

Financial (1898) Department.

ORDINARY MS.

G.O., No.

Dated

INDEXED.

[Despatch Abstract.]

Recording proceedings,
Lt. A. dept, on proceedings of the Finl
dept reviewing the A.G.'s reports on the
expenditure incurred in excess of the
budget grants in 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government { 1897 } of Madras. LOCAL AND MUNICIPAL.

954-5: 18-11-97
719-20: 28-10-97
130: 8-2-97
151: 16-2-97

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Enclosures
Spare copies

G.O., No. 2404 L., 9th December 1897.

DECEMBER.

Recorded.

21/1/98

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25/1/98

Expenditure in Excess of Budget Grants.

Communicating to all Local Boards Government Order, Financial Department, reviewing the report on the expenditure incurred in excess of the budget grants in 1896-97, and requesting that, whenever it is necessary to incur expenditure for which there is no provision in the budget, additional allotments of funds should be invariably obtained before the close of the year.

WITH ORDER

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

G.O., Nos. 954, 955, Financial, dated 18th November 1897.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 5th October 1897, No. 3062.

As directed in G.O., No. 719, Financial, dated the 28th of October 1896, I have the honour to submit, in print, my report on the Expenditure incurred in excess of the Budget grants in 1896-97, with the statements prescribed in article 298 of the Civil Account Code and the Government of India Financial Resolution, No. 553-A., dated the 31st January 1895.

2. Two copies of my Appropriation Report for that year are also forwarded.

3. The statements are printed as Appendices A and B. As usual, A shows the excess expenditure in the Civil Department by major heads of account under Imperial, Provincial and Local, further details being given only when the major heads contain specially assigned Imperial and Provincial minor heads. B gives the total charges in the Civil Department and the aggregate expenditure charged against revenues in the Public Works Department including Railways, as compared with the Budget grants in detail of Imperial, Provincial and Local.

4. It will be seen from the figures in Appendix B that only in the *Local* section of the civil expenditure has the Budget grant been exceeded. It will also be seen that the aggregate Budget grant for Provincial and Local expenditure has likewise been exceeded by Rs. 26,061, and that therefore under article 295 (a) of the Civil Account Code, the excesses appearing in Appendix A require the sanction of the Government of India and have been shown in that column.

5. The large saving of Rs. 46,54,004 under *Public Works Expenditure—Imperial* is nominal. A sum of Rs. 47,35,000 was entered in the budget estimate of the East Coast Railway under 34. Construction of Protective Railways. Owing to want of funds, this provision was transferred in the Revised and in the Accounts to 48. State Railways—Construction. Hence the actual outlay was omitted from this statement.

6. The excesses shown in Appendix A and which now require the sanction of the Government of India are the net amounts arrived at after deducting the re-appropriations already sanctioned. They amount, in the aggregate, to Rs. 5,47,526 as shown below:—

	RS.
Refunds and Drawbacks	.. .. .
Assessed Taxes	.. .. .
Jails	45,439
Police	1,260
Ecclesiastical	1,760
Medical	30,381
Political	5,895
Superannuations	33,783
Stationery and Printing	5,602
Famine Relief	5,924
Civil Works	36,368
	98,169
Total	2,82,945
	RS.
Total	5,47,526

APPENDIX A.
STATEMENT of expenditure in excess of Budget grant in 1896-97 requiring sanction.

Major head of account.	Amount.		Amount requires sanction.	Remarks.
	Already sanctioned.	In Government Order, number and date.	Of Government of India.	
1. Refunds and Drawbacks—	RS.	G.O., No. 122, Financial, dated 6th February 1897.	RS.	(a) Refunds are fluctuating payments. The re-appropriations under this head were sanctioned by Government under article 295 (b) of the Civil Account Code—vide paragraph 48 of the Appropriation Report.
Imperial—				
Salt	5,841	.. .. .	.. .. .	
Customs	6,036	.. .. .	.. .. .	
Land Revenue	30,444	.. .. .	.. .. .	
Stamps	2,987	.. .. .	.. .. .	
Excise	4,396	.. .. .	.. .. .	
Assessed Taxes	1,249	.. .. .	.. .. .	
Forest	17,871	.. .. .	.. .. .	
Registration	645	.. .. .	.. .. .	
Total, Imperial	50,707		3,707	
Provincial—				
Land Revenue	10,148	.. .. .	.. .. .	
Stamps	8,944	.. .. .	.. .. .	
Excise	1,466	.. .. .	.. .. .	
Assessed Taxes	1,249	.. .. .	.. .. .	
Forest	17,871	.. .. .	.. .. .	
Registration	645	.. .. .	.. .. .	
Total, Provincial	21,145		.. .. .	
Local	41,732		(b) 41,732	
10. Assessed Taxes—				
Imperial	1,130		1,130	(b) This relates to amounts refunded on account of cess erroneously credited to Local Funds under Act V of 1884, instead of to I. Land Revenue—Imperial—Provincial in previous years. The bulk of the excess took place in March and therefore no re-appropriation was possible—vide article 296 of the Civil Account Code and paragraph 48 of the Appropriation Report.
Provincial	130		130	This is trifling in amount in either case and falls under article 296 of the Civil Account Code.
14. Interest on other Obligations—Imperial	11,171	Government of India, Finance and Commerce, No. 1186-A., dated 13th March 1897.	.. .. .	Vide paragraph 60 of the Appropriation Report.

Statement of expenditure in excess of Budget grant in 1896-97 requiring sanction—cont.

Major head of account.	Amount of excess expenditure.	Amount.		Amount requires sanction.		Remarks.
		Rs.	In Government Order number and date.	Rs.	Of Government of India.	
18. General Administration— Imperial—						
Civil Office of account and audit	1,746 ² 43,484	..	Government of India sanction communicated by the Head Commissioner of Paper Currency in his letter, No. 648, dated 30th March 1897.	..	..	(a) The excess under Currency Department was caused by the despatch of several large remittances from the Madras Currency office to those of other Provinces in consequence of the famine. This excess was, however, partly counterbalanced by savings under other minor heads— <i>vide</i> paragraph 69 of the Appropriation Report.
Reserve treasury	1,000 5,157	..	..	..	..	(b) The excess under Civil Secretariats was due chiefly to the inclusion of privilege leave allowances, the deputation of officers on special duty and the appointment of a Secretary for the Local and Municipal Department. This excess also was partly counterbalanced by savings under other minor heads— <i>vide</i> paragraph 69 of the Appropriation Report.
Allowance to Presidency Banks	..	..	..	..	..	(c) The re-appropriation sanctioned here was chiefly in connection with the steel palings and iron railings obtained from Europe for the Rajahmundry and Cannanore Central Jails. The remaining excess is trifling— <i>vide</i> paragraph 71 of the Appropriation Report.
Total, Imperial	21,865	..	..	..	..	(d) The excess which I anticipated under this head in my revised estimate contrary to the opinion of the Inspector-General of Police did actually occur. Government probably relying on departmental figures did not sanction re-appropriations to the extent required. The increase was chiefly under District Executive Force— <i>vide</i> paragraph 73 of the report.
Provincial—						
Salary of the Governor	5,668	..	..	..	..	(e) In sanctioning the re-appropriation here, it would seem that the provision of Rs. 22,000 which was already entered and sanctioned in the Budget to cover deficits of Port Funds was overlooked— <i>vide</i> paragraph 74.
Staff and household of the Governor	1,521	..	..	..	..	(f) This is trifling and falls under article 286 of the Civil Account Code— <i>vide</i> paragraph 77.
Tour expenses	3,781	..	..	..	..	(g) These excesses were not anticipated, increase of expenditure under some minor heads having been set off against savings expected in others. The excess under <i>Provincial</i> was chiefly under Medical establishment and that under <i>Local</i> under Sanitation and Vaccination counterbalanced by savings under Hospitals and dispensaries— <i>vide</i> paragraph 78.
Executive Council	1,787	..	..	..	..	
Legislative Council	7,440	..	..	..	..	
Civil Secretariats	43,745	..	..	..	..	
Board of Revenue, Financial Commissioner and establishments	2,756 1,301	..	..	..	..	
Civil Office of account and audit	19,193	25,100	G.Os., Nos. 897 and 63, Financial, dated 23rd December 1896 and 23rd January 1897, respectively.	..	..	
Total, Provincial	13,528	11,768	Sanctioned in Government Orders referred to in Appendix B to G.O., No. 602, Financial, dated 2nd August 1897.	(c) 1,768	..	
19-B, Law and Justice—Jails— Provincial	..	..	..	..	..	
20. Police— Provincial	(d) 66,081	35,700	Do. do.	30,381	..	
21. Marine— Provincial	77,728	1,00,650	Do. do.	..	..	
23. Ecclesiastical— Imperial	5,895	..	..	5,895	..	
24. Medical— Provincial	26,655 7,128	..	..	(g) { 20,655 7,128	..	
Local	..	..	..	..	..	

Statement of expenditure in excess of Budget grant in 1896-97 requiring sanction—cont.

Major head of account.	Amount of excess expenditure.	Amount.		Amount requires sanction.		Remarks.
		Rs.	In Government Order, number and date.	Rs.	Of Government of India.	
26. Political— Imperial— Refugees and State Prisoners	5,432 170	..	..	..	..	(a) The excess relates almost entirely to the cost of housing, and maintaining the Chitrali prisoners deported to this Presidency— <i>vide</i> paragraph 79 of the Appropriation Report.
Miscellaneous	5,602	..	..	5,602	..	(b) <i>Vide</i> paragraph 84 of the Appropriation Report. The additional allotment sanctioned by transfer from 5, Salt proved too much some pensions being left undrawn in the latter months.
Total, Imperial	16,498	25,000	Government of India, Finance and Commerce Department, No. 1186-A., dated 13th March 1897.	..	..	(c) The excesses are trifling and fall under article 286 of the Civil Account Code— <i>vide</i> paragraph 86 of the Appropriation Report.
27. Territorial and Political Pensions— Imperial	..	..	..	..	..	(d) The excess under stationery supplied from Central Stores could not be fully gauged in time. The excess foreseen before the close of the year was covered, by re-appropriation— <i>vide</i> paragraph 87 of the Appropriation Report.
29. Superannuation Allowances and Pensions— Provincial— Superannuation and retired allowances	6,123	..	..	..	..	(e) The excess under <i>Provincial</i> not covered by re-appropriations of grant is small. The expenditure in the <i>Local</i> section was incurred almost entirely in the closing months of the year— <i>vide</i> paragraph 89.
Compassionate allowances	2,038	..	..	..	..	(f) Although an excess was anticipated in the Revised Estimate, yet no re-appropriation was requested owing to the intervention of famine which it was thought might cause short expenditure under the head. Moreover excess actually took place only at the close of the year— <i>vide</i> paragraph 93 of the Appropriation Report.
Gratuities	2,876	..	..	..	..	
Refunds	184	..	..	..	..	
Total, Provincial	5,469	..	..	5,469	..	
Local	455	..	..	455	..	
30. Stationery and Printing— Provincial— Stationery office at the Presidency	1,169	..	..	..	..	
Stationery purchased in the country	1,268	..	..	..	..	
Government Presses	4,886	..	..	..	..	
Printing at Private Presses	17,722	..	..	..	..	
Stationery supplied from Central Stores	1,15,362	..	..	..	..	
Refunds	17	..	..	..	..	
Total, Provincial	95,208	58,840	Sanctioned in Government Orders referred to in Appendix B to G.O., No. 602, Financial, dated 2nd August 1897.	36,368	..	
33. Famine Relief— Provincial	1,39,302	1,33,200	Do. do.	6,102	..	
Local	92,067	..	..	92,067	..	
45. Civil Works— Local	2,82,945	..	..	2,82,945	..	

APPENDIX B.

STATEMENT showing aggregate Budget grants and Actuals for the year 1896-97.

(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.
1	2	3	4	5	6	7	8	9	10	11	12	13
Total Civil expenditure ..	Rs. 69,82,000	2,70,85,000	1,20,48,000	Rs. 4,61,15,000	Rs. 67,27,535	2,70,14,302	1,23,12,119	Rs. 4,60,54,956	Rs. 2,54,365	70,698	2,64,119	Rs. 60,944
Public Works expenditure ..	1,54,14,000	69,03,000	73,000	2,23,90,000	1,07,59,996	67,57,733	50,907	1,75,68,636	46,54,004	1,45,267	25,093	48,21,564
Grand Total ..	2,23,96,000	3,39,88,000	1,21,21,000	6,85,05,000	1,74,87,531	3,37,72,035	1,23,63,026	6,36,22,692	49,08,369	2,15,965	2,42,026	48,82,308

Order—No. 954, Financial, dated 18th November 1897.

The statements will be forwarded to the Government of India.

2. Under 20. POLICE and 30. STATIONERY AND PRINTING the expenditure, which was not covered by additional allotments, aggregated 30 lakh and 36 lakh, respectively. Large excesses over budget grants also occurred under the following heads:—

24. MEDICAL (Provincial and Local)	..	..	..	..	34 lakh.
45. CIVIL WORKS (Local)	..	..	..	..	283 lakhs.

3. The attention of the Inspector-General of Police will be drawn to the Accountant-General's remarks against "20. Police" in the foregoing statement. The Government did not, as surmised by the Accountant-General, rely entirely on departmental figures in sanctioning re-appropriations under this head. The Inspector-General's memorandum of altered grants for 1896-97 exhibited a total surrender of Rs. 3,538, while the Accountant-General anticipated an excess of Rs. 90,600. The Inspector-General is requested to secure greater accuracy in the estimates of the requirements of his department.

4. As regards Stationery and Printing, an additional allotment of Rs. 73,000 on account of Stationery supplied from Central Stores was, on the application of the Superintendent of Stationery, sanctioned in G.O., No. 151, Financial, dated 16th February 1897. An excess expenditure of 1.15 lakh actually occurred. The attention of the Superintendent of Stationery will be drawn to the matter.

5. In submitting his memorandum of altered grants in January 1897, the Surgeon - General reported that there was no likelihood of

G.O., No. 130, Financial, dated 8th February 1897. the grant under 24. MEDICAL being exceeded. The Accountant-General, however, anticipated an excess of Rs. 9,000 under the minor heads controlled by the Surgeon-General, and the actual excess was

	1896-97.			
	Budget. Rs.	Accounts. Rs.	Difference. Rs.	
24. Medical—Provincial.				
Surgeon-General—				
Medical Establishment ..	5.20	5.42	+	.22
Presidency Hospitals and Dispensaries ..	2.94	2.82	—	.12
Mofussil do. ..	.23	.28	+	.05
Grants to do. ..	.43	.56	+	.13
Lunatic Asylums ..	.85	.88	+	.03
Grants for Medical purposes ..	.05	.16	+	.11
Total ..	9.70	10.12	+	.42

appropriation should not be possible with proper control by the head of a department.

6. The attention of the Local and Municipal Department will be drawn to the fact that the total budget grant for expenditure in the Civil Department was exceeded in the Local Section only, and that department will be requested to adopt measures for obtaining additional allotments, when necessary, before the close of the year.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Public Works Department.
" Local and Municipal Department.
" Inspector-General of Police.
" Surgeon-General.
" Superintendent of Stationery.

Endorsement—No. 955, Financial, dated 18th November 1897.
Copy to the Government of India, Finance and Commerce Department.

(Signed) A. T. ARUNDEL,
Chief Secretary.

No. 2404 L., 9TH DECEMBER 1897.

ORDER—No. 2404 L., dated 9th December 1897.

Communicated to all Local Boards with the request that, whenever it is necessary to incur expenditure for which there is no provision in the budget, additional allotments of funds should be invariably obtained before the close of the year.

(True Extract.)

H. T. Macmillan
Ag. Secretary to Government.

To all Presidents of District Boards.
„ the Accountant-General.
„ the Financial Department.

Exd. Md. Phailwan.

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