 spare copies. of these 6 spare copies were sent down to Madras & one added to the Cts budget file.

Sd.
27/5/98

Forwarded to the Head Sheristh, P.D. with reference to his requisition, dy 26/5/98

190
~~27/5/98~~
1/6/98

For C. No.

ORANDUM.

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tioned papers:

ies of the Resolution of
a, Finance & Commerce Dept.
26th April 1898 read in G.C.
31 & 9th May 1898.

P. Narayanamenon
Ag: Head Clerk, P.D.

epts:

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
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[G. 129]

Govt. of {189} Madras.

To

THE

Dated
Recd.
Encl.

G.O., R. No. , 189.

SUBJECT.

Recording proceedings of the _____ Department regarding

_____

Note for the Hd Clerk

We have no spare copies to spare. We recd only 7 spare copies. of these 6 spare copies were sent down to Madras & one added to the Cts budget file.

Sd.
27/5/98

Forwarded to the Head Sheristh, P.D. with reference to his requisition, dy 26/5/98

190
~~27/5/98~~
1/6/98

For C. No.

ORANDUM.

unication
tioned papers:

ies of the Resolution of
a, Finance & Commerce Dept.
26th April 1898 read in G.C.
31 & 9th May 1898.

P. Narayanamenon
Ag: Head Clerk, P.D.

epts:

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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[G.]

Subject.

Recording proceedings of the _____ Department regarding

_____

Rec'd 1149 27/5/98

For C. No.

MEMORANDUM.

~~Communication~~

Requested for reference ~~the under-mentioned papers~~:

3 spare copies of the Resolution of the Govt. of India, Finance & Commerce Depts. No 1838A dated 26th April 1898 read in G.O. Fin: Dept: No 431 of 9th May 1898.

Government Office,
Revenue Department,
26th May 1898.

P. Narayanamenon
Ag: Head Clerk, R.D.

To
The Head Clerk
Public & Legts:

Order of Government	A A A A A A A
Letter of Government.	
Statement with ditto.	
Papers not filed up, being meant for despatch in original.	

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[G.]

Department regarding

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} 189

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

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