No 896 W/g 12th March 1896

2.S.C
Ow 2412/96

Communicated to the officers
Concerned.

(Sd) C.H.B.B.
D.W.

The C.E. for I
" C.E. for Rys
" Ex: P.W.
& Ex: Rys

Govt. of {1896} Madras.

FINANCIAL.

order
No 895 W/g 12th March 1896

Recorded.

(Sd) C.H.B.B.
D.W.

Issued

Recd. *Encl.*

**G.O., &c., Nos. 139, 140,
3rd March 1896.**

MARCH.

To
The C. E. for Irgn
" C. E. for Rys:
" Ex: P.W. accts:

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 602, Financial, dated 20th August 1895.

Abstract.—Circulating instructions relating to re-appropriations of grants, lapses, surrenders, &c.

G.O., No. 925, Financial, dated 26th November 1895.
G.O., No. 938 ,, ,, 28th ,, ,,
G.O., No. 987 ,, ,, 11th December ,,
G.O., No. 1047 ,, ,, 11th ,, ,,

Abstract.—Postponing the grant of additional allotments until after January 1896.

G.O., Nos. 47, 48, Financial, dated 17th January 1896.

Abstract.—Passing orders on the consolidated Civil estimates for 1896–97.

Read—also the following papers:—

Applications for additional allotments—

From the Accountant-General, Nos. P.A.D. 1429 and 1513, dated 28th January and 10th February 1896.

From the Government Epigraphist, No. 59, dated 31st January 1896.

From the Sanitary Commissioner, No. 214 S., dated 31st January 1896.

From the Military Secretary to His Excellency the Governor, No. 6, dated 24th January 1896, forwarded with Accountant-General's endorsement, No. 301, dated 3rd February 1896.

From the Private Secretary to His Excellency the Governor, No. 6, dated 11th February 1896, forwarded with Accountant-General's endorsement, No. 487, dated 18th February 1896.

From the Honorary Secretary, Madras Fine Arts Society, dated 18th February 1896.

From the Inspector-General of Registration, No. 316-A, dated 4th February 1896.

From the Revenue Department { No. 441-R, dated 21st February 1896. / No. 464-R, ,, 22nd ,, ,, / No. 494-R, ,, 27th ,, ,,

From the Government Astronomer, No. 40, dated 26th February 1896.

Proceedings of the Public Works Department, No. 685-AW., dated 24th February 1896, surrendering Rs. 96,927 and fixing the revised estimate for 1895–96 at 25·60 lakhs under *45. Civil Works*—Public Works Officers.

Order—No. 139, Financial, dated 3rd March 1896.

The Accountant-General places the revised estimates of expenditure in the current year under Imperial, Provincial and Local funds at 7·47 lakhs * less than in the sanctioned estimates, as shown in Appendix A to these proceedings. The grants have, however, been exceeded under several major and minor, as well as under detailed, heads. These excesses should under standing regulations † be met by specific re-appropriations from ascertained savings.

	Excesses.	Savings.	Net.
*Imperial ..	1·15	1·17	— ·02
Provincial ..	3·39	11·02	—7·63
Local	1·30	1·12	+ ·18
Total ..	5·84	13·31	—7·47

† Paragraphs 13, 14 and 84 to 103 of the Budget rules in G.O., No. 602, Financial, dated 20th August 1895.

Imperial.

2. Of the excess of 1·15 lakhs in this section, ·75 has been sanctioned by the Government of India in its letter ‡ recorded in G.O., No. 906, Financial, dated 19th November 1895. Of the remainder, the largest increases occur under *2. Assignments and Compensations* (·12), *7. Excise* (·14), and *23. Ecclesiastical*, Church of England (·10). These can, however, be met from the lapses under *11. Forest* (·60) and other divided heads, and it is unnecessary to address the Government of India at this stage.

‡ Finance and Commerce Department No. 5325-A, dated 8th November 1895.

Provincial.

3. Under paragraph 94 of the budget rules, heads of departments are competent to sanction, by re-appropriations, excess expenditure occurring under minor or detailed heads subordinate to the same major head, provided that the latter is entirely under their control. Excesses of this kind occur under the following heads :—

11. Forest—Establishments.
12. Registration—Superintendence.
19-A. Law and Justice—Law Officers and Refunds.
20. Police—Superintendence and Special Police.
22. Education—Inspection and Government Colleges.
24. Medical—Medical Establishments.

4. Excesses under other heads requiring the separate sanction of the Financial Department are shown in Appendix B and the Accountant-General is authorised to admit the charges by re-appropriation of grants as therein indicated.

5. The special attention of the Board of Revenue will again § be drawn to the inadequate provision under *1. Forest Refunds*. The charges doubtless fluctuate considerably from year to year, but it is always safer to provide a margin for unforeseen demands in such cases. The Board will report whether the provision (·06) for 1896–97 is sufficient.

§ G.O., No. 667, Financial, dated 6th September 1895, paragraph 8.

Forest refunds.		Budget.	Revised.	Actuals.
1894–95	Board's estimate	·05	·10	·64
	Accountant-General's estimate ..	·05	·25	
1895–96	Board's estimate	·05	·07	..
	Accountant-General's estimate ..	·05	·18	
1896–97	Board's estimate	·06	..	..
	Accountant-General's estimate ..	·06	..	

6. The Accountant-General anticipates a saving of ·50 in the Provincial share of the charges under *5. Salt*, in spite of the entertainment of the additional establishments sanctioned in G.O., No. 488, Revenue, dated 25th July 1895. In the circumstances set out in paragraph 2 of G.O., No. 90, dated 10th February 1896, the altered grant for 1895–96 will stand at the same figure as in the sanctioned estimate, as shown below :—

Salt expenditure.	Sanctioned estimate.	Board's revised estimate.	Accountant-General's revised estimate.	Altered grant.
Salaries, establishment, &c.	4·72	4·74	4·57	4·80
Licensees' works	1·28	·95	·80	·95
Salt purchase and freight	·93	1·09	1·06	1·18
Total Provincial, 5. Salt ..	6·93	6·78	6·43	6·93

7. The following entries in the revised estimates for 1895–96 should be included in the final issues of the consolidated budget :—

Receipts.—*Adjusting Heads—Provincial.*—The recovery of the outstanding debt of ·10 from the Ganjám District Board (G.O., No. 1021, Financial, dated 17th December 1895).

Expenditure.—*18. General Administration—Civil Secretariats.*—Salaries and allowances of the officers on special duty payable in February and March 1896 (·14 including ·10 now shown in the revised estimate under Legislative Council).

20. Police—District Executive Force—Supplies and Services.—Huts for the punitive police force, Tinnevelly (G.O., No. 1044, Financial, dated 21st December 1895)—·05 lakh.

26. Scientific, &c., Departments.—Government Epigraphist (G.O., Nos. 738 and 987, dated 26th September and 11th December 1895)—·01 lakh.

30. Stationery and Printing.—New printing machines for the Penitentiary Press (G.O., No. 445, dated 11th June 1895)—·08 lakh.

Local.

8. The increase (·46) under *Medical* will be met from the savings (·56) under *Education*. The excesses (·84), viz., under *Minor Works* (·25), under *Public Works in charge of Civil Officers* (·42), and under *Adjusting heads* (·17), are partly counterbalanced by savings under other *Local* heads to the extent of ·66, and the balance (·18) according to the Accountant-General's present estimates will be met by re-appropriations from savings under Provincial Services, the altered grants for which are shown in the last column of Appendix A. There will, of course, eventually be a *per contra* recovery under the head of *Contributions*.

9. The Accountant-General is requested to arrange for a Summary being added in the Civil estimates under *45. Civil Works*, showing the aggregate expenditure under each of the following Local funds separately :—

Incorporated Local Funds.

45. Civil Works.	Budget, 1896–97.	Revised, 1895–96.	Budget, 1895–96.
	LAKHS.	LAKHS.	LAKHS.
Local Funds, Act V of 1884	40·00	39·60	39·15
Ryotwari Village Service Fund	·26	·21	·19
Proprietary Village Service Fund	..	..	..
Irrigation Cess Fund	·52	·47	·52
Road Fund—Bhadráchalam and Rékapalle taluks	·01	·01	·01
Total ..	40·79	40·29	39·87

10. It is observed that up to date very few heads of departments have complied with the instructions in paragraphs 84 to 103 of the budget rules in regard to the submission of applications for additional allotments and the surrender of lapses. Advantage will be taken of the present opportunity to define more exactly the procedure to be adopted in future.

11. The revised forecasts of the current year's expenditure submitted by heads of departments with their budget estimates are in the majority of cases based on the actuals of four or five months and are, therefore, of little value. At any rate they cannot be taken as the guide for sanctioning additional allotments, for resuming lapses or for fixing the *altered grants*. To render the latter as accurate as possible and to ensure retrenchments being made from the proper sources and additions being sanctioned only when found to be absolutely unavoidable, it is necessary that the greater portion of the year should have elapsed and that the progress of expenditure in the various departments should have been carefully scrutinized. The Accountant-General's revised estimates incorporated with the Preliminary Issue of the Civil estimates in January afford the earliest opportunity for this scrutiny as well as for a satisfactory review of the whole position under Imperial, Provincial and Local.

12. Under existing arrangements, however, heads of departments are not sufficiently in touch with the Accountant-General who bases his revised estimates of January chiefly on the actuals of past years and on those of eight months of the current year. For 1895–96 he has reduced the budget grants in several cases below the amounts named by heads of departments, as shown below:—

Heads of Accounts.	Budget Grant, 1895–96.	Departmental forecasts.	Accountant-General's revised estimates.
	Rs.	Rs.	Rs.
3. *Land Revenue*—Provincial—			
Charges of District Administration	39,09,600	39,63,400	39,17,200
Revenue Settlement	3,37,500	3,47,400	3,21,700
9. *Customs*—Provincial	2,36,000	2,36,000	2,27,000
11. *Forest*—Imperial and Provincial—			
Establishments	7,47,600	7,62,000	7,50,000
Conservancy and Works	8,22,400	8,05,000	7,00,000
12. *Registration*—Imperial and Provincial	8,50,000	8,47,000	8,10,000
22. *Education*—Provincial—			
Government Colleges, Professional	1,62,000	1,60,000	1,80,200
Do. Schools, General	1,45,000	1,45,000	1,37,700
Do. do. Special	2,67,400	2,65,400	2,34,300
Grants-in-aid	5,20,100	5,20,100	5,04,000
Scholarships	28,000	28,000	20,000
24. *Medical*—Sanitary Commissioner	58,700	61,200	57,500
26. *Scientific and other Minor Departments*—Provincial—			
Archæological Survey	13,300	13,700	11,800
Government Epigraphist	14,500	15,100	14,800
Public Observatories	19,000	23,400	19,700
Provincial Museums	29,400	29,800	29,000
Botanical Gardens	17,100	18,900	17,800
43. *Minor Works and Navigation—Civil*	4,20,000	4,15,000	3,85,000

13. The above figures tend to show that the information furnished in their budget estimates by heads of departments is insufficient. It is the duty of such officers continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is therefore incumbent on them to review their forecasts in the light of the Accountant-General's corrections based on later information and to advise Government in order that the *altered grants* under each head may be finally determined with some degree of precision. These *altered grants* form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

14. The Accountant-General will therefore be requested to supply copies of the Preliminary Civil budget estimates, commencing with those of January 1897, to heads of departments, who will, within a week of the receipt of these, forward

through him to Government, in the subjoined form, a memorandum of all further alterations of grants that may appear to them to be necessary from an administrative point of view:—

Memorandum of altered grants for the current year in department.

Detailed Account No.———

1. Minor or detailed heads of account.	Altered grant.	Accountant-General's revised estimate.	Budget grant.
	Rs.	Rs.	Rs.
A			
B			
C			
D, &c.			
Total ..			
2. Summary.			Rs.
Net total amount surrendered			
Net total additional allotment required			
Net total re-appropriation sanctioned by the head of the department under pargraphs 94 and 95 of the Budget rules			

15. The Accountant-General will be requested to state whether it would not simplify matters considerably if he were empowered to authorise, after reviewing these memoranda, the admission of all excess items under the following classes of expenditure:—

(i) Increases due to alterations in the rates of exchange compensation allowance, to absences of officers on privilege leave, to deputation of officers on special duty, to refunds of erroneous credits, to account transfers from one head to another, and to other unavoidable causes over which the Government cannot exercise any adequate control.

(ii) All excesses under individual minor heads and sub-heads up to Rs. 500 wherever the grants for the same do not exceed Rs. 20,000, provided that there are savings under the total major head and that there are no account or other objections to the admission of the items in question.

16. If this course were followed the Accountant-General might retain such of the alteration memoranda as he could himself dispose of and forward only those which require the specific sanction of Government. In the consolidated statement of *Excesses over grants* submitted after the close of the year, he might refer to the items sanctioned by himself under the powers now proposed to be delegated to him.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
„ the Accountant-General.
„ all Heads of Departments under the Chief Secretary.
„ the Public Department (with reference to paragraph 14).

Endorsement—No. 140, Financial, dated 3rd March 1896.

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

J. F. PRICE,
Chief Secretary.

[Appendix.

Exd. C. M. Thumbuswamy.

APPENDIX A to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Comparison of the Accountant-General's revised estimates with the sanctioned grants for 1895–96.									Alterations in the Provincial grants for 1895–96.		
Heads of Expenditure.	Imperial.		Provincial.		Local.		Total.		Sanctioned grants.	Accountant-General's revised estimates.	Altered grants.
	+	−	+	−	+	−	+	−			
1	2	3	4	5	6	7	8	9	10	11	12
Direct Demands on the Revenue—											
1.—Refunds and Drawbacks ..	..	·10	..	·07	..	·10	..	·27	1·25	1·18	1·18
2.—Assignments and Compensations	·12	..	..	..	..	..	·12	..	..	..	..
Charges in respect of Collections—											
3.—Land Revenue	..	..	..	·40	..	·26	..	·66	52·29	51·89	51·99
5.—Salt	..	·04	..	·50	..	..	..	·54	6·93	6·43	6·93
6.—Stamps	·04	..	·10	..	..	..	·14	..	2·51	2·61	2·76
7.—Excise	·14	..	·04	..	..	..	·18	..	1·71	1·75	1·81
9.—Customs	..	..	..	·09	..	..	..	·09	2·36	2·27	2·27
10.—Assessed Taxes	..	..	..	..	..	..	..	..	·12	·12	·12
11.—Forest	..	·60	..	·60	..	..	..	1·20	7·85	7·25	7·50
12.—Registration	..	·20	..	·20	..	..	..	·40	4·25	4·05	4·15
Total ..	·30	·94	·14	1·86	..	·36	·44	3·16	79·27	77·55	78·71
Interest—											
13.—Interest on ordinary debt ..	..	..	·05	..	..	..	·05	..	1·53	1·58	1·58
14.—Interest on other obligations.	·02	..	..	..	..	..	·02	..	..	..	..
Total ..	·02	..	·05	..	..	..	·07	..	1·53	1·58	1·58
Post Office, Telegraph, and Mint—											
15. Post Office	..	..	..	·09	..	..	..	·09	·95	·86	·86
Salaries and Expenses of Civil Departments—											
18.—General Administration ..	·01	..	·34	..	..	·05	·35	·05	9·74	10·08	10·16
19.—Law and Justice—											
A.—Courts of Law ..	..	..	..	·21	..	..	..	·21	46·74	46·53	46·60
B.—Jails	..	..	..	·77	..	..	..	·77	11·10	10·33	10·40
20.—Police	..	..	..	1·51	..	..	..	1·51	46·59	45·08	45·39
21.—Marine	..	..	..	·25	..	..	..	·25	·40	·15	·19
22.—Education	..	..	..	·77	..	·56	..	1·33	17·31	16·54	16·78
23.—Ecclesiastical	·07	..	..	..	..	..	·07	..	..	..	..
24.—Medical	..	..	..	·25	.46	..	·46	·25	13·28	13·03	13·18
25.—Political	..	..	·02	..	..	..	·02	..	·83	·85	·87
26.—Scientific and other Minor Departments	..	·01	..	·23	..	..	..	·24	4·23	4·00	4·13
Total ..	·08	·01	·36	3·99	·46	·61	·90	4·61	150·22	146·59	147·70
Miscellaneous Civil Charges—											
27.—Territorial and Political Pensions	..	·05	..	..	..	..	..	·05	..	..	..
28.—Civil Furlough	..	..	..	..	..	..	..	..	..	..	..
29.—Superannuation Allowances and Pensions	..	·04	·57	..	..	·03	·57	·07	14·50	15·07	15·07
30.—Stationery and Printing ..	·75	..	·26	..	..	..	1·01	..	8·05	8·31	8·95
32.—Miscellaneous	..	·13	..	·05	..	·12	..	·30	1·53	1·48	1·50
Total ..	·75	·22	·83	·05	..	·15	1·58	·42	24·08	24·86	25·52
Famine Relief and Insurance—											
33.—Famine Relief	..	..	·05	..	..	..	·05	..	..	·05	·02
Construction of Railways—											
37.—Construction of Railways, &c.	..	..	·42	..	..	..	·42	..	·38	·80	·81
38.—State Railways Working Expenses	..	..	·17	..	..	..	·17	..	1·40	1·57	1·57
Railway Revenue Accounts—											
41.—Miscellaneous Railways ..	..	..	..	..	..	..	..	..	..	..	..
Irrigation—											
43.—Minor Works and Navigation. { Civil ..	..	..	..	..	..	..	..	..	4·20	3·85	4·15
43.—Minor Works and Navigation. { Public Works Department.	..	..	..	1·80	·25	..	·25	1·80	33·52	32·07	32·48
Buildings and Roads—											
45.—Civil Works. { Civil Works, Agency.	..	..	..	..	..	..	..	..	1·36	1·19	1·22
45.—Civil Works. { ,, Municipal.	..	..	1·10	..	·42	..	1·52	..	4·25	4·83	4·93
45.—Civil Works. { Miscellaneous ..	..	..	..	..	..	..	..	..	·10	·09	·10
45.—Civil Works. { Mount Capper Jail ..	..	..	..	..	..	..	..	..	..	·70	·70
45.—Civil Works. { Public Works Department	..	..	..	3·23	..	..	..	3·23	30·20	26·97	25·60
Total ..	..	..	1·10	3·23	·42	..	1·52	3·23	35·91	33·78	32·55
Contribution to Local Funds ..	..	..	·27	..	·17	..	·44	..	2·89	3·16	3·34
Total Expenditure ..	1·15	1·17	3·39	11·02	1·30	1·12	5·84	13·31	334·35	326·72	329·29
Net Savings	·02		7·63		+ ·18		7·47		..	7·63	5·06

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96.

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
*	Rs.	**I. Refunds—**		
..	+ 1,000	Land Revenue	139	3rd March 1896.
..	+ 500	Excise	,,	,, ,,
..	+ 6,500	Forest	,,	,, ,,
	— 12,000	Stamps	,,	,, ,,
	— 3,000	Assessed Taxes	,,	,, ,,
	— 7,000			
		3. Land Revenue—		
..	+ 20,000	Charges of District Administration.	,,	,, ,,
	— 17,000	Survey Department	82	7th Feb. 1896.
	— 16,000	Revenue Settlement	139	3rd March ,,
45. P.W.D.. .	+ 6,000	Registration of Janmam Titles..	556	31st July 1895.
	— 23,000	Land Records and Agriculture ..	139	3rd March 1896.
	— 30,000			
		5. Salt—		
..	+ 8,000	Salaries, Establishment and Contingencies.	,,	,, ,,
..	+ 25,000	Salt purchase and freight ..	,,	,, ,,
	— 33,000	Licensees works	,,	,, ,,
	..			
		6. Stamps—		
45. P.W.D.. .	+ 25,000	Court-fee stamps and stamped paper for copies.	,,	,, ,,
		7. Excise—		
45. P.W.D.. .	+ 10,000	Salaries, Establishment and Contingencies.	,,	,, ,,
		9. Customs—		
	— 9,000	Salaries, Establishment and Contingencies.	,,	,, ,,
		11. Forest—		
	— 35,000	Conservancy and works ..	,,	,, ,,
		12. Registration—		
	— 10,000	District charges	,,	,, ,,
45. P.W.D.. .	+ 5,000	**13. Interest** on Provincial loans and advances payable to imperial.	,,	,, ,,
		15. Post office—		
	— 9,000	District post	,,	,, ,,
		18. General Administration—		
43. P.W.D.. .	+ 3,100	Private Secretary's office, Salaries and Contingencies.	,,	,, ,,
45. P.W.D.. .	+ 250	Governor's Band—Purchase of Instruments.	901 4	16th Nov. 1895. 6th Jan. 1896.

* Note.—This column is marked (..), where additional grants are made by re-appropriation from savings within the same major head.

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**18. General Administration—*cont.***		
45. P.W.D.. .	+ 200	Governor's Band. Clothing and blankets.	59	27th Jan. 1896.
43. P.W.D.. .	+ 350	Governor's Band. Subscription to music.	139	3rd March ,,
Do. ..	+ 3,000	Legislative Council Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 14,500	Public Department Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 500	Translators' Department—Persian and Hindustani Translator.	,,	,, ,,
Do. ..	+ 17,600	Revenue Department	,,	,, ,,
Do. ..	+ 1,800	Local and Municipal Department, Government office.	,,	,, ,,
Do. ..	+ 10,500	Board of Revenue	,,	,, ,,
	— 9,800	Tour charges and other heads.	,,	,, ,,
	+ 42,000			
	— 14,000			
	— 50,000	**19-A. Law and Justice** ..	,,	,, ,,
		Courts of Law.		
	— 11,000	Mount Capper Jail, Cuddalore.	627	28th Aug. 1895.
	— 9,000	Do. do.	778	7th Oct. ,,
	— 70,000	Do. do.	139	3rd March 1896.
		20. Police—		
	—1,15,000	Railway Police	,,	,, ,,
	— 11,000	Cattle Pounds	,,	,, ,,
..	+ 9,000	Superintendence	,,	,, ,,
	— 4,200	Steam Boiler Inspection ..	,,	,, ,,
..	+ 5,000	Punitive Police, Tinnevelly ..	1044	21st Dec. 1895.
	— 4,000	Presidency Police	101	15th Feb. 1896.
..	+ 200	Special Police	139	3rd March ,,
	—1,20,000			
		21. Marine—		
	— 14,000	Miscellaneous	,,	,, ,,
	— 7,000	Transfers to other heads ..	,,	,, ,,
	— 1,000	Salaries of officers and men afloat.	476	25th June 1895.
..	+ 1,000	Agent, Government Consignments.	139	3rd March 1896.
	— 21,000			
		22 Education—		
45. P.W.D.. .	+ 12,500	College of Engineering ..	851	31st Oct. 1895.
	— 15,500	Stipends	139	3rd March 1896.
	— 50,000	Madras Hostels	,,	,, ,,
	— 53,000			

APPENDIX B to G.O., Nos. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**24. Medical—**		
..	+ 18,000	Medical Establishments ..	139	3rd March 1896.
	— 20,000	Hospitals and Dispensaries ..		
..	+ 1,000	Sanitary Commissioner ..	„	„ „
	— 5,000	Sanitary Engineer	„	„ „
..	+ 4,000	Chemical Examiner	„	„ „
	— 8,000	Other heads	„	„ „
	— 10,000		„	„ „
21. Marine ..	+ 2,500	**25. Political—**		
		Resident of Travancore and Cochin.	768	4th Oct. 1895.
Do. ..	+ 500	British Consular Agent, Pondicherry and Karikal.	763	3rd „ „
Do. ..	+ 400	Paymaster, Carnatic Stipends..	139	3rd March 1896.
Do. ..	+ 600	Other heads	„	„ „
	+ 4,000			
21. Marine ..	+ 500	**26. Scientific, &c., Departments—**		
		British Consular Agent, Pondicherry and Karikal.	763	3rd October 1895.
..	+ 2,000			
45. P.W.D...	+ 500	Government Astronomer ..	110	21st Feb.
			139	3rd March 1896. „
	— 1,000	Donation to Asiatic Society, Bengal.	744	27th Sept. 1895.
21. Marine.	+ 866	Donation to Fine Arts Society, Madras.	139	3rd March 1896.
	+ 334			
..	+ 500	Government Epigraphist ..	738	26th Sept. 1895.
..	+ 2,000	Cinchona Plantations	987	11th Dec. „
..	+ 1,000	Government Botanist ..	139	3rd March 1896.
		Superintendent, Government Central Museum.	„	„ „
..	+ 2,000		79	8th Feb. „
..	+ 2,000	Inspection of Factories ..	139	3rd March „
21. Marine ..	+ 1,400	Commissioner for Government Examinations.	„	„ „
	— 800	Examination of Assistants ..	829	22nd Oct. 1895.
..	+ 200	Provincial Civil Service Examinations.	139	3rd March 1896.
	— 10,200	Exploration of Coal and Minerals.	„	„ „
	— 2,000	Experimental Cultivation and Imperial Institute.	„	„ „
	— 11,000	Public Exhibition and Fairs ..	„	„ „
..	+ 600	Veterinary and Stallion Charges.	„	„ „
..	+ 1,100	Protector of Emigrants, Madras.	„	„ „
		Refunds	„	„ „
	— 10,000			
45. P.W.D...	+ 57,000	**29. Superannuation—**		
		Allowances and Pensions ..	„	„ „
20. Police ..	+ 8,300	**30. Stationery and Printing—**		
		Superintendent, Government Press.	445	11th June 1895.
Do.	+ 2,000	Stationery office	139	3rd March 1896.
Do.	+ 4,300	Collectorate Presses	„	„ „

APPENDIX B to G.O., Nos. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**30.—Stationery and Printing—** *cont.*		
	— 14,000	Printing Settlement Registers.	891	13th Nov. 1895.
20. Police ..	+ 42,000	Stationery supplied from Central Stores.	982	9th Dec. „
Do. ..	+ 47,400	Do. do.	139	3rd March 1896.
	+ 90,000			
		32. Miscellaneous—		
	— 500	Pearl Fisheries (Provincial) ..	476	25th June 1895.
	+ 700	Do. (do.) ..	139	3rd March 1896.
..	— 4,500	Special commissions of enquiry, &c.	„	„ „
..	+ 1,300	Conservancy Establishment, Fort St. George.	„	„ „
	— 3,000			
45. P.W.D...	+ 2,000	**33. Famine Relief**	„	„ „
45. P.W.D...	+ 42,000	**37. Construction of Railways** ..	926	26th Nov. 1895.
Do. ..	+ 1,000	Do. do. ..	139	3rd March 1896.
	+ 43,000			
		38. State Railways—		
45. P.W.D...	+ 20,000	Working expenses	926	26th Nov. 1895.
	— 3,000	Do.	139	3rd March 1896.
	+ 17,000			
	— 5,000	**43. Minor works and Navigation** in charge of Revenue officers.	596	19th August 1895.
43. Revenue.	+ 5,000	**43. Minor works and Navigation** in charge of Public Works officers.	596	„ „
45. P.W.D...	+ 73,000	Agricultural and other works .	85	7th Feb. 1896.
	—1,50,000	Cooum improvement scheme..	84	„ „
	— 32,000	Tank restoration establishment.	37	15th Jan. „
	—1,04,000			
		45. Civil Works—Agency—		
45. P.W.D...	+	Ganjám	967	6th Dec. 1895.
	— 20,000	Vizagapatam..	678	10th Sept. „
45. Municipal	+ 200	Gódávari	437	8th June „
45. P.W.D...	+ 800	Other works	139	3rd March 1896.
	— 14,000			

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumption of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants—.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department.	
			No.	Date.
	Rs.			
45. P.W.D..	+ 1,50,000	**45. Civil Works—Municipal—**		
20. Police ..	+ 10,000	Municipal Commission, Madras.	1,036	19th Dec. 1895.
	— 92,000	Suspension bridge, Pálár river, Salem.	139	3rd March 1896.
		Other Municipal works ..	983	9th Dec. 1895.
	+ 68,000			
		45. Civil Works — Miscellaneous—		
19. B. Jails..	+ 70,000	Mount Capper Jail	627	28th Aug. 1895.
			778	7th Oct. „
			139	3rd March 1896.
		45. Civil Works—Public Works Department—		
43. P.W.D..	+ 32,000	Tank restoration establishment.	37	15th Jan. 1896.
45. Agency ..	+ 20,000	Vizagapatam Agency Works..	678	10th Sept. 1895.
	— 1,41,000	Women and Children hospital.	467	22nd June „
	— 73,000	Further surrenders	85	7th Feb. 1896.
	— 2,02,000	Do.	33	14th Jan. „
	— 96,000	Do.	139	3rd March „
	— 4,60,000			
		Adjusting Heads—		
45. P.W.D..	+ 10,000	Grants for Education ..	„	„ „
Do. ..	+ 16,000	Máyavaram-Muttupet Railway.	„	„ „
Do. ..	+ 750	Dispensaries	„	„ „
Do. ..	+ 250	Chingleput hospital	35	15th Jan. „
	+ 27,000			
43. P.W.D..	+ 18,000	For covering deficits under Incorporated Local Funds.	139	3rd March „
	— 5,06,000	TOTAL, NET RESUMPTIONS		

Govt. of {1896} Madras.

FINANCIAL.

order
No 895 W/f 12 March 1896

Recorded.

Sgd C.N.B.B.
D.W.

Issued

Recd. *Encl.*

**G.O., &c., Nos. 139, 140,
3rd March 1896.**

MARCH.

To
The C. E. for Irrign
" C. E. for Rys:
" Ex: P.W. accts:

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.

Govt. of {1896} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

**G.O., &c., Nos. 139, 140,
3rd March 1896.**

No-895W-
12-3.96

MARCH.

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.

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APPENDIX B to G.O., Nos. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**30.—Stationery and Printing—** *cont.*		
	— 14,000	Printing Settlement Registers.	891	13th Nov. 1895.
20. Police ..	+ 42,000	Stationery supplied from Central Stores.	982	9th Dec. „
Do. ..	+ 47,400	Do. do.	139	3rd March 1896.
	+ 90,000			
		32. Miscellaneous—		
	— 500	Pearl Fisheries (Provincial) ..	476	25th June 1895.
	+ 700	Do. (do.) ..	139	3rd March 1896.
..	— 4,500	Special commissions of enquiry, &c.	„	„ „
..	+ 1,300	Conservancy Establishment, Fort St. George.	„	„ „
	— 3,000			
45. P.W.D...	+ 2,000	**33. Famine Relief**	„	„ „
45. P.W.D...	+ 42,000	**37. Construction of Railways** ..	926	26th Nov. 1895.
Do. ..	+ 1,000	Do. do. ..	139	3rd March 1896.
	+ 43,000			
		38. State Railways—		
45. P.W.D...	+ 20,000	Working expenses	926	26th Nov. 1895.
	— 3,000	Do.	139	3rd March 1896.
	+ 17,000			
	— 5,000	**43. Minor works and Navigation** in charge of Revenue officers.	596	19th August 1895.
43. Revenue.	+ 5,000	**43. Minor works and Navigation** in charge of Public Works officers.	596	„ „
		Agricultural and other works .	85	7th Feb. 1896.
45. P.W.D...	+ 73,000	Cooum improvement scheme..	84	„ „
	—1,50,000	Tank restoration establishment.	37	15th Jan. „
	— 32,000			
	—1,04,000			
		45. Civil Works—Agency—		
		Ganjám	967	6th Dec. 1895.
45. P.W.D...	+ 5,000	Vizagapatam..	678	10th Sept. „
	— 20,000	Gódávari	437	8th June „
45. Municipal	+ 200	Other works	139	3rd March 1896.
45. P.W.D...	+ 800			
	— 14,000			

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumption of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants—.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department.	
			No.	Date.
	RS.	**45. Civil Works—Municipal—**		
45. P.W.D..	+ 1,50,000	Municipal Commission, Madras.	1,036	19th Dec. 1895.
20. Police ..	+ 10,000	Suspension bridge, Pálár river, Salem.	139	3rd March 1896.
	— 92,000	Other Municipal works ..	983	9th Dec. 1895.
	+ 68,000			
		45. Civil Works — Miscellaneous—		
19. B. Jails..	+ 70,000	Mount Capper Jail	627 778 139	28th Aug. 1895. 7th Oct. „ 3rd March 1896.
		45. Civil Works—Public Works Department—		
43. P.W.D..	+ 32,000	Tank restoration establishment.	37	15th Jan. 1896.
45. Agency ..	+ 20,000	Vizagapatam Agency Works..	678	10th Sept. 1895.
	— 1,41,000	Women and Children hospital.	467	22nd June „
	— 73,000	Further surrenders	85	7th Feb. 1896.
	— 2,02,000	Do.	33	14th Jan. „
	— 96,000	Do.	139	3rd March „
	— 4,60,000			
		Adjusting Heads—		
45. P.W.D..	+ 10,000	Grants for Education ..	„	„ „
Do. ..	+ 16,000	Máyavaram-Muttupet Railway.	„	„ „
Do. ..	+ 750	Dispensaries	„	„ „
Do. ..	+ 250	Chingleput hospital	35	15th Jan. „
	+ 27,000			
43. P.W.D..	+ 18,000	For covering deficits under Incorporated Local Funds.	139	3rd March „
	— 5,06,000	TOTAL, NET RESUMPTIONS		

Govt. of {1896} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., Nos. 139, 140, 3rd March 1896.

m0-895w-
12-3.96

MARCH.

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.

APPENDIX B to G.O., Nos. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**24. Medical—**		
..	+ 18,000	Medical Establishments ..	139	3rd March 1896.
	— 20,000	Hospitals and Dispensaries ..	„	„ „
..	+ 1,000	Sanitary Commissioner ..	„	„ „
	— 5,000	Sanitary Engineer	„	„ „
..	+ 4,000	Chemical Examiner	„	„ „
	— 8,000	Other heads	„	„ „
	— 10,000			
		25. Political—		
21. Marine ..	+ 2,500	Resident of Travancore and Cochin.	768	4th Oct. 1895.
Do. ..	+ 500	British Consular Agent, Pondicherry and Karikal.	763	3rd „ „
Do. ..	+ 400	Paymaster, Carnatic Stipends..	139	3rd March 1896.
Do. ..	+ 600	Other heads	„	„ „
	+ 4,000			
		26. Scientific, &c., Departments—		
21. Marine ..	+ 500	British Consular Agent, Pondicherry and Karikal.	763	3rd October 1895.
..	+ 2,000	Government Astronomer ..	110 139	21st Feb. „ 3rd March 1896.
45. P.W.D...	+ 500	Donation to Asiatic Society, Bengal.	744	27th Sept. 1895.
	— 1,000	Donation to Fine Arts Society, Madras.	139	3rd March 1896.
21. Marine.	+ 866	Government Epigraphist ..	738 987	26th Sept. 1895. 11th Dec. „
	+ 334			
..	+ 500	Cinchona Plantations ..	139	3rd March 1896.
..	+ 2,000	Government Botanist ..	„	„ „
..	+ 1,000	Superintendent, Government Central Museum.	79	8th Feb. „
..	+ 2,000	Inspection of Factories ..	139	3rd March „
..	+ 2,000	Commissioner for Government Examinations.	„	„ „
		Examination of Assistants ..	829	22nd Oct. 1895.
21. Marine ..	+ 1,400	Provincial Civil Service Examinations.	139	3rd March 1896.
	— 800			
..	+ 200	Exploration of Coal and Minerals.	„	„ „
	— 10,200	Experimental Cultivation and Imperial Institute.	„	„ „
	— 2,000	Public Exhibition and Fairs ..	„	„ „
	— 11,000	Veterinary and Stallion Charges.	„	„ „
		Protector of Emigrants, Madras.	„	„ „
..	+ 600	Refunds	„	„ „
..	+ 1,100			
	— 10,000			
45. P.W.D...	+ 57,000	**29. Superannuation—** Allowances and Pensions ..	„	„ „
20. Police ..	+ 8,300	**30. Stationery and Printing—** Superintendent, Government Press.	445	11th June 1895.
		Stationery office	139	3rd March 1896.
Do.	+ 2,000	Collectorate Presses	„	„ „
Do.	+ 4,300			

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96.

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Government Order, Financial Department. Date.
	Rs.	**I. Refunds—**		
*	+ 1,000	Land Revenue	139	3rd March 1896.
..	+ 500	Excise	,,	,, ,,
..	+ 6,500	Forest	,,	,, ,,
	— 12,000	Stamps	,,	,, ,,
	— 3,000	Assessed Taxes	,,	,, ,,
	— 7,000			
		3. Land Revenue—		
..	+ 20,000	Charges of District Administration.	,,	,, ,,
	— 17,000	Survey Department	82	7th Feb. 1896.
	— 16,000	Revenue Settlement	139	3rd March ,,
45. P.W.D..	+ 6,000	Registration of Janmam Titles..	556	21st July 1895.
	— 23,000	Land Records and Agriculture ..	139	3rd March 1896.
	— 30,000			
		5. Salt—		
..	+ 8,000	Salaries, Establishment and Contingencies.	,,	,, ,,
..	+ 25,000	Salt purchase and freight ..	,,	,, ,,
	— 33,000	Licensees works	,,	,, ,,
	..			
		6. Stamps—		
45. P.W.D..	+ 25,000	Court-fee stamps and stamped paper for copies.	,,	,, ,,
		7. Excise—		
45. P.W.D..	+ 10,000	Salaries, Establishment and Contingencies.	,,	,, ,,
	— 9,000	**9. Customs—** Salaries, Establishment and Contingencies.	,,	,, ,,
	— 35,000	**11. Forest—** Conservancy and works ..	,,	,, ,,
	— 10,000	**12. Registration—** District charges	,,	,, ,,
45. P.W.D..	+ 5,000	**13. Interest** on Provincial loans and advances payable to imperial.	,,	,, ,,
	— 9,000	**15. Post office—** District post	,,	,, ,,
43. P.W.D..	+ 3,100	**18. General Administration—** Private Secretary's office, Salaries and Contingencies.	,,	,, ,,
45. P.W.D..	+ 250	Governor's Band—Purchase of Instruments.	901 4	16th Nov. 1895. 6th Jan. 1896.

* Note.—This column is marked (..), where additional grants are made by re-appropriation from savings within the same major head.

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896—*cont*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Government Order, Financial Department. Date.
	Rs.	**18. General Administration—*cont.***		
45. P.W.D..	+ 200	Governor's Band. Clothing and blankets.	59	27th Jan. 1896.
43. P.W.D..	+ 350	Governor's Band. Subscription to music.	139	3rd March ,,
Do. ..	+ 3,000	Legislative Council Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 14,500	Public Department Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 500	Translators' Department—Persian and Hindustani Translator.	,,	,, ,,
Do. ..	+ 17,600	Revenue Department	,,	,, ,,
Do. ..	+ 1,800	Local and Municipal Department, Government office.	,,	,, ,,
Do. ..	+ 10,500	Board of Revenue	,,	,, ,,
	— 9,800	Tour charges and other heads.	,,	,, ,,
	+ 42,000			
	— 14,000	**19-A. Law and Justice** ..	,,	,, ,,
	— 50,000	Courts of Law. Mount Capper Jail, Cuddalore.	627	28th Aug. 1895.
	— 11,000	Do. do.	778	7th Oct. ,,
	— 9,000	Do. do.	139	3rd March 1896.
	— 70,000			
		20. Police—		
	—1,15,000	Railway Police	,,	,, ,,
	— 11,000	Cattle Pounds	,,	,, ,,
..	+ 9,000	Superintendence	,,	,, ,,
	— 4,200	Steam Boiler Inspection ..	,,	,, ,,
..	+ 5,000	Punitive Police, Tinnevelly ..	1044	21st Dec. 1895.
	— 4,000	Presidency Police	101	15th Feb. 1896.
..	+ 200	Special Police	139	3rd March ,,
	—1,20,000			
		21. Marine—		
	— 14,000	Miscellaneous	,,	,, ,,
	— 7,000	Transfers to other heads ..	,,	,, ,,
	— 1,000	Salaries of officers and men afloat.	476	25th June 1895.
..	+ 1,000	Agent, Government Consignments.	139	3rd March 1896.
	— 21,000			
		22 Education—		
45. P.W.D..	+ 12,500	College of Engineering ..	851	31st Oct. 1895.
	— 15,500	Stipends	139	3rd March 1896.
	— 50,000	Madras Hostels	,,	,, ,,
	— 53,000			

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896—*cont*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Government Order, Financial Department. Date.
	Rs.	**18. General Administration—*cont.***		
45. P.W.D..	+ 200	Governor's Band. Clothing and blankets.	59	27th Jan. 1896.
43. P.W.D..	+ 350	Governor's Band. Subscription to music.	139	3rd March „
Do. ..	+ 3,000	Legislative Council Salaries and Contingencies.	„	„ „
Do. ..	+ 14,500	Public Department Salaries and Contingencies.	„	„ „
Do. ..	+ 500	Translators' Department—Persian and Hindustani Translator.	„	„ „
Do. ..	+ 17,600	Revenue Department	„	„ „
Do. ..	+ 1,800	Local and Municipal Department, Government office.	„	„ „
Do. ..	+ 10,500	Board of Revenue	„	„ „
	— 9,800	Tour charges and other heads.	„	„ „
	+ 42,000			
	— 14,000	**19-A. Law and Justice**		
	— 50,000	Courts of Law. ..	„	„ „
	— 11,000	Mount Capper Jail, Cuddalore.	627	28th Aug. 1895.
	— 9,000	Do. do.	778	7th Oct. „
	— 70,000	Do. do.	139	3rd March 1896.
	—1,15,000	**20. Police—**		
	— 11,000	Railway Police		
..	+ 9,000	Cattle Pounds	„	„ „
	— 4,200	Superintendence	„	„ „
..	+ 5,000	Steam Boiler Inspection ..	„	„ „
	— 4,000	Punitive Police, Tinnevelly ..	„	„ „
..	+ 200	Presidency Police	1044	21st Dec. 1895.
	—1,20,000	Special Police	101	15th Feb. 1896.
			139	3rd March „
	— 14,000	**21. Marine—**		
	— 7,000	Miscellaneous	„	„ „
	— 1,000	Transfers to other heads ..	„	„ „
..	+ 1,000	Salaries of officers and men afloat.	476	25th June 1895.
	— 21,000	Agent, Government Consignments.	139	3rd March 1896.
45. P.W.D..	+ 12,500	**22 Education—**		
	— 15,500	College of Engineering ..	851	31st Oct. 1895.
	— 50,000	Stipends	139	3rd March 1896.
	— 53,000	Madras Hostels	„	„ „

through him to Government, in the subjoined form, a memorandum of all further alterations of grants that may appear to them to be necessary from an administrative point of view :—

Memorandum of altered grants for the current year in department.

Detailed Account No.———

1. Minor or detailed heads of account.	Altered grant.	Accountant-General's revised estimate.	Budget grant.
A	Rs.	Rs.	Rs.
B			
C			
D, &c.			
Total ..			
2. Summary.			
Net total amount surrendered			Rs.
Net total additional allotment required			
Net total re-appropriation sanctioned by the head of the department under pargraphs 94 and 95 of the Budget rules			

15. The Accountant-General will be requested to state whether it would not simplify matters considerably if he were empowered to authorise, after reviewing these memoranda, the admission of all excess items under the following classes of expenditure :—

(i) Increases due to alterations in the rates of exchange compensation allowance, to absences of officers on privilege leave, to deputation of officers on special duty, to refunds of erroneous credits, to account transfers from one head to another, and to other unavoidable causes over which the Government cannot exercise any adequate control.

(ii) All excesses under individual minor heads and sub-heads up to Rs. 500 wherever the grants for the same do not exceed Rs. 20,000, provided that there are savings under the total major head and that there are no account or other objections to the admission of the items in question.

16. If this course were followed the Accountant-General might retain such of the alteration memoranda as he could himself dispose of and forward only those which require the specific sanction of Government. In the consolidated statement of *Excesses over grants* submitted after the close of the year, he might refer to the items sanctioned by himself under the powers now proposed to be delegated to him.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
„ the Accountant-General.
„ all Heads of Departments under the Chief Secretary.
„ the Public Department (with reference to paragraph 14).

———

Endorsement—No. 140, Financial, dated 3rd March 1896.

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

J. F. PRICE,
Chief Secretary.

Exd. C. M. Thumbuswamy.

APPENDIX A to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Heads of Expenditure.	Comparison of the Accountant-General's revised estimates with the sanctioned grants for 1895–96.								Alterations in the Provincial grants for 1895–96.		
	Imperial.		Provincial.		Local.		Total.		Sanctioned grants.	Accountant-General's revised estimates.	Altered grants.
	+	−	+	−	+	−	+	−			
1	2	3	4	5	6	7	8	9	10	11	12
Direct Demands on the Revenue—											
1.—Refunds and Drawbacks ..	..	·10	..	·07	..	·10	..	·27	1·25	1·18	1·18
2.—Assignments and Compensations	·12	..	..	..	..	..	·12	..	..	..	..
Charges in respect of Collections—											
3.—Land Revenue	..	..	..	·40	..	·26	..	·66	52·29	51·89	51·99
5.—Salt	..	·04	..	·50	..	..	..	·54	6·93	6·43	6·93
6.—Stamps	·04	..	·10	..	..	..	·14	..	2·51	2·61	2·76
7.—Excise	·14	..	·04	..	..	..	·18	..	1·71	1·75	1·81
9.—Customs	..	..	..	·09	..	..	..	·09	2·36	2·27	2·27
10.—Assessed Taxes	..	..	..	..	..	..	..	..	·12	·12	·12
11.—Forest	..	·60	..	·60	..	..	..	1·20	7·85	7·25	7·50
12.—Registration	..	·20	..	·20	..	..	..	·40	4·25	4·05	4·15
Total ..	·30	·94	·14	1·86	..	·36	·44	3·16	79·27	77·55	78·71
Interest—											
13.—Interest on ordinary debt ..	..	..	·05	..	..	..	·05	..	1·53	1·58	1·58
14.—Interest on other obligations.	·02	..	..	..	..	..	·02	..	..	..	..
Total ..	·02	..	·05	..	..	..	·07	..	1·53	1·58	1·58
Post Office, Telegraph, and Mint—											
15. Post Office	..	..	..	·09	..	..	..	·09	·95	·86	·86
Salaries and Expenses of Civil Departments—											
18.—General Administration ..	·01	..	·34	..	..	·05	·35	·05	9·74	10·08	10·16
19.—Law and Justice—											
A.—Courts of Law ..	..	..	..	·21	..	..	..	·21	46·74	46·53	46·60
B.—Jails	..	..	..	·77	..	..	..	·77	11·10	10·33	10·40
20.—Police	..	..	..	1·51	..	..	..	1·51	46·59	45·08	45·39
21.—Marine	..	..	..	·25	..	..	..	·25	·40	·15	·19
22.—Education	..	..	..	·77	..	·56	..	1·33	17·31	16·54	16·78
23.—Ecclesiastical	·07	..	..	..	..	..	·07	..	..	..	..
24.—Medical	..	..	..	·25	.46	..	·46	·25	13·28	13·03	13·18
25.—Political	..	..	·02	..	..	..	·02	..	·83	·85	·87
26.—Scientific and other Minor Departments	..	·01	..	·23	..	..	..	·24	4·23	4·00	4·13
Total ..	·08	·01	·36	3·99	·46	·61	·90	4·61	150·22	146·59	147·70
Miscellaneous Civil Charges—											
27.—Territorial and Political Pensions	..	·05	..	..	..	..	..	·05	..	..	..
28.—Civil Furlough	..	..	..	..	..	..	..	..	..	..	..
29.—Superannuation Allowances and Pensions	..	·04	·57	..	..	·03	·57	·07	14·50	15·07	15·07
30.—Stationery and Printing ..	·75	..	·26	..	..	..	1·01	..	8·05	8·31	8·95
32.—Miscellaneous	..	·13	..	·05	..	·12	..	·30	1·53	1·48	1·50
Total ..	·75	·22	·83	·05	..	·15	1·58	·42	24·08	24·86	25·52
Famine Relief and Insurance—											
33.—Famine Relief	..	..	·05	..	..	..	·05	..	..	·05	·02
Construction of Railways—											
37.—Construction of Railways, &c.	..	..	·42	..	..	..	·42	..	·38	·80	·81
38.—State Railways Working Expenses	..	..	·17	..	..	..	·17	..	1·40	1·57	1·57
Railway Revenue Accounts—											
41.—Miscellaneous Railways ..	..	..	..	..	..	..	..	..	..	..	..
Irrigation—											
43.—Minor Works and Navigation. { Civil .. / Public Works Department.	..	..	..	..	..	..	..	..	4·20	3·85	4·15
Buildings and Roads—	..	..	..	1·80	·25	..	·25	1·80	33·52	32·07	32·48
45.—Civil Works. { Civil Works, Agency.	..	..	..	..	..	..	..	..	1·36	1·19	1·22
,, Municipal.	..	..	1·10	..	·42	..	1·52	..	4·25	4·83	4·93
Miscellaneous ..	..	..	..	..	..	..	..	..	·10	·09	·10
Mount Capper Jail ..	..	..	..	..	..	..	..	..	..	·70	·70
Public Works Department	..	..	..	3·23	..	..	..	3·23	30·20	26·97	25·60
Total ..	..	..	1·10	3·23	·42	..	1·52	3·23	35·91	33·78	32·55
Contribution to Local Funds ..	..	..	·27	..	·17	..	·44	..	2·89	3·16	3·34
Total Expenditure ..	1·15	1·17	3·39	11·02	1·30	1·12	5·84	13·31	334·35	326·72	329·29
Net Savings	·02		7·63		+ ·18		7·47		..	7·63	5·06

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96.

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Government Order, Financial Department. Date.
*	Rs.	**I. Refunds—**		
..	+ 1,000	Land Revenue	139	3rd March 1896.
..	+ 500	Excise	,,	,, ,,
..	+ 6,500	Forest	,,	,, ,,
	— 12,000	Stamps	,,	,, ,,
	— 3,000	Assessed Taxes	,,	,, ,,
	— 7,000			
		3. Land Revenue—		
..	+ 20,000	Charges of District Administration.	,,	,, ,,
	— 17,000	Survey Department	82	7th Feb. 1896.
	— 16,000	Revenue Settlement	139	3rd March ,,
45. P.W.D. ..	+ 6,000	Registration of Janmam Titles..	556	21st July 1895.
	— 23,000	Land Records and Agriculture ..	139	3rd March 1896.
	— 30,000			
		5. Salt—		
..	+ 8,000	Salaries, Establishment and Contingencies.	,,	,, ,,
..	+ 25,000	Salt purchase and freight ..	,,	,, ,,
	— 33,000	Licensees works	,,	,, ,,
	..			
45. P.W.D. ..	+ 25,000	**6. Stamps—** Court-fee stamps and stamped paper for copies.	,,	,, ,,
45. P.W.D. ..	+ 10,000	**7. Excise—** Salaries, Establishment and Contingencies.	,,	,, ,,
	— 9,000	**9. Customs—** Salaries, Establishment and Contingencies.	,,	,, ,,
	— 35,000	**11. Forest—** Conservancy and works ..	,,	,, ,,
	— 10,000	**12. Registration—** District charges	,,	,, ,,
45. P.W.D. ..	+ 5,000	**13. Interest** on Provincial loans and advances payable to imperial.	,,	,, ,,
	— 9,000	**15. Post office—** District post	,,	,, ,,
43. P.W.D. ..	+ 3,100	**18. General Administration—** Private Secretary's office, Salaries and Contingencies.	,,	,, ,,
45. P.W.D. ..	+ 250	Governor's Band—Purchase of Instruments.	901 4	16th Nov. 1895. 6th Jan. 1896.

* Note.—This column is marked (..), where additional grants are made by re-appropriation from savings within the same major head.

10. It is observed that up to date very few heads of departments have complied with the instructions in paragraphs 84 to 103 of the budget rules in regard to the submission of applications for additional allotments and the surrender of lapses. Advantage will be taken of the present opportunity to define more exactly the procedure to be adopted in future.

11. The revised forecasts of the current year's expenditure submitted by heads of departments with their budget estimates are in the majority of cases based on the actuals of four or five months and are, therefore, of little value. At any rate they cannot be taken as the guide for sanctioning additional allotments, for resuming lapses or for fixing the *altered grants*. To render the latter as accurate as possible and to ensure retrenchments being made from the proper sources and additions being sanctioned only when found to be absolutely unavoidable, it is necessary that the greater portion of the year should have elapsed and that the progress of expenditure in the various departments should have been carefully scrutinized. The Accountant-General's revised estimates incorporated with the Preliminary Issue of the Civil estimates in January afford the earliest opportunity for this scrutiny as well as for a satisfactory review of the whole position under Imperial, Provincial and Local.

12. Under existing arrangements, however, heads of departments are not sufficiently in touch with the Accountant-General who bases his revised estimates of January chiefly on the actuals of past years and on those of eight months of the current year. For 1895–96 he has reduced the budget grants in several cases below the amounts named by heads of departments, as shown below:—

Heads of Accounts.	Budget Grant, 1895–96. Rs.	Departmental forecasts. Rs.	Accountant-General's revised estimates. Rs.
3. Land Revenue—Provincial—	39,09,600	39,63,400	39,17,200
Charges of District Administration	3,37,500	3,47,400	3,21,700
Revenue Settlement	2,36,000	2,36,000	2,27,000
9. Customs—Provincial	7,47,600	7,62,000	7,50,000
11. Forest—Imperial and Provincial—			
Establishments	8,22,400	8,05,000	7,00,000
Conservancy and Works	8,50,000	8,47,000	8,10,000
12. Registration—Imperial and Provincial	1,62,000	1,60,000	1,80,200
22. Education—Provincial—			
Government Colleges, Professional	1,45,000	1,45,000	1,37,700
Do. Schools, General	2,67,400	2,65,400	2,34,300
Do. do. Special	5,20,100	5,20,100	5,04,000
Grants-in-aid	28,000	28,000	20,000
Scholarships	58,700	61,200	57,500
24. Medical—Sanitary Commissioner	13,300	13,700	11,800
26. Scientific and other Minor Departments—Provincial—			
Archæological Survey	14,500	15,100	14,800
Government Epigraphist	19,000	23,400	19,700
Public Observatories	29,400	29,800	29,000
Provincial Museums	17,100	18,900	17,800
Botanical Gardens	4,20,000	4,15,000	3,85,000
43. Minor Works and Navigation—Civil			

13. The above figures tend to show that the information furnished in their budget estimates by heads of departments is insufficient. It is the duty of such officers continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is therefore incumbent on them to review their forecasts in the light of the Accountant-General's corrections based on later information and to advise Government in order that the *altered grants* under each head may be finally determined with some degree of precision. These *altered grants* form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

14. The Accountant-General will therefore be requested to supply copies of the Preliminary Civil budget estimates, commencing with those of January 1897, to heads of departments, who will, within a week of the receipt of these, forward

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

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Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
*	Rs.	**I. Refunds—**		
..	+ 1,000	Land Revenue	139	3rd March 1896.
..	+ 500	Excise	,,	,, ,,
..	+ 6,500	Forest	,,	,, ,,
	— 12,000	Stamps	,,	,, ,,
	— 3,000	Assessed Taxes	,,	,, ,,
	— 7,000			
		3. Land Revenue—		
..	+ 20,000	Charges of District Administration.	,,	,, ,,
	— 17,000	Survey Department	82	7th Feb. 1896.
	— 16,000	Revenue Settlement	139	3rd March ,,
45. P.W.D..	+ 6,000	Registration of Janmam Titles..	556	21st July 1895.
	— 23,000	Land Records and Agriculture ..	139	3rd March 1896.
	— 30,000			
		5. Salt—		
..	+ 8,000	Salaries, Establishment and Contingencies.	,,	,, ,,
..	+ 25,000	Salt purchase and freight ..	,,	,, ,,
	— 33,000	Licensees works	,,	,, ,,
	..			
		6. Stamps—		
45. P.W.D..	+ 25,000	Court-fee stamps and stamped paper for copies.	,,	,, ,,
		7. Excise—		
45. P.W.D..	+ 10,000	Salaries, Establishment and Contingencies.	,,	,, ,,
	— 9,000	**9. Customs—** Salaries, Establishment and Contingencies.	,,	,, ,,
	— 35,000	**11. Forest—** Conservancy and works ..	,,	,, ,,
	— 10,000	**12. Registration—** District charges	,,	,, ,,
45. P.W.D..	+ 5,000	**13. Interest** on Provincial loans and advances payable to imperial.	,,	,, ,,
	— 9,000	**15. Post office—** District post	,,	,, ,,
43. P.W.D..	+ 3,100	**18. General Administration—** Private Secretary's office, Salaries and Contingencies.	,,	,, ,,
45. P.W.D..	+ 250	Governor's Band—Purchase of Instruments.	901 4	16th Nov. 1895. 6th Jan. 1896.

* Note.—This column is marked (..), where additional grants are made by re-appropriation from savings within the same major head.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 602, Financial, dated 20th August 1895.

Abstract.—Circulating instructions relating to re-appropriations of grants, lapses, surrenders, &c.

G.O., No. 925, Financial, dated 26th November 1895.
G.O., No. 938 ,, ,, 28th ,, ,,
G.O., No. 987 ,, ,, 11th December ,,
G.O., No. 1047 ,, ,, 11th ,, ,,

Abstract.—Postponing the grant of additional allotments until after January 1896.

G.O., Nos. 47, 48, Financial, dated 17th January 1896.

Abstract.—Passing orders on the consolidated Civil estimates for 1896–97.

Read—also the following papers:—

Applications for additional allotments—

From the Accountant-General, Nos. P.A.D. 1429 and 1513, dated 28th January and 10th February 1896.

From the Government Epigraphist, No. 59, dated 31st January 1896.

From the Sanitary Commissioner, No. 214 S., dated 31st January 1896.

From the Military Secretary to His Excellency the Governor, No. 6, dated 24th January 1896, forwarded with Accountant-General's endorsement, No. 301, dated 3rd February 1896.

From the Private Secretary to His Excellency the Governor, No. 6, dated 11th February 1896, forwarded with Accountant-General's endorsement, No. 487, dated 18th February 1896.

From the Honorary Secretary, Madras Fine Arts Society, dated 18th February 1896.

From the Inspector-General of Registration, No. 316-A, dated 4th February 1896.

From the Revenue Department { No. 441-R, dated 21st February 1896. / No. 464-R, ,, 22nd ,, ,, / No. 494-R, ,, 27th ,, ,,

From the Government Astronomer, No. 40, dated 26th February 1896.

Proceedings of the Public Works Department, No. 685-AW., dated 24th February 1896, surrendering Rs. 96,927 and fixing the revised estimate for 1895–96 at 25·60 lakhs under *45. Civil Works*—Public Works Officers.

Order—No. 139, Financial, dated 3rd March 1896.

The Accountant-General places the revised estimates of expenditure in the current year under Imperial, Provincial and Local funds at 7·47 lakhs * less than in the sanctioned estimates, as shown in Appendix A to these proceedings. The grants have, however, been exceeded under several major and minor, as well as under detailed, heads. These excesses should under standing regulations † be met by specific re-appropriations from ascertained savings.

	Excesses.	Savings.	Net.
*Imperial ..	1·15	1·17	— ·02
Provincial ..	3·39	11·02	—7·63
Local	1·30	1·12	+ ·18
Total ..	5·84	13·31	—7·47

† Paragraphs 13, 14 and 84 to 103 of the Budget rules in G.O., No. 602, Financial, dated 20th August 1895.

Imperial.

2. Of the excess of 1·15 lakhs in this section, ·75 has been sanctioned by the Government of India in its letter ‡ recorded in G.O., No. 906, Financial, dated 19th November 1895. Of the remainder, the largest increases occur under *2. Assignments and Compensations* (·12), *7. Excise* (·14), and *23. Ecclesiastical*, Church of England (·10). These can, however, be met from the lapses under *11. Forest* (·60) and other divided heads, and it is unnecessary to address the Government of India at this stage.

‡ Finance and Commerce Department No. 5325-A, dated 8th November 1895.

Provincial.

3. Under paragraph 94 of the budget rules, heads of departments are competent to sanction, by re-appropriations, excess expenditure occurring under minor or detailed heads subordinate to the same major head, provided that the latter is entirely under their control. Excesses of this kind occur under the following heads:—

11. Forest—Establishments.
12. Registration—Superintendence.
19-A. Law and Justice—Law Officers and Refunds.
20. Police—Superintendence and Special Police.
22. Education—Inspection and Government Colleges.
24. Medical—Medical Establishments.

4. Excesses under other heads requiring the separate sanction of the Financial Department are shown in Appendix B and the Accountant-General is authorised to admit the charges by re-appropriation of grants as therein indicated.

5. The special attention of the Board of Revenue will again § be drawn to the inadequate provision under *1. Forest Refunds*. The charges doubtless fluctuate considerably from year to year, but it is always safer to provide a margin for unforeseen demands in such cases. The Board will report whether the provision (·06) for 1896–97 is sufficient.

§ G.O., No. 667, Financial, dated 6th September 1895, paragraph 8.

Forest refunds.		Budget.	Revised.	Actuals.
1894–95	Board's estimate	·05	·10	·64
	Accountant-General's estimate ..	·05	·25	
1895–96	Board's estimate	·05	·07	..
	Accountant-General's estimate ..	·05	·18	
1896–97	Board's estimate	·06	..	..
	Accountant-General's estimate ..	·06	..	

6. The Accountant-General anticipates a saving of ·50 in the Provincial share of the charges under *5. Salt*, in spite of the entertainment of the additional establishments sanctioned in G.O., No. 488, Revenue, dated 25th July 1895. In the circumstances set out in paragraph 2 of G.O., No. 90, dated 10th February 1896, the altered grant for 1895–96 will stand at the same figure as in the sanctioned estimate, as shown below:—

Salt expenditure.	Sanctioned estimate.	Board's revised estimate.	Accountant-General's revised estimate.	Altered grant.
Salaries, establishment, &c.	4·72	4·74	4·57	4·80
Licensees' works	1·28	·95	·80	·95
Salt purchase and freight	·93	1·09	1·06	1·18
Total Provincial, 5. Salt ..	6·93	6·78	6·43	6·93

7. The following entries in the revised estimates for 1895–96 should be included in the final issues of the consolidated budget:—

Receipts.—*Adjusting Heads—Provincial.*—The recovery of the outstanding debt of ·10 from the Ganjám District Board (G.O., No. 1021, Financial, dated 17th December 1895).

Expenditure.—*18. General Administration—Civil Secretariats.*—Salaries and allowances of the officers on special duty payable in February and March 1896 (·14 including ·10 now shown in the revised estimate under Legislative Council).

20. Police—District Executive Force—Supplies and Services.—Huts for the punitive police force, Tinnevelly (G.O., No. 1044, Financial, dated 21st December 1895)—·05 lakh.

26. Scientific, &c., Departments.—Government Epigraphist (G.O., Nos. 738 and 987, dated 26th September and 11th December 1895)—·01 lakh.

30. Stationery and Printing.—New printing machines for the Penitentiary Press (G.O., No. 445, dated 11th June 1895)—·08 lakh.

Local.

8. The increase (·46) under *Medical* will be met from the savings (·56) under *Education*. The excesses (·84), viz., under *Minor Works* (·25), under *Public Works in charge of Civil Officers* (·42), and under *Adjusting heads* (·17), are partly counterbalanced by savings under other *Local* heads to the extent of ·66, and the balance (·18) according to the Accountant-General's present estimates will be met by re-appropriations from savings under Provincial Services, the altered grants for which are shown in the last column of Appendix A. There will, of course, eventually be a *per contra* recovery under the head of *Contributions*.

9. The Accountant-General is requested to arrange for a Summary being added in the Civil estimates under *45. Civil Works*, showing the aggregate expenditure under each of the following Local funds separately:—

Incorporated Local Funds.

45. Civil Works.	Budget, 1896–97.	Revised, 1895–96.	Budget, 1895–96.
	LAKHS.	LAKHS.	LAKHS.
Local Funds, Act V of 1884	40·00	39·60	39·15
Ryotwari Village Service Fund	·26	·21	·19
Proprietary Village Service Fund	..	..	..
Irrigation Cess Fund	·52	·47	·52
Road Fund—Bhadráchalam and Rékapalle taluks	·01	·01	·01
Total ..	40·79	40·29	39·87

10. It is observed that up to date very few heads of departments have complied with the instructions in paragraphs 84 to 103 of the budget rules in regard to the submission of applications for additional allotments and the surrender of lapses. Advantage will be taken of the present opportunity to define more exactly the procedure to be adopted in future.

11. The revised forecasts of the current year's expenditure submitted by heads of departments with their budget estimates are in the majority of cases based on the actuals of four or five months and are, therefore, of little value. At any rate they cannot be taken as the guide for sanctioning additional allotments, for resuming lapses or for fixing the *altered grants*. To render the latter as accurate as possible and to ensure retrenchments being made from the proper sources and additions being sanctioned only when found to be absolutely unavoidable, it is necessary that the greater portion of the year should have elapsed and that the progress of expenditure in the various departments should have been carefully scrutinized. The Accountant-General's revised estimates incorporated with the Preliminary Issue of the Civil estimates in January afford the earliest opportunity for this scrutiny as well as for a satisfactory review of the whole position under Imperial, Provincial and Local.

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Heads of Accounts.	Budget Grant, 1895–96.	Departmental forecasts.	Accountant-General's revised estimates.
	Rs.	Rs.	Rs.
3. *Land Revenue*—Provincial—			
Charges of District Administration	39,09,600	39,63,400	39,17,200
Revenue Settlement	3,37,500	3,47,400	3,21,700
9. *Customs*—Provincial	2,36,000	2,36,000	2,27,000
11. *Forest*—Imperial and Provincial—			
Establishments	7,47,600	7,62,000	7,50,000
Conservancy and Works	8,22,400	8,05,000	7,00,000
12. *Registration*—Imperial and Provincial	8,50,000	8,47,000	8,10,000
22. *Education*—Provincial—			
Government Colleges, Professional	1,62,000	1,60,000	1,80,200
Do. Schools, General	1,45,000	1,45,000	1,37,700
Do. do. Special	2,67,400	2,65,400	2,34,300
Grants-in-aid	5,20,100	5,20,100	5,04,000
Scholarships	28,000	28,000	20,000
24. *Medical*—Sanitary Commissioner	58,700	61,200	57,500
26. *Scientific and other Minor Departments*—Provincial—			
Archæological Survey	13,300	13,700	11,800
Government Epigraphist	14,500	15,100	14,800
Public Observatories	19,000	23,400	19,700
Provincial Museums	29,400	29,800	29,000
Botanical Gardens	17,100	18,900	17,800
43. *Minor Works and Navigation—Civil*	4,20,000	4,15,000	3,85,000

13. The above figures tend to show that the information furnished in their budget estimates by heads of departments is insufficient. It is the duty of such officers continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is therefore incumbent on them to review their forecasts in the light of the Accountant-General's corrections based on later information and to advise Government in order that the *altered grants* under each head may be finally determined with some degree of precision. These *altered grants* form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

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Govt. of {1896} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., Nos. 139, 140, 3rd March 1896.

MARCH.

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.

10. It is observed that up to date very few heads of departments have complied with the instructions in paragraphs 84 to 103 of the budget rules in regard to the submission of applications for additional allotments and the surrender of lapses. Advantage will be taken of the present opportunity to define more exactly the procedure to be adopted in future.

11. The revised forecasts of the current year's expenditure submitted by heads of departments with their budget estimates are in the majority of cases based on the actuals of four or five months and are, therefore, of little value. At any rate they cannot be taken as the guide for sanctioning additional allotments, for resuming lapses or for fixing the *altered grants*. To render the latter as accurate as possible and to ensure retrenchments being made from the proper sources and additions being sanctioned only when found to be absolutely unavoidable, it is necessary that the greater portion of the year should have elapsed and that the progress of expenditure in the various departments should have been carefully scrutinized. The Accountant-General's revised estimates incorporated with the Preliminary Issue of the Civil estimates in January afford the earliest opportunity for this scrutiny as well as for a satisfactory review of the whole position under Imperial, Provincial and Local.

12. Under existing arrangements, however, heads of departments are not sufficiently in touch with the Accountant-General who bases his revised estimates of January chiefly on the actuals of past years and on those of eight months of the current year. For 1895-96 he has reduced the budget grants in several cases below the amounts named by heads of departments, as shown below:—

Heads of Accounts.	Budget Grant, 1895-96.	Departmental forecasts.	Accountant-General's revised estimates.
	Rs.	Rs.	Rs.
3. Land Revenue—Provincial—			
Charges of District Administration	39,09,600	39,63,400	39,17,200
Revenue Settlement	3,37,500	3,47,400	3,21,700
9. Customs—Provincial	2,36,000	2,36,000	2,27,000
11. Forest—Imperial and Provincial—			
Establishments	7,47,600	7,62,000	7,50,000
Conservancy and Works	8,22,400	8,05,000	7,00,000
12. Registration—Imperial and Provincial	8,50,000	8,47,000	8,10,000
22. Education—Provincial—			
Government Colleges, Professional	1,62,000	1,60,000	1,80,200
Do. Schools, General	1,45,000	1,45,000	1,37,700
Do. do. Special	2,67,400	2,65,400	2,34,300
Grants-in-aid	5,20,100	5,20,100	5,04,000
Scholarships	28,000	28,000	20,000
24. Medical—Sanitary Commissioner	58,700	61,200	57,500
26. Scientific and other Minor Departments—Provincial—			
Archæological Survey	13,300	13,700	11,800
Government Epigraphist	14,500	15,100	14,800
Public Observatories	19,000	23,400	19,700
Provincial Museums	29,400	29,800	29,000
Botanical Gardens	17,100	18,900	17,800
43. Minor Works and Navigation—Civil	4,20,000	4,15,000	3,85,000

13. The above figures tend to show that the information furnished in their budget estimates by heads of departments is insufficient. It is the duty of such officers continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is therefore incumbent on them to review their forecasts in the light of the Accountant-General's corrections based on later information and to advise Government in order that the *altered grants* under each head may be finally determined with some degree of precision. These *altered grants* form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

14. The Accountant-General will therefore be requested to supply copies of the Preliminary Civil budget estimates, commencing with those of January 1897, to heads of departments, who will, within a week of the receipt of these, forward

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 602, Financial, dated 20th August 1895.

Abstract.—Circulating instructions relating to re-appropriations of grants, lapses, surrenders, &c.

G.O., No. 925, Financial, dated 26th November 1895.
G.O., No. 938 ,, ,, 28th ,, ,,
G.O., No. 987 ,, ,, 11th December ,,
G.O., No. 1047 ,, ,, 11th ,, ,,

Abstract.—Postponing the grant of additional allotments until after January 1896.

G.O., Nos. 47, 48, Financial, dated 17th January 1896.

Abstract.—Passing orders on the consolidated Civil estimates for 1896-97.

Read—also the following papers:—

Applications for additional allotments—

From the Accountant-General, Nos. P.A.D. 1429 and 1513, dated 28th January and 10th February 1896.

From the Government Epigraphist, No. 59, dated 31st January 1896.

From the Sanitary Commissioner, No. 214 S., dated 31st January 1896.

From the Military Secretary to His Excellency the Governor, No. 6, dated 24th January 1896, forwarded with Accountant-General's endorsement, No. 301, dated 3rd February 1896.

From the Private Secretary to His Excellency the Governor, No. 6, dated 11th February 1896, forwarded with Accountant-General's endorsement, No. 487, dated 18th February 1896.

From the Honorary Secretary, Madras Fine Arts Society, dated 18th February 1896.

From the Inspector-General of Registration, No. 316-A, dated 4th February 1896.

From the Revenue Department { No. 441-R, dated 21st February 1896. / No. 464-R, ,, 22nd ,, ,, / No. 494-R, ,, 27th ,, ,,

From the Government Astronomer, No. 40, dated 26th February 1896.

Proceedings of the Public Works Department, No. 685-AW., dated 24th February 1896, surrendering Rs. 96,927 and fixing the revised estimate for 1895-96 at 25·60 lakhs under *45. Civil Works*—Public Works Officers.

Order—No. 139, Financial, dated 3rd March 1896.

The Accountant-General places the revised estimates of expenditure in the current year under Imperial, Provincial and Local funds at 7·47 lakhs * less than in the sanctioned estimates, as shown in Appendix A to these proceedings. The grants have, however, been exceeded under several major and minor, as well as under detailed, heads. These excesses should under standing regulations † be met by specific re-appropriations from ascertained savings.

	Excesses.	Savings.	Net.
*Imperial ..	1·15	1·17	— ·02
Provincial ..	3·39	11·02	—7·63
Local	1·30	1·12	+ ·18
Total ..	5·84	13·31	—7·47

† Paragraphs 13, 14 and 84 to 103 of the Budget rules in G.O., No. 602, Financial, dated 20th August 1895.

Imperial.

2. Of the excess of 1·15 lakhs in this section, ·75 has been sanctioned by the Government of India in its letter ‡ recorded in G.O., No. 906, Financial, dated 19th November 1895. Of the remainder, the largest increases occur under *2. Assignments and Compensations* (·12), *7. Excise* (·14), and *23. Ecclesiastical*, Church of England (·10). These can, however, be met from the lapses under *11. Forest* (·60) and other divided heads, and it is unnecessary to address the Government of India at this stage.

‡ Finance and Commerce Department No. 5325-A, dated 8th November 1895.

Provincial.

3. Under paragraph 94 of the budget rules, heads of departments are competent to sanction, by re-appropriations, excess expenditure occurring under minor or detailed heads subordinate to the same major head, provided that the latter is entirely under their control. Excesses of this kind occur under the following heads :—

11. Forest—Establishments.
12. Registration—Superintendence.
19-A. Law and Justice—Law Officers and Refunds.
20. Police—Superintendence and Special Police.
22. Education—Inspection and Government Colleges.
24. Medical—Medical Establishments.

4. Excesses under other heads requiring the separate sanction of the Financial Department are shown in Appendix B and the Accountant-General is authorised to admit the charges by re-appropriation of grants as therein indicated.

5. The special attention of the Board of Revenue will again § be drawn to the inadequate provision under *1. Forest Refunds*. The charges doubtless fluctuate considerably from year to year, but it is always safer to provide a margin for unforeseen demands in such cases. The Board will report whether the provision (·06) for 1896–97 is sufficient.

§ G.O., No. 667, Financial, dated 6th September 1895, paragraph 8.

Forest refunds.		Budget.	Revised.	Actuals.
1894–95	Board's estimate	·05	·10	·64
	Accountant-General's estimate ..	·05	·25	
1895–96	Board's estimate	·05	·07	..
	Accountant-General's estimate ..	·05	·18	
1896–97	Board's estimate	·06	..	..
	Accountant-General's estimate ..	·06	..	

6. The Accountant-General anticipates a saving of ·50 in the Provincial share of the charges under *5. Salt*, in spite of the entertainment of the additional establishments sanctioned in G.O., No. 488, Revenue, dated 25th July 1895. In the circumstances set out in paragraph 2 of G.O., No. 90, dated 10th February 1896, the altered grant for 1895–96 will stand at the same figure as in the sanctioned estimate, as shown below :—

Salt expenditure.	Sanctioned estimate.	Board's revised estimate.	Accountant-General's revised estimate.	Altered grant.
Salaries, establishment, &c.	4·72	4·74	4·57	4·80
Licensees' works	1·28	·95	·80	·95
Salt purchase and freight	·93	1·09	1·06	1·18
Total Provincial, 5. Salt ..	6·93	6·78	6·43	6·93

7. The following entries in the revised estimates for 1895–96 should be included in the final issues of the consolidated budget :—

Receipts.—*Adjusting Heads—Provincial.*—The recovery of the outstanding debt of ·10 from the Ganjám District Board (G.O., No. 1021, Financial, dated 17th December 1895).

Expenditure.—*18. General Administration—Civil Secretariats.*—Salaries and allowances of the officers on special duty payable in February and March 1896 (·14 including ·10 now shown in the revised estimate under Legislative Council).

20. Police—District Executive Force—Supplies and Services.—Huts for the punitive police force, Tinnevelly (G.O., No. 1044, Financial, dated 21st December 1895)—·05 lakh.

26. Scientific, &c., Departments.—Government Epigraphist (G.O., Nos. 738 and 987, dated 26th September and 11th December 1895)—·01 lakh.

30. Stationery and Printing.—New printing machines for the Penitentiary Press (G.O., No. 445, dated 11th June 1895)—·08 lakh.

Local.

8. The increase (·46) under *Medical* will be met from the savings (·56) under *Education*. The excesses (·84), viz., under *Minor Works* (·25), under *Public Works in charge of Civil Officers* (·42), and under *Adjusting heads* (·17), are partly counterbalanced by savings under other *Local* heads to the extent of ·66, and the balance (·18) according to the Accountant-General's present estimates will be met by re-appropriations from savings under Provincial Services, the altered grants for which are shown in the last column of Appendix A. There will, of course, eventually be a *per contra* recovery under the head of *Contributions*.

9. The Accountant-General is requested to arrange for a Summary being added in the Civil estimates under *45. Civil Works*, showing the aggregate expenditure under each of the following Local funds separately :—

Incorporated Local Funds.

45. Civil Works.	Budget, 1896–97.	Revised, 1895–96.	Budget, 1895–96.
	LAKHS.	LAKHS.	LAKHS.
Local Funds, Act V of 1884	40·00	39·60	39·15
Ryotwari Village Service Fund	·26	·21	·19
Proprietary Village Service Fund	..	..	..
Irrigation Cess Fund	·52	·47	·52
Road Fund—Bhadráchalam and Rékapalle taluks	·01	·01	·01
Total ..	40·79	40·29	39·87

10. It is observed that up to date very few heads of departments have complied with the instructions in paragraphs 84 to 103 of the budget rules in regard to the submission of applications for additional allotments and the surrender of lapses. Advantage will be taken of the present opportunity to define more exactly the procedure to be adopted in future.

11. The revised forecasts of the current year's expenditure submitted by heads of departments with their budget estimates are in the majority of cases based on the actuals of four or five months and are, therefore, of little value. At any rate they cannot be taken as the guide for sanctioning additional allotments, for resuming lapses or for fixing the *altered grants*. To render the latter as accurate as possible and to ensure retrenchments being made from the proper sources and additions being sanctioned only when found to be absolutely unavoidable, it is necessary that the greater portion of the year should have elapsed and that the progress of expenditure in the various departments should have been carefully scrutinized. The Accountant-General's revised estimates incorporated with the Preliminary Issue of the Civil estimates in January afford the earliest opportunity for this scrutiny as well as for a satisfactory review of the whole position under Imperial, Provincial and Local.

12. Under existing arrangements, however, heads of departments are not sufficiently in touch with the Accountant-General who bases his revised estimates of January chiefly on the actuals of past years and on those of eight months of the current year. For 1895–96 he has reduced the budget grants in several cases below the amounts named by heads of departments, as shown below:—

Heads of Accounts.	Budget Grant, 1895–96.	Departmental forecasts.	Accountant-General's revised estimates.
	Rs.	Rs.	Rs.
3. *Land Revenue*—Provincial—			
Charges of District Administration	39,09,600	39,63,400	39,17,200
Revenue Settlement	3,37,500	3,47,400	3,21,700
9. *Customs*—Provincial	2,36,000	2,36,000	2,27,000
11. *Forest*—Imperial and Provincial—			
Establishments	7,47,600	7,62,000	7,50,000
Conservancy and Works	8,22,400	8,05,000	7,00,000
12. *Registration*—Imperial and Provincial	8,50,000	8,47,000	8,10,000
22. *Education*—Provincial—			
Government Colleges, Professional	1,62,000	1,60,000	1,80,200
Do. Schools, General	1,45,000	1,45,000	1,37,700
Do. do. Special	2,67,400	2,65,400	2,34,300
Grants-in-aid	5,20,100	5,20,100	5,04,000
Scholarships	28,000	28,000	20,000
24. *Medical*—Sanitary Commissioner	58,700	61,200	57,500
26. *Scientific and other Minor Departments*—Provincial—			
Archæological Survey	13,300	13,700	11,800
Government Epigraphist	14,500	15,100	14,800
Public Observatories	19,000	23,400	19,700
Provincial Museums	29,400	29,800	29,000
Botanical Gardens	17,100	18,900	17,800
43. *Minor Works and Navigation—Civil*	4,20,000	4,15,000	3,85,000

13. The above figures tend to show that the information furnished in their budget estimates by heads of departments is insufficient. It is the duty of such officers continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is therefore incumbent on them to review their forecasts in the light of the Accountant-General's corrections based on later information and to advise Government in order that the *altered grants* under each head may be finally determined with some degree of precision. These *altered grants* form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

14. The Accountant-General will therefore be requested to supply copies of the Preliminary Civil budget estimates, commencing with those of January 1897, to heads of departments, who will, within a week of the receipt of these, forward

through him to Government, in the subjoined form, a memorandum of all further alterations of grants that may appear to them to be necessary from an administrative point of view:—

Memorandum of altered grants for the current year in department.

Detailed Account No.———

1. Minor or detailed heads of account.	Altered grant.	Accountant-General's revised estimate.	Budget grant.
A	Rs.	Rs.	Rs.
B			
C			
D, &c.			
Total ..			
2. Summary.			Rs.
Net total amount surrendered			
Net total additional allotment required			
Net total re-appropriation sanctioned by the head of the department under pargraphs 94 and 95 of the Budget rules			

15. The Accountant-General will be requested to state whether it would not simplify matters considerably if he were empowered to authorise, after reviewing these memoranda, the admission of all excess items under the following classes of expenditure:—

(i) Increases due to alterations in the rates of exchange compensation allowance, to absences of officers on privilege leave, to deputation of officers on special duty, to refunds of erroneous credits, to account transfers from one head to another, and to other unavoidable causes over which the Government cannot exercise any adequate control.

(ii) All excesses under individual minor heads and sub-heads up to Rs. 500 wherever the grants for the same do not exceed Rs. 20,000, provided that there are savings under the total major head and that there are no account or other objections to the admission of the items in question.

16. If this course were followed the Accountant-General might retain such of the alteration memoranda as he could himself dispose of and forward only those which require the specific sanction of Government. In the consolidated statement of *Excesses over grants* submitted after the close of the year, he might refer to the items sanctioned by himself under the powers now proposed to be delegated to him.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
„ the Accountant-General.
„ all Heads of Departments under the Chief Secretary.
„ the Public Department (with reference to paragraph 14).

———

Endorsement—No. 140, Financial, dated 3rd March 1896.

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

J. F. PRICE,
Chief Secretary.

[Appendix.

Exd. C. M. Thumbuswamy.

APPENDIX A to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Heads of Expenditure.	Comparison of the Accountant-General's revised estimates with the sanctioned grants for 1895-96.								Alterations in the Provincial grants for 1895-96.		
	Imperial.		Provincial.		Local.		Total.		Sanctioned grants.	Accountant-General's revised estimates.	Altered grants.
	+	−	+	−	+	−	+	−			
1	2	3	4	5	6	7	8	9	10	11	12
Direct Demands on the Revenue—											
1.—Refunds and Drawbacks ..	..	·10	..	·07	..	·10	..	·27	1·25	1·18	1·18
2.—Assignments and Compensations	·12	..	..	..	..	..	·12	..	..	..	..
Charges in respect of Collections—											
3.—Land Revenue	..	..	..	·40	..	·26	..	·66	52·29	51·89	51·99
5.—Salt	..	·04	..	·50	..	..	..	·54	6·93	6·43	6·93
6.—Stamps	·04	..	·10	..	..	..	·14	..	2·51	2·61	2·76
7.—Excise	·14	..	·04	..	..	..	·18	..	1·71	1·75	1·81
9.—Customs	..	..	..	·09	..	..	..	·09	2·36	2·27	2·27
10.—Assessed Taxes	..	..	..	..	..	..	..	..	·12	·12	·12
11.—Forest	..	·60	..	·60	..	..	..	1·20	7·85	7·25	7·50
12.—Registration	..	·20	..	·20	..	..	..	·40	4·25	4·05	4·15
Total ..	·30	·94	·14	1·86	..	·36	·44	3·16	79·27	77·55	78·71
Interest—											
13.—Interest on ordinary debt ..	..	..	·05	..	..	..	·05	..	1·53	1·58	1·58
14.—Interest on other obligations.	·02	..	..	..	..	..	·02	..	..	..	..
Total ..	·02	..	·05	..	..	..	·07	..	1·53	1·58	1·58
Post Office, Telegraph, and Mint—											
15. Post Office	..	..	..	·09	..	..	..	·09	·95	·86	·86
Salaries and Expenses of Civil Departments—											
18.—General Administration ..	·01	..	·34	..	..	·05	·35	·05	9·74	10·08	10·16
19.—Law and Justice—											
A.—Courts of Law ..	..	..	..	·21	..	..	..	·21	46·74	46·53	46·60
B.—Jails	..	..	..	·77	..	..	..	·77	11·10	10·33	10·40
20.—Police	..	..	..	1·51	..	..	..	1·51	46·59	45·08	45·39
21.—Marine	..	..	..	·25	..	..	..	·25	·40	·15	·19
22.—Education	..	..	..	·77	..	·56	..	1·33	17·31	16·54	16·78
23.—Ecclesiastical	·07	..	..	..	..	..	·07	..	..	..	..
24.—Medical	..	..	..	·25	.46	..	·46	·25	13·28	13·03	13·18
25.—Political	..	..	·02	..	..	..	·02	..	·83	·85	·87
26.—Scientific and other Minor Departments	..	·01	..	·23	..	..	..	·24	4·23	4·00	4·13
Total ..	·08	·01	·36	3·99	·46	·61	·90	4·61	150·22	146·59	147·70
Miscellaneous Civil Charges—											
27.—Territorial and Political Pensions	..	·05	..	..	..	..	..	·05	..	..	..
28.—Civil Furlough	..	..	..	..	..	..	..	..	..	..	..
29.—Superannuation Allowances and Pensions	..	·04	·57	..	..	·03	·57	·07	14·50	15·07	15·07
30.—Stationery and Printing ..	·75	..	·26	..	..	..	1·01	..	8·05	8·31	8·95
32.—Miscellaneous	..	·13	..	·05	..	·12	..	·30	1·53	1·48	1·50
Total ..	·75	·22	·83	·05	..	·15	1·58	·42	24·08	24·86	25·52
Famine Relief and Insurance—											
33.—Famine Relief	..	..	·05	..	..	..	·05	..	..	·05	·02
Construction of Railways—											
37.—Construction of Railways, &c.	..	..	·42	..	..	..	·42	..	·38	·80	·81
38.—State Railways Working Expenses	..	..	·17	..	..	..	·17	..	1·40	1·57	1·57
Railway Revenue Accounts—											
41.—Miscellaneous Railways ..	..	..	..	..	..	..	..	..	..	..	..
Irrigation—											
43.—Minor Works and Navigation. { Civil Public Works Department.	..	..	..	..	..	..	..	..	4·20	3·85	4·15
	..	..	..	1·80	·25	..	·25	1·80	33·52	32·07	32·48
Buildings and Roads—											
45.—Civil Works. { Civil Works, Agency.	..	..	..	..	..	..	..	..	1·36	1·19	1·22
,, Municipal.	..	..	1·10	..	·42	..	1·52	..	4·25	4·83	4·93
Miscellaneous ..	..	..	..	..	..	..	..	..	·10	·09	·10
Mount Capper Jail ..	..	..	..	..	..	..	..	..	..	·70	·70
Public Works Department	..	..	..	3·23	..	..	..	3·23	30·20	26·97	25·60
Total ..	..	..	1·10	3·23	·42	..	1·52	3·23	35·91	33·78	32·55
Contribution to Local Funds ..	..	..	·27	..	·17	..	·44	..	2·89	3·16	3·34
Total Expenditure ..	1·15	1·17	3·39	11·02	1·30	1·12	5·84	13·31	334·35	326·72	329·29
Net Savings	·02		7·63		+ ·18		7·47		..	7·63	5·06

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96.

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**I. Refunds—**		
..	+ 1,000	Land Revenue	139	3rd March 1896.
..	+ 500	Excise	,,	,, ,,
..	+ 6,500	Forest	,,	,, ,,
	— 12,000	Stamps	,,	,, ,,
	— 3,000	Assessed Taxes	,,	,, ,,
	— 7,000			
		3. Land Revenue—		
..	+ 20,000	Charges of District Administration.	,,	,, ,,
	— 17,000	Survey Department	82	7th Feb. 1896.
	— 16,000	Revenue Settlement	139	3rd March ,,
45. P.W.D..	+ 6,000	Registration of Janmam Titles..	556	31st July 1895.
	— 23,000	Land Records and Agriculture ..	139	3rd March 1896.
	— 30,000			
		5. Salt—		
..	+ 8,000	Salaries, Establishment and Contingencies.	,,	,, ,,
..	+ 25,000	Salt purchase and freight ..	,,	,, ,,
	— 33,000	Licensees works	,,	,, ,,
	..			
		6. Stamps—		
45. P.W.D..	+ 25,000	Court-fee stamps and stamped paper for copies.	,,	,, ,,
		7. Excise—		
45. P.W.D..	+ 10,000	Salaries, Establishment and Contingencies.	,,	,, ,,
	— 9,000	**9. Customs—** Salaries, Establishment and Contingencies.	,,	,, ,,
	— 35,000	**11. Forest—** Conservancy and works ..	,,	,, ,,
	— 10,000	**12. Registration—** District charges	,,	,, ,,
45. P.W.D..	+ 5,000	**13. Interest** on Provincial loans and advances payable to imperial.	,,	,, ,,
	— 9,000	**15. Post office—** District post	,,	,, ,,
43. P.W.D..	+ 3,100	**18. General Administration—** Private Secretary's office, Salaries and Contingencies.	,,	,, ,,
45. P.W.D..	+ 250	Governor's Band—Purchase of Instruments.	901 4	16th Nov. 1895. 6th Jan. 1896.

* Note.—This column is marked (..), where additional grants are made by re-appropriation from savings within the same major head.

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**18. General Administration—*cont.***		
45. P.W.D..	+ 200	Governor's Band. Clothing and blankets.	59	27th Jan. 1896.
43. P.W.D..	+ 350	Governor's Band. Subscription to music.	139	3rd March ,,
Do. ..	+ 3,000	Legislative Council Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 14,500	Public Department Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 500	Translators' Department—Persian and Hindustani Translator.	,,	,, ,,
Do. ..	+ 17,600	Revenue Department	,,	,, ,,
Do. ..	+ 1,800	Local and Municipal Department, Government office.	,,	,, ,,
Do. ..	+ 10,500	Board of Revenue	,,	,, ,,
	— 9,800	Tour charges and other heads.	,,	,, ,,
	+ 42,000			
	— 14,000	**19-A. Law and Justice** .. Courts of Law.	,,	,, ,,
	— 50,000	Mount Capper Jail, Cuddalore.	627	28th Aug. 1895.
	— 11,000	Do. do.	778	7th Oct. ,,
	— 9,000	Do. do.	139	3rd March 1896.
	— 70,000			
		20. Police—		
	—1,15,000	Railway Police	,,	,, ,,
	— 11,000	Cattle Pounds	,,	,, ,,
..	+ 9,000	Superintendence	,,	,, ,,
	— 4,200	Steam Boiler Inspection ..	,,	,, ,,
..	+ 5,000	Punitive Police, Tinnevelly ..	1044	21st Dec. 1895.
	— 4,000	Presidency Police	101	15th Feb. 1896.
..	+ 200	Special Police	139	3rd March ,,
	—1,20,000			
		21. Marine—		
	— 14,000	Miscellaneous	,,	,, ,,
	— 7,000	Transfers to other heads ..	,,	,, ,,
	— 1,000	Salaries of officers and men afloat.	476	25th June 1895.
..	+ 1,000	Agent, Government Consignments.	139	3rd March 1896.
	— 21,000			
		22 Education—		
45. P.W.D..	+ 12,500	College of Engineering ..	851	31st Oct. 1895.
	— 15,500	Stipends	139	3rd March 1896.
	— 50,000	Madras Hostels	,,	,, ,,
	— 53,000			

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	RS.	**24. Medical—**		
..	+ 18,000	Medical Establishments		
	— 20,000	Hospitals and Dispensaries ..	139	3rd March 1896.
..	+ 1,000	Sanitary Commissioner ..	,,	,, ,,
	— 5,000	Sanitary Engineer	,,	,, ,,
..	+ 4,000	Chemical Examiner	,,	,, ,,
	— 8,000	Other heads	,,	,, ,,
	— 10,000		,,	,, ,,
21. Marine ..	+ 2,500	**25. Political—**		
		Resident of Travancore and Cochin.	768	4th Oct. 1895.
Do. ..	+ 500	British Consular Agent, Pondicherry and Karikal.	763	3rd ,, ,,
Do. ..	+ 400	Paymaster, Carnatic Stipends..	139	3rd March 1896.
Do. ..	+ 600	Other heads	,,	,, ,,
	+ 4,000			
21. Marine ..	+ 500	**26. Scientific, &c., Departments—**		
		British Consular Agent, Pondicherry and Karikal.	763	3rd October 1895.
..	+ 2,000	Government Astronomer ..	110	21st Feb. ,,
45. P.W.D...	+ 500		139	3rd March 1896.
		Donation to Asiatic Society, Bengal.	744	27th Sept. 1895.
	— 1,000	Donation to Fine Arts Society, Madras.	139	3rd March 1896.
21. Marine.	+ 866	Government Epigraphist ..	738	26th Sept. 1895.
	+ 334		987	11th Dec. ,,
..	+ 500	Cinchona Plantations ..	139	3rd March 1896.
..	+ 2,000	Government Botanist ..	,,	,, ,,
..	+ 1,000	Superintendent, Government Central Museum.	79	8th Feb. ,,
..	+ 2,000	Inspection of Factories ..	139	3rd March ,,
..	+ 2,000	Commissioner for Government Examinations.	,,	,, ,,
21. Marine ..	+ 1,400	Examination of Assistants ..	829	22nd Oct. 1895.
	— 800	Provincial Civil Service Examinations.	139	3rd March 1896.
..	+ 200	Exploration of Coal and Minerals.	,,	,, ,,
	— 10,200	Experimental Cultivation and Imperial Institute.	,,	,, ,,
	— 2,000	Public Exhibition and Fairs ..	,,	,, ,,
	— 11,000	Veterinary and Stallion Charges.	,,	,, ,,
..	+ 600	Protector of Emigrants, Madras.	,,	,, ,,
..	+ 1,100	Refunds	,,	,, ,,
	— 10,000			
45. P.W.D...	+ 57,000	**29. Superannuation—**		
		Allowances and Pensions ..	,,	,, ,,
20. Police ..	+ 8,300	**30. Stationery and Printing—**		
		Superintendent, Government Press.	445	11th June 1895.
Do.	+ 2,000	Stationery office	139	3rd March 1896.
Do.	+ 4,300	Collectorate Presses	,,	,, ,,

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895–96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	RS.	**30.—Stationery and Printing—** *cont.*		
	— 14,000	Printing Settlement Registers.	891	13th Nov. 1895.
20. Police ..	+ 42,000	Stationery supplied from Central Stores.	982	9th Dec. ,,
Do. ..	+ 47,400	Do. do.	139	3rd March 1896.
	+ 90,000			
		32. Miscellaneous—		
	— 500	Pearl Fisheries (Provincial) ..	476	25th June 1895.
..	+ 700	Do. (do.) ..	139	3rd March 1896.
	— 4,500	Special commissions of enquiry, &c.	,,	,, ,,
..	+ 1,300	Conservancy Establishment, Fort St. George.	,,	,, ,,
	— 3,000			
45. P.W.D...	+ 2,000	**33. Famine Relief .. ..**	,,	,, ,,
45. P.W.D...	+ 42,000	**37. Construction of Railways ..**	926	26th Nov. 1895.
Do. ..	+ 1,000	Do. do. ..	139	3rd March 1896.
	+ 43,000			
		38. State Railways—		
45. P.W.D...	+ 20,000	Working expenses	926	26th Nov. 1895.
	— 3,000	Do.	139	3rd March 1896.
	+ 17,000			
	— 5,000	**43. Minor works and Navigation** in charge of Revenue officers.	596	19th August 1895.
43. Revenue.	+ 5,000	**43. Minor works and Navigation** in charge of Public Works officers.	596	,, ,,
45. P.W.D...	+ 73,000	Agricultural and other works .	85	7th Feb. 1896.
	—1,50,000	Cooum improvement scheme..	84	,, ,,
	— 32,000	Tank restoration establishment.	37	15th Jan. ,,
	—1,04,000			
		45. Civil Works—Agency—		
45. P.W.D...	+ 5,000	Ganjám	967	6th Dec. 1895.
	— 20,000	Vizagapatam..	678	10th Sept. ,,
45. Municipal	+ 200	Gódávari	437	8th June ,,
45. P.W.D...	+ 800	Other works	139	3rd March 1896.
	— 14,000			

APPENDIX B to G.O., Nos. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumption of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants—.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department.	
			No.	Date.
	Rs.	**45. Civil Works—Municipal—**		
45. P.W.D..	+ 1,50,000	Municipal Commission, Madras.	1,036	19th Dec. 1895.
20. Police ..	+ 10,000	Suspension bridge, Pálár river, Salem.	139	3rd March 1896.
	— 92,000	Other Municipal works ..	983	9th Dec. 1895.
	+ 68,000			
		45. Civil Works — Miscellaneous—		
19. B. Jails..	+ 70,000	Mount Capper Jail	627 778 139	28th Aug. 1895. 7th Oct. „ 3rd March 1896.
		45. Civil Works—Public Works Department—		
43. P.W.D...	+ 32,000	Tank restoration establishment.	37	15th Jan. 1896.
45. Agency ..	+ 20,000	Vizagapatam Agency Works..	678	10th Sept. 1895.
	— 1,41,000	Women and Children hospital.	467	22nd June „
	— 73,000	Further surrenders	85	7th Feb. 1896.
	— 2,02,000	Do.	33	14th Jan. „
	— 96,000	Do.	139	3rd March „
	— 4,60,000			
		Adjusting Heads—		
45. P.W.D...	+ 10,000	Grants for Education ..	„	„ „
Do. ..	+ 16,000	Máyavaram-Muttupet Railway.	„	„ „
Do. ..	+ 750	Dispensaries	„	„ „
Do. ..	+ 250	Chingleput hospital	35	15th Jan. „
	+ 27,000			
43. P.W.D...	+ 18,000	For covering deficits under Incorporated Local Funds.	139	3rd March „
	— 5,06,000	TOTAL, NET RESUMPTIONS		

Ans 2292.

Govt. of {1896} Madras.

FINANCIAL.

895 W 972 2nd March 1896

Recorded

(Sgd) C A B. B

Dw

Issued

Recd.

Encl.

G.O., &c., Nos. 139, 140, 3rd March 1896.

Mf sent to Ans 11.3.96

MARCH.

To.

The C.E. for Irrign:

" C.E. for Rys

" Ex-P.W. accts

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 602, Financial, dated 20th August 1895.

Abstract.—Circulating instructions relating to re-appropriations of grants, lapses, surrenders, &c.

G.O., No. 925, Financial, dated 26th November 1895.
G.O., No. 938 ,, ,, 28th ,, ,,
G.O., No. 987 ,, ,, 11th December ,,
G.O., No. 1047 ,, ,, 11th ,, ,,

Abstract.—Postponing the grant of additional allotments until after January 1896.

G.O., Nos. 47, 48, Financial, dated 17th January 1896.

Abstract.—Passing orders on the consolidated Civil estimates for 1896–97.

Read—also the following papers:—

Applications for additional allotments—

From the Accountant-General, Nos. P.A.D. 1429 and 1513, dated 28th January and 10th February 1896.

From the Government Epigraphist, No. 59, dated 31st January 1896.

From the Sanitary Commissioner, No. 214 S., dated 31st January 1896.

From the Military Secretary to His Excellency the Governor, No. 6, dated 24th January 1896, forwarded with Accountant-General's endorsement, No. 301, dated 3rd February 1896.

From the Private Secretary to His Excellency the Governor, No. 6, dated 11th February 1896, forwarded with Accountant-General's endorsement, No. 487, dated 18th February 1896.

From the Honorary Secretary, Madras Fine Arts Society, dated 18th February 1896.

From the Inspector-General of Registration, No. 316-A, dated 4th February 1896.

From the Revenue Department { No. 441-R, dated 21st February 1896. / No. 464-R, ,, 22nd ,, ,, / No. 494-R, ,, 27th ,, ,,

From the Government Astronomer, No. 40, dated 26th February 1896.

Proceedings of the Public Works Department, No. 685-AW., dated 24th February 1896, surrendering Rs. 96,927 and fixing the revised estimate for 1895–96 at 25·60 lakhs under *45. Civil Works*—Public Works Officers.

Order—No. 139, Financial, dated 3rd March 1896.

The Accountant-General places the revised estimates of expenditure in the current year under Imperial, Provincial and Local funds at 7·47 lakhs * less than in the sanctioned estimates, as shown in Appendix A to these proceedings. The grants have, however, been exceeded under several major and minor, as well as under detailed, heads. These excesses should under standing regulations † be met by specific re-appropriations from ascertained savings.

	Excesses.	Savings.	Net.
*Imperial ..	1·15	1·17	— ·02
Provincial ..	3·39	11·02	—7·63
Local	1·30	1·12	+ ·18
Total ..	5·84	13·31	—7·47

† Paragraphs 13, 14 and 84 to 103 of the Budget rules in G.O., No. 602, Financial, dated 20th August 1895.

Imperial.

2. Of the excess of 1·15 lakhs in this section, ·75 has been sanctioned by the Government of India in its letter ‡ recorded in G.O., No. 906, Financial, dated 19th November 1895. Of the remainder, the largest increases occur under *2. Assignments and Compensations* (·12), *7. Excise* (·14), and *23. Ecclesiastical*, Church of England (·10). These can, however, be met from the lapses under *11. Forest* (·60) and other divided heads, and it is unnecessary to address the Government of India at this stage.

‡ Finance and Commerce Department No. 5325-A, dated 8th November 1895.

Provincial.

3. Under paragraph 94 of the budget rules, heads of departments are competent to sanction, by re-appropriations, excess expenditure occurring under minor or detailed heads subordinate to the same major head, provided that the latter is entirely under their control. Excesses of this kind occur under the following heads :—

11. Forest—Establishments.
12. Registration—Superintendence.
19-A. Law and Justice—Law Officers and Refunds.
20. Police—Superintendence and Special Police.
22. Education—Inspection and Government Colleges.
24. Medical—Medical Establishments.

4. Excesses under other heads requiring the separate sanction of the Financial Department are shown in Appendix B and the Accountant-General is authorised to admit the charges by re-appropriation of grants as therein indicated.

5. The special attention of the Board of Revenue will again § be drawn to the inadequate provision under *1. Forest Refunds*. The charges doubtless fluctuate considerably from year to year, but it is always safer to provide a margin for unforeseen demands in such cases. The Board will report whether the provision (·06) for 1896–97 is sufficient.

§ G.O., No. 667, Financial, dated 6th September 1895, paragraph 8.

Forest refunds.	Budget.	Revised.	Actuals.
1894–95 { Board's estimate	·05	·10	·64
1894–95 { Accountant-General's estimate ..	·05	·25	·64
1895–96 { Board's estimate	·05	·07	..
1895–96 { Accountant-General's estimate ..	·05	·18	..
1896–97 { Board's estimate	·06	..	..
1896–97 { Accountant-General's estimate ..	·06	..	..

6. The Accountant-General anticipates a saving of ·50 in the Provincial share of the charges under *5. Salt*, in spite of the entertainment of the additional establishments sanctioned in G.O., No. 488, Revenue, dated 25th July 1895. In the circumstances set out in paragraph 2 of G.O., No. 90, dated 10th February 1896, the altered grant for 1895–96 will stand at the same figure as in the sanctioned estimate, as shown below :—

Salt expenditure.	Sanctioned estimate.	Board's revised estimate.	Accountant-General's revised estimate.	Altered grant.
Salaries, establishment, &c.	4·72	4·74	4·57	4·80
Licensees' works	1·28	·95	·80	·95
Salt purchase and freight	·93	1·09	1·06	1·18
Total Provincial, 5. Salt ..	6·93	6·78	6·43	6·93

7. The following entries in the revised estimates for 1895–96 should be included in the final issues of the consolidated budget :—

Receipts.—*Adjusting Heads—Provincial.*—The recovery of the outstanding debt of ·10 from the Ganjám District Board (G.O., No. 1021, Financial, dated 17th December 1895).

Expenditure.—*18. General Administration—Civil Secretariats.*—Salaries and allowances of the officers on special duty payable in February and March 1896 (·14 including ·10 now shown in the revised estimate under Legislative Council).

20. Police—District Executive Force—Supplies and Services.—Huts for the punitive police force, Tinnevelly (G.O., No. 1044, Financial, dated 21st December 1895)—·05 lakh.

26. Scientific, &c., Departments.—Government Epigraphist (G.O., Nos. 738 and 987, dated 26th September and 11th December 1895)—·01 lakh.

30. Stationery and Printing.—New printing machines for the Penitentiary Press (G.O., No. 445, dated 11th June 1895)—·08 lakh.

Local.

8. The increase (·46) under *Medical* will be met from the savings (·56) under *Education*. The excesses (·84), viz., under *Minor Works* (·25), under *Public Works in charge of Civil Officers* (·42), and under *Adjusting heads* (·17), are partly counterbalanced by savings under other *Local* heads to the extent of ·66, and the balance (·18) according to the Accountant-General's present estimates will be met by re-appropriations from savings under Provincial Services, the altered grants for which are shown in the last column of Appendix A. There will, of course, eventually be a *per contra* recovery under the head of *Contributions*.

9. The Accountant-General is requested to arrange for a Summary being added in the Civil estimates under *45. Civil Works*, showing the aggregate expenditure under each of the following Local funds separately :—

Incorporated Local Funds.

45. Civil Works.	Budget, 1896–97.	Revised, 1895–96.	Budget, 1895–96.
	LAKHS.	LAKHS.	LAKHS.
Local Funds, Act V of 1884	40·00	39·60	39·15
Ryotwari Village Service Fund	·26	·21	·19
Proprietary Village Service Fund	..	..	..
Irrigation Cess Fund	·52	·47	·52
Road Fund—Bhadráchalam and Rékapalle taluks	·01	·01	·01
Total ..	40·79	40·29	39·87

10. It is observed that up to date very few heads of departments have complied with the instructions in paragraphs 84 to 103 of the budget rules in regard to the submission of applications for additional allotments and the surrender of lapses. Advantage will be taken of the present opportunity to define more exactly the procedure to be adopted in future.

11. The revised forecasts of the current year's expenditure submitted by heads of departments with their budget estimates are in the majority of cases based on the actuals of four or five months and are, therefore, of little value. At any rate they cannot be taken as the guide for sanctioning additional allotments, for resuming lapses or for fixing the *altered grants*. To render the latter as accurate as possible and to ensure retrenchments being made from the proper sources and additions being sanctioned only when found to be absolutely unavoidable, it is necessary that the greater portion of the year should have elapsed and that the progress of expenditure in the various departments should have been carefully scrutinized. The Accountant-General's revised estimates incorporated with the Preliminary Issue of the Civil estimates in January afford the earliest opportunity for this scrutiny as well as for a satisfactory review of the whole position under Imperial, Provincial and Local.

12. Under existing arrangements, however, heads of departments are not sufficiently in touch with the Accountant-General who bases his revised estimates of January chiefly on the actuals of past years and on those of eight months of the current year. For 1895-96 he has reduced the budget grants in several cases below the amounts named by heads of departments, as shown below :—

Heads of Accounts.	Budget Grant, 1895-96.	Departmental forecasts.	Accountant-General's revised estimates.
	Rs.	Rs.	Rs.
3. *Land Revenue*—Provincial—			
Charges of District Administration	39,09,600	39,63,400	39,17,200
Revenue Settlement	3,37,500	3,47,400	3,21,700
9. *Customs*—Provincial	2,36,000	2,36,000	2,27,000
11. *Forest*—Imperial and Provincial—			
Establishments	7,47,600	7,62,000	7,50,000
Conservancy and Works	8,22,400	8,05,000	7,00,000
12. *Registration*—Imperial and Provincial	8,50,000	8,47,000	8,10,000
22. *Education*—Provincial—			
Government Colleges, Professional	1,62,000	1,60,000	1,80,200
Do. Schools, General	1,45,000	1,45,000	1,37,700
Do. do. Special	2,67,400	2,65,400	2,34,300
Grants-in-aid	5,20,100	5,20,100	5,04,000
Scholarships	28,000	28,000	20,000
24. *Medical*—Sanitary Commissioner	58,700	61,200	57,500
26. *Scientific and other Minor Departments*—Provincial—			
Archæological Survey	13,300	13,700	11,800
Government Epigraphist	14,500	15,100	14,800
Public Observatories	19,000	23,400	19,700
Provincial Museums	29,400	29,800	29,000
Botanical Gardens	17,100	18,900	17,800
43. *Minor Works and Navigation*—*Civil*	4,20,000	4,15,000	3,85,000

13. The above figures tend to show that the information furnished in their budget estimates by heads of departments is insufficient. It is the duty of such officers continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is therefore incumbent on them to review their forecasts in the light of the Accountant-General's corrections based on later information and to advise Government in order that the *altered grants* under each head may be finally determined with some degree of precision. These *altered grants* form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

14. The Accountant-General will therefore be requested to supply copies of the Preliminary Civil budget estimates, commencing with those of January 1897, to heads of departments, who will, within a week of the receipt of these, forward

through him to Government, in the subjoined form, a memorandum of all further alterations of grants that may appear to them to be necessary from an administrative point of view :—

Memorandum of altered grants for the current year in department.

Detailed Account No.———

1. Minor or detailed heads of account.	Altered grant.	Accountant-General's revised estimate.	Budget grant.
A	Rs.	Rs.	Rs.
B			
C			
D, &c.			
Total ..			
2. Summary.			Rs.
Net total amount surrendered			
Net total additional allotment required			
Net total re-appropriation sanctioned by the head of the department under pargraphs 94 and 95 of the Budget rules			

15. The Accountant-General will be requested to state whether it would not simplify matters considerably if he were empowered to authorise, after reviewing these memoranda, the admission of all excess items under the following classes of expenditure :—

(i) Increases due to alterations in the rates of exchange compensation allowance, to absences of officers on privilege leave, to deputation of officers on special duty, to refunds of erroneous credits, to account transfers from one head to another, and to other unavoidable causes over which the Government cannot exercise any adequate control.

(ii) All excesses under individual minor heads and sub-heads up to Rs. 500 wherever the grants for the same do not exceed Rs. 20,000, provided that there are savings under the total major head and that there are no account or other objections to the admission of the items in question.

16. If this course were followed the Accountant-General might retain such of the alteration memoranda as he could himself dispose of and forward only those which require the specific sanction of Government. In the consolidated statement of *Excesses over grants* submitted after the close of the year, he might refer to the items sanctioned by himself under the powers now proposed to be delegated to him.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
„ the Accountant-General.
„ all Heads of Departments under the Chief Secretary.
„ the Public Department (with reference to paragraph 14).

———

Endorsement—No. 140, Financial, dated 3rd March 1896.

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

J. F. PRICE,
Chief Secretary.

Exd. C. M. Thumbuswamy.

APPENDIX A TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896.

Heads of Expenditure.	Comparison of the Accountant-General's revised estimates with the sanctioned grants for 1895–96. Imperial. +	Imperial. −	Provincial. +	Provincial. −	Local. +	Local. −	Total. +	Total. −	Alterations in the PROVINCIAL grants for 1895–96. Sanctioned grants.	Accountant-General's revised estimates.	Altered grants.
1	2	3	4	5	6	7	8	9	10	11	12
Direct Demands on the Revenue—											
1.—Refunds and Drawbacks ..	..	·10	..	·07	..	·10	..	·27	1·25	1·18	1·18
2.—Assignments and Compensations	·12	..	..	..	..	..	·12	..	..	..	..
Charges in respect of Collections—											
3.—Land Revenue	..	..	·40	..	..	·26	..	·66	52·29	51·89	51·99
5.—Salt	..	·04	..	·50	..	..	..	·54	6·93	6·43	6·93
6.—Stamps	·04	..	·10	..	..	..	·14	..	2·51	2·61	2·76
7.—Excise	·14	..	·04	..	..	..	·18	..	1·71	1·75	1·81
9.—Customs	..	..	..	·09	..	..	..	·09	2·36	2·27	2·27
10.—Assessed Taxes	..	..	..	..	..	..	..	..	·12	·12	·12
11.—Forest	..	·60	..	·60	..	..	..	1·20	7·85	7·25	7·50
12.—Registration	..	·20	..	·20	..	..	..	·40	4·25	4·05	4·15
Total ..	·30	·94	·14	1·86	..	·36	·44	3·16	79·27	77·55	78·71
Interest—											
13.—Interest on ordinary debt ..	..	..	·05	..	..	..	·05	..	1·53	1·58	1·58
14.—Interest on other obligations.	·02	..	..	..	..	..	·02	..	..	..	..
Total ..	·02	..	·05	..	..	..	·07	..	1·53	1·58	1·58
Post Office, Telegraph, and Mint—											
15. Post Office	..	..	..	·09	..	..	..	·09	·95	·86	·86
Salaries and Expenses of Civil Departments—											
18.—General Administration ..	·01	..	·34	..	..	·05	·35	·05	9·74	10·08	10·16
19.—Law and Justice—											
A.—Courts of Law ..	..	..	..	·21	..	..	..	·21	46·74	46·53	46·60
B.—Jails	..	..	..	·77	..	..	..	·77	11·10	10·33	10·40
20.—Police	..	..	..	1·51	..	..	..	1·51	46·59	45·08	45·39
21.—Marine	..	..	..	·25	..	..	..	·25	·40	·15	·19
22.—Education	..	..	..	·77	..	·56	..	1·33	17·31	16·54	16·78
23.—Ecclesiastical	·07	..	..	..	..	..	·07	..	..	..	..
24.—Medical	..	..	..	·25	.46	..	·46	·25	13·28	13·03	13·18
25.—Political	..	..	·02	..	..	..	·02	..	·83	·85	·87
26.—Scientific and other Minor Departments	..	·01	..	·23	..	..	..	·24	4·23	4·00	4·13
Total ..	·08	·01	·36	3·99	·46	·61	·90	4·61	150·22	146·59	147·70
Miscellaneous Civil Charges—											
27.—Territorial and Political Pensions	..	·05	..	..	..	..	..	·05	..	..	..
28.—Civil Furlough	..	..	..	..	..	..	..	..	..	..	..
29.—Superannuation Allowances and Pensions	..	·04	·57	..	..	·03	·57	·07	14·50	15·07	15·07
30.—Stationery and Printing ..	·75	..	·26	..	..	..	1·01	..	8·05	8·31	8·95
32.—Miscellaneous	..	·13	..	·05	..	·12	..	·30	1·53	1·48	1·50
Total ..	·75	·22	·83	·05	..	·15	1·58	·42	24·08	24·86	25·52
Famine Relief and Insurance—											
33.—Famine Relief	..	..	·05	..	..	..	·05	..	..	·05	·02
Construction of Railways—											
37.—Construction of Railways, &c.	..	..	·42	..	..	..	·42	..	·38	·80	·81
38.—State Railways Working Expenses	..	..	·17	..	..	..	·17	..	1·40	1·57	1·57
Railway Revenue Accounts—											
41.—Miscellaneous Railways ..	..	..	..	..	..	..	..	..	..	..	..
Irrigation—											
43.—Minor Works and Navigation. { Civil .. / Public Works Department.	..	..	..	..	..	..	..	..	4·20	3·85	4·15
Buildings and Roads—	..	..	..	1·80	·25	..	·25	1·80	33·52	32·07	32·48
45.—Civil Works. { Civil Works, Agency.	..	..	..	..	..	..	..	..	1·36	1·19	1·22
,, Municipal.	..	..	1·10	..	·42	..	1·52	..	4·25	4·83	4·93
Miscellaneous ..	..	..	..	..	..	..	..	..	·10	·09	·10
Mount Capper Jail ..	..	..	..	..	..	..	..	..	..	·70	·70
Public Works Department	..	..	..	3·23	..	..	..	3·23	30·20	26·97	25·60
Total ..	..	..	1·10	3·23	·42	..	1·52	3·23	35·91	33·78	32·55
Contribution to Local Funds ..	..	..	·27	..	·17	..	·44	..	2·89	3·16	3·34
Total Expenditure ..	1·15	1·17	3·39	11·02	1·30	1·12	5·84	13·31	334·35	326·72	329·29
Net Savings	·02		7·63		+ ·18		7·47		..	7·63	5·06

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96.

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**I. Refunds—**		
..	+ 1,000	Land Revenue	139	3rd March 1896.
..	+ 500	Excise	,,	,, ,,
..	+ 6,500	Forest	,,	,, ,,
	— 12,000	Stamps	,,	,, ,,
	— 3,000	Assessed Taxes	,,	,, ,,
	— 7,000			
..	+ 20,000	**3. Land Revenue—**		
	— 17,000	Charges of District Administration.	,,	,, ,,
	— 16,000	Survey Department	82	7th Feb. 1896.
45. P.W.D...	+ 6,000	Revenue Settlement	139	3rd March ,,
	— 23,000	Registration of Janmam Titles..	556	21st July 1895.
	— 30,000	Land Records and Agriculture ..	139	3rd March 1896.
..	+ 8,000	**5. Salt—**		
		Salaries, Establishment and Contingencies.	,,	,, ,,
..	+ 25,000	Salt purchase and freight ..	,,	,, ,,
	— 33,000	Licensees works	,,	,, ,,
	..			
45. P.W.D...	+ 25,000	**6. Stamps—**		
		Court-fee stamps and stamped paper for copies.	,,	,, ,,
45. P.W.D...	+ 10,000	**7. Excise—**		
		Salaries, Establishment and Contingencies.	,,	,, ,,
	— 9,000	**9. Customs—**		
		Salaries, Establishment and Contingencies.	,,	,, ,,
	— 35,000	**11. Forest—**		
		Conservancy and works ..	,,	,, ,,
	— 10,000	**12. Registration—**		
45. P.W.D...	+ 5,000	District charges	,,	,, ,,
	— 9,000	**13. Interest** on Provincial loans and advances payable to imperial.	,,	,, ,,
43. P.W.D...	+ 3,100	**15. Post office—**		
		District post	,,	,, ,,
45. P.W.D...	+ 250	**18. General Administration—**		
		Private Secretary's office, Salaries and Contingencies.	,,	,, ,,
		Governor's Band—Purchase of Instruments.	901	16th Nov. 1895.
			4	6th Jan. 1896.

* Note.—This column is marked (..), where additional grants are made by re-appropriation from savings within the same major head.

APPENDIX B to G.O., Nos. 139, 140, Financial, dated 3rd March 1896—*cont*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Date.
	Rs.	**18. General Administration—*cont.***		
45. P.W.D...	+ 200	Governor's Band. Clothing and blankets.	59	27th Jan. 1896.
43. P.W.D...	+ 350	Governor's Band. Subscription to music.	139	3rd March ,,
Do. ..	+ 3,000	Legislative Council Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 14,500	Public Department Salaries and Contingencies.	,,	,, ,,
Do. ..	+ 500	Translators' Department—Persian and Hindustani Translator.	,,	,, ,,
Do. ..	+ 17,600	Revenue Department	,,	,, ,,
Do. ..	+ 1,800	Local and Municipal Department, Government office.	,,	,, ,,
Do. ..	+ 10,500	Board of Revenue	,,	,, ,,
	— 9,800	Tour charges and other heads.	,,	,, ,,
	+ 42,000			
	— 14,000	**19-A. Law and Justice** ..	,,	,, ,,
		Courts of Law.		
	— 50,000	Mount Capper Jail, Cuddalore.	627	28th Aug. 1895.
	— 11,000	Do. do.	778	7th Oct. ,,
	— 9,000	Do. do.	139	3rd March 1896.
	— 70,000			
		20. Police—		
	—1,15,000	Railway Police	,,	,, ,,
	— 11,000	Cattle Pounds	,,	,, ,,
..	+ 9,000	Superintendence	,,	,, ,,
	— 4,200	Steam Boiler Inspection ..	,,	,, ,,
..	+ 5,000	Punitive Police, Tinnevelly ..	1044	21st Dec. 1895.
	— 4,000	Presidency Police	101	15th Feb. 1896.
..	+ 200	Special Police	139	3rd March ,,
	—1,20,000			
		21. Marine—		
	— 14,000	Miscellaneous	,,	,, ,,
	— 7,000	Transfers to other heads ..	,,	,, ,,
	— 1,000	Salaries of officers and men afloat.	476	25th June 1895.
..	+ 1,000	Agent, Government Consignments.	139	3rd March 1896.
	— 21,000			
		22 Education—		
45. P.W.D...	+ 12,500	College of Engineering ..	851	31st Oct. 1895.
	— 15,500	Stipends	139	3rd March 1896.
	— 50,000	Madras Hostels	,,	,, ,,
	— 53,000			

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Government Order, Financial Department. Date.
	RS.	**24. Medical—**		
..	+ 18,000	Medical Establishments ..	139	3rd March 1896.
	— 20,000	Hospitals and Dispensaries ..	"	" "
..	+ 1,000	Sanitary Commissioner ..	"	" "
	— 5,000	Sanitary Engineer	"	" "
..	+ 4,000	Chemical Examiner	"	" "
	— 8,000	Other heads	"	" "
	— 10,000		"	" "
		25. Political—		
21. Marine ..	+ 2,500	Resident of Travancore and Cochin.	768	4th Oct. 1895.
Do. ..	+ 500	British Consular Agent, Pondicherry and Karikal.	763	3rd " "
Do. ..	+ 400	Paymaster, Carnatic Stipends..	139	3rd March 1896.
Do. ..	+ 600	Other heads	"	" "
	+ 4,000			
		26. Scientific, &c., Departments—		
21. Marine ..	+ 500	British Consular Agent, Pondicherry and Karikal.	763	3rd October 1895.
.. ..	+ 2,000	Government Astronomer ..	110	21st Feb. "
45. P.W.D...	+ 500		139	3rd March 1896.
	— 1,000	Donation to Asiatic Society, Bengal.	744	27th Sept. 1895.
		Donation to Fine Arts Society, Madras.	139	3rd March 1896.
21. Marine.	+ 866	Government Epigraphist ..	738	26th Sept. 1895.
	+ 334		987	11th Dec. "
..	+ 590	Cinchona Plantations ..	139	3rd March 1896.
..	+ 2,000	Government Botanist ..	"	" "
..	+ 1,000	Superintendent, Government Central Museum.	79	8th Feb. "
..	+ 2,000	Inspection of Factories ..	139	3rd March "
..	+ 2,000	Commissioner for Government Examinations.	"	" "
21. Marine ..	+ 1,400	Examination of Assistants ..	829	22nd Oct. 1895.
	— 800	Provincial Civil Service Examinations.	139	3rd March 1896.
..	+ 200	Exploration of Coal and Minerals.	"	" "
	— 10,200	Experimental Cultivation and Imperial Institute.	"	" "
	— 2,000	Public Exhibition and Fairs ..	"	" "
	— 11,000	Veterinary and Stallion Charges.	"	" "
..	+ 600	Protector of Emigrants, Madras.	"	" "
..	+ 1,100	Refunds	"	" "
	— 10,000		"	" "
45. P.W.D...	+ 57,000	**29. Superannuation—**		
		Allowances and Pensions ..	"	" "
20. Police ..	+ 8,300	**30. Stationery and Printing—**		
		Superintendent, Government Press.	445	11th June 1895.
Do.	+ 2,000	Stationery office	139	3rd March 1896.
Do.	+ 4,300	Collectorate Presses	"	" "

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumptions of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants —.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department. No.	Government Order, Financial Department. Date.
	RS.	**30.—Stationery and Printing—** *cont.*		
	— 14,000	Printing Settlement Registers.	891	13th Nov. 1895.
20. Police ..	+ 42,000	Stationery supplied from Central Stores.	982	9th Dec. "
Do. ..	+ 47,400	Do. do.	139	3rd March 1896.
	+ 90,000			
		32. Miscellaneous—		
	— 500	Pearl Fisheries (Provincial) ..	476	25th June 1895.
..	+ 700	Do. (do.) ..	139	3rd March 1896.
	— 4,500	Special commissions of enquiry, &c.	"	" "
..	+ 1,300	Conservancy Establishment, Fort St. George.	"	" "
	— 3,000			
45. P.W.D...	+ 2,000	**33. Famine Relief**	"	" "
45. P.W.D...	+ 42,000	**37. Construction of Railways** ..	926	26th Nov. 1895.
Do. ..	+ 1,000	Do. do. ..	139	3rd March 1896.
	+ 43,000			
		38. State Railways—		
45. P.W.D...	+ 20,000	Working expenses	926	26th Nov. 1895.
	— 3,000	Do.	139	3rd March 1896.
	+ 17,000			
	— 5,000	**43. Minor works and Navigation** in charge of Revenue officers.	596	19th August 1895.
43. Revenue.	+ 5,000	**43. Minor works and Navigation** in charge of Public Works officers.	596	" "
45. P.W.D...	+ 73,000	Agricultural and other works .	85	7th Feb. 1896.
	—1,50,000	Cooum improvement scheme..	84	" "
	— 32,000	Tank restoration establishment.	37	15th Jan. "
	—1,04,000			
		45. Civil Works—Agency—		
45. P.W.D...	+ 5,000	Ganjám	967	6th Dec. 1895.
	— 20,000	Vizagapatam..	678	10th Sept. "
45. Municipal	+ 200	Gódávari	437	8th June "
45. P.W.D...	+ 800	Other works	139	3rd March 1896.
	— 14,000			

APPENDIX B TO G.O., NOS. 139, 140, FINANCIAL, DATED 3RD MARCH 1896—*cont.*

Statement showing additional allotments, Resumption of surrenders and net Alterations in grants sanctioned under Provincial services for 1895-96—*cont.*

Major heads from which the transfers indicated have been sanctioned.	Additional allotments +. Resumptions of grants—.	Nature of alterations and heads in which alterations are made.	Government Order, Financial Department.	
			No.	Date.
	RS.	**45. Civil Works—Municipal—**		
45. P.W.D..	+ 1,50,000	Municipal Commission, Madras.	1,036	19th Dec. 1895.
20. Police ..	+ 10,000	Suspension bridge, Pálár river, Salem.	139	3rd March 1896.
	— 92,000	Other Municipal works ..	983	9th Dec. 1895.
	+ 68,000			
		45. Civil Works — Miscellaneous—		
19. B. Jails..	+ 70,000	Mount Capper Jail	627 778 139	28th Aug. 1895. 7th Oct. „ 3rd March 1896.
		45. Civil Works—Public Works Department—		
43. P.W.D..	+ 32,000	Tank restoration establishment.	37	15th Jan. 1896.
45. Agency ..	+ 20,000	Vizagapatam Agency Works..	678	10th Sept. 1895.
	— 1,41,000	Women and Children hospital.	467	22nd June „
	— 73,000	Further surrenders	85	7th Feb. 1896.
	— 2,02,000	Do.	33	14th Jan. „
	— 96,000	Do.	139	3rd March „
	— 4,60,000			
		Adjusting Heads—		
45. P.W.D..	+ 10,000	Grants for Education ..	„	„ „
Do. ..	+ 16,000	Máyavaram-Muttupet Railway.	„	„ „
Do. ..	+ 750	Dispensaries	„	„ „
Do. ..	+ 250	Chingleput hospital	35	15th Jan. „
	+ 27,000			
43. P.W.D..	+ 18,000	For covering deficits under Incorporated Local Funds.	139	3rd March „
	— 5,06,000	TOTAL, NET RESUMPTIONS		

Govt. of {1896} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., Nos. 139, 140,
3rd March 1896.

MARCH.

Re-appropriations and Altered Grants.

Passing orders relating to the — of the current year, and laying down the procedure to be adopted in future.