P. R. CURRENT No. 85

L & G S № 2400 w
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Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

Recorded.

CH 8/

4/11/95

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

OCTOBER.

R.V.

B.C.

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.

265/4

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.)

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.

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.	
	Rs.	Rs.	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	5,798	..	..	..	..	
Excise	5,334	..	..	..	..	
Assessed Taxes	6,650	..	..	..	..	
Forest	29,226	..	..	..	..	
Registration	371	..	..	..	..	
Total, Imperial ..	45,067	..	..	A 45,067	..	
Provincial—						
Land Revenue	*3,007*	..	..	..	..	
Stamps	17,395	..	..	..	..	
Excise	1,777	..	..	..	..	
Assessed Taxes	6,651	..	..	B 651	..	B The excess is trifling.
Forest	29,227	..	..	..	..	
Registration	*371*	..	..	..	..	
Total, Provincial ..	51,672	..	..	..	..	
Local	5,645	..	..	B 953	..	B The excess is trifling.
Total, Provincial and Local ..	57,317	..	..	A 57,317	..	
6. Stamps—						
Imperial	651	..	..	..	..	
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	..	..	..	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	*1,912*	..	..	..	..	
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. 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.	
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 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:—

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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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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.
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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.)

J. F. PRICF,
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.	
	Rs.	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	5,798	..	..	..	..	
Excise	5,334	..	..	..	..	
Assessed Taxes ..	6,660	..	..	..	..	
Forest	29,226	..	..	..	..	
Registration ..	371	..	..	..	..	
Total, Imperial ..	45,067	..	..	A 45,067	..	
Provincial—						
Land Revenue ..	*3,007*	..	..	..	A 57,317	A These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Stamps	17,395	..	..	..	..	
Excise	1,777	..	..	..	..	
Assessed Taxes ..	6,651	..	..	..	..	
Forest	29,227	..	..	..	..	
Registration ..	371	..	..	..	..	
Total, Provincial ..	51,672	..	..	..	A 57,317	
Local	5,645	..	..	..	..	
Total, Provincial and Local ..	57,317	..	..	..	A 57,317	
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	*1,912*	..	..	..	..	
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. 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—						
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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 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.)

J. F. PRICF,
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.	
	Rs.	Rs.		Rs.	Rs.	
1. Refonds 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	5,798					
Excise	6,334					
Assessed Taxes	6,650					
Forest	29,226					
Registration	*371*					
Total, Imperial ..	45,067	..				
Provincial—						
Land Revenue	*3,007*					
Stamps	17,396					
Excise	1,777					
Assessed Taxes	6,651					
Forest	29,227					
Registration	*371*					
Total, Provincial ..	61,672					
Local	5,645					
Total, Provincial and Local ..	67,317			A 57,317	..	
6. Stamps—						
Imperial	651			B 651	..	B The excess is trifling.
Provincial	953			..	B 953	
9. Customs—						
Provincial	23,097			23,097		
10. Assessed Taxes—						
Imperial	639			..	639	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.
Provincial	640			..	640	
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	*1,912*	..	..	..	..	
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. 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.	
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 statements received from the Accountant-General showing the — in 1894–95, be forwarded to the Government of India.

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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.

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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.)

J. F. PRICF,
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			Remarks.
		Already sanctioned.	In Government Order, number and date.	Amount requires sanction	
				Of Government of India.	Of Government of Madras.	
	Rs.	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	5,798					
Excise	5,334					
Assessed Taxes	6,650					
Forest	29,226					
Registration	*371*					
Total, Imperial ..	45,067	..		A 45,067	..	
Provincial—						
Land Revenue	*3,007*					
Stamps	17,395					
Excise	1,777					
Assessed Taxes	6,651					
Forest	29,227					
Registration	*371*					
Total, Provincial	51,672	..		A 57,317	..	A 57,317
Local	6,645					
Total, Provincial and Local ..	57,317	..				
6. Stamps—						
Imperial	651	..		B 651	..	B The excess is trifling.
Provincial	963			..	..	B 963
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	.. 640
Provincial	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	*1,918*	..	..	..	..	
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	52,77,387	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

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.)

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.

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.	
	Rs.			Rs.	Rs.	
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..	..	..	..	
Customs	..	..	..	..	..	
Refunds	2,853	..	..	..	..	
Drawbacks ..	1,689	..	..	..	..	
Land Revenue ..	*10,079*	..	..	*A* 45,067	..	*A* These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Stamps	6,798	..	..	..	..	
Excise	6,334	..	..	..	..	
Assessed Taxes ..	6,650	..	..	..	..	
Forest	29,226	..	..	..	..	
Registration ..	*371*	..	..	..	..	
Total, Imperial ..	45,067	..	..	*A* 45,067	..	
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	..	*B* The excess is trifling.
Provincial	953	..	..	..	*B* 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	..	
Provincial	640	..	..	..	640	
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	*1,912*	..	..	..	..	
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. 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.	
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

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:—

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

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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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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.)

J. F. PRICF,
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.	
	Rs.	Rs.		Rs.	Rs.	
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..	..	..	..	
Customs	..	..	..	..	..	
Refunds	2,853	..	..	A 45,067	..	A These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
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	..	
Provincial—						
Land Revenue	*3,007*	..	..	..	..	
Stamps	17,395	..	..	..	..	
Excise	1,777	..	..	..	..	
Assessed Taxes	6,651	..	..	..	..	
Forest	29,227	..	..	..	..	
Registration	*371*	..	..	..	..	
Local	51,672	..	..	..	..	
Total, Provincial	5,645	..	..	..	..	
Total, Provincial and Local ..	57,317	..	..	A 57,317	..	
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	..	
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	*1,912*	..	..	..	..	
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. 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.	
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

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.)

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.

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.	
	Rs.	Rs.		Rs.		
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..		..		*A* These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Customs	..					
Refunds	2,853					
Drawbacks	1,659					
Land Revenue	*10,079*					
Stamps	5,798					
Excise	5,334					
Assessed Taxes	6,650					
Forest	29,226					
Registration	*371*					
Total, Imperial ..	45,067	..		*A* 45,067		
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		*B* The excess is trifling.
Provincial	953					
9. Customs—						
Provincial	23,097					
10. Assessed Taxes—						
Imperial	639			639		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.
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.	
	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. 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.	
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.

No. 2813 Wdg 5th Nov 1895

Recorded

(Sd) J. P. W

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:—

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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 statements 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.

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.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..	..	..	..	
Customs	2,854	..	..	..	..	
Refunds	1,689	..	..	..	..	
Drawbacks	10,019	..	..	..	..	
Land Revenue	6,798	..	..	..	..	
Stamps	5,384	..	..	..	..	
Excise	6,950	..	..	..	..	
Assessed Taxes	29,926	..	..	..	..	
Forest	371	..	..	..	..	
Registration	..	..	..	..	..	
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	1,771	..	..	..	..	
Assessed Taxes	6,651	..	..	..	..	
Forest	29,227	..	..	..	..	
Registration	371	..	..	..	..	
Total, Provincial ..	51,672	..	..	..	..	
Local	5,645	..	..	..	A 57,317	
Total, Provincial and Local ..	57,317	..	..	..	..	
6. Stamps—						
Imperial	651	..	..	B 651	..	B The excess is trifling.
Provincial	968	..	..	..	B 963	
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	46	..	..	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	*1,972*	..	..	..	..	
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. 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).

Gobt. of {1895} Madras.

FINANCIAL.

10 Sc
P.W. 8504/95

No. 2813 Wtg 5th Novr 1895

Recorded
(Dr) J.P.
W

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.

164W 7-9-

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.

× 502 W 2-3-95

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.

× 2400 W 1-10-95

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.	Of Government of Madras.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Refunds and Drawbacks—						
Imperial—						
Salt	3,907	..	..	A 45,067	..	
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	..	
Provincial—						
Land Revenue	*3,007*	..	..	..	..	
Stamps	17,395	..	..	..	..	
Excise	1,777	..	..	..	..	
Assessed Taxes	6,651	..	..	..	..	
Forest	29,227	..	..	..	..	
Registration	*371*	..	..	..	..	
Total, Provincial	51,672	..	..	A 57,317	..	A These are fluctuating payments—*vide* paragraph 43 of the appropriation report.
Local	5,645	..	..	..	..	
Total, Provincial and Local ..	57,317	..	..	..	..	
6. Stamps—						
Imperial	651	..	..	B 651	..	
Provincial	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	..	..	..	..	
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.	
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*

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.	
	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. 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.	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.	
	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. 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.
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*

P. F. CURRENT No. 85

Govt. of {1895} Madras.

FINANCIAL.

L.O. 95 No. 2400 dt
24.9.95 - 2363 dt
29.9.95 - 95 Rec'd 4.11.95

10 S.C

No. 2813 Wdy 5 Nov 1895

B

Recorded.

CHH 5/-
4/11/95

Issued

Recd. *Encl.*

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

OCTOBER.

B

K.N.

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.

P

265/4