

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 38

DATED 5th January. 99

[Despatch Abstract.]

Requesting the Board of Revenue
with remarks to submit a re-appro-
priation statement for the allotment
of Rs 22500 reqd for the construction
of three distilleries on the West
coast.

BACK PAPERS.

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

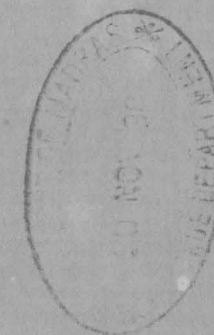
FURTHER PAPERS.

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

Revenue (1898) Department.

CURRENT No. 7939

From the Accountant General
Madras



No. 5067

Order

Dated 19 November 1898

Received 20/11

Registered 21/11

Enclosures /

Spare copies

SUBJECT.

Stating that the transfer
of Rs 48500 from "Salt
Purchase & Freight" to
"Petty works of construction"
is inadvisable and
at Rs 5 (Rs) of C.A. code.

1A
21-11-98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue (1898) Department.

CURRENT No. 4202



28/11/98

From

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

Order Salt End Min. No 4410 of 12th November 1898

Mis. No. 4112.

Referred for
remarks to the A.G.
through whom
the application
should have been
submitted: (vide rule
91-A of the Budget rules).

Dated 16th October 1898.

Received 20

Registered 21

Enclosures

Spare copies



S/70665

SUBJECT.

Requesting that the sanction of the
Government of India may be obtained to
the transfer of a sum of Rs. 48500 from
"Salt Purchase and Freight" to "Petty
Works of Construction".

To the A.G.
copy to the Board (S.R).

SAV
31/10/98.

KD.
28/11/98

12
21/11/98

BACK PAPERS.

G.O.	No.	Department.	Date.
	40	2218	2078
	394	1070	13.5.98
	16.7.98	18.12.97	(copy)

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 416th October

1898.

Mis. No. 4112.

Read letter from T. Hesketh Biggs Esquire, Accountant-General Madras, No. 4036, dated 20th August 1898, stating that it is contrary to rule for expenditure to be incurred without proper budget provision and that the Government of India sanction should be obtained as soon as possible.

Resolution.

In the budget for 1898-99 a sum of Rs. 1,72,500 was provided by the Board under the head "Petty Works of Construction" but the Government reduced the grant to Rs. 1,20,000. The Board thereupon in para 3 of its Proceedings No. 60, dated 28th February 1898, represented to Government the necessity for the provision originally made by it and suggested that, if it was not possible to restore the original amount, the Government of India might be moved to transfer a sum of Rs. 52,500 from "Salt Purchase and Freight" as large savings were anticipated under that head owing to the decision since arrived at that there was to be no manufacture on account of Government in the Vayalur

G.O. 1070
18.12.97
put up with
C.O. 7062/98

under G.O. 1078
13.5.98
put up with
C.O. 7062/98

Ennore And Vedaranniyam Circles. Government, however, in para 3 of its order Mis.No.2078, Revenue, dated 13th May 1898, requested the Board to report at the end of six months whether the total estimate under "5-Salt-Salaries, Establishments and Contingencies" was likely to be exceeded and stated that the sanction of ^{the} Government of India would then be obtained for the transfer of so much of the allotment as might be found to be necessary.

2. The Board accordingly intended addressing Government after ascertaining how the actual expenditure during the six months ending September 1898 under the divided head "Salaries, Establishments and ^{Budget} Contingencies" compared with the provision and meanwhile retained the original provision of Rs.172500 with a foot note that it included the Rs.52500 which the local Government had promised to transfer with the Government of India's approval from "Salt Purchase and Freight" but the Accountant-General states that it is contrary to rule for expenditure to be incurred without proper budget provision and that the Government of India's sanction should be obtained as soon as possible.

3. The Board is in possession of the actuals of only five months of the current year and on them has submitted a revised estimate for 1898-99 which excluding "Petty Works of Construction" amounts to Rs.2452000 against the sanctioned estimate of Rs.2456000. There will thus be a saving of only Rs.4000 to be set off against the additional allotment required for works.

4. As to the actual amount required for works in the current year, the Board at first considered that the full provision of Rs. 172,500

originally made by it would be necessary, but it has since been found that a saving of Rs.23000 can be effected under the head "Petty Works of Construction" as some of the works which it contemplated have since been found to be unnecessary. An additional allotment of Rs.25500 will thus be sufficient. But if the construction of the three distilleries, one in South Canara and two in Malabar, which the ^{Board} proposed in its Proceedings No.151, dated 22nd May 1898, disposed of in Government Order No.394, Revenue, dated 16th July 1898, is to be finally approved, a sum of Rs.22500 will be required for the necessary buildings (The plant will be a separate provision to be found in the next year) which the Board considers should be completed before the setting in of the South West Monsoon.

5. It is likely that part at least of the above amount may be met from the probable savings under works, but as it cannot be stated with certainty how much these savings will amount to, the Board considers it advisable that, allowing for the sum of Rs.4000 referred to in para 3, a net sum of Rs.48500 should be transferred from the minor head "Salt Purchase and Freight".

6. The Board will report separately as regards the distilleries under contemplation.

(True extract)

G. J. J. J.
Acting Secretary.

19.10.98

To the Secretary to Government, Revenue Department.

18
19/10/98

Budget DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

19th November 1898.

No. 5067

From

T. Hesketh Biggs, Esq^r

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Secretary to Government
Revenue Department.

SIR,

With reference to your endorsement N^o 4410 dated the 12th of November 1898, on the application of the Board of Revenue (Separate Revenue) for an additional allotment of Rs 48,500/- under the detailed head Petty Works of Construction Subordinate to the Minor head Salaries Establishment and Contingencies by reappropriation of Savings under the Minor Head Salt Purchase and Freight. I have the honour to state that the proposed reappropriation is inadmissible under article 295(b) of the Civil Account Code.

2. Whilst the minor head Salaries, Establishment

and

1398
REVENUE DEPT.
Encl. No. 1
No. 7939

and Contingencies Subordinate to Salt is
a divided one Salt Purchase and Freight is a
wholly Imperial minor head and therefore if the
proposed transfer of allotment be sanctioned,
Imperial Savings would be utilized for meeting
Provincial expenditure which is inadmissible.
This saving is moreover required to meet excess
expenditure under Imperial heads.

3. The enclosure received with your
endorsement are herewith returned.

I have the honour to be,

Sir

Your most obed^t servant.

W. M. B. P.
Accountant General.

19/11

Abstract of the Accountants-General's six monthly estimate for 1898-99
showing the changes made as compared with the sanctioned budget estimates
under "Provincial"

Heads of Revenue	Budget Estimate 1898-99 Lakhs.	Six monthly estimate 1898-99 Lakhs.	Difference Lakhs.	Heads of expenditure	Budget Estimate 1898-99 Lakhs.	Six monthly estimate 1898-99 Lakhs.	Difference Lakhs.
I Land Revenue	158.56	157.43	+ .87	1. Refunds and drawbacks	1.27	1.47	+ .18
III Salt	1.10	.90	-.20	3. Land Revenue	47.34	47.30	-.04
IV Stamps	62.63	63.75	+1.12	5. Salt	4.41	4.02	-.39
V Excise	38.25	35.75	-2.50	6. Stamps	2.40	2.55	+ .15
VII Customs	.67	.72	+ .05	7. Excise	2.57	2.51	-.06
VIII Assessed Taxes	12.50	13.00	+ .50	9. Customs	2.53	2.40	-.13
IX Forest	11.76	11.35	-.41	10. Assessed Taxes	.14	.14	
X Registration	6.25	6.62	+ .37	11. Forest	8.50	8.00	-.50
XII Interest	2.33	2.38	+ .05	12. Registration	4.22	4.22	
XVI A. Law & Justice - Courts of Law	7.25	8.91	+1.66	13. Interest on ordinary debt	2.13	2.03	-.10
XVI B. Law & Justice - jails	4.35	4.55	+ .20	15. Post office	1.07	1.07	
XVII Police	4.48	4.58	+ .10	18. General Administration	10.04	10.14	+ .10
XIX Education	1.95	2.05	+ .10	19 A. Law & Justice - Courts of Law	46.13	46.13	
XX Medical	1.04	1.06	+ .02	19 B. " " - jails	10.87	12.40	+1.51
XXI Scientific & other minor Dpts	2.27	2.37	+ .10	20. Police	46.69	46.50	-.19
XXII Receipts in aid of Superannuation &c.	.54	.54	"	21. " " " "	.08	.08	
XXIII Stationery & Printing	1.28	1.15	-.13	22. Education	17.46	17.86	+ .46
XXV Miscellaneous	1.85	1.85	"	24. " " " "	13.28	12.65	+ .37
XXX Minor Works & Navigation	.11	.08	-.03	25. Political	.75	.75	
XXXII Civil Works	.04	.04	"	26. Scientific and other minor Dpts	5.48	5.32	-.16
Total Civil Departments	319.21	321.08	+1.87	29. Superannuation allowances & pensions	16.40	16.00	-.40
Contributions	2.60	2.60	"	30. Stationery & Printing	9.73	9.80	+ .07
Total Receipts	321.81	323.68	+1.87	32. Miscellaneous	1.69	1.52	-.17
opening balance	10.00	10.00	"	33. Famine Relief	4.00	.18	-3.82
Grand Total	331.81	333.68	+1.87	43. Minor works & navigation	4.25	3.90	-.35
				45. Civil works	2.46	2.46	
				Total civil departments	267.87	264.40	-3.47
				Net Public Works ~~debt~~ debts	54.74	50.41	-4.33
				Contributions	3.12	3.12	
				Total expenditure	325.73	317.93	-7.80
				Closing balance	6.08	15.75	+9.67
				Grand Total	331.81	333.68	+1.87
				Surplus (+)	..	+5.75	
				Deficit (-)	-3.92	..	+9.67

Read again Cmt No. 4410 d 12-11-98 on B.D. (S.O.) No
4112 dated 16-10-98 (C no 7202)

From the A.G. No 5067 d 19-11-98.
(CO: 7939)

Dated

189 .

FOR ORDERS.

To Secretary.

In its Pro

~~with the current.~~

* Divided head

* Imperial head

No 4112 d 16-10-98, the
Board applied for
an additional allot-
ment of Rs 48,500 under
5A Salt-supplies and services -
Petty works of construction.

~~the amount to be~~
and suggested its transfer, with the
~~transferred with the~~

Sanction of the Govt
of India, from 5^B -
Salt Purchase and Freight,
under which there

~~was a large saving.~~
^{is anticipated.}

In reply to a reference
made, the A.G. points
out that the proposed
^{transfer of funds}
is inadmissible, on
the ground that the
transaction amounts
to using Imperial
proceeds for Provincial

Savings to meet Provincial expenditure and⁽ⁱⁱⁱ⁾ that further, the savings referred to are required to meet excess expenditure under Imperial heads. Of the amount of Rs 48500 applied for by the Board, Rs 26000 was for 'works' ^{generally} and the remaining Rs 22500 for constructing ^{three} distilleries on the West Coast. The construction of these latter was deemed urgent and has been sanctioned (G.O. No. 694 d. 19-11-98), so that it seems necessary to provide funds at least for their execution. For orders whether the papers maybe referred to the Financial Dept for advice.

FOR ORDERS.

* in the Press. (note put up).

Yes: this matter is urgent



24/11/98

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Savings
vices
all portion alone. The
now be in possession of the
of seven months and would doubtless
be able to report whether any larger
savings might be anticipated so that the
further allotment of Rs. 25,000 required
for works generally might be made.

1/11/98
CMB
1/11/98

To Rev. Dept. H = O. No. 2838
d/15-12-98.

1/11/98

To Secretary.
Please see
draft below.

3/1/99
me
4/1/99

15.12.98

1/11/98

Rev. Dept
Read
again Endt No. 4410 d. 12-11-98
Letter from the A.G. No. 5067
d. 19-11-98 (C.O. 7939 of 98)
G.O. No. 3875 d. 19-11-98
The A.G.'s letter
will be communicated
to the Board of Revenue
for information.
2. The Board may
utilize the amount
required for the con-
struction of the distil-
leries - Rs 22,500 - from
the anticipated
savings for the current
year under 5 A Establish-
ments But a reappro-
priation statement
in the form prescribed
in G.O. No. 9517 d. 26-10-97
should be submitted
for formal sanction
3. In regard to the
remaining allotment
asked for of Rs 2,000 & to
report called for in
para 2(ii) of G.O. No.

1/11/98
5/11/99

1240 F.D. d. 17-12-98 will
be awaited.

11/19/

To the Board SR.

- A.G.

KD
4/1/99

6-6-1-99.

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

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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