

Local & Munl. (1895-) Department.

MISCELLANEOUS.

G.O., No. 2211 L.

DATED 20th Nov 1895

[Despatch Abstract.]

Expenditure incurred in excess of the Budget grant.

Recording G.O., Financial Department, directing that the statements received from the Accountant General showing ---- in 1894-95 be forwarded to the Government of India.

BACK PAPER, No.

119

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No , MISCELLANEOUS.

FURTHER PAPER, No.

189

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
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Nos. 827, 828, FINANCIAL, 22ND OCTOBER 1895.

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.)

Francis
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		Amount requires sanction		Remarks.
		Already sanctioned.	In Government Order, number and date.	Of Government of India.	Of Government of Madras.	
1. Refunds and Drawbacks— Imperial— Salt Customs Refunds Drawbacks Land Revenue Stamps Excise Assessed Taxes Forest Registration Total, Imperial	RS. 3,907 2,853 1,689 10,019 5,798 5,334 6,650 29,226 371 45,067	.. .. .. .. .. .. .. .. .. .. .. ..	.. .. .. .. .. .. .. .. .. .. .. ..	RS. A 45,067	RS. A 67,317	A These are fluctuating payments— <i>vide</i> paragraph 43 of the appropriation report.
Provincial— Land Revenue Stamps Excise Assessed Taxes Forest Registration Total, Provincial	3,007 17,395 1,777 6,651 29,227 371 51,672	.. .. .. .. .. .. ..	.. .. .. .. .. .. ..	.. .. .. .. .. .. ..	.. .. .. .. .. .. ..	
Local	5,645	..	..	..	..	
Total, Provincial and Local	57,317	..	..	..	..	
8. Stamps— Imperial Provincial	651 953	.. ..	.. ..	.. ..	.. ..	B The excess is trifling.
9. Customs— Provincial	23,097	..	..	..	..	The excess relates to the cost of additional establishments entertained for the working of the new Tariff Act— <i>vide</i> 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 Provincial	639 640	.. ..	.. ..	.. ..	.. ..	These are trifling in amount.
13. Interest on Ordinary Debt— Imperial	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.	
14. Interest on other obligations— Imperial	Rs. 1,950	..	..	Rs. 1,950	Rs. ..	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. Currency Department Reserve Treasury Allowance to Presidency Banks ..	184 824 7,058 9,735	 10,000	 G. of I. Resolution No. 1248-A, 13th Mar. 1895.	.. .. .. ..	.. .. .. ..	
Total, Imperial ..	..	..	..	..	..	
Provincial— Salary of the Governor Staff and Household of the Governor. Tour expenses Executive Council Legislative do. Civil Secretariat	2,297 721 101 1,174 10,657 11,520	1,000 1,000 .. 9,500	M.G., Finl., No. 245, 18th Mar. 1895. M.G., Finl., No. 636, 22nd Aug. 1894. .. M.G., Finl., Nos. 369 and 999, 8th May and 17th Nov. 1894. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	
Military Secretariat. Board of Revenue, Financial Commissioner and establishments. Civil office of Account and Audit.	1,912 6,719 2,820					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 <i>Legislative Council</i> 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).
Total, Provincial ..	33,097	11,500	..	..	21,597	

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— Provincial	Rs. 30,281	..	..	Rs. ..	Rs. 30,281	The actuals of earlier months indicated an excess under <i>Law charges</i> , 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). 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).
21. Marine— Provincial	14,697	..	..	..	14,697	
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	
25. Political— Provincial— Political Agents	1,739	..	..	..	A 1,739	These net excess accrued chiefly from excess expenditure under <i>Medical College</i> and <i>Hospitals and Dispensaries</i> 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). A The excess which was due chiefly to the higher rates sanctioned for exchange compensation allowance is trifling. See paragraph 74. B This represents remuneration paid for the first time for the Special Test examination of village officers.
26. Scientific and other Minor Departments— Local	160	..	..	..	B 160	
29. Superannuation Allowances and Pensions— Provincial— Superannuation and Retired Allowances. Compassionate Allowances Gratuities Refunds	59,863 3,758 125 930	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	
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— Imperial— Stationery purchased for Central Stores.	Rs. 49,204	Rs. D 50,000	M.G., Finl. No. 868, 22nd Oct. 1894.	..	Rs. ..	D By re-appropriation from 5. <i>Salt</i> — <i>vide</i> paragraph 82 of the appropriation report. The actual saving in the <i>Imperial</i> section under 5. <i>Salt</i> amounted to nearly a lakh of rupees.
Provincial— Stationery office at the Presidency. Stationery purchased in the country. Government Presses Printing at Private Presses Stationery supplied from Central Stores. Refunds	2,214 246 1,818 23,379 1,23,074 5,787	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	
Total, Provincial	1,08,768	..	..	..	E 1,08,768	E The large excess in the supplies from the central depot 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 <i>Stationery office</i> . The refund of about Rs. 7,000 on account of an erroneous credit to XXIII. <i>Stationery and Printing</i> , 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.	
Total Civil expenditure ..	Rs. 65,50,000	Rs. 2,58,46,000	Rs. 1,24,51,000	Rs. 4,48,47,000	Rs. 63,18,050	Rs. 2,57,76,939	Rs. 1,16,23,821	Rs. 4,37,18,810	Rs. 2,51,050	Rs. 69,061	Rs. 8,27,479	Rs. 11,28,490				
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	4,17,770	2,53,613	780	231,377				
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	8,90,313				

Gobt. of {1895} Madras.
FINANCIAL.

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

OCTOBER.

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