Financial (1895.) Department.

ORDINARY PRINTED.

G.O., No. 827-28.

DATED 22nd October 1895.

INDEXED. 27/28

[Despatch Abstract.]

EXPENDITURE INCURRED IN EXCESS OF THE BUDGET GRANT.-

Directing that the statement received from the Accountant General showing the ------in 1894-95 be forwarded to the Government of India.

BACK PAPERS.

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

FURTHER PAPERS.

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

Gcbt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., Nos. 827, 828, 22nd October 1895.

OCTOBER.

Expenditure incurred in excess of the Budget Grant.

Directing that the statements received from the Accountant-General showing the — in 1894–95, be forwarded to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following orders:—

No. 3, Financial, dated 6th January 1890.

Abstract.—Communicating to Secretariat departments resolution of the Government of India directing the submission of consolidated statements showing excesses over sanctioned grants.

No. 154, Financial, dated 15th February 1895.

Abstract.—Recording resolution of the Government of India ordering submission by the Accountants-General and Comptrollers to the Local Governments and Administrations concerned of a copy of the local appropriation report, together with the annual consolidated statement of excesses over the budget grants.

No. 667, Financial, dated 6th September 1895.

Abstract.—Passing orders on the Provincial accounts for 1894–95.

Read—also the following papers:—

Appropriation report of the accounts for 1894–95, dated 2nd October 1895.

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 3rd October 1895, No. 2722.

With reference to article 298 of the Civil Account Code and the Government of India Financial Resolution No. 553-A, dated the 31st of January 1895, I have the honour to submit the accompanying two statements marked A and B showing expenditure incurred in excess of the budget grants in 1894–95.

2. Statement A shows the excesses under *Service* charges in the *Civil Department* arranged according to major heads of account under Imperial, Provincial or Local as the case may be. Wherever the excess is under a major head, comprising certain specially assigned Imperial and Provincial minor heads, details of such minor heads are given.

3. Statement B gives separately the total charges under service heads in the Civil Department and the aggregate amount of expenditure charged against revenues in the Public Works Department including railways compared with the budget grants under Imperial, Provincial and Local Funds services.

4. According to statement A, the excesses now requiring the sanction of the Government of India and of the Government of Madras amount to Rs. 48,532 and Rs. 3,59,372 respectively as entered in the following tables. But these excesses are more than covered by short expenditure under the remaining heads, so that the actual results of the year according to statement B exhibit a net saving compared with the budget in the Civil Department of Rs. 2,31,950, Rs. 69,061 and Rs. 8,27,179 in the Imperial, Provincial and Local sections respectively.

	Imperial.	Provincial and Local.
	Rs.	Rs.
Refunds and Drawbacks	45,067	57,317
Stamps	651	953
Customs	..	23,097
Assessed taxes	639	640
Interest on ordinary debt	45	..
„ „ other obligations	1,950	..
Administration	..	21,597
Law and Justice—Courts of Law	..	30,281
Marine	..	14,697
Medical	..	44,186
Political	..	1,739
Scientific, &c., departments	..	160
Superannuations	..	55,566
Stationery and Printing	..	1,08,768
Famine relief	..	371
Total ..	48,352	3,59,372

5. In the *Imperial* section, except under *Refunds*, which fluctuate considerably, the excesses are trifling in amount.

6. In the *Provincial-Local* section the excess under *Customs* may be held to have been virtually sanctioned, in which case the net excess is reduced to Rs. 3,36,275. The excess under *Marine* will be more than recouped by the recovery in the current year under orders of Government of the contributions made to the Madura Port funds in previous years. As directed in G.O., No. 667, Financial, dated 6th September 1895, an additional allotment will be applied for as soon as it becomes apparent that the grant for *Superannuation and Retired allowances* is likely to be exceeded. The remaining excesses were not apparent till the close of the year. Indeed, that under *Stationery and Printing* was not known in my office till long after its close, when the adjustment on account of supplies to departments from the central stationery depôt was made.

7. The total expenditure in the Public Works Department exceeded the budget by Rs. 4,71,770 only in the *Imperial* section owing to larger outlay on the East Coast Railway. On the other hand savings accrued to the extent of Rs. 2,33,613 and Rs. 780 respectively in the Provincial and Local sections.

Order—No. 827, Financial, dated 22nd October 1895.

The statements will be forwarded to the Government of India.

2. The excess expenditure under the several Provincial and Local heads is sanctioned.

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ Revenue Department.
„ Public Works Department.
„ Local and Municipal Department.

Endorsement—No. 828, Financial, dated 22nd October 1895.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

APPENDIX.

A.

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction.

Major head of account.	Amount of excess expenditure.	Amount: Already sanctioned.	Amount: In Government Order, number and date.	Amount requires sanction: Of Government of India.	Amount requires sanction: Of Government of Madras.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..	..	..	..	
Customs	..	..	..	..	..	
Refunds	2,853	..	..	A 45,067	..	
Drawbacks	1,089	..	..	..	..	
Land Revenue	10,079	..	..	..	..	
Stamps	5,708	..	..	..	..	
Excise	5,334	..	..	..	..	
Assessed Taxes	6,650	..	..	..	..	
Forest	29,226	..	..	..	..	
Registration	371	..	..	..	..	
Total, Imperial ..	45,067	..	..	A 45,067	..	A These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Provincial—						
Land Revenue	3,007	..	..	..	..	
Stamps	17,395	..	..	..	..	
Excise	1,777	..	..	..	..	
Assessed Taxes	6,651	..	..	..	..	
Forest	29,227	..	..	..	..	
Registration	371	..	..	..	..	
Total, Provincial	51,672	..	..	..	..	
Local	5,645	..	..	..	..	
Total, Provincial and Local ..	57,317	..	..	A 57,317	..	A These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
6. Stamps—						
Imperial	651	..	..	B 651	..	B The excess is trifling.
Provincial	953	..	..	..	B 953	B The excess is trifling.
9. Customs—						
Provincial	23,097	..	..	..	23,097	The excess relates to the cost of additional establishments entertained for the working of the new Tariff Act—*vide* paragraph 49 of the appropriation report and letters from the Government of India, No. 1521-Ex., dated 2nd April 1895, and No. 4449-A., dated 14th September 1895.
10. Assessed Taxes—						
Imperial	639	..	..	639	..	These are trifling in amount.
Provincial	640	..	..	..	640	
13. Interest on Ordinary Debt—						
Imperial	45	..	..	45	..	

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.		Rs.	Rs.	
14. Interest on other obligations—						
Imperial	1,950	..	..	1,950	..	This is also a comparatively small net excess and has been explained in paragraph 55 of the appropriation report as being due chiefly to the payment of interest in connection with a cancelled revenue sale.
18. General Administration—						
Imperial—						
Civil Office of Account and Audit.	*184*	..	..	..	..	
Currency Department	*824*	..	..	..	..	
Reserve Treasury	*1,058*	..	..	..	..	
Allowance to Presidency Banks ..	9,735	10,000	G. of I. Resolution No. 1248-A., 13th Mar. 1895.	..	..	
Total, Imperial ..	..	..	..	..	..	
Provincial—						
Salary of the Governor	2,297	..	..	..	..	
Staff and Household of the Governor.	721	1,000	M.G., Finl., No. 245, 18th Mar. 1895.	..	..	
Tour expenses	101	1,000	M.G., Finl., No. 636, 22nd Aug. 1894.	..	..	
Executive Council	1,174	..	..	..	..	
Legislative do.	10,657	..	..	..	..	
Civil Secretariat	11,520	9,500	M.G., Finl., Nos. 369 and 999, 8th May and 17th Nov. 1894.	..	..	
Military Secretariat	*1,918*	..	..	..	..	
Board of Revenue, Financial Commissioner and establishments.	5,719	..	..	..	..	
Civil office of Account and Audit.	2,820	..	..	..	..	
Total, Provincial ..	33,097	11,500	..	..	21,597	Most of the net excess now requiring sanction was due to the higher rates of exchange compensation allowance sanctioned for the year and the extra cost entailed by the grant of privilege leave. Under *Legislative Council* a sum of Rs. 6,000 was incurred on account of the pay and allowances of the member of the Legislative Council of India (paragraph 66 of the appropriation report).

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.		Rs.	Rs.	
19-A. Law and Justice—Courts of Law—						
Provincial	30,281	..	..	..	30,281	The actuals of earlier months indicated an excess under *Law charges*, but that was counterbalanced by short expenditure under other items until March so that the excess was not apparent before the close of the year (paragraph 67 of the appropriation report).
21. Marine—						
Provincial	14,697	..	..	..	14,697	Under orders of Government in G.O., No. 1067, Financial, dated the 5th December 1894, a sum of Rs. 80,746 was adjusted to the credit of the Pamban Pilotage Fund to cover the deficit at the end of the previous year; hence the excess. But this will be reversed in the accounts of 1895–96 (paragraph 70 of the appropriation report).
24. Medical—						
Provincial	10,822	3,500	M.G., Finl., Nos. 1155, 24th Dec. 1894; 1061, 4th Dec. 1894; 76, 28th Jan. 1895 and 264, 2nd Mar. 1895.			
Local	36,864	..	..	..	44,186	These net excess accrued chiefly from excess expenditure under *Medical College* and *Hospitals and Dispensaries* respectively. The excess was, however, not apparent until the close of the year, it having taken place almost entirely in the month of March (paragraph 73 of the report.
25. Political—						
Provincial—						
Political Agents	1,739	..	..	..	*A* 1,739	*A* The excess which was due chiefly to the higher rates sanctioned for exchange compensation allowance is trifling. See paragraph 74.
26. Scientific and other Minor Departments—						
Local	160	..	..	..	*B* 160	*B* This represents remuneration paid for the first time for the Special Test examination of village officers.
29. Superannuation Allowances and Pensions—						
Provincial—						
Superannuation and Retired Allowances.	52,863	..	..	..	..	
Compassionate Allowances ..	3,758	..	..	..	..	
Gratuities	*125*	..	..	..	..	
Refunds	*930*	..	..	..	..	
Total Provincial ..	55,566	..	..	..	*C* 55,566	*C* The budget estimate under *Superannuation and Retired Allowances* took credit to the extent of Rs. 86,000 for probable lapses over new pensions, but the reverse was the case. An additional allotment was apparently not applied for as the Accountant-General's revised estimate was reduced by Government by Rs. 45,000 for savings in G.O., No. 1023, Financial, dated 24th November 1894. The revised estimate accepted by the Government of India proved too much by Rs. 3,000 only. The excess under *Compassionate Allowances* is trifling (paragraph 81 of the report).

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.			Rs.	
30. Stationery and Printing—						
Imperial—						
Stationery purchased for Central Stores.	49,204	*D* 50,000	M.G., Finl., No. 868, 22nd Oct. 1894.	..	..	*D* By re-appropriation from 5. *Salt—vide* paragraph 82 of the appropriation report. The actual saving in the *Imperial* section under 5. *Salt* amounted to nearly a lakh of rupees.
Provincial—						
Stationery office at the Presidency.	2,214	..	..	..	..	
Stationery purchased in the country.	*246*	..	..	..	..	
Government Presses	1,318	..	..	..	..	
Printing at Private Presses ..	*23,379*	..	..	..	..	
Stationery supplied from Central Stores.	1,23,074	..	..	..	..	
Refunds	5,787	..	..	..	..	
Total, Provincial ..	1,08,768	..	..	..	*E* 1,08,768	*E* The large excess in the supplies from the central depôt were due as explained in paragraph 82 of the appropriation report to the unusually large demands from departments. The actual expenditure on this account is not known in my office until after the close of the year. The large supplies referred to above caused also an increase in the carriage charges of stationery in the *Stationery office*. The refund of about Rs. 7,000 on account of an erroneous credit to XXIII. *Stationery and Printing*, in the previous year was not anticipated in the estimates.
33. Famine relief—						
Provincial	371	..	..	..	371	

B.

Statement showing aggregate budget grants and actuals for the year 1894–95.

(Chapter 17, Article 298, Vol. I, Civil Account Code.)

	Budget.				Actuals.				Net excess or deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Civil expenditure	65,50,000	2,58,46,000	1,24,51,000	4,48,47,000	63,18,050	2,57,76,939	1,16,23,821	4,37,18,810	*2,31,950*	*69,061*	*8,27,179*	*11,28,190*
Public Works expenditure	90,92,000	55,11,000	59,000	1,46,62,000	95,63,770	52,77,887	58,220	1,48,99,377	4,71,770	*2,33,613*	780	2,37,377
Grand Total ..	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	1,58,81,820	3,10,54,326	1,16,82,041	5,86,18,187	2,39,820	*3,02,674*	*8,27,959*	*8,90,813*

A

Madras

Statement of Excess Expenditure under Service Heads in the Civil Department in 1894-95.

Statement of Expenditure in excess of Budget grant for 1894-95 requiring Sanction.

Major head of Account	Amount of excess expenditure.	Amount already sanctioned.	Amount in Govt. order No: and date.	Amount requiring sanction of Government of India.	Amount requiring sanction of Government of Madras.	Remarks.
1. Refunds and Drawbacks						
Imperial.						
Salt	3.907					
Customs						
Refunds	2,853					
Drawbacks	1.689					
Land Revenue ...	10.019					
Stamps	5.798					
Excise	5.334					
Assessed Taxes ...	6.650					
Forest	29.226					
Registration	371					
Total Imperial. ...	45.067	-	-	45.067 A	-	A. These are fluctuating payments vide paragraph 43 of the Appropriation Report.
Provincial						
Land Revenue ...	3.007					
Stamps	17.395					
Excise	1.777					
Assessed Taxes	6.651					
Forest	29.227					
Registration	371					
Total Provincial ...	51.672					
Local	5.645					
Total Provincial & Local ...	57.317				57.317 A	
6. Stamps						
Imperial	651			651 B	-	B. The excess is trifling.
Provincial	953			-	953 B	
9. Customs						
Provincial	23.097				23.097	The excess relates to the cost of additional establishments entertained for the working of the new Tariff act; vide paragraph 49 of the Appropriation Report and sanction from the Government of India No: 1521 Ex 2/2-4-95 dated 14th September 1895.

Statement of expenditure in excess of Budget grant for 1894-95 requiring Sanction

Major head of Account	Amount of Excess Expenditure	Amount already sanctioned.	Amount sanctioned by Government order No: and date.	Amount requires sanction. Of Government of India.	Of Government of Madras.	Remarks.
10. Assessed Taxes						
Imperial	639			639	-	
Provincial	640			-	640	These are trifling in ~~account~~ amount
13. Interest on Ordinary Debt-						
Imperial	45			45	-	
14. Interest on other Obligations						
Imperial	1.950			1,950	-	This is also a comparatively small net excess and has been explained in para: 55 of the Appropriation Report as being due chiefly to the payment of interest in connection with a cancelled revenue sale.
18. General Administration						
Imperial						
Civil office of account & Audit	184					
Currency Department	824					
Reserve Treasury	1.058					
Allowance to Presidency Banks...	9.735	10.000	Government of India Resolution No: 1248-A dated 13-3-95.			
Total Imperial ...						
Provincial						
Salary of the Governor ...	2.297					
Staff & Household of the Governor ...	721	1.000	M. G. Financial No: 245 dated 18th March 95			
Tour Expenses	101	1.000	M. G. Financial No: 636 dated 22nd August 1894			
Executive Council	1.174					
Legislative Council	10.657					Most of the net excess now requiring sanction was due to the higher rates of Exchange compensation allowance sanctioned for the year and the extra cost entailed by the grant of privilege leave. Under Legislative Council a sum of Rs 6000 was incurred on account of the pay and allowances of the Member of the Legislative Council of India (para: 66 of the appropriation Report)
Civil Secretariat	11.520	9.500	M. G. Financial Nos: 369 & 999 dt 8th May and 17th November '94			
Military Secretariat	1.912					
Board of Revenue, Financial Commissioner & Establishments	5.719					
Civil office of account & audit ...	2.820					
Total Provincial	33.097	11.500		-	21,597	
19 A. Law and Justice Courts of Law.						
Provincial	30281	-	-	-	30281	The actuals of earlier months indicated an excess under Law charges, but that was counterbalanced by short expenditure under other items until March so that the excess was not apparent before the close of the year (para: 67 of the appropriation Report)
	7	7	9	8	8	

Statement of Expenditure in excess of Budget grant for 1894-95 requiring Sanction

Major head of Account.	Amount of Excess Expenditure.	Amount already sanctioned.	Amount by Government order No: and date.	Amount requires sanction of Government of India.	Amount requires sanction of Government of Madras.	Remarks.
21. Marine						
Provincial	14.697				14.697	Under orders of Government in Government order No: 1067 dated the 5 December 1894 Financial a sum of Rs 30,746 was adjusted to the credit of the Pamban Pilotage Fund to cover the deficit at the end of the previous year; hence the excess. But this will be reversed in the accounts of 1895-96 (Para: 70 of the Appropriation Report).
24. Medical						
Provincial	10.822	3.500	Fin. G. Financial Nos: 1155 dated 24-12-94, 1061 dated 4-12-94, 767 dated 28-1-95, 2647 dated 2-3-95			These net excesses accrued chiefly from excess expenditure under Medical Colleges and Hospitals and Dispensaries respectively. The excess was, however, not apparent until the close of the year, it having taken place almost entirely in the month of March (Para: 73 of the Report).
Local	36.864	-			44.186	
25 Political						
Provincial						
Political Agents	1.739				A 1.739	A. The excess which was due chiefly to the higher rates sanctioned for Exchange Compensation Allowance is trifling - See para 74.
26 Scientific and other Minor Departments						
Local	160				B 160	B. This represents remuneration paid for the first time for the Special test Examinations of Village Officers.
29 Superannuation Allowances & Pensions						
Provincial						
Superannuation & Retired Allowances	52.863					C. The Budget Estimate under Superannuation and Retired allowances took credit to the extent of Rs 86,000 for probable lapses over new Pensions, but the reverse was the case. An additional allotment was apparently not applied for as the Accountant General's Revised estimate was reduced by Government by Rs 45,000 for savings in Government order Financial No: 1023 dated 24-11-94. The Revised Estimate accepted by the Government of India proved too much by Rs 3000 only. The excess under Compassionate allowances is trifling. (Para: 81 of the Report.)
Compassionate Allowances ...	3.768					
Gratuities	125					
Refunds	930					
Total Provincial	55.566	-	-		C 55666	
30 Stationery and Printing. Imperial						
Stationery purchased for Central Stores	49.204	D 50,000	Fin. G. Financial No: 868 dated 22-10-94.			D. By reappropriation from 6 Salt vide para: 82 of the Appropriation Report. The actual saving in the Imperial Section under 6 Salt amounted to nearly a Lakh of Rupees.
Provincial						
Stationery office at the Presidency	2.214					
Stationery purchased in the Country	246					
Government Presses	1.318					
Printing at Private Presses ...	23.379					
Stationery supplied from Central Stores ...	1.23.074					E. The large excess in the supplies from the Central Depôt were due as explained in paragraph 82 of the Appropriation Report to the unusually large demands from Departments. The actual expenditure on this account is not known in any office until after the close of the year. The large supplies referred to above caused also an increase in the Carriage charges of Stationery in the Stationery office. The refund of about Rs 7000/- on account of an erroneous credit to XXIII Stationery and Printing in the previous year was not anticipated in the estimates.
Refunds	5.787					
Total Provincial	1.08.768				E 10.8768	

Statement of expenditure in excess of Budget grant for 1894-95 requiring Sanction

11 16

Major head of account	Amount of Excess Expenditure	Amount		Amount requires sanction	
		Already sanctioned	In Govern-ment order No. and date.	of Government of India.	of Government of Madras.
33 Famine Relief					
Provincial	371	-	-	-	371

Remarks.

9 12

J. Illegible

Offg: Accountant General.

A2 3/10.

B

Statement shewing aggregate Budget grants and Actuals for the year 1894-95

(Chapter 17. Article 298 Volume I Civil Account Code)

	Budget				Actuals				Net excess or deficiency			
	Imperial	Provincial	Local	Total	Imperial	Provincial	Local	Total	Imperial	Provincial	Local	Total
Total Civil Expenditure	6560000	25846000	12451000	44847000	6318050	25776939	11623821	43718810	231950	69061	827179	1128190
Public Works Expenditure	9092000	5611000	59000	14662000	9563770	5277387	58220	14899377	471770	233613	780	237377
Grand Total	15642000	31357000	12510000	59509000	15881820	31054326	11682041	58618187	239820	302674	827959	890813

J. Allanson

Offg: Accountant General.

Vr 3/10.

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1895
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C.N. 2536

CURRENT No. 2536

Budget Department.

Fort St. George,
Accountant-General's Office,
30th October 1895.

No. 2722

From F. C. Harrison Esquire,
Offg Accountant-General to the
Government of Madras,

To The Chief Secretary to Government
Financial Department

Sir,

With reference to Article 298 of the Civil Account Code and the Government of India Financial Resolution No. 553 A dated the 31st of January 1895, I have the honour to submit the accompanying two statements marked A and B shewing expenditure incurred in ex- of the Budget grants in 1894-95.

2 Statement A shews the ex-ses under Service charges in the Civil Department exc- arranged acco- to majo-

account under Imperial, Provincial or Local as the case may be. Wherever the excess is under a major head, comprising certain specially assigned Imperial and Provincial minor heads, details of such minor heads are given.

3. Statement B gives separately the total charges under service heads in the Civil Department and the aggregate amount of expenditure charged against revenues in the Public Works Department including Railways compared with the Budget grants under Imperial, Provincial and Local Funds services.

4. According to statement A, the excesses now ~~requiring~~ the sanction of the ~~Govt~~ Government of India and of the ~~Govt~~ Government of Madras amount to ~~Rs~~ Rs 48552 and Rs 359372 respectively ~~vide~~ as in the following tables. But

short expenditure under the remaining heads, so that the actual results of the year according to statement B exhibit a net saving compared with the Budget in the Civil Department of Rs 231950, 69061 and 827179 in the Imperial, Provincial and Local sections respectively.

	Imperial	Provincial and Local
	Rs	Rs
Refunds and Drawbacks	45067	57317
Stamps	451	953
Customs	"	23097
Assessed Taxes	639	640
Interest on ordinary debt	45	"
do other obligations	1950	"
Administration	"	21597
Law and Justice Courts of law	"	30287
Marine	"	14697
Medical	"	44186
Political	"	1739
Scientific & Y. departments	"	160
Superannuations	"	55566
Stationery and Printing	"	108768
Famine Relief	"	371
Total	48352	359372

5. In the Imperial section exc

under Refunds which fluctuate considerably, the excesses are trifling in amount.

6 In the Provincial-Local Section the excess under Customs may be held to have been virtually sanctioned, in which case the net excess is reduced to Rs 336275. The excess under Marine will be more than recouped by the recovery in the current year under orders of Government of the contributions made to the Madura Port Funds in previous years. As directed in Government Order Financial No 667 dated 6th September 1895, An additional allotment will be applied for as soon as it becomes apparent that the grant for Superannuation and Retired allowances is likely to be exceeded. The remaining excesses were not apparent till the close of the year. Indeed that under Stationery and Printing was not

my office till long after its close, when the adjustment of accounts of supplies to departments from the Central Stationery Depôt was made.

7 The total expenditure in the Public Works Department exceeded the Budget by Rs 47,1770 only in the Imperial section owing to larger outlay on the East Coast Railway. On the other hand savings accrued to the extent of Rs 233613 and Rs 780 respectively in the Provincial and Local Sections.

I have the honour to be,
Sir,
Your most obedt servant,

H.M. Lawson
Offg. Accountant General

Dr 3/10.

CURRENT No. 2536

June (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt
Financial Dept

No. 2722

Dated 3 October 95.
Received 8
Regd - 9
Encls 3.

No.

Subject.

Submits Statements showing the expenditure incurred in excess of the Budget grants for 1894-95.

Ref to Govt No. 827-8 Fin dt 22-10-95

667/byA: 6.9.95.
542: 23.7.95.
2378: 14.3.95.
168: 18.2.95.
154: 15.2.95.
1090: 10.12.94
1067: 5.12.94
1023: 24.11.94
9457: 3.11.94.
686: 5.9.94

14

Order No Fin dated October 1895.

The statement will be forwarded to the Govt of India.

2. The excess expenditure mentioned under Provincial and Local heads is sanctioned.

Fin Budget
Revenue
P. W. Dept.

Endt No. Fin dt 9 Oct 95.

Copy with Govt of India Rev & Com dept.

18-5-95.

long after the

Appropriation report of the accounts for 1894-95 dated 2nd October 1895

No. 827-8, FINANCIAL, 22nd OCTOBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 3, Financial, dated 6th January 1890.

ABSTRACT.—Communicating to departments of Government Resolution of the Government of India directing the submission by the departments noted of consolidated statements showing excesses over sanctioned grants.

G.O., No. 154, Financial, dated 15th February 1895.

ABSTRACT.—Recording Resolution of the Government of India ordering submission by the Accountants-General and Comptrollers to the Local Governments and Administrations concerned of a copy of the local appropriation report, together with the annual consolidated statement of excesses over the budget grants.

G.O., No. 667, Financial, dated 6th September 1895.

ABSTRACT.—Passing orders on the Provincial accounts for 1894-95.

READ—also the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 3rd October 1895, No. 2722.

With reference to article 298 of the Civil Account Code and the Government of India Financial Resolution No. 553-A, dated the 31st of January 1895, I have the honour to submit the accompanying two statements marked A and B showing expenditure incurred in excess of the budget grants in 1894–95.

2. Statement A shows the excesses under *Service* charges in the *Civil Department* arranged according to major heads of account under Imperial, Provincial or Local as the case may be. Wherever the excess is under a major head, comprising certain specially assigned Imperial and Provincial minor heads, details of such minor heads are given.

3. Statement B gives separately the total charges under service heads in the Civil Department and the aggregate amount of expenditure charged against revenues in the Public Works Department including railways compared with the budget grants under Imperial, Provincial and Local Funds services.

4. According to statement A, the excesses now requiring the sanction of the Government of India and of the Government of Madras amount to Rs. 48,532 and Rs. 3,59,372 respectively as entered in the following tables. But these excesses are more than covered by short expenditure under the remaining heads, so that the actual results of the year according to statement B exhibit a net saving compared with the budget in the Civil Department of Rs. 2,31,950, Rs. 69,061 and Rs. 8,27,175 in the Imperial, Provincial and Local sections respectively.

	Imperial.	Provincial and Local.
	Rs.	Rs.
Refunds and Drawbacks	45,067	57,317
Stamps	651	953
Customs	..	23,097
Assessed taxes	639	640
Interest on ordinary debt	45	..
„ „ other obligations	1,950	..
Administration	..	21,597
Law and Justice—Courts of Law	..	30,281
Marine	..	14,697
Medical	..	44,186
Political	..	1,739
Scientific, &c., departments	..	160
Superannuations	..	55,566
Stationery and Printing	..	1,08,768
Famine relief	..	371
Total ..	48,352	3,59,372

5. In the *Imperial* section, except under *Refunds*, which fluctuate considerably, the excesses are trifling in amount.

6. In the *Provincial-Local* section the excess under *Customs* may be held to have been virtually sanctioned, in which case the net excess is reduced to Rs. 3,36,275. The excess under *Marine* will be more than recouped by the recovery in the current year under orders of Government of the contributions made to the Madura Port funds in previous years. As directed in G.O., No. 667, Financial, dated 6th September 1895, an additional allotment will be applied for as soon as it becomes apparent that the grant for *Superannuation and Retired allowances* is likely to be exceeded. The remaining excesses were not apparent till the close of the year. Indeed, that under *Stationery and Printing* was not known in my office till long after its close, when the adjustment on account of supplies to departments from the central stationery depôt was made.

7. The total expenditure in the Public Works Department exceeded the budget by Rs. 4,71,770 only in the *Imperial* section owing to larger outlay on the East Coast Railway. On the other hand savings accrued to the extent of Rs. 2,33,613 and Rs. 780 respectively in the Provincial and Local sections.

ORDER—No. 827, Financial, dated 22 October 1895.

The statement will be forwarded to the Government of India.

2. The excess expenditure under the several Provincial and Local heads is sanctioned.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Public Works Department.
" Local & Municipal dept.

ENDORSEMENT—No. 828, Financial, dated 22 October 1895.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

ENCLOSURES.

A.

STATEMENT of expenditure in excess of budget grant for 1894–95 requiring sanction.

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
1. Refunds and Drawbacks—	Rs.			Rs.	Rs.	
Imperial—						
Salt	3,907	..	..	..	..	
Customs	..	..	..	..	..	
Refunds	2,853	..	..	..	..	
Drawbacks	1,689	..	..	..	..	
Land Revenue	*10,019*	..	..	..	..	
Stamps	5,798	..	..	..	..	
Excise	5,334	..	..	..	..	
Assessed Taxes	6,650	..	..	..	..	
Forest	29,226	..	..	..	..	
Registration	*371*	..	..	..	..	
Total, Imperial ..	45,067	..	..	*A* 45,067	..	*A* These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Provincial—						
Land Revenue	*3,007*	..	..	..	..	
Stamps	17,395	..	..	..	..	
Excise	1,777	..	..	..	..	
Assessed Taxes	6,651	..	..	..	..	
Forest	29,227	..	..	..	..	
Registration	*371*	..	..	..	..	
Total, Provincial ..	51,672	..	..	..	..	
Local	5,645	..	..	..	..	
Total, Provincial and Local ..	57,317	..	..	..	*A* 57,317	
6. Stamps—						
Imperial	651	..	..	*B* 651	..	
Provincial	953	..	..	..	*B* 953	*B* The excess is trifling.
9. Customs—						
Provincial	23,097	..	..	..	23,097	The excess relates to the cost of additional establishments entertained for the working of the new Tariff Act—*vide* paragraph 49 of the appropriation report and letters from the Government of India, No. 1521-Ex., dated 2nd April 1895, and No. 4449-A., dated 14th September 1895.
10. Assessed Taxes—						
Imperial	639	..	..	639	..	
Provincial	640	..	..	..	640	
13. Interest on Ordinary Debt—						These are trifling in amount.
Imperial	45	..	..	45	..	

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.		Rs.	Rs.	
14. Interest on other obligations—						
Imperial	1,950	..	..	1,950	..	This is also a comparatively small net excess and has been explained in paragraph 55 of the appropriation report as being due chiefly to the payment of interest in connection with a cancelled revenue sale.
18. General Administration—						
Imperial—						
Civil Office of Account and Audit.	*184*	..	..	..	..	
Currency Department	*824*	..	..	..	..	
Reserve Treasury	*1,058*	..	..	..	..	
Allowance to Presidency Banks ..	9,735	10,000	G. of I. Resolution No. 1248-A., 13th Mar. 1895.	..	..	
Total, Imperial ..	..	..	..	..	..	
Provincial—						
Salary of the Governor	2,297	..	..	..	..	
Staff and Household of the Governor.	721	1,000	M.G., Finl., No. 245, 18th Mar. 1895.	..	..	
Tour expenses	101	1,000	M.G., Finl., No. 636, 22nd Aug. 1894.	..	..	
Executive Council	1,174	..	..	..	..	
Legislative do.	10,657	..	..	..	..	
Civil Secretariat	11,520	9,500	M.G., Finl., Nos. 369 and 999, 8th May and 17th Nov. 1894.	..	..	
Military Secretariat	*1,913*	..	..	..	..	
Board of Revenue, Financial Commissioner and establishments.	5,719	..	..	..	..	
Civil office of Account and Audit.	2,820	..	..	..	..	
Total, Provincial ..	33,097	11,500	..	..	21,597	Most of the net excess now requiring sanction was due to the higher rates of exchange compensation allowance sanctioned for the year and the extra cost entailed by the grant of privilege leave. Under *Legislative Council* a sum of Rs. 6,000 was incurred on account of the pay and allowances of the member of the Legislative Council of India (paragraph 66 of the appropriation report).

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
19-A. Law and Justice—Courts of Law—	Rs.	Rs.		Rs.	Rs.	
Provincial	30,281	..	..	..	30,281	The actuals of earlier months indicated an excess under *Law charges*, but that was counterbalanced by short expenditure under other items until March so that the excesswas not apparent before the close of the year (paragraph 67 of the appropriation report).
21. Marine—						
Provincial	14,697	..	..	..	14,697	Under orders of Government in G.O., No. 1067, Financial, dated the 5th December 1894, a sum of Rs. 30,746 was adjusted to the credit of the Pamban Pilotage Fund to cover the deficit at the end of the previous year; hence the excess. But this will be reversed in the accounts of 1895–96 (paragraph 70 of the appropriation report).
24. Medical—						
Provincial	10,822	3,500	M.G., Finl., Nos. 1155, 24th Dec. 1894; 1061, 4th Dec. 1894; 76, 28th Jan. 1895 and 264, 2nd Mar. 1895.			
Local	36,864	..	..	..	44,186	These net excess accrued chiefly from excess expenditure under *Medical College* and *Hospitals and Dispensaries* respectively. The excess was, however, not apparent until the close of the year, it having taken place almost entirely in the month of March (paragraph 73 of the report.
25. Political—						
Provincial—						
Political Agents	1,739	..	..	..	*A* 1,739	*A* The excess which was due chiefly to the higher rates sanctioned for exchange compensation allowance is trifling. See paragraph 74.
26. Scientific and other Minor Departments—						
Local	160	..	..	..	*B* 160	*B* This represents remuneration paid for the first time for the Special Test examination of village officers.
29. Superannuation Allowances and Pensions—						
Provincial—						
Superannuation and Retired Allowances.	52,863	..	..	..	..	
Compassionate Allowances ..	3,758	..	..	..	..	
Gratuities	*125*	..	..	..	..	
Refunds	*930*	..	..	..	..	
Total Provincial ..	55,566	..	..	..	*C* 55,566	*C* The budget estimate under *Superannuation and Retired Allowances* took credit to the extent of Rs. 86,000 for probable lapses over new pensions, but the reverse was the case. An additional allotment was apparently not applied for as the Accountant-General's revised estimate was reduced by Government by Rs. 45,000 for savings in G.O., No. 1023, Financial, dated 24th November 1894. The revised estimate accepted by the Government of India proved too much by Rs. 3,000 only. The excess under *Compassionate Allowances* is trifling (paragraph 81 of the report).

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.			Rs.	
30. Stationery and Printing—						
Imperial—						
Stationery purchased for Central Stores.	49,204	*D* 50,000	M.G., Finl., No. 868, 22nd Oct. 1894.	..	..	*D* By re-appropriation from 5. *Salt—vide* paragraph 82 of the appropriation report. The actual saving in the *Imperial* section under 5. *Salt* amounted to nearly a lakh of rupees.
Provincial—						
Stationery office at the Presidency.	2,214	..	..	..	..	
Stationery purchased in the country.	*246*	..	..	..	..	
Government Presses	1,318	..	..	..	..	
Printing at Private Presses ..	*23,379*	..	..	..	..	
Stationery supplied from Central Stores.	1,23,074	..	..	..	..	
Refunds	5,787	..	..	..	..	
Total, Provincial ..	1,08,768	..	..	..	*E* 1,08,768	*E* The large excess in the supplies from the central depôt were due as explained in paragraph 82 of the appropriation report to the unusually large demands from departments. The actual expenditure on this account is not known in my office until after the close of the year. The large supplies referred to above caused also an increase in the carriage charges of stationery in the *Stationery office*. The refund of about Rs. 7,000 on account of an erroneous credit to XXIII. *Stationery and Printing*, in the previous year was not anticipated in the estimates.
ne relief—						
vincial	371	..	..	..	371	

B.

Statement showing aggregate budget grants and actuals for the year 1894–95.

(Chapter 17, Article 298, Vol. I, Civil Account Code.)

—	Budget.				Actuals.				Net excess or deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
l Civil expenditure	65,50,000	2,58,46,000	1,24,51,000	4,48,47,000	63,18,050	2,57,76,939	1,16,23,821	4,37,18,810	*2,31,950*	*69,061*	*8,27,179*	*11,28,190*
ic Works expenditure	90,92,000	55,11,000	59,000	1,46,62,000	95,63,770	52,77,387	58,220	1,48,99,377	4,71,770	*2,33,613*	*780*	2,37,377
Grand Total ..	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	1,58,81,820	3,10,54,326	1,16,82,041	5,86,18,187	2,39,820	*3,02,674*	*8,27,959*	*8,90,813*

Excesses over Budget grants

E

C.S.

No mention to be made in Govt. Order?

15/21/10

Please see query on page 3. Statements A & B have been printed as appendices 25/10 to the Order

Nos. 827, 828, Financial, 22nd October 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following orders:—

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Abstract.—Recording resolution of the Government of India ordering submission by the Accountants-General and Comptrollers to the Local Governments and Administrations concerned of a copy of the local appropriation report, together with the annual consolidated statement of excesses over the budget grants.

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Abstract.—Passing orders on the Provincial accounts for 1894–95.

Read—also the following paper:—

[Appropriation report of the accounts for 1894–95, dated 2nd October 1895.]

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With reference to article 298 of the Civil Account Code and the Government of India Financial Resolution No. 553-A, dated the 31st of January 1895, I have the honour to submit the accompanying two statements marked A and B showing expenditure incurred in excess of the budget grants in 1894–95.

2. Statement A shows the excesses under *Service* charges in the *Civil Department* arranged according to major heads of account under Imperial, Provincial or Local as the case may be. Wherever the excess is under a major head, comprising certain specially assigned Imperial and Provincial minor heads, details of such minor heads are given.

3. Statement B gives separately the total charges under service heads in the Civil Department and the aggregate amount of expenditure charged against revenues in the Public Works Department including railways compared with the budget grants under Imperial, Provincial and Local Funds services.

4. According to statement A, the excesses now requiring the sanction of the Government of India and of the Government of Madras amount to Rs. 48,532 and Rs. 3,59,372 respectively as entered in the following tables. But these excesses are more than covered by short expenditure under the remaining heads, so that the actual results of the year according to statement B exhibit a net saving compared with the budget in the Civil Department of Rs. 2,31,950, Rs. 69,061 and Rs. 8,27,179 in the Imperial, Provincial and Local sections respectively.

	Imperial.	Provincial and Local.
	Rs.	Rs.
Refunds and Drawbacks	45,067	57,317
Stamps	651	953
Customs	..	23,097
Assessed taxes	639	640
Interest on ordinary debt	45	..
„ „ other obligations	1,950	..
Administration	..	21,597
Law and Justice—Courts of Law	..	30,281
Marine	..	14,697
Medical	..	44,186
Political	..	1,739
Scientific, &c., departments	..	160
Superannuations	..	55,566
Stationery and Printing	..	1,08,768
Famine relief	..	371
Total ..	48,352	3,59,372

5. In the *Imperial* section, except under *Refunds*, which fluctuate considerably, the excesses are trifling in amount.

6. In the *Provincial-Local* section the excess under *Customs* may be held to have been virtually sanctioned, in which case the net excess is reduced to Rs. 3,36,275. The excess under *Marine* will be more than recouped by the recovery in the current year under orders of Government of the contributions made to the Madura Port funds in previous years. As directed in G.O., No. 667, Financial, dated 6th September 1895, an additional allotment will be applied for as soon as it becomes apparent that the grant for *Superannuation and Retired allowances* is likely to be exceeded. The remaining excesses were not apparent till the close of the year. Indeed, that under *Stationery and Printing* was not known in my office till long after its close, when the adjustment on account of supplies to departments from the central stationery depôt was made.

7. The total expenditure in the Public Works Department exceeded the budget by Rs. 4,71,770 only in the *Imperial* section owing to larger outlay on the East Coast Railway. On the other hand savings accrued to the extent of Rs. 2,33,613 and Rs. 780 respectively in the Provincial and Local sections.

Order—No. 827, Financial, dated 22nd October 1895.

The statement will be forwarded to the Government of India.

2. The excess expenditure under the several Provincial and Local heads is sanctioned.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
„ Revenue Department.
„ Public Works Department.
„ Local and Municipal Department.

Endorsement—No. 828, Financial, dated 22nd October 1895.

Copy to the Government of India, Finance and Commerce Department.

Chief Secretary.

APPENDIX A.

Statement of expenditure in excess of budget grant for 1894-95 requiring sanction.

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.			Rs.	Rs.	
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..	..	A 45,067	..	A These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Customs	..	..	..	..	..	
Refunds	2,853	..	..	..	..	
Drawbacks	1,689	..	..	..	..	
Land Revenue	10,019	..	..	..	..	
Stamps	6,798	..	..	..	..	
Excise	5,334	..	..	..	..	
Assessed Taxes	6,650	..	..	..	..	
Forest	29,226	..	..	A 57,317	..	
Registration	371	..	..	..	..	
Total, Imperial ..	45,067	..	..	..	..	
Provincial—						
Land Revenue	3,007	..	..	..	..	
Stamps	17,395	..	..	B 651	..	B The excess is trifling.
Excise	1,777	..	..	..	..	
Assessed Taxes	6,651	..	..	B 953	..	
Forest	29,227	..	..	..	..	
Registration	371	..	..	23,097	..	The excess relates to the cost of additional establishments entertained for the working of the new Tariff Act—*vide* paragraph 49 of the appropriation report and letters from the Government of India, No. 1521-Ex., dated 2nd April 1895, and No. 4449-A., dated 14th September 1895.
Total, Provincial ..	51,673	..	..	..	..	
Local	5,645	..	..	639	..	
Total, Provincial and Local ..	57,317	..	..	..	640	
6. Stamps—						
Imperial	651	..	..	B 651	..	B The excess is trifling.
Provincial	953	..	..	..	..	
9. Customs—						
Provincial	23,097	..	..	23,097	..	The excess relates to the cost of additional establishments entertained for the working of the new Tariff Act—*vide* paragraph 49 of the appropriation report and letters from the Government of India, No. 1521-Ex., dated 2nd April 1895, and No. 4449-A., dated 14th September 1895.
10. Assessed Taxes—						
Imperial	639	..	..	..	639	These are trifling in amount.
Provincial	640	..	..	639	..	
13. Interest on Ordinary Debt—						
Imperial	45	..	..	45	..	These are trifling in amount.

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.		Rs.	Rs.	
14. Interest on other obligations—						
Imperial	1,950	..	..	1,950	..	This is also a comparatively small net excess and has been explained in paragraph 55 of the appropriation report as being due chiefly to the payment of interest in connection with a cancelled revenue sale.
18. General Administration—						
Imperial—						
Civil Office of Account and Audit.	*184*	..	..	..	..	
Currency Department	*824*	..	..	..	..	
Reserve Treasury	*1,058*	..	..	..	..	
Allowance to Presidency Banks ..	9,735	10,000	G. of I. Resolution No. 1248-A., 13th Mar. 1895.	..	..	
Total, Imperial ..	..	..	..	..	..	
Provincial—						
Salary of the Governor	2,297	..	..	..	..	
Staff and Household of the Governor.	721	1,000	M.G., Finl., No. 245, 18th Mar. 1895.	..	..	
Tour expenses	101	1,000	M.G., Finl., No. 636, 22nd Aug. 1894.	..	..	
Executive Council	1,174	..	..	..	..	
Legislative do.	10,657	..	..	..	..	
Civil Secretariat	11,520	9,500	M.G., Finl., Nos. 369 and 999, 8th May and 17th Nov. 1894.	..	..	
Military Secretariat	*1,972*	..	..	..	..	
Board of Revenue, Financial Commissioner and establishments.	5,719	..	..	..	..	
Civil office of Account and Audit.	2,820	..	..	..	..	
Total, Provincial ..	33,097	11,500	..	..	21,597	Most of the net excess now requiring sanction was due to the higher rates of exchange compensation allowance sanctioned for the year and the extra cost entailed by the grant of privilege leave. Under *Legislative Council* a sum of Rs. 6,000 was incurred on account of the pay and allowances of the member of the Legislative Council of India (paragraph 66 of the appropriation report).

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
	Rs.	Rs.		Rs.	Rs.	
19-A. Law and Justice—Courts of Law—						
Provincial	30,281	..	..	..	30,281	The actuals of earlier months indicated an excess under *Law charges*, but that was counterbalanced by short expenditure under other items until March so that the excess was not apparent before the close of the year (paragraph 67 of the appropriation report).
21. Marine—						
Provincial	14,697	..	..	..	14,697	Under orders of Government in G.O., No. 1067, Financial, dated the 5th December 1894, a sum of Rs. 20,746 was adjusted to the credit of the Pamban Pilotage Fund to cover the deficit at the end of the previous year; hence the excess. But this will be reversed in the accounts of 1895–96 (paragraph 70 of the appropriation report).
24. Medical—						
Provincial	10,822	3,500	M.G., Finl., Nos. 1155, 24th Dec. 1894; 1061, 4th Dec. 1894; 76, 28th Jan. 1895 and 264, 2nd Mar. 1895.			
Local	36,864	..	..	..	44,186	These net excess accrued chiefly from excess expenditure under *Medical College* and *Hospitals and Dispensaries* respectively. The excess was, however, not apparent until the close of the year, it having taken place almost entirely in the month of March (paragraph 73 of the report.
25. Political—						
Provincial—						
Political Agents	1,739	..	..	..	*A* 1,739	*A* The excess which was due chiefly to the higher rates sanctioned for exchange compensation allowance is trifling. See paragraph 74.
26. Scientific and other Minor Departments—						
Local	160	..	..	..	*B* 160	*B* This represents remuneration paid for the first time for the Special Test examination of village officers.
29. Superannuation Allowances and Pensions—						
Provincial—						
Superannuation and Retired Allowances.	52,863	..	..	..	..	
Compassionate Allowances ..	3,758	..	..	..	..	
Gratuities	*125*	..	..	..	..	
Refunds	*930*	..	..	..	..	
Total Provincial ..	55,566	..	..	..	*C* 55,566	*C* The budget estimate under *Superannuation and Retired Allowances* took credit to the extent of Rs. 86,000 for probable lapses over new pensions, but the reverse was the case. An additional allotment was apparently not applied for as the Accountant-General's revised estimate was reduced by Government by Rs. 45,000 for savings in G.O., No. 1023, Financial, dated 24th November 1894. The revised estimate accepted by the Government of India proved too much by Rs. 3,000 only. The excess under *Compassionate Allowances* is trifling (paragraph 81 of the report).

Statement of expenditure in excess of budget grant for 1894–95 requiring sanction—*cont.*

Major head of account.	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
30. Stationery and Printing—	Rs.	Rs.			Rs.	
Imperial—						
Stationery purchased for Central Stores.	49,204	*D* 50,000	M.G., Finl., No. 868, 22nd Oct. 1894.	..	..	*D* By re-appropriation from 5. *Salt*—*vide* paragraph 82 of the appropriation report. The actual saving in the *Imperial* section under 5. *Salt* amounted to nearly a lakh of rupees.
Provincial—						
Stationery office at the Presidency.	2,214	..	..	..	..	
Stationery purchased in the country.	*246*	..	..	..	..	
Government Presses	1,318	..	..	..	..	
Printing at Private Presses ..	*23,379*	..	..	..	..	
Stationery supplied from Central Stores.	1,23,074	..	..	..	..	
Refunds	5,787	..	..	..	..	
Total, Provincial ..	1,08,768	..	..	..	*E* 1,08,768	*E* The large excess in the supplies from the central depôt were due as explained in paragraph 82 of the appropriation report to the unusually large demands from departments. The actual expenditure on this account is not known in my office until after the close of the year. The large supplies referred to above caused also an increase in the carriage charges of stationery in the *Stationery office*. The refund of about Rs. 7,000 on account of an erroneous credit to XXIII. *Stationery and Printing*, in the previous year was not anticipated in the estimates.
33. Famine relief—						
Provincial	371	..	..	..	371	

B.

Statement showing aggregate budget grants and actuals for the year 1894–95.

(Chapter 17, Article 298, Vol. I, Civil Account Code.)

—	Budget.				Actuals.				Net excess or deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Civil expenditure	65,50,000	2,58,46,000	1,24,51,000	4,48,47,000	63,18,050	2,57,76,939	1,16,23,821	4,37,18,810	*2,31,950*	*69,061*	*8,27,179*	*11,28,190*
Public Works expenditure	90,92,000	55,11,000	59,000	1,46,62,000	95,63,770	52,77,387	58,220	1,48,99,377	4,71,770	*2,33,613*	*780*	2,37,377
Grand Total ..	1,56,42,000	3,13,57,000	1,25,10,000	5,95,09,000	1,58,81,820	3,10,54,326	1,16,82,041	5,86,18,187	2,39,820	*3,02,674*	*8,27,959*	*8,90,813*

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., &c., Nos. 827, 828, 22nd October 1895.

OCTOBER.

Expenditure incurred in excess of the Budget Grant.

Directing that the statement received from the Accountant-General showing the — in 1894-95, be forwarded to the Government of India.

17 : 15-1-95 Rec'd.

Fin dept

Read a part the following papers —

Fr. No 8 Fin dt 6th Jany 1896.

Abstract — Communicating to Govt the Resolve of the Govt of India directing the submission by the Govts what of consolidated statements showing excesses over sanctioned grants.

Fr. No 154 Fin dt 15th Feby 1895.

Abstract — Recording Resolve of the Govt of India admitting the Audit Report & Comptroller & the Local Govts & Administrations amount of Expr & Local Appropriation upon, & taking with the annual consolidated Statement of excesses over the Budget grants.

Fr. Fin No 667 Fin dt 6th Sept 1895 —

Passing order on Remarks Accounts for 1894-95 —

Read also the following papers

From the Accts Genl

Hon'ble Mr. Ct 2536 with Statement

Read also A/Appropriations

Report of the accounts of 1894-95 —