Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd. } 1906. *Enclosures*

Regd. } 1906. *Spare copies*

(23)

G.O., No. 770, 27th November 1906.

INDEXED.

Grants.

Recording papers on the subject of the lapse from the altered grant under 22. — Education for 1905–1906 and requesting the Director of Public Instruction to watch his probable expenditure carefully for the future so that timely surrender may be made of all allotments which are not likely to be utilized within the year.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following papers:—

I

G.O., No. 498, Financial, dated 6th August 1906.

Abstract.—Reviewing the preliminary accounts of Provincial Services for 1905–1906.

II

Endorsement No. 423, Educational, dated 31st August 1906.

Communicated to the Director of Public Instruction with the request that he will explain why the altered grant was not fully utilized and if this was not possible why the excess provision was not surrendered.

(By Order.)

C. G. Mackay,
Ag. Asst. Secretary to Government.

III

Letter—from the Hon'ble Mr. T. T. Logan, B.A., Acting Director of Public Instruction.
To—the Secretary to Government, Educational Department.
Dated—Madras, the 18th October 1906.
No.—Ref. on Cur. No. 6814.

I have the honour to submit the explanation called for in Endorsement No. 423, Educational, dated 31st August 1906, in regard to the lapse on the altered grant under 22. Education for 1905–1906.

2. The altered grant was 23·69 lakhs. The revised estimate furnished to the Accountant-General under article 199 (19) of the Madras Treasury Manual was, taking Rs. 60,000 for the University, fixed at 24·05 lakhs; or taking Rs. 22,000 only for the University, which is the actual expenditure, the probable expenditure was estimated at 23·65 lakhs or only Rs. 4,000 less than the altered grant. The actuals according to the Accountant-General's final accounts were, however, 23·18 lakhs showing a deficiency of ·47 lakh below the revised estimate furnished to the Accountant-General. This deficiency is noticeable mainly under the following heads:—

	Lakh.
Government schools, general	·16
Government colleges, Professional and schools, special	·16
Grants-in-aid	·17

The lapse under Government schools, general, was due mainly to savings under salaries having been underestimated, to a sum of about Rs. 3,000 drawn in the previous year but refunded during the last year having been deducted in the Accountant-General's accounts from the actual expenditure on furniture, apparatus, etc., for girls' schools and to the expenditure on the Breeks' Memorial High School, Ootacamund, having fallen short of the allotment by about Rs. 1,500, the Committee having, it is understood, incurred the charges up to the end of December.

Under Government colleges, Professional and Government schools, Special, taken together, the lapse of ·16 appears mainly under the College of Engineering, the Training colleges and schools and the College of Agriculture. The deficiency in the College of Engineering was due to savings under salaries having been underestimated; in the College of Agriculture, there was less expenditure on the farm owing to the uncertain position of the college and under Training colleges and schools the lapse was mostly under stipends as the students selected for training did not all join at the beginning of the term but took advantage of the three weeks' time allowed by the rules.

Under grants-in-aid there was a lapse of ·17 which was wholly under "Grants to Municipal funds", leaving out of account variations under the other heads. The allotment for "Grants to Municipal funds" was Rs. 59,000 and, with reference to the average of the previous three years which was about Rs. 55,000, it was expected that the allotment would be almost wholly spent; but owing to smaller subsidy required and to some reductions of grants to Municipal schools the full amount was not spent.

3. I beg to point out that at the time of the communication to the Accountant-General of the review of the estimates in February it was impossible to make any surrender since it was expected that the altered grant would be fully utilized. It is only now that I find that there was short expenditure.

Order—No. 770, Educational, dated 27th November 1906.

Recorded.

2. The Director will be requested to watch his probable expenditure carefully for the future so that timely surrender may be made of all allotments which are not likely to be utilized within the year.

(True Extract.)

H. D. Taylor,
Ag. Secretary to Government.

To the Director of Public Instruction.
,, Financial Department with copy of notes.

NOTES CONNECTED WITH G.O., No. 770, EDUCATIONAL, DATED 27TH NOVEMBER 1906.

[SUBJECT.—*Lapses on the altered grant under Education.*]

From the Director of Public Instruction, dated 13th October 1906, *No.* 6814.

In communicating G.O., No. 498, Financial, dated 6th August 1906, reviewing the preliminary accounts of Provincial Services for 1905–1906, the Director of Public Instruction was asked to explain why the altered grant was not fully utilized and, if that was not possible, why the excess provision was not surrendered. The altered grant under Education was 23·69 and according to the preliminary accounts the actuals were 23·14 showing a lapse of ·55.

2. The Director explains that in the revised estimate he furnished to the Accountant-General he put the expenditure at 24·05 including ·60 for the University or at 23·67 * if the University expenditure had been taken as ·22, and that the actuals according to the Accountant-General's final accounts are 23·18 showing a lapse of ·49 † distributed as follows:—

Government schools—General	·16
Government colleges and schools—Special	·16
Grants-in-Aid	·17
Total	·49

* The figure given in the Director's letter is 23·65 but this is due to a mistake in adding and subtracting.

† The figure given in the Director's letter is ·47 but this is a mistake.

P. T. THARYAN.

3. The Director states that the lapses under Government schools—General and Government colleges and schools—Special, were due mainly to under-estimates in savings under salaries and stipends and that the lapse in the provision for grants-in-aid was wholly under "grants to Municipal funds."

4. As regards the question of surrender the Director says that it was impossible to make any surrender in February as it was expected that the altered grant would be worked up to.

T.K.—8-11-06.

To make a long story short when the Director framed his revised estimate he thought he would have to spend 24·05, but the Accountant-General's revised estimate was only 23·32. If the Director had known this sufficiently early he would have surrendered ·37 more from his budget. The estimate under 22. Education excluding 6·0 (special grant) was 23·78 and of this ·09 was resumed. In addition to this ·37 would have been surrendered. It is submitted however that the Director should have known about the end of January 1906 that not more than 23·32 would be required or not more than 23·70 including ·38 for University. It is this ignorance of the real wants of the department that prevented a timely surrender of the excess provision. It is true that it was only towards the latter half of February that it was known that not more than ·22 would be required for University—*vide* office-note, dated 17th February 1906, on page 6 of the notes with G.O., No. 155, Educational, dated 7th March 1906, but the Director was, as already stated, thinking that 24·05 would be required in all. If he thought that only 23·70 would be required there was some excuse.

2. The papers may perhaps be now recorded. Please see draft placed below for approval. Should it go to Financial for perusal?

P. T. THARYAN—8-11-06.

The papers may be recorded.

C. G. MACKAY—9-11-06.

Financial may see first and accept.

H. D. TAYLOR—11-11-06.

To the Financial Department.

FINANCIAL DEPARTMENT.

Submitted that the draft order may be accepted, Educational being asked to send us a copy with notes.

C. M. SCHMIDT—13-11-06.

Yes, accepted.

M. HAMMICK—20-11-06.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

This is really a routine matter emphasising the ordinary rules of the Financial Department in regard to surrenders. It is not possible for the Director of Public Instruction always to see clearly ahead, especially when schemes of reorganization are under the consideration of India and orders thereon are expected daily. Still it is the duty of the department to surrender all sums for which there is budget provision as soon as it is clearly seen that the provision is not likely to be required. Sums provided for under one head cannot be reserved to meet extra charges under other heads. Reappropriation statements must be submitted for sanction in the Financial Department or application made for additional allotments as the case may be.

2. The draft order is submitted for approval.

H. D. TAYLOR—22-11-06.

Approved.

G. S. F[ORBES]—25-11-06.

Issue.

H. D. TAYLOR—27-11-06.

[G.O., No. 770, Educational, dated 27th November 1906.]

[E.]

1,500—12-12-04.

EDUCATIONAL DEPARTMENT.

CURRENT FILE.

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[P. T. O. FOR PUT UP PAPERS.

PAPERS PUT UP WITH CURRENT No.______

Papers of the department to which the current belongs.

Number.	Date.	Original (=O) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed for copying, printing, &c., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (=O) or spare copy (=S. C.).	Despatcher to note the return of the papers to the departments concerned.

Rec'd
Encl. 579/03 Ed CURRENT No. 1423

Government of Madras.

FINANCIAL DEPARTMENT

LOCAL & MUNICIPAL 28 AUG 1906 SECRETARIAT.

Recd. 28. 8. } 1906.
Regl. 29. 8. }

Enclosures
4. *Spare copies*

Abstract

G.O., No. 498, 6th August 1906.

Accounts of Provincial Services for 1905-1906.

Reviewing the preliminary —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

I

Letter—from the Accountant-General.
To—the Chief Secretary to Government.
Dated—Madras, the 12th June 1906.
No.—B.J.H./2.

Abstract.—Forwarding the preliminary account of Provincial services for 1905–1906.

II

Letter—from the Accountant-General.
To—the Chief Secretary to Government.
Dated—Madras, the 27th July 1906.
No.—B.J.H./5.

Abstract.—Forwarding the preliminary account of Provincial services for 1905–1906 revised in the light of the latest information.

Order—No. 498, Financial, dated 6th August 1906.

The approximate actuals for 1905–1906 as reported in the preliminary accounts of Provincial services reproduced in Appendix A to these proceedings compare as follows with the budget and revised estimates :—

—	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance ..	76·28	81·10	81·10
Receipts	407·62	417·81	418·79
Charges	437·89	417·10	415·49
Surplus (+) or deficit (-)	— 30·27	+ ·71	+ 3·30
Closing balance ..	46·01	81·81	84·40

2. The variations between the figures of the revised estimate and those of the budget estimate have already been explained in the Financial statement presented to the Legislative Council on the 6th April 1906. As mentioned there the original budget grants were increased during the course of the year by special grants from the Government of India of—

(*a*) 5 lakhs for tank restoration works, and

(*b*) 1·50 lakhs for the expansion of the Agricultural and Veterinary departments.

With the assistance of the former grant an additional outlay of about 2 lakhs on tank restoration scheme works was practicable.

It was not possible to utilize fully during the year the special grant for the Agricultural department, but in addition to the outlay on this department, which is shown under the head "26 H. Scientific, etc., Departments—Experimental Cultivation," a sum of ·48 lakh was transferred to the head "45. Civil Works" in order to meet outlay on buildings and works at experimental farms.

3. The total actual Provincial expenditure shows a lapse of about 29 lakhs on the original budget grant when increased by the special grants, but of this lapse 14 lakhs approximately are accounted for by the saving on the grant for famine relief, and about 9 lakhs by the non-introduction of schemes of police reform for which the budget made provision. The remaining 6 lakhs of the lapse appears mainly under the head 45. Civil Works owing to a large portion of the grants to municipalities for water-supply and drainage works having remained unutilized in the absence of sanctioned plans and estimates, and to savings in the suspense accounts and establishment charges of the Public Works department.

4. The actual receipts exceeded the revised estimate by ·98 lakh, the principal variations occurring under the following heads :—

	Lakhs.
IV. Stamps	+ ·68
IX. Forest	+ ·35
X. Registration	+ ·39
XVI-B. Law and Justice—Jails	— ·51

5. The actual charges were 22·40 lakhs less than the budget estimate, 1·61 lakhs less than the revised estimate, and 25·24 lakhs less than the altered grant.

6. The revised estimate was exceeded mainly under the following heads :—

	Lakhs.
11. Forest	+ ·16
20. Police	+ ·16
30. Stationery and Printing	+ ·72
32. Miscellaneous	+ ·45
45. Civil Works—Civil	+ ·11

7. The principal lapses on the altered grant occurred under :—

	Lakhs.
3. Land Revenue	— ·18
19-A. Courts of Law	— ·44
20. Police	— 8·41
22. Education	— ·55
24. Medical	— ·45
26. Scientific, etc., Departments	— ·64
32. Miscellaneous	— ·17
33. Famine Relief	— 12·02
43. Minor Works and Navigation—Civil	— ·42
43. Minor Works and Navigation—Public Works Department	— ·33
45. Civil Works—Public Works Department	— 1·91
Adjusting heads—Contribution from Provincial to Local	— ·57

Of the lapse of ·64 lakh under the head 26. Scientific, etc., Departments, ·24 lakh occurred under the minor head 26-H.—Experimental Cultivation.

8. The altered grants were exceeded in the following cases :—

	Lakhs.
6. Stamps	+ ·09
11. Forest	+ ·15
19-B. Law and Justice—Jails	+ ·23
29. Superannuations	+ ·09
30. Stationery and Printing	+ ·52

9. The more important of these lapses and excesses have been explained by the Accountant-General in his report on the preliminary accounts printed as an appendix to these proceedings.

LOCAL & MUNICIPAL SECRETARIAT. 28 AUG 1906

10. Further orders will issue in the Educational department on the subject of the lapse of ·55 lakh on the altered grant under 22. Education; in the Revenue department in regard to the lapses of ·24 lakh under 26-H. Scientific, etc., Departments—Experimental Cultivation and of ·42 lakh under 43. Minor Works and Navigation—In Charge of Civil Officers; and in the Judicial department with reference to the excess of ·23 lakh under 19-B. Law and Justice—Jails.

11. A copy of these proceedings will be forwarded to the Government of India, Finance Department, with reference to their Resolution No. 2564-A, dated the 23rd May 1894.

(True Extract.)

M. Hammick,
Chief Secretary.

To the Accountant-General.
Copy to the Educational department.
,, Judicial department.
,, Local and Municipal department.
,, Public Works department.
,, Revenue department.
,, Government of India, Finance department (with C.L.)

Copy forwarded to the Educational department

(By Order.)

V. Raghavachariar
Registrar,
Local and Munl. Dept.

APPEN

RECEIPTS. **Preliminary Account of the Provincial Revenue and**

(*In thousands*

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	RS.	RS.	RS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue { Proper	1,46,50	1,51,30	1,46,45
I. Land Revenue { Adjustment	1,05,62	96,75	1,05,86
IV. Stamps	46,93	43,85	46,25
V. Excise	47,79	45,75	47,62
VIII. Assessed Taxes	6,51	6,50	6,50
IX. Forest	7,45	7,10	7,10
X. Registration	16,69	15,80	16,30
XII. Interest	2,31	2,38	2,36
XVI-A. Law and Justice—Courts of Law	7,77	8,25	7,74
XVI-B. Law and Justice—Jails	5,39	5,27	5,90
XVII. Police	4,78	4,95	4,80
XIX. Education	2,30	2,32	2,33
XX. Medical	1,14	1,21	1,17
XXI. Scientific and other Minor Departments	4,25	4,91	4,20
XXII. Superannuations	43	43	40
XXIII. Stationery and Printing	98	91	99
XXV. Miscellaneous	2,66	2,46	2,47
XXX. Minor Works and Navigation	14	7	13
XXXII. Civil Works	12	12	10
Total, Ordinary Receipts as per Civil Books	4,09,77	4,00,33	4,08,67
To Public Works Receipts—			
XXX. Minor Works and Navigation	1,61	1,58	1,58
XXXII. Civil Works	1,81	1,75	1,65
Total, Public Works Receipts	3,42	3,33	3,23
To Adjusting Heads—Receipts—			
Contributions from Local to Provincial	5,60	3,96	5,91
Total	4,18,79	4,07,62	4,17,81
Add—Opening balance of the year	81,10	76,28	81,10
Grand Total	4,99,89	4,83,90	4,98,91

DIX A.

Expenditure of the Government of Madras for 1905-1906. DISBURSEMENTS

of rupees.)

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix C.	Altered grant.	Revised estimate.
	RS.	RS.	RS.	RS.	RS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1,07	96	+ 16	1,12	1,12
2. Assignments and Compensations	1,28	..	+ 1,35	1,35	1,35
3. Land Revenue	60,13	60,60	— 29	60,31	60,30
6. Stamps	1,89	1,80	..	1,80	1,84
7. Excise	2,55	2,53	..	2,53	2,55
10. Assessed Taxes	8	8	..	8	8
11. Forest	5,66	5,51	..	5,51	5,50
12. Registration	9,47	9,46	..	9,46	9,46
13. Interest on Ordinary Debt	2,05	2,12	..	2,12	2,08
18. General Administration	11,60	10,53	+ 1,09	11,62	11,61
19-A. Law and Justice—Courts of Law	49,57	49,99	+ 2	50,01	49,70
19-B. Law and Justice—Jails	13,36	12,66	+ 47	13,13	13,50
20. Police	51,49	61,42	— 1,52	59,90	51,33
21. Marine	14	16	..	16	15
22. Education	23,14	29,78	— 6,09	23,69	23,32
24. Medical	16,25	16,87	— 17	16,70	16,50
25. Political	76	79	..	79	76
26. Scientific and other Minor Departments	8,93	9,35	+ 22	9,57	9,29
29. Superannuations	20,69	19,94	+ 66	20,60	20,60
30. Stationery and Printing	12,36	11,81	+ 3	11,84	11,64
32. Miscellaneous	3,25	2,42	+ 1,00	3,42	2,80
33. Famine Relief	23	5,00	— 2,00	3,00	30
43. Minor Works and Navigation	5,80	6,00	+ 22	6,22	6,00
45. Civil Works	11,13	10,68	+ 45	11,13	11,02
Total, Ordinary Charges as per Civil Books	3,12,88	3,30,46	— 4,40	3,26,06	3,12,80
By Public Works Charges—					
33. Famine Relief	75	10,00	..	10,00	77
43. Minor Works and Navigation	42,91	38,00	+ 5,24	43,24	43,16
45. Civil Works	32,62	39,39	— 4,86	34,53	33,85
Total, Public Works Charges	76,28	87,39	+ 38	87,77	77,78
By Adjusting Heads—Charges—					
Contribution from Provincial to Local	26,33	20,04	+ 6,86	26,90	26,52
Total	4,15,49	4,37,89	+ 2,84	4,40,73	4,17,10
Add—Approximate closing balance of the year	84,40	46,01	— 2,84	43,17	81,81
Grand Total	4,99,89	4,83,90	..	4,83,90	4,98,91

PRELIMINARY ACCOUNT OF THE PROVINCIAL REVENUE AND

I. LAND REVENUE.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Ordinary revenue	1,51,05	1,46,06	1,46,11
Sale-proceeds of waste lands and redemption of land tax	1	6	5
Miscellaneous	24	33	34
Transfers between Imperial and Provincial	96,75	1,05,86	1,05,62
Total	2,48,05	2,52,31	2,52,12

The difference between the revised and accounts under the last head represents the contribution from Provincial to Imperial on account of the erroneous debit to Imperial in the Home Accounts in 1904–1905 and 1905–1906 in connection with the stores supplied to the Collectorate presses by the India Office.

IV. STAMPS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Sale of general stamps	15,75	17,38	17,08
Sale of court-fee stamps	27,53	28,29	29,19
Duty on impressing documents	29	29	37
Fines and penalties	27	28	28
Miscellaneous	1	1	1
Total	43,85	46,25	46,93

The receipts under the second head increase with the increase in litigation.

V. EXCISE.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
License and distillery fees and duties for the sale of liquors and drugs.	43,92	45,88	45,99
Transit duty on excise opium	1,13	1,09	1,10
Gain on sale-proceeds of excise opium	15	8	12
Duty on ganja	37	39	38
Fines, confiscations and miscellaneous	18	18	20
Total	45,75	47,62	47,79

No remarks.

VIII. ASSESSED TAXES.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Income-tax	6,50	6,50	6,51

No remarks.

EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905–1906—*cont.*

IX. FOREST.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Timber and other produce removed from the forests by Government Agency.	2,33	2,09	2,28
Timber and other produce removed from the forests by consumers or purchasers.	4,47	4,70	4,79
Confiscated, drift and waif wood	3	4	4
Miscellaneous	27	27	34
Total	7,10	7,10	7,45

No remarks.

X. REGISTRATION.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Fees for registering documents	12,45	13,72	14,15
Fees for copies of registered documents	35	35	35
Miscellaneous	3,00	2,23	2,18
Total	15,80	16,30	16,69

Contrary to expectations the receipts in the last two months amounted to 2,78 against 2,44 in the same period of 1904–1905 due probably to the increase in monetary transactions among the public. The receipts under this head are progressive since 1903–1904 and correspond with the increase in receipts on account of sale of general stamps.

XII. INTEREST.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Interest on Provincial Loans and Advances	2,29	2,27	2,24
Interest on Government Securities	9	9	7
Total	2,38	2,36	2,31

No remarks.

XVI-A. LAW AND JUSTICE—COURTS OF LAW.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Sale-proceeds of unclaimed and escheated property	20	18	16
Court-fees realized in cash	22	24	20
General fees, fines and forfeitures	7,49	7,00	7,10
Pleadership examination fees	7	7	7
Miscellaneous fees and fines	21	18	17
Miscellaneous	6	7	7
Total	8,25	7,74	7,77

No remarks.

PRELIMINARY ACCOUNT OF THE PROVINCIAL REVENUE AND EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905-1906—*cont.*

XVI-B. LAW AND JUSTICE—JAILS.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Jails	27	28	28
Jail manufactures	5,00	5,62	5,11
Total ..	5,27	5,90	5,39

The budget was raised in the revised with reference to the increase of 32 in the first ten months' actuals of 1905-1906 over those of the same period of 1904-1905. Contrary to expectations the actuals of the last two months fell considerably and caused the decrease in the accounts compared with the revised.

XVII. POLICE.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Police supplied to Public departments, private companies and prisons.	58	32	31
Presidency Police	43	49	47
Fees, fines and forfeitures	3,42	3,44	3,44
Superannuation receipts	1	1	1
Miscellaneous	51	54	55
Total ..	4,95	4,80	4,78

No remarks.

XIX. EDUCATION.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Fees, Government colleges—General	75	82	80
Fees ,, ,, —Professional	83	74	72
Fees, schools—General	27	28	29
Fees ,, Special	20	25	24
Contributions	1	..	..
Miscellaneous	26	24	25
Total ..	2,32	2,33	2,30

No remarks.

XX. MEDICAL.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Medical School and College fees	29	29	30
Hospital receipts	27	23	22
Lunatic Asylum receipts	20	17	16
Contributions	42	38	36
Miscellaneous	3	10	10
Total ..	1,21	1,17	1,14

No remarks.

XXI. SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Botanical and other public garden receipts	6	5	6
Veterinary and stallion receipts	5	7	7
Cinchona plantations	2,60	2,60	2,40
Receipts on account of experimental cultivation	5	6	7
Emigration fees	16	20	25
Inland Labour Transport fees	1	1	1
Examination fees	1,62	84	86
Miscellaneous	36	36	54
Total ..	4,91	4,20	4,26

Smaller receipts from the sale of quinine and febrifuge were counterbalanced partly by increased receipts from the sale of manufactured articles in the carpentry and chrome-tanning departments of the School of Arts.

XXII. RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

(*In thousands of rupees.*)

Minor head.	Budget estimate.	Revised estimate.	Actuals.
Contributions for pensions and gratuities	43	40	43

No remarks.

XXIII. STATIONERY AND PRINTING.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Stationery receipts	6	7	9
Sales of gazettes and other publications	59	56	54
Other press receipts	26	36	35
Total ..	91	99	98

No remarks.

XXV. MISCELLANEOUS.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Unclaimed deposits	75	80	93
Treasure trove	1	2	2
Sale of old stores and materials	2	2	2
Fees for Government audits	25	29	30
Contributions	89	89	88
Miscellaneous fees, fines and forfeitures	26	21	22
Pearl-fishery receipts	22	16	15
Miscellaneous	6	8	14
Total ..	2,46	2,47	2,66

In view of the fluctuating character of the receipts under the first head, the revised estimate was placed at the average of the actuals of the previous five years ; but the actuals exceeded the anticipations.

PRELIMINARY ACCOUNT OF THE PROVINCIAL REVENUE AND EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905-1906—*cont.*

XXX. MINOR WORKS AND NAVIGATION.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
In charge of civil officers	7	13	14

No remarks.

XXXII. CIVIL WORKS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
In charge of civil officers	12	10	12

No remarks.

ADJUSTING HEADS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Actuals.
Contribution from Local and Special funds on account of—			
Pension of Local Fund servants	30	40	26
Pension and leave allowance of Government servants lent to Local Boards, &c.			10
Contingencies and travelling allowance of Deputy Inspectors of Vaccination employed in Local Fund areas	50	22	21
Local Fund audit clerks	91	79	77
Medical Reserve staff	12	12	11
Vaccine Section of the King Institute of Preventive Medicine..	56	52	57
Public Works	60	50	72
Survey charges..	..	1	8
Printing work executed by Government Presses	8	8	11
Controlling establishment at the Presidency	89	94	95
Repayment of the cost of enfranchisement of village service inams	..	2,33	1,72
Total ..	3,96	5,91	5,60

The decrease under the last item is due to the debit to the Proprietary Estate Village Service Fund, of the cost of enfranchisement operations only to the extent of the balance available to the credit of the fund, while the increase under "Public Works" is due to the contribution paid by the district boards of Trichinopoly, Vizagapatam and North Arcot towards the cost of certain Local Fund works executed by the Public Works Department out of the special grant of 14 lakhs.

1. REFUNDS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Divided heads	92	1,09	1,08	1,04
Provincial heads	4	3	4	3
Total ..	96	1,12	1,12	1,07

No remarks.

EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905-1906—*cont.*

2. ASSIGNMENTS AND COMPENSATIONS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Inamdars and other grantees	..	3	..	4
Pensions in lieu of resumed lands	..	60	..	57
Malikhana	..	69	..	65
Miscellaneous land revenue compensations	..	1	..	1
Excise compensation	..	2	..	1
Total ..	..	1,35	1,35	1,28

The charges under this head were partly provincialised after the budget estimate was passed by the Government of India; hence no figures in the column "Budget estimate."

3. LAND REVENUE.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Charges of District administration	43,30	43,68	43,69	43,87
Survey and Settlement	9,94	9,67	9,65	9,48
Land Records and Agriculture	6,33	5,88	5,93	5,78
Inam Commissioner	1,03	1,07	1,04	1,00
Total ..	60,60	60,30	60,31	60,13

No remarks.

6. STAMPS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Superintendence	14	13	14	13
Charges for the sale of general stamps	73	79	73	77
Charges on sale of court-fees stamps	27	28	27	29
Stamp paper supplied from central stores	66	64	66	70
Total ..	1,80	1,84	1,80	1,89

No remarks.

7. EXCISE.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
District executive establishment	..	..	..	1
Loss by dryage and wastage of opium	1	1	1	1
Portion of the combined Salt, Excise and Customs establishments debitable to Excise.	2,52	2,54	2,52	2,53
Total ..	2,53	2,55	2,53	2,55

No remarks.

PRELIMINARY ACCOUNT OF THE PROVINCIAL REVENUE AND

10. ASSESSED TAXES.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Collection of income-tax	8	8	8	8

No remarks.

11. FOREST.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Conservancy and works	3,28	3,18	3,28	3,31
Establishment	2,23	2,32	2,23	2,35
Total ..	5,51	5,50	5,51	5,66

No remarks.

12. REGISTRATION.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Superintendence	41	41	42	39
District charges	9,05	9,05	9,04	9,08
Total ..	9,46	9,46	9,46	9,47

No remarks.

13. INTEREST.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Interest on Provincial advance and Loan account	2,12	2,08	2,12	2,05

No remarks.

18. GENERAL ADMINISTRATION.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Salary of the Governor	1,20	1,20	1,20	1,20
Staff and household of the Governor	51	91	91	94
Expenditure from contract allowance	91	1,26	1,27	1,27
Tour expenses	7	5	7	5
Executive Council	1,37	1,33	1,33	1,33
Legislative Council	10	3	5	4
Civil Secretariats	4,05	4,33	4,30	4.30
Board of Revenue, Financial Commissioner and establishments ..	1,66	1,71	1,71	1,69
Civil offices of Account and Audit	66	79	78	78
Total ..	10,53	11,61	11,62	11,60

No remarks.

EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905-1906—*cont.*

19-A. LAW AND JUSTICE—COURTS OF LAW.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
High Court	5,82	5,86	5,89	5,84
Law officers	1,72	1,54	1,66	1,53
Administrator-General	2	4	2	3
Presidency Magistrate's Court	59	59	59	59
Civil and Sessions Courts	26,77	26,50	26,58	26,60
Court of Small Causes	96	96	96	95
Criminal Courts	13,14	13,25	13,25	13,11
Pleadership Examination charges	6	5	6	4
Refunds	91	91	100	83
Total ..	49,99	49,70	50,01	49,67

No remarks.

19-B. LAW AND JUSTICE—JAILS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Jails	8,59	9,30	8,96	9,07
Jail manufactures	4,07	4,20	4,17	4,29
Total ..	12,66	13,50	13,13	13,36

The revised estimate was based largely with reference to the actuals of the last two months of the previous years. Contrary to expectations the actuals under *Dietary charges* in the last two months of 1905-1906 fell considerably below the revised.

20. POLICE.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Presidency Police	3,35	3,66	3,50	3,50
Superintendence	1,56	1,72	1,63	1,75
District Executive Force	42,46	42,02	41,08	42,12
Village Police	5	5	5	5
Special Police	13	18	13	17
Railway Police	1,08	1,05	1,13	1,15
Cattle-pounds	2,63	2,48	2,63	2,58
Steam-boiler Inspection establishments	15	16	17	16
Refunds	1	1	1	1
Lump provision for the Police reorganization scheme	10,00	..	9,57	..
Total ..	61,42	51,33	59,90	51,49

The lump provision of 10 included in the revised under the first head on account of the reorganization of the non-gazetted ranks of the City Police was not utilized.

21. MARINE.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Marine establishments	16	15	16	14

No remarks.

PRELIMINARY ACCOUNT OF THE PROVINCIAL REVENUE AND

22. EDUCATION.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
University	..	21	22	18
Direction	74	78	74	76
Inspection	4,80	4,45	4,52	4,49
Government Colleges—General	1,93	2,12	2,12	2,13
Government Colleges—Professional	2,19	2,04	2,04	2,11
Government Schools—General	2,01	1,77	1,87	1,73
Government Schools—Special	3,04	2,89	3,22	2,91
Grants-in-Aid	8,32	8,32	8,23	8,06
Scholarships	51	54	51	58
Miscellaneous	20	19	20	19
Refunds	2	1	2	..
Taluks to be transferred from Central Provinces	2	..	..	..
Primary Education	6,00	..	..	..
Total ..	29,78	23,32	23,69	23,14

The actuals under results grants and grants to Municipal funds have fallen short of the revised.

24. MEDICAL.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Medical establishment	5,18	5,46	5,14	5,31
Hospitals and dispensaries	4,07	4,03	4,06	4,12
Sanitation and vaccination	1,93	1,68	1,84	1,72
Grants for medical purposes	1,46	1,87	1,82	1,59
Medical school and college	2,30	2,20	2,22	2,28
Lunatic Asylums	93	96	93	93
Chemical Examiner	30	29	30	29
Refunds	1	1	1	1
Taluks transferred from Central Provinces	1	..	..	..
Increase of salaries of Indian Medical Service officers	68	..	38	..
Total ..	16,87	16,50	16,70	16,25

The charges on account of plague preventive measures fell below the anticipations in the revised estimate; hence the decrease under the fourth head.

25. POLITICAL.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Political Agents	79	75	78	75
Darbar presents and allowances to vakils	..	1	1	1
Total ..	79	76	79	76

No remarks.

26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Botanical survey	27	27	27	26
Archæological department	37	33	40	31
Provincial Museums	38	36	38	37
Donations to Scientific Societies	3	3	3	3
Bacteriology	36	22	23	32
Experimental cultivation	1,63	2,55	2,46	2,22
Cinchona plantations	2,27	1,86	1,93	1,83
Public exhibitions and fairs	2	..	1	1
Veterinary and stallion charges	51	43	51	47
Botanical and other public gardens	36	35	37	34
Emigration	15	15	15	15
Inspector of Factories	8	7	8	6
Gazetteer and Statistical Memoirs	28	30	28	25
Registration of railway traffic	7	7	7	7
Provincial statistics	17	14	14	14
Examinations	1,40	96	97	89
Registrar of Co-operative Credit Societies	27	24	27	24
Miscellaneous	72	95	1,01	96
Refunds	1	1	1	1
Total ..	9,35	9,29	9,57	8,93

The decrease is chiefly due to saving in the provision of 25 for starting the Hagari Farm and in the provision for other farms.

EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905-1906—*cont.*

29. SUPERANNUATIONS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Superannuation and retired allowances	19,56	20,26	20,22	20,36
Compassionate allowances	25	22	25	22
Gratuities	12	12	12	11
Refunds	1	..	1	..
Total ..	19,94	20,60	20,60	20,69

No remarks.

30. STATIONERY AND PRINTING.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Stationery office at the Presidency	43	44	43	41
Stationery purchased in the country	6	6	6	5
Government Presses	4,07	4,14	4,11	4,09
Printing at private presses	99	89	98	96
Stationery supplied from Central stores	6,25	6,25	6,25	6,85
Refunds	1	1	1	..
Lump deduction	..	— 15	..	..
Total ..	11,81	11,64	11,84	12,36

The large increase in the accounts over the estimates under "Stationery supplied from Central stores" is attributed by the Superintendent of Stationery to larger demands received for stationery and to the higher price of all descriptions of country papers. This was not anticipated at the time the revised estimate was framed.

32. MISCELLANEOUS.

(In thousands of rupees.)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Travelling allowances to officers attending examinations	5	5	5	5
Rewards for Proficiency in Oriental Languages and allowance to Language Examination Committees	6	6	6	5
Subscription to periodicals	16	16	16	18
Cost of books and publications	10	14	10	13
Donations for charitable purposes	58	62	65	62
Charges on account of European vagrants	1	..	1	..
Rewards for destruction of wild animals	15	15	15	16
Petty establishments	24	19	22	22
Special Commissions of Enquiry	10	7	10	7
Charges on account of pearl-fishery	25	20	21	17
Irrecoverable temporary loans written off	6	6	6	3
Rents, rates and taxes	8	8	8	7
Contributions	57	87	1,41	1,34
Miscellaneous and unforeseen charges	1	15	15	15
Miscellaneous refunds	..	..	1	1
Total ..	2,42	2,80	3,42	3,25

The increase is due to large grants sanctioned to Bellary and Ootacamund Municipalities towards the close of the year.

PRELIMINARY ACCOUNT OF THE PROVINCIAL REVENUE AND EXPENDITURE OF THE GOVERNMENT OF MADRAS FOR 1905–1906—*cont.*

33. FAMINE RELIEF.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Salaries and establishments	5,00	30	3,00	1
Relief works in charge of civil officers				..
Relief to people employed otherwise than on relief works				..
Gratuitous relief				22
Miscellaneous				..
Total ..	5,00	30	3,00	23

No remarks.

43. MINOR WORKS AND NAVIGATION.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
In charge of Civil officers	6,00	6,00	6,22	5,80

The actuals of the last four months of 1904–1905 were abnormally high owing to the failure of the north-east monsoon of that year. The probable actuals of the corresponding period of 1905–1906 were therefore placed at 32 less than those of the previous year. But the estimated reduction proved too low.

45. CIVIL WORKS.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
In charge of civil officers	10,68	11,02	11,13	11,13

No remarks.

ADJUSTING HEADS.

(*In thousands of rupees.*)

Minor heads.	Budget estimate.	Revised estimate.	Altered grant.	Actuals.
Contribution to Local Funds (Act V of 1884)—				
Education	3,43	9,50	9,38	9,56
Medical	55	55	53	47
Miscellaneous	63	84	85	95
Public works	1,43	1,60	2,43	2,05
To cover deficits	..	3	3	3
From the Special imperial grant of 14 lakhs	14,00	14,00	13,68	13,27
Total ..	20,04	26,52	26,90	26,33

The increase under "Public Works" is due to the payment to the District Board, Ganjám, of a contribution of 67 on account of Berhampur-Govindapur road sanctioned towards the close of the year.

APPENDIX B.

STATEMENT of alterations to the Provincial budget grant for the year 1905–1906.

Major head.	Alterations.	Government Order, Financial. Number.	Date.
	Rs.		
1. Refunds and Drawbacks	— 750	819	4th December 1905.
	+ 7,500	242	28th March 1906.
	+ 9,500		
Total ..	+ 16,250		
2. Assignments and Compensation	+ 1,35,000	192	12th March 1906.
3. Land Revenue	+ 8,000	381	23rd May 1905.
	+ 160	Endt. 2730	20th June ,,
	+ 150	Do.	20th ,, ,,
	+ 880	458	3rd July ,,
	+ 1,100	484	7th ,, ,,
	— 52	R. 88	12th ,, ,,
	— 14	R. 95	27th ,, ,,
	+ 10	Endt. 3541	18th August 1905.
	+ 400	R. 112	23rd ,, ,,
	+ 800	573	4th September ,,
	+ 1,120	601	13th ,, ,,
	+ 12	Endt. 3963	15th ,, ,,
	— 32	R. 133	5th October ,,
	+ 135	679	9th ,, ,,
	+ 6	R. 137	12th ,, ,,
	— 4,800	728	1st November ,,
	— 450		
	— 11,100	729	1st ,, ,,
	— 30,000	766	11th ,, ,,
	+ 250	Endt. 4955	21st ,, ,,
	+ 4,000	827	7th December ,,
	— 1,600	76	29th January 1906.
	— 150		
	— 100	111	10th February ,,
	— 134	R. 40	19th ,, ,,
	+ 1,676	R. 47	26th ,, ,,
	— 29,000	154	27th ,, ,,
	+ 30,000	171	6th March ,,
Total ..	— 28,733		
10. Assessed Taxes	+ 368	455	29th June 1905.
	+ 19	802	28th November ,,
	+ 2	R. 40	19th February 1906.
Total ..	+ 389		
11. Forest	— 500	455	29th June 1905.
	— 350	728	1st November ,,
	+ 750	819	4th December ,,
Total ..	— 100		
12. Registration	— 10,000	365	15th May 1905.
	— 3,000	726	31st October ,,
	+ 500	R. 67	17th March 1906.
	+ 13,000	221	21st ,, ,,
Total ..	+ 500		
18. General Administration	+ 30,000	Confidl. 666	4th October 1905.
	— 2,700	688	10th ,, ,,
	+ 5,869	Confidl. 392	11th ,, ,,
	+ 23,472		
	— 1,500	712	19th ,, ,,
	+ 5,000	765	11th November ,,
	+ 9,600	808	30th ,, ,,
	+ 300	838	11th December ,,
	+ 800	22	2nd January 1906.
	+ 1,500	37	9th ,, ,,
	+ 200		
	+ 400	58	18th ,, ,,
	+ 5,000	77	29th ,, ,,
	+ 5,000	171	6th March ,,
	+ 26,000	192	12th ,, ,,
Total ..	+ 1,08,941		

Statement of alterations to the Provincial budget grant for the year 1905–1906—*cont.*

Major head.	Alterations.	Government Order, Financial. Number.	Date.
	Rs.		
	— 11,000	380	23rd May 1905.
	+ 40	Endt. 2730	20th June ,,
	— 2,000	441	22nd ,, ,,
	+ 2,000		
	+ 4,000		
	+ 220	458	3rd July ,,
	+ 52	R. 88	12th ,, ,,
	+ 14	R. 95	27th ,, ,,
	— 10	Endt. 3541	18th August 1905.
	— 3,000	565	28th ,, ,,
	+ 3,000		
	+ 3,000		
	+ 200	573	4th September 1905.
19-A. Law and Justice—Courts of Law ..	+ 280	601	13th ,, ,,
	+ 48	Endt. 3963	15th ,, ,,
	+ 90	,, 4038	21st ,, ,,
	+ 24	R. 137	12th October 1905.
	+ 50	Endt. 4351	12th ,, ,,
	— 1,200	728	1st November 1905.
	+ 7,000	818	4th December ,,
	+ 80	Endt. 5261	7th ,, ,,
	— 400	76	29th January ,,
	+ 100	111	10th February 1906.
	— 33	R. 40	19th ,, ,,
	— 291	222	21st March ,,
Total ..	+ 2,264		
	— 4,000	340	2nd May 1905.
	— 2,000	509	31st July ,,
	— 60	Endt. 3963	15th September 1905.
	— 90	,, 4038	21st ,, ,,
	— 1,500	646	25th ,, ,,
	— 80	R. 137	12th October ,,
19-B. Law and Justice—Jails	— 50	Endt. 4351	12th ,, ,,
	— 80	,, 5261	7th December ,,
	+ 35,000	41	10th January 1906.
	+ 10,000	99	7th February ,,
	+ 10,000		
Total ..	+ 47,190		
	+ 3,000	427	15th June 1905.
	— 20,390	480	14th July ,,
	— 5,300	491	24th ,, ,,
	+ 589	507	31st ,, ,,
	+ 4,598	515	4th August ,,
	— 25,000	677	7th October ,,
	+ 1,500	680	9th ,, ,,
	— 3,000	728	1st November ,,
	— 200		
20. Police	— 20,000	748	7th ,, ,,
	— 30,000	800	24th ,, ,,
	+ 1,000	809	30th ,, ,,
	— 23	837	11th December 1905.
	— 50,000	30	4th January 1906.
	— 1,000	76	29th ,, ,,
	— 100		
	— 7,720	96	6th February ,,
	+ 354	181	7th March ,,
Total ..	— 1,51,692		
	— 6,00,000	520	5th August 1905.
	— 2,200	694	12th October ,,
	— 5,400		
	— 6,200		
	— 1,650	728	1st November ,,
22. Education	+ 675	734	2nd ,, ,,
	+ 5,280		
	— 550	76	29th January 1906.
	+ 720	112	10th February ,,
Total ..	— 6,09,325		
	— 2,300	387	26th May 1905.
	— 1,700	465	6th July ,,
	+ 150	R. No. 94	27th ,, ,,
24. Medical	— 1,777	519	5th August ,,
	— 500	533	11th ,, ,,

Statement of alterations to the Provincial budget grant for the year 1905–1906—*cont.*

Major head.	Alterations.	Government Order, Financial. Number.	Date.
	Rs.		
	+ 700	539	15th August 1905.
	— 1,000	578	4th September 1905.
	— 1,384	694	12th October ,,
	— 2,050		
	— 1,590		
	— 3,198		
	— 2,090		
	— 1,740		
	— 2,100		
	— 3,585		
	— 650	728	1st November ,,
24. Medical—*contd.*	+ 3,660	734	2nd ,, ,,
	+ 1,085		
	— 1,200	820	4th December ,,
	— 30,000	831	8th ,, ,,
	+ 10,000	849	13th ,, ,,
	— 3,335	887	30th ,, ,,
	+ 10,000	R. No. 4	2nd January 1906.
	— 250	76	29th ,, ,,
	+ 1,493	80	31st ,, ,,
	— 5,000	143	19th February ,,
	+ 5,000	190	10th March ,,
	+ 16,430	200	13th ,, ,,
Total ..	— 16,931		
	+ 53	397	30th May 1905.
25. Political	+ 400	718	25th October ,,
Total ..	+ 453		
	+ 53	397	30th May 1905.
	— 350	Endt. 2730	20th June ,,
	+ 200	450	23rd ,, ,,
	— 1,750	466	6th July ,,
	+ 85	488	19th ,, ,,
	— 150	R. No. 94	27th ,, ,,
	— 400	R. No. 112	23rd August 1905.
	— 1,200	610	18th September 1905.
	+ 1,650	613	18th ,, ,,
	— 1,950	614	18th ,, ,,
	— 145	R. No. 133	5th October ,,
	+ 1,50,000	Endt. 4322	18th ,, ,,
	— 2,500	720	26th ,, ,,
	— 11,000	722	27th ,, ,,
	+ 5,355		
	— 40,000	725	31st ,, ,,
	+ 11,100	729	1st November ,,
	+ 500	735	2nd ,, ,,
	+ 500	774	13th ,, ,,
	— 250	Endt. 4955	21st ,, ,,
26. Scientific, etc., Departments	+ 300	790	21st ,, ,,
	— 10,000	R. No. 4	2nd January 1906.
	+ 1,454	16	2nd ,, ,,
	— 4,000	23	2nd ,, ,,
	— 1,800	19	2nd ,, ,,
	— 1,070	81	31st ,, ,,
	— 21,100	85	1st February ,,
	+ 10,200	88	2nd ,, ,,
	— 3,000	102	8th ,, ,,
	— 9,500	143	19th ,, ,,
	+ 55	R. No. 40	19th ,, ,,
	— 1,676	R. No. 47	26th ,, ,,
	— 1,000	154	27th ,, ,,
	+ 200	Endt. 1021 I.	5th March ,,
	+ 8,710	182	7th ,, ,,
	— 12,034	220	21st ,, ,,
	— 13,000	221	21st ,, ,,
	— 9,500	242	28th ,, ,,
	— 7,500		
	— 13,015	255	31st ,, ,,
Total ..	+ 22,472		
29. Superannuation allowances, etc.	+ 50,000	41	10th January 1906.
	+ 16,000	192	12th March ,,
Total ..	+ 66,000		

Statement of alterations to the Provincial budget grant for the year 1905–1906—*cont.*

Major head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
30. Stationery and Printing	+ 1,050	347	4th May 1905.
	— 8,000	744	6th November ,,
	+ 2,500	749	7th ,, ,,
	+ 110	R. 40	19th February 1906.
	+ 8,000	167	5th March ,,
	— 500	R. 67	17th ,, ,,
Total ..	+ 3,160		
32. Miscellaneous	— 8,000	381	23rd May 1905.
	+ 25,000	Endt. 3938	13th September ,,
	+ 177	R. 133	5th October ,,
	— 4,000	719	25th ,, ,,
	— 1,000	733	1st November ,,
	+ 10,000	737	2nd ,, ,,
	+ 50,000	746	6th ,, ,,
	— 90,000	834	8th December ,,
	+ 25,000	836	9th ,, ,,
	+ 10,000	847	13th ,, ,,
	+ 5,000	857	15th ,, ,,
	+ 3,000	889	30th ,, ,,
	+ 2,275	59	18th January 1906.
	+ 180	89	3rd February ,,
	+ 250	124	14th ,, ,,
	— 200	Endt. 1021 I.	5th March ,,
	+ 100	186	10th ,, ,,
	+ 4,000	195	12th ,, ,,
	+ 18,000	196	13th ,, ,,
	+ 20,000	226	22nd ,, ,,
	+ 30,000	240	27th ,, ,,
Total ..	+ 99,782		
33. Famine Relief—Civil	— 2,00,000	57	18th January 1906.
43. Minor Works and Navigation in charge of Civil Officers.	— 1,000	695	12th October 1905
	— 1,470	R. 172	8th December ,,
	+ 10,000	844	12th ,, ,,
	+ 17,000	41	10th January 1906.
	— 230	R 10	11th ,, ,,
	— 1,700	175	6th March ,,
	— 874	187	10th ,, ,,
Total ..	+ 21,756		
45. Civil Works—Civil Officers	+ 500	379	22nd May 1905.
	— 17,250	471	10th July ,,
	+ 1,022	612	18th September ,,
	+ 10,000	825	5th December ,,
	+ 500	Endt. 5601	30th December 1905.
	+ 40,000		
	+ 3,000	3	2nd January 1906.
	— 3,000	70	22nd ,, ,,
	+ 4,512	79	30th ,, ,,
	+ 5,994	185	8th March ,,
Total ..	+ 45,278		
Adjusting Heads.—Contribution from Provincial to Local.			
Education	+ 6,00,000	520	5th August 1905.
	— 4,800	702	13th October ,,
Medical	— 1,600		
Miscellaneous	— 1,000	Endt. 4431	19th ,, ,,
	+ 20,000		
	+ 3,000	161	2nd March 1906.
Total ..	+ 22,000		
Public Works	+ 32,690	471	10th July 1905.
	+ 4,000		
	— 5,800	702	13th October ,,
	+ 874	187	10th March 1906.
	+ 291	222	21st ,, ,,
	+ 67,352	252	31st ,, ,,
Total ..	+ 99,407		
To cover deficits, Irrigation Cess fund	+ 2,500	778	16th November 1905.
Grant-in-aid to District Boards (14 lakhs)	— 32,000	384	24th May 1905.
Total ..	+ 6,85,507		

Statement of alterations to the Provincial budget grant for the year 1905–1906—*cont.*

Major head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
43. Minor Works and Navigation in charge of Public Works Officers.	+ 5,00,000	..	
	+ 294	528	10th August 1905.
	+ 1,000	695	12th October ,,
	+ 179	708	16th ,, ,,
	+ 1,470	R. 172	8th December 1905.
	+ 7,000	844	12th ,, ,,
	+ 3,200	32	5th January 1906.
	+ 200	R. 10	11th ,, ,,
	— 2,93,703	57	18th ,, ,,
	+ 85,000		
	+ 2,00,000		
	+ 11,205	98	7th February ,,
	+ 1,700	175	6th March ,,
	+ 6,028	251	31st ,, ,,
Total ..	+ 5,23,573		
45. Civil Works—Public Works Officers	+ 32,000	384	24th May 1905.
	+ 6,853	408	6th June ,,
	+ 2,395	459	3rd July ,,
	+ 1,750	466	6th ,, ,,
	— 23,200	471	10th ,, ,,
	+ 20,390	480	14th ,, ,,
	— 700	495	26th ,, ,,
	— 589	507	31st ,, ,,
	— 600	554	23rd August 1905.
	— 25,000	Endt. 3938	13th September 1905.
	+ 11,000	624	20th ,, ,,
	+ 79	703	14th October 1905.
	— 20,000	Endt. 4431	19th ,, ,,
	— 50,000	746	6th November 1905.
	+ 20,000	748	7th ,, ,,
	+ 7,500	792	22nd ,, ,,
	+ 4,000	803	28th ,, ,,
	— 1,90,000	814	1st December ,,
	— 4,000		
	— 3,424	817	4th ,, ,,
	+ 23	837	11th ,, ,,
	— 50,000	845	12th ,, ,,
	— 26,000	859	15th ,, ,,
	— 40,000	Endt. 5601	30th ,, ,,
	— 500		
	+ 3,335	887	30th ,, ,,
	+ 1,800	19	2nd January 1906.
	— 15,468	88	9th ,, ,,
	+ 7,000		
	+ 5,000		
	— 20,875	60	18th ,, ,,
	+ 13,170	74	29th ,, ,,
	— 50,000	81	31st ,, ,,
	+ 1,070	85	1st February ,,
	+ 21,100	92	5th ,, ,,
	— 70	94	6th ,, ,,
	+ 1,110	96	6th ,, ,,
	+ 7,720	101	7th ,, ,,
	— 15,000	104	8th ,, ,,
	— 5,000	110	10th ,, ,,
	+ 940	121	13th ,, ,,
	+ 140	123	14th ,, ,,
	— 4,350	133	17th ,, ,,
	— 10,880	139	19th ,, ,,
	+ 110	140	19th ,, ,,
	— 5,000	141	19th ,, ,,
	— 16,675	144	20th ,, ,,
	— 7,894	145	21st ,, ,,
	— 450	149	23rd ,, ,,
	— 20,000	152	26th ,, ,,
	— 3,300	153	26th ,, ,,
	— 44,443	156	28th ,, ,,
	+ 1,000	160	1st March 1906.
	+ 25	172	6th ,, ,,
	— 33,504	180	7th ,, ,,
	+ 1,836	185	8th ,, ,,
	+ 2,000	202	13th ,, ,,
	+ 406	214	19th ,, ,,
	+ 1,740	220	21st ,, ,,
	+ 12,034	255	31st ,, ,,
	+ 13,015		
Total ..	— 4,86,381		

Read Ed CURRENT No. 1723 3

Read

2 24

18

Educational Deptt

2P

cNo. 1423

Endt. 423 dy 31/8/6

Disp
31/8/6

Communicated ~~to the D.P.I.~~

VR
30/8/6

with the request that he will explain why the altered grant was not fully ~~not worked~~ utilized ~~up to~~ and if this was not possible why the excess provision was not surrendered.

[signature]

31-8-06

Dfg
31/8/6

Despd
4/9/6

Rec

Ed CURRENT No. 1723 3

Stock Form No. 135
3,700—17-6-05.

EDUCATIONAL DEPARTMENT.

19

Received 22—10—1906 *Registered* 23-10 1906

Subject.

Submitting the explanation called for in Memorandum No. 423 Educational dated 31st August 1906 in regard to the lapse on the altered grant under 22-Education for 1905-1906.

3 P

ENCLOSURES.

No.

Spare copies

Ref on Current No. 6 8 1 4 /06

Station M a d r a s , *Dated the* 18th O c t o b e r 1906

From (Name) The Hon'ble Mr. T.T. L o g a n, B.A.,

(Designation) Ag: Director of Public Instruction,

M a d r a s.

To The Secretary to the Government of Madras,
Educational Department.

Sir,

I have the honour to submit the explanation called for in Memorandum No. 423 Educational dated 31st August 1906 in regard to the lapse on the altered grant under 22-Education for 1905-1906.

Paper left current

2 The altered grant was 23.69 lakhs. The revised estimate furnished to the Accountant-General under art. 199 /19/ of the Madras Treasury Manual was, taking Rs 60,000 for the University, fixed at 24.05 lakhs; or taking Rs 22000 only for the University, which is the actual expenditure, the probable expenditure was estimated at 23.65 lakhs or only Rs 4000 less than the altered grant. The actuals according to the Accountant General's final* accounts were, however, 23.18 lakhs showing a deficiency of .47 lakhs below the revised estimate furnished to the Accountant-General. This deficiency is noticeable mainly

23.67?

*not rec? yet in Final Dept

.49?

under the following heads:-

Government schools general	.16
Government colleges, Professional & schools, Special	.16
Grants-in-Aid	.17

The lapse under Government schools general was due mainly to savings under salaries having been under-estimated, to a sum of about Rs 3000 drawn in the previous year but refunded during the last year having been deducted in the Accountant-General's accounts from the actual expenditure on furniture, apparatus &c for girls' schools and to the expenditure on the Breek's Memorial High School, Ootacamund, having fallen short of the allotment by about Rs 1500/- the Committee having, it is understood, incurred the charges up to the end of December .

Under Government Colleges Professional and Government Schools Special taken together, the lapse of .16 appears mainly under the College of Engineering, the training colleges and schools and the College of Agriculture. The deficiency in the College of Engineering was due to savings under salaries having been underestimated : in the College of Agriculture, there was less expenditure on the farm owing to the uncertain position of the college and under training colleges and schools the lapse was mostly under stipends as the students selected for training did not all join at the beginning of the term but took advantage of the three weeks' time allowed by the rules.

Under grants-in-aid there was a lapse of .17 which was wholly under "Grants to Municipal funds", leaving out of account variations under the other heads. The allotment for " grants to Municipal funds" was Rs 59000 and, with reference to the average of the previous three years which was about Rs 55000/- it was expected that the allotment would be almost wholly spent: but owing to smaller subsidy required and to some reductions of grants to Municipal schools the full amount was not spent.

3 I beg to point out that at the time of the communication to the Accountant-General of the review of the

estimates in February it was impossible to make any surrender since it was expected that the altered grant would be fully utilized. It is only now that I find that there was short expenditure.

I have the honour to be,

Sir,

Your most obedient servant,

Ewrid Stewart

For Director of Public Instruction.

N.V.S.

D.P.I. 16-10-06.

[E.]
500—9-12-16.

EDUCATIONAL DEPARTMENT

NOTES.

[— 2. —]
1,000—29-5-06.

EDUCATIONAL DEPARTMENT.

C. No. 1723 From the D.P.I. No. 6814, dated 18th Oct 1906.

SUBJECT. Lapses on the altered grant under Education.

Pages 1 & 2 3 of current

Endorsement No 423 - page 24 of current.

Page 16 of current.

In communicating G.O. No. 498 Fin. dated 6th August 1906 reviewing the preliminary accounts of Provincial Services for 1905-1906, the D.P.I. was asked to explain why the altered grant was not fully utilized and, if that was not possible, why the excess provision was not surrendered. The altered grant under Education was 23.69 and according to the preliminary accounts the actuals were 23.14, showing a lapse of .55.

2 The Director explains that in the revised estimate he furnished to the A.G. he put the expenditure at ~~23.69 and that the actuals~~ 24.05 including .60 for the university or at 23.69 if the university expenditure had been taken as .22; and that the actuals according to the A.G's final accounts are 23.18 showing a lapse of .47 distributed as follows:-

Govt. schools — General -	.16
Govt Colleges & Schools — Special -	.16
Grants-in-aid	.17
Total -	.49

~~How the total of the details given exceed the amount which is stated to have lapsed. The total lapsed by .02 and this is not explained by the Director.~~

3. The Director states that the lapses under Govt. schools — General and Govt Colleges & Schools — Special were

* The figure given in the Director's letter is 23.65 but this is due to mistake in adding & subtracting.

+ The figure given in the Director's letter is 47. but this is a mistake.

PM

were due mainly to underestimates in savings under Salaries and stipends and that the lapse in the provision of Grants-in-aid was wholly under "grants to municipal funds"

4 As regards the question of surrender the Director says that it was impossible to make any surrender in February as it was expected that the altered grant would be worked up to.

~~5 The Director's statements in regard to the lapses cannot be checked as the D.P.I's revised estimate figures & the A.G's final account figures are not available. His explanation on the whole does not seem the satisfactory. His letter may it is submitted be recorded~~

TB
8-11-56

To make a long story short when the Director framed his revised Estimate he thought he would have to spend 24.05 but the A.G's revised Estimate was only 23.32. If the Director had known this sufficiently early he would have surrendered .37 more from his budget. The Estimate under 21-Education including 6.0 - Special Grant - was 23.78 and of this .09 was resumed. In addition to this .37 would have been surrendered. It is submitted however that the Director should have known about the end of January 1956 that not more than 23.32 would be required or not more than 23.70 including .38 for university.

Page 16 of current.

do

3 30

It is this ignorance of the real wants of the depart that prevented a timely surrender of the excess provision. It is true that it was only towards the latter half of February that it was known that no more than [illegible] .22 would be required for University – vide Office note

W. dt 17-2-06 on page 6 of the notes in the G.O. no 155 Edl dt 7th March 1906, but the Director was as already stated thinking that 24.05 would be required in all. If he thought that only 23.70 would be required there was some excuse.

2. The papers may perhaps be now recorded. Please see draft placed below for approval. Should it go to Financial for perusal?

PJ
8/11/06

Secy.

The papers may be recorded.

[signature]
9/11/06

Financial may see first & accept

F.S. Sec

[initials]
11/11/06

To the D.S. [illegible]

Cosp
12/11/06

Edl no 813 D
12/11/06

CURRENT NO.
5236
FINANCIAL

LOCAL & MUNICIPAL
22 NOV 1906
SECRETARIAT.

CHIEF SECRETARIAT
12 NOV 1906
MADR

Reg. 12/11/06

CS

Subd. that the draft order may be accepted, Ed. being asked to send us a copy with notes

[signature]
13. xi. 06

Yes accept

[initials]
20. xi. 06

Finl no D 52367
20. xi. 06

Educl refg.

Issued
[initials]
22.11.06

This is really a routine matter emphasising the ordinary rules of the Finance Dept. in regard to surrenders. It is not possible for the D.P.I always to see clearly ahead, especially when schemes of reorganisation are under the consideration of India and orders thereon are expected daily. Still it is the duty of the Department to surrender all ~~items~~ sums for which there is Budget provision as soon as it is clearly seen that the provision is not likely to be required. Sums provided for under one head cannot be reserved to meet extra charges under other heads. Reappropriation statement must be submitted for sanction in the Fin. Dept, or application made for addl. allotments as the case may be.

The draft order is submitted for approval

H.D.

22.4.06

Appd

[order]

(Conf. 770 d/27-11-06)

Read

32

[E. / 12]
1,000—2-3-06.

Educational DEPARTMENT.

5

Read again G.O., No. , dated 190 .

" " " " , " 190 .

Read also:—

C. No. 1423, From the Fin[l] Department, No. 498, dated 6-8-1906.

Endorsement 423 31-8-1906—A

" " 1723, " " D.P.I. , " 6814, " 18-10-1906—A

" " , " " , " 190 .

ORDER. No. 770, dated 27-11-1906.

~~[illegible]~~ P.S.

desp 27/11/6

1. Recorded.

[illegible]
4/11/06

P.S.
8/11/6

[illegible]
11.11.06

2. The Director will be requested to watch his probable expenditure carefully for the future so that timely surrenders may be made of all allotments which are not likely to be utilised ~~required~~ within the year

[illegible]
11.11.06

To the D.P.I.
" Fin[l] Department with copy of notes.

desp[d] 5/12/6