Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4929

DATED 2nd December 98

[Despatch Abstract.]

Recording G. of Financial Department passing orders on the Accountant General's report on the expenditure incurred in excess of budget grants in 1897-98

Copy to the Govt of India Finance and Commerce Department

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G.O., &c., Nos. 1078, 1079, 19th November 1898.

G.O. no. 4729 dt. 2nd Dec. 1898

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Expenditure incurred in excess of Budget Grants.

Passing orders on the Accountant General's report on the — in 1897-98 Copy to the Government of India, Finance and Commerce Department

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GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT

Read—the following paper —

From T HESKETH BIGGS, Esq, Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St George, 5th October 1898, No. 4538

As directed in G O, No 719, Financial, dated the 28th of October 1896, I have the honour to submit, in print, my report on the expenditure incurred in excess of the budget grants in 1897–98, with the statement prescribed in article 298 of the Civil Account Code and the Government of India Financial Resolution, No. 553 A, dated the 31st January 1895

2 Two copies of my appropriation report for that year are also forwarded.

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

4 It will be seen from the figures in Appendix B that the budget grants in the Civil Department for Imperial and Provincial were exceeded by Rs 2,01,351 and Rs. 11,17,616 respectively, whilst the grant for the Public Works Department was exceeded by Rs 54,56,836 in the Imperial section and resulted in a saving of Rupees 11,52,674 under Provincial As regards *Local* the grants in both the departments proved too much by Rs 4,77,728 and Rs. 23,944 respectively The excesses in the Imperial section were each due to famine In the Provincial section, however, while the expenditure incurred on account of famine caused an excess in the Civil Department, that excess was more than counterbalanced by a short expenditure in the Public Works Department, thus resulting in a net saving of Rs 35,058 The expenditure on account of Famine Relief Works in the Public Works Department was entirely taken to the debit of Imperial, whereas that in the Civil Department, after charging on five lakhs to Local, was apportioned between Imperial and Provincial so as to leave Provincial Services Account with a balance of ten lakhs on the 31st March 1898

5 The additional grants sanctioned by the Government of India under 33 Famine Relief are given in paragraph 77 of my Appropriation Report.

6 The excesses shown in Appendix A, which now require the sanction of the Government of India or of the Government of Madras, as the case may be, are the net amounts arrived at after deducting the re-appropriations already sanctioned They amount in the aggregate to Rs 2,17,011 as shown below —

	Government of India.	Government of Madras
	Rs	Rs
Refunds and Drawbacks	2,530	1,117
Land Revenue		28,193
Excise	16,278	6,092
Assessed Taxes	9	509
Interest on Ordinary debt		32,768
Post Office		477
Medical		62,658
Superannuation		3,689
Stationery and Printing		61,497
Miscellaneous	894	
	19,711	1,97,300
Total	2,17,011	

APPENDIX A

STATEMENT of expenditure in excess of Budget Grant in 1897-98 requiring sanction

Major head of account	Amount of excess expenditure.	Amount		Amount requires sanction		Remarks.
		Already sanctioned	In Government Order number and date	Of Government of India	Of Government of Madras	
	Rs	Rs		Rs	Rs	
1 Refunds and Drawbacks—						
Imperial—						
Salt	16,026					
Customs { Refunds / Drawbacks	3 144					
	6 270					
Land Revenue	47,869	35 600	G O No 136, dated 12th February 1898	(a) 2 030	(a) 1 117	(a) Refunds are fluctuating payments. These trifling excesses could not therefore be fully gauged in time
Stamps	63					(b) This excess was due almost entirely to famine The major
Excise	18,215	3 350	G O No 280, Financial dated 16th March 1898			portion of the excess under this head has it will be seen, been covered by re appropriations whilst the increase which took place about the close of the year could not be foreseen—*vide* para graph 40 of the appropriation report
Assessed Taxes	3 059					
Forest	1 763					
Registration	849					
Total, Imperial	40 980	38 950		(a) 2 030	(b) 28 493	
Provincial—						
Land Revenue	6,955	12 900	G O No 136, Financial dated 12th February 1898		(c) 6 092	(c) There was no excess in the charges of the combined department of *Salt and Excise*. But a saving of Rs 2 37 000 appearing under *Excise* is due to the change subsequently sanctioned in the proportion of the total charges debitable to that head. The actuals of March of the combined department having exceeded expectation the re appropriations sanctioned proved insufficient—*vide* paragraph 41 of the appropriation report.
Stamps	176					
Excise	4,680	1 250	G O No 280, Financial, dated 16th March 1898			
Assessed Taxes	4 609					
Forest	1 765					
Registration	848					
Total, Provincial	14 967	13 2e0			(d) 509	(d) Trifling and calls for no comment
3 Land Revenue— Provincial	3,25,469	2,26,876	Appendix B to G O No 670 Financial 5th August 1898		(e) 32 768	(e) The excess under this head is not apparent until the revised estimate is settled Moreover no strict budget check is necessary in this case the actuals being known only after the expiry of the year and are covered by receipts credited *per contra*—*vide* paragraph 50 of the appropriation report
7 Excise—						
Imperial	2,58,278	2,57 000	G O No 280 Financial dated 16th March 1898	(c) 16 278		
Provincial	91,092	87 000	Do do			
10 Assessed Taxes—						
Imperial	9			(d) 9		
Provincial	1 009	500	Appendix B to G O, No 670, Financial dated 5th August 1898			
13 Interest on ordinary debt—						
Provincial	32,768					

Statement of Expenditure in excess of Budget Grant in 1897-98 requiring sanction—*cont*

Major head of account	Amount of excess expenditure	Amount		Amount requires sanction		Remarks
		Already sanctioned	In Government Order number and date	Of Government of India	Of Government of Madras	
15. Post Office— Provincial	Rs 477	Rs			Rs 477	Needs no remark
19-B Law and Justice—Jails— Provincial	40 673	71 000	Appendix B to G O No 670 Financial dated 5th August 1898			
20 Police— Provincial	37 602	46 000	Do			
24 Medical— Provincial Local	14.325 62,658	17 845	Do		62,658	This has resulted from a defect in the system of estimating The budget as usual was based upon previous years actuals in the absence of estimates from District Boards which were received too late for incorporation in the civil estimates The actuals, however, correspond very closely with the district estimates as sanctioned by Government This matter has been once again brought to the notice of Government. The expenditure on plague preventive measures alone was Rs 41 000 for which no provision was made in the budget—*vide* paragraph 66 of the appropriation report.
25 Political—Imperial— Darbar Presents and Allowances to Vakils Refugees and State Prisoners Miscellaneous	772 651 3,577		Government of India, Finance and Commerce, No 1231-A dated 12th March 1898			
Total Imperial	5 000	5 500				
Political Agents— Provincial	2 960	9 000	Appendix B to G O, No 670 Financial, dated 5th August 1898			
29 Superannuation Allowances and Pensions— Local	3,689				3 689	The excess was due chiefly to no provision having been made for bonuses paid to Provident Funds But it is trifling in amount—*vide* paragraph 74 of the appropriation report.
30 Stationery and Printing— Stationery purchased for Central Stores— Imperial	38,392	50 000	Government of India Finance and Commerce No 732-A dated 10th February 1898 Proceedings of Madras Government, No 146 Financial dated 10th Feb 1898			

Statement of Expenditure in excess of Budget Grant in 1897-98 requiring sanction—*cont*

Major head of account	Amount of excess expenditure	Amount		Amount requires sanction		Remarks
		Already sanctioned.	In Government Order, number and date	Of Government of India	Of Government of Madras	
30 Stationery and Printing—*cont.* Provincial—	Rs	Rs		Rs	Rs	
Stationery Office at the Presidency	177					
Stationery purchased in the country	7 028					
Government Presses	1 084					
Printing at private Presses	32,908					
Stationery supplied from Central Stores	1 42 799					
Refunds	1 093					
Total, Provincial	1 05,217	43,720	Appendix P to G O, No 670, Financial, dated 5th August 1898		61 497	The Superintendent of Stationery reports that both the budget and the revised estimates of the year under Stationery supplied from Central Stores were based upon a three years average and that the excess could not be foreseen in time to obtain the necessary re-appropriation—*vide* paragraph 75 of the appropriation report
32 Miscellaneous—Imperial— Charges for remittance of treasure	31,014	32 000	Government of India Finance and Commerce No 981 A. dated 28th February 1898			
Miscellaneous Refunds	197					
Jubilee Celebration charges	2 017					
Total, Imperial	32 894	32 000		894		The excess is trifling—*vide* Article 296 of the Civil Account Code
33 Famine Relief— Imperial	4 65 456	19,37,000	Government of India Finance and Commerce No 3210 A dated 2nd July 1897 and No 4181 A dated 18th September 1897 and Telegram, dated 4th March 1898; G O No 920 Financial dated 11th November 1897 and G O No 301 Financial dated 23rd March 1898.			
Provincial	16,50,000					*Vide* paragraph 77 of the appropriation report

APPENDIX B

STATEMENT showing aggregate Budget Grants and Actuals for the year 1897-98.
(Chapter 17, Article 292 Vol I, Civil Account Code)

Budget				Actuals				Net excess or deficiency			
	Imperial	Provincial	Total	Imperial	Provincial	Local	Total	Imperial	Provincial	Local	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs
Total, Civil expenditure ..	70,57,000	2,69,77,000	4,7 ,51,000	72,56,351	2,80,94 616	1,26 39,272	4,79 92,239	2 01,351	11,17,616	4 77 728	8 41,239
Public Works expenditure ..	1,18 37 000	58,81 000	1 78,9= 000	1 72 93,836	48,28 826	63 056	2 21,74,218	54 76 836	17 52 674	23,044	42,80,218
Grand Total	1,88,94,000	3,29,58 000	5 50 40 000	2 45,52 187	3 29,22,942	1,26 91,328	7 01,66 457	56,53, 187	35,068	5 01,672	51,21,457

Ead C M. Thambuswamy

Order—No 1078, Financial, dated 19th November 1898

The statements will be forwarded to the Government of India

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

3 Orders will issue in the Local and Municipal Department in regard to the excess of 63 lakh under 24 Medical (Local)

(True Extract)

A Eddington
for *Chief Secretary*

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

Endorsement—No 1079, Financial, dated 19th November 1898

Copy to the Government of India, Finance and Commerce Department

G STOKES,
Chief Secretary

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