

4/7
Financial (189⁷₆) Department.

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[Despatch Abstract.]

Preliminary Account of Provincial Service

Reviewing the — for 1896-97.
Copy to the Govt of India.

1/5997

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras. FINANCIAL.

Recd.

Enclosures

1897.

Regd.

Spare copies

G.O., &c., Nos. 602, 603, 2nd August 1897.

AUGUST.

Preliminary Account of Provincial Services.

Reviewing the — for 1896-97. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From the Accountant-General, dated 5th May 1897, No. B.J.H.—4, submitting the preliminary account of Provincial Services for 1896–97, with a memorandum showing the approximate Provincial balance on 31st March 1897, and including further adjustments that will be made in the final accounts for March 1897.

From the Public Works Department, dated 10th May 1897, No. 162-D., and 5th June 1897, No. 457-D., forwarding statements of Public Works receipts and charges for 1896–97.

From the Accountant-General, No. B.F.W.—2, dated 15th July 1897, forwarding statement of the final accounts for 1896–97 distributed under Imperial, Provincial and Local.

ORDER—No. 602, Financial, dated 2nd August 1897.

The Provincial accounts for 1896–97, as revised by the last of the papers read above, are reproduced in appendix A to these proceedings.

2. The actuals compare with the budget and revised estimates as follows:—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
Opening balance	LAKHS. 41.88	LAKHS. 43.01	LAKHS. 43.01
Receipts	327.67	321.41	322.62
Charges	369.55	364.42	365.63
Closing balance	342.93	338.57	340.02
	26.62	25.85	25.61

3. The principal variations in the receipts as compared with the budget and revised estimates are shown below:—

	As compared with	
	Budget estimate.	Revised estimate.
Land Revenue Collections	LAKHS.	LAKHS.
Salt	— 7.85	+ 1.59
Stamps	— .37	+ .10
Excise	— .30	— .08
Assessed Taxes	+ 1.12	+ .24
Forest	+ .85	+ .30
Law and Justice—Courts	+ 1.41	— .22
Scientific and other Minor Departments	— .67	+ .13
Civil Works—P.W.D.	+ .59	+ .37
	+ .62	+ .06

4. The following statement compares the approximate actual expenditure with the budget grant, the revised estimate and the altered grant:—

Heads.	Actuals as compared with		
	Budget grant.	Revised estimate.	Altered grant.
1. Refunds and Drawbacks	LAKHS. + .05	LAKHS. — .07	LAKHS. — .17
3. Land Revenue	— .62	+ .80	+ 1.15
5. Salt	— 1.15	— .32	+ .35
6. Stamps	— .21	— .25	— .25
7. Excise	— .17	— .01	+ .03
9. Customs	— .06	— .06	— .06
10. Assessed Taxes	— .67	— .07	+ .07
11. Forest	— .24	— .02	— .02
12. Registration	— .02	+ .04	— .02
13. Interest	— .06	— .01	— .01
15. Post Office	+ .17	+ .02	— .08
18. General Administration	— 1.11	+ .02	— .15
19-A. Law and Justice—Courts	+ .14	+ .65	+ .02
19-B. Law and Justice—Jails	+ .67	— .06	+ .31
20. Police	+ .78	— .01	— .23
21. Marine	— .66	+ .26	+ .11
22. Education	+ .19	+ .18	+ .31
24. Medical	— .01	+ .03	+ .03
25. Political	— .25	+ .06	— .14
26. Scientific and other Minor Departments	+ .04	+ .12	+ .04
29. Superannuation—Allowances and Pensions	+ .96	+ .35	+ .37
30. Stationery and Printing	— .08	— .06	— .08
32. Miscellaneous	+ 1.38	+ .13	— 1.79
33. Famine Relief—Civil Officers	+ 2.67	+ .67	+ 2.67
Do. —Public Works Department	— .22	— .02	— .22
37. Construction of Railways	— .16	— .15	— .16
38. State Railways	— .12	— .27	— .12
43. Minor Works and Navigation—Civil Officers	— .79	— .1	— .41
Do. —Public Works Department	— .08	— .28	— .01
45. Civil Works—Civil Officers	— 4.04	— .34	— .92
Do. —Public Works Department	+ .76	+ .23	+ .26
Adjusting heads			
Total	— 2.91	+ 1.45	+ .90

5. The variations between the budget and revised estimates have already been explained in the Financial Statement discussed in the Legislative Council at its meeting on the 9th April 1897. The present figures are subject to alteration and the results of the final adjustments and the Accountant-General's appropriation audit report will be awaited.

6. The differences between the revised estimates and the actuals of revenue are comparatively small. Under *I. Land Revenue*, the anticipated fall in the revised estimate was partly counterbalanced by certain advance collections credited within the official year owing to the change of kistbandi in Tanjore. In G.O., No. 400, Financial, dated 15th May 1897, the Revenue department was requested to scrutinise the district accounts, in view to ascertaining how far the collections under this head as well as those under *IV. Stamps* and *V. Excise* have been affected by the famine. The causes of the steady annual increases under *VIII. Assessed Taxes* and *IX. Forest* should also be examined when the budget estimates for the ensuing year are under preparation so that the normal rate of development in ordinary years may be determined as approximately as possible.

7. On the expenditure side the lower rates of exchange compensation allowance sanctioned during the year were accountable for a saving of over a lakh on the budget grant. The revised estimate and altered grant under *3. Land Revenue* did not allow sufficiently for the cost of additional famine establishments debited to departmental heads. The attention of the Board of Revenue will, with reference to the correspondence in G.O., No. 94, Financial, dated 29th January 1897, be drawn to the fact that the actuals under *11. Forest* fell short of the Accountant-General's revised estimates; now that the subordinate establishments have been strengthened, similar lapses should not be allowed to recur.

8. It was impossible to frame reliable estimates of *Famine Relief* expenditure during the course of the year, and the figures adopted by the Government of India in the revised estimate, viz., 3.25 under Provincial and .75 under Local, were exceeded by .86 as shown below:—

	Revised Estimate.	Actuals.	Difference.
Civil Department. { Provincial	1.25	1.38	+ .13
Local	.75	.82	+ .07
Total ..	2.00	2.20	+ .20
Public Works Department—Pro- { Civil Department Works ..	2.00	.63	+ .50
vincial. { Local Fund Works		1.87	+ .16
Irrigation Works		.16	
Total ..	2.00	2.66	+ .66
Total, 33. Famine Relief ..	4.00	4.86	+ .86

The bulk of the expenditure in the Public Works Department was incurred in Bellary, chiefly on Local Fund works, which have for the present been classed as Provincial under the instructions issued in G.O., No. 133, Financial, dated 8th February 1897. The correct redistribution as between these funds has not yet been decided upon, but as the accounts of each year should be closed separately*, the Accountant-General will be requested to be so good as to forward a report on the subject as early as practicable.

* Paragraph 10 of G.O., No. 470, Financial, dated 12th June 1897.

9. In consequence of the orders passed by the Government of India in regard to the reduction of expenditure in all possible directions and the deputation of officers on famine duty, the Public Works Department surrendered a considerable portion of the grant under 45. *Civil Works*, the bulk of which was re-appropriated for famine and other purposes.

(True Extract.)

Chief Secretary.

To the Accountant-General.
 „ Revenue Department.
 „ Local and Municipal Department.
 „ Public Works Department.
 „ Board of Revenue (all departments).

ENDORSEMENT—No. 603, Financial, dated 2nd August 1897.

Copy to the Government of India, Finance and Commerce Department, with reference to resolution, dated 23rd May 1894, No. 2564-A.

J. F. PRICE,
 Chief Secretary.

ACCOUNT OF PROVINCIAL SERVICES FOR 1896-97.

RECEIPTS. Of the Provincial Revenue and Expenditure of

APPROXIMATE

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. { Proper	LAKHS.	LAKHS.	LAKHS.
II. Salt	125.47	134.50	124.10
IV. Stamps	32.74	31.56	32.52
V. Excise	1.34	1.71	1.24
VII. Customs	59.55	59.85	59.63
VIII. Assessed Taxes	37.24	36.12	37.00
IX. Forest	.68	.76	.70
X. Registration	12.30	11.45	12.00
XII. Interest	11.49	10.08	11.71
XIII. Post Office	6.06	6.20	5.95
XVI-A. Law and Justice—Courts	1.59	1.48	1.69
XVI-B. Law and Justice—Jails	7.03	7.70	6.90
XVII. Police	4.27	4.26	4.84
XVIII. Marine	4.50	4.57	4.60
XIX. Education	1.98	1.93	2.05
XX. Medical	1.25	1.22	1.23
XXI. Scientific and other Minor Departments	2.72	2.13	2.35
XXII. Superannuations	.45	.47	.61
XXIII. Stationery and Printing	1.30	1.38	1.32
XXV. Miscellaneous	1.58	1.54	1.68
XXX. Minor Works and Navigation	.11	.16	.12
XXXII. Civil Works	.03	.08	.09
Total, Ordinary Receipts as per Civil Books	313.68	319.15	312.35
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2.57	2.71	2.70
XXX. Minor Works and Navigation	1.75	1.70	1.65
XXXII. Civil Works	1.87	1.25	1.81
Total, Public Works Receipts	6.19	5.66	6.16
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	.21	.24	.24
Medical College	.24	.27	.27
Inspecting Sanitary Agency	.04	.03	.03
Cutlers' Establishment in the Medical Storekeeper's office	.12	.20	.20
Medical Reserve Staff	.26	.60	.47
Public Works	.12	.10	.10
Half the cost of the Mayavaram-Muttupet Railway	.12	.11	.11
Stationery supplied from Central Stores	.71	.58	.71
Printing work executed by Government Presses	.71	.58	.71
Controlling Establishment at the Presidency	.71	.58	.71
Repayment of Contribution made to wipe off deficits in previous years	.71	.58	.71
From Local and Special funds—			
Local Fund Audit Clerks	.74	.73	.77
Further adjustments	.31	.73	.77
Total, Adjusting Heads	2.75	2.86	2.90
Total	322.62	327.67	321.41
Add opening balance of the year	43.01	41.88	43.01
Total	365.63	369.55	364.42

ACCOUNT

the Government of Madras for 1896-97.

DISBURSEMENTS.

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix A.	Altered grant.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1.27	1.22	+ .22	1.44	1.34
3. Land Revenue	52.41	53.03	— 1.77	51.26	51.61
5. Salt	5.94	7.09	— 1.50	5.59	6.26
6. Stamps	2.42	2.63	+ .04	2.67	2.67
7. Excise	1.77	1.94	— .20	1.74	1.78
9. Customs	2.33	2.39	..	2.39	2.39
10. Assessed Taxes	.13	.13	..	.13	.13
11. Forest	7.68	8.35	— .74	7.61	7.75
12. Registration	4.06	4.30	— .24	4.06	4.08
13. Interest on Ordinary Debt	1.70	1.72	..	1.72	1.66
15. Post Office	1.01	1.07	— .05	1.02	1.02
18. General Administration	9.90	9.73	+ .25	9.98	9.88
19-A. Law and Justice—Courts	45.94	47.05	— .96	46.09	45.92
19-B. Law and Justice—Jails	10.65	10.51	+ .12	10.63	10.00
20. Police	46.49	45.82	+ .36	46.18	46.55
21. Marine	1.18	.40	+ 1.01	1.41	1.19
22. Education	16.75	17.41	— .77	16.64	16.49
24. Medical	13.26	13.07	— .12	12.95	13.08
25. Political	.83	.84	— .01	.80	.80
26. Scientific and other Minor Departments	4.14	4.39	— .11	4.28	4.08
29. Superannuations	15.64	15.60	..	15.60	15.52
30. Stationery and Printing	9.35	8.39	+ .59	8.98	9.00
32. Miscellaneous	1.44	1.52	..	1.52	1.50
33. Famine Relief	1.38	..	+ 3.17	3.17	1.25
43. Minor Works and Navigation	4.08	4.20	..	4.20	4.35
45. Civil Works. { Agency, &c.	1.14	1.20	+ .03	1.23	1.28
Municipal	5.79	5.85	— .10	5.75	5.89
Mount Capper Jails	1.04	1.00	..	1.00	1.08
Total, Ordinary Charges as per Civil Books	269.72	270.85	— .81	270.04	268.55
By Public Works Charges—					
33. Famine Relief	.16	..	..	..	2.00
37. Construction of Railways	2.51	.40	..	.40	.20
38. State Railways—Working Expenses	.18	1.68	..	1.68	1.67
41. Miscellaneous Railways	1.52	..	..	..	..
43. Minor Works and Navigation	38.16	38.95	— .38	38.57	38.27
45. Civil Works	23.96	28.00	— 3.12	24.88	24.30
Total, Public Works Charges	66.49	69.03	— 3.50	65.53	66.44
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	..	.93	..	.93	.93
Miscellaneous	..	.37	..	.37	.37
Public Works	..	1.25	+ .50	1.75	1.75
Half the net traffic receipts of the Mayavaram-Muttupet Railway	..	.50	..	.50	.53
Total, Adjusting Heads	3.81	3.05	+ .50	3.55	3.58
Total	340.02	342.93	— 3.81	339.12	338.57
Add Approximate closing balance of the year	25.61	26.62	+ 3.81	30.43	25.85
Total	365.63	369.55	..	369.55	364.42

STATEMENT of Alterations to the Provincial Budget Grant for 1896-97.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
1. Refunds and Drawbacks ..	+ 21,542	122	6th February 1897.	
3. Land Revenue	3,250 50,000 2,000 6,000 20,000 35,000 15,700 500 42,180 2,400	Mis. 475 52 78 111 182 201 192 213	13th August 1896. 20th January 1897. 27th " " 5th February " 22nd " " 4th March " 1st " " 6th " "	
5. Salt	37,500 30,000 83,000	208 284 210	5th March 1897. 29th " " 5th " "	
6. Stamps	4,500	210	5th March 1897.	
7. Excise	4,500 16,000	210	5th " "	
11. Forest	3,000 2,000 1,200 8,000 60,000	286 288 302 283	29th March 1897. 29th " " 31st " " 29th " "	
12. Registration	4,100 1,000 1,500 2,560 15,000 180	Mis. 455 Mis. 507 Mis. 537 R 1004 598 R 144	5th August 1896. 24th " " 3rd September 1896. 7th " " 18th " " 4th February 1897.	
15. Post Office	5,000	146	13th February 1897.	
18. General Administration ..	25,000 100	897 63	23rd December 1896. 23rd January 1897.	
19-A. Law and Justice—Courts ..	150 300 25,000 40 50,000 100 20,000	826 855 897 21 52 63 159	2nd December 1896. 10th " " 23rd " " 11th January 1897. 20th " " 23rd " " 17th February "	
19-B. Law and Justice—Jails ..	4,100 22,584 281 4,420 383 20,000	Mis. 455 742 799 49 R 129 285	5th August 1896. 5th November 1896. 20th " " 20th January 1897. 2nd February " 29th March "	
20. Police	15,700 30,000 10,000	201 284 204	4th March 1897. 29th " " 4th " "	
	+ 35,700			

Statement of Alterations to the Provincial Budget Grant for 1896-97—cont.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
21. Marine	Rs. + 3,250 + 50,000 + 50,000 - 2,600	Mis. 475 52 52 128	13th August 1896. 20th January 1897. 20th " " 8th February "	
22. Education	+ 1,00,650 + 950 + 2,350 - 80,000	R 565 187 203	27th May 1896. 23rd February 1897. 4th March "	
24. Medical	10,000 2,000 500 11,000 13,600	1337 78 192 130 279	26th November 1896. 27th January 1897. 1st March " 8th February " 29th March "	
25. Political	12,100 3,800	181	22nd February 1897.	
26. Scientific, &c., Departments ..	+ 1,500 + 200 + 400 - 6,071 - 6,540	Mis. 537 594 R 987 212 213	3rd September 1896. 18th " " 3rd " " 6th March 1897. 6th " "	
30. Stationery and Printing ..	11,311 150 300 40 73,000 14,650	826 855 21 151 213	2nd December 1896. 10th " " 11th January 1897. 16th February " 6th March "	
32. Miscellaneous	+ 58,840 200 100	594 213	18th September 1896. 6th March 1897.	
33. Famine Relief	300 6,000 1,000 15,000 20,000 3,000 5,000 20,000 20,000 60,000 35,000 35,000 20,000 35,000 13,000 500 20,000 1,800 3,000 8,000 2,000 1,200 7,800	111 Mis. 507 598 809 823 6 39 147 148 225 182 208 205 159 257 286 302 288 303	5th February 1897. 24th August 1896. 18th September 1896. 24th November " 2nd December " 4th January 1897. 18th " " 15th February " 15th " " 10th March " 22nd February " 5th March " 4th " " 17th February " 23rd March " 29th " " 31st " " 29th " " 31st " "	
43. Minor Works and Navigation— Public Works Department ..	+ 3,16,700 50,000 20,000 3,000 5,000 2,000 20,000 46,000 24,500 8,518	658 809 823 6 39 97 208 R 449	3rd October 1896. 24th November 1896. 2nd December " 4th January 1897. 18th January " 3rd February " 5th March " 7th April "	
	- 38,018			

Statement of Alterations to the Provincial Budget Grant for 1896-97—concluded.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
45. Civil Works—	Rs.			
Civil Officers	+ 2,560	R 1004	7th September 1896.	
	+ 180	R 144	4th February 1897.	
	+ 2,740			
Municipal Works	— 10,000	1337	26th November 1896.	
Public Works Department ..	— 950	R 565	27th May	
	— 22,584	742	5th November "	
	— 281	799	20th "	
	— 4,420	49	20th January 1897.	
	— 883	R 129	2nd February "	
	— 46,000	97	3rd "	
	— 73,000	151	16th " "	
	— 60,000	147	15th " "	
	— 35,000	143	15th " "	
	— 35,000	225	10th March "	
	— 2,350	187	23rd February "	
	— 500	205	4th March "	
	— 1,800	257	23rd " "	
	— 30,000	139	11th February "	
	— 3,12,268			
Adjusting Heads	+ 50,000	658	3rd October 1896.	

APPENDIX C.

Adjustment of Provincial proportion of Land Revenue—1896-97 (in thousands of rupees).		Details.
Provincial proportion	4	Contract transfers—
Total, Land Revenue—Imperial and Provincial	5,01,88	Imperial to Provincial—
		Fixed assignment under the contract
		Subsequent recurring transfers—
		Imperial to Provincial—
		Cost of additional Customs establishment (Government of India, Financial Department, No. 4449-A., dated 14th September 1895) as per accompanying statement
Deduct—		On account of the amalgamation of the appointment of Military Examiner in Hindustani and of Persian and Hindustani Translator to the Government of Madras (Government of India, Financial Department, No. 4969-A., dated 19th October 1895)
Land Revenue on account of the new Village Cess Act	—	On account of the meteorological observatories to the Public Works Department (Government of India, Financial Department, No. 1596-A., dated 10th April 1896)
Gross Land Revenue to be divided proportionally	5,01,88	Provincial to Imperial—
		Pay and allowance of the Assistant Agricultural Chemist in connection with his visit to the Agricultural College, Saidapet (Government of India Financial Department, No. 3671-A., dated 31st July 1895)
Above divided proportionally—		Amount placed at the disposal of the Military Department for the construction of a new detention hospital
Imperial	3,76,41	Cost of publication of the Madras daily weather report (Government of India, Financial Department, No. 5745-A, dated 12th December 1895)
Provincial	1,25,47	Cost of the audit of the Forest accounts in the Madras Presidency transferred from the Examiner of Forest Accounts to the Local Accountant-General (Government of India, Financial Department, No. 4171-A., dated 26th September 1893)
Contract transfers	—32,54	Cost of the Military Secretariat abolished (Government of India, Financial Department, No. 5293-A., dated 6th November 1895)
Subsequent recurring transfers	+ 57	
Miscellaneous adjustments	— 77	
		Net Provincial to Imperial
Total Transfers	—32,74	
		Miscellaneous adjustments—
		Imperial to Provincial—
Corrected distribution—		On account of the loss to Provincial Revenue in connection with the introduction of copy stamped paper in Revenue and Judicial offices in 1895-96 and 1896-97 (Government of India, Financial Department, No. 1904-A., dated 28th April 1897)
Imperial	3,43,67	
Provincial	1,58,21	
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)	..	
Local	23,33	
Total Land Revenue—		
Imperial	3,43,67	
Provincial	1,58,21	
Local	23,33	
Total	5,25,21	

FORT ST. GEORGE,
15th July 1897.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Financial Dept

426-7 d 16.7.96^{ae}.

PRELIMINARY ACCOUNT

01

PROVINCIAL SERVICES

FOR

1896-97.

RECEIPTS. Preliminary Account of the Provincial Revenue and (In thousands)

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
To Sundry Revenue Heads as detailed—	RS.	RS.	RS.
I. Land Revenue. { Proper	1,25,45	1,34,50	1,24,10
Adjustment	..	31,56	32,52
III. Salt	1,36	1,71	1,24
IV. Stamps	59,55	59,85	59,63
V. Excise	37,22	38,12	37,00
VII. Customs	68	76	70
VIII. Assessed Taxes	12,30	11,45	12,00
IX. Forest	11,48	10,08	11,71
X. Registration	6,06	6,20	5,95
XII. Interest	1,59	1,48	1,69
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts	7,06	7,70	6,90
XVI-B. Law and Justice—Jails	3,95	4,26	4,84
XVII. Police	4,37	4,57	4,60
XVIII. Marine	..	..	7
XIX. Education	1,98	1,93	2,05
XX. Medical	1,24	1,22	1,28
XXI. Scientific and other Minor Departments	2,43	2,13	2,35
XXII. Superannuations	45	47	51
XXIII. Stationery and Printing	1,28	1,38	1,32
XXV. Miscellaneous	1,23	1,54	1,68
XXX. Minor Works and Navigation	11	16	12
XXXII. Civil Works	8	8	9
Total, Ordinary Receipts as per Civil Books ..	2,79,87	3,19,15	3,12,35
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	..	2,71	2,70
XXVII. Minor Works and Navigation	..	1,70	1,65
XXVIII. Civil Works	..	1,25	1,81
Total, Public Works Receipts ..	..	5,66	6,16
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	21	24	24
Medical College	24	27	27
Inspecting Sanitary Agency	..	..	..
Cutlers' Establishment in the Medical Storekeeper's office	..	..	..
Medical Reserve Staff	4	3	3
Public Works	12	20	20
Half the cost of the Mayavaram-Muttupet Railway	26	60	47
Stationery supplied from Central Stores	..	10	10
Printing work executed by Government Presses	12	11	11
Controlling Establishment at the Presidency	71	58	71
Repayment of Contribution made to wipe off deficits in previous years	..	..	..
From Local and Special funds—			
Local Fund Audit Clerks	74	73	77
Total, Adjusting Heads ..	2,44	2,86	2,90
Total ..	2,82,31	3,27,67	3,21,41
Add opening balance of the year ..	43,01	41,88	43,01
Total ..	3,25,32	3,69,55	3,64,42

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
5th May 1897.

Despatched - 14 June 1897.

Expenditure of the Government of Madras for 1896-97. DISBURSEMENTS. (of rupees.)

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	RS.	RS.	RS.	RS.	RS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1,27	1,22	+ 22	1,44	1,34
3. Land Revenue	52,36	53,03	— 1,77	51,26	51,61
5. Salt	5,96	7,09	— 1,50	5,59	6,26
6. Stamps	1,45	2,63	+ 4	2,67	2,67
7. Excise	1,77	1,94	— 20	1,74	1,78
9. Customs	2,32	2,39	..	2,39	2,39
10. Assessed Taxes	13	13	..	13	13
11. Forest	7,25	8,35	— 74	7,61	7,75
12. Registration	4,06	4,30	— 24	4,06	4,08
13. Interest on Ordinary Debt	..	1,72	..	1,72	1,66
15. Post Office	1,01	1,07	— 5	1,02	1,02
18. General Administration	9,38	9,73	+ 25	9,98	9,88
19-A. Law and Justice—Courts	45,94	47,05	— 96	46,09	45,92
19-B. Law and Justice—Jails	10,30	10,51	+ 12	10,63	10,00
20. Police	46,29	45,82	+ 36	46,18	46,55
21. Marine	1,18	40	+ 1,01	1,41	1,19
22. Education	16,71	17,41	— 77	16,64	16,49
24. Medical	13,18	13,07	— 12	12,95	13,08
25. Political	82	84	— 4	80	80
26. Scientific and other Minor Departments	4,12	4,39	— 11	4,28	4,08
29. Superannuations	15,66	15,60	..	15,60	15,52
30. Stationery and Printing	3,92	8,39	+ 59	8,98	9,00
32. Miscellaneous	1,61	1,52	+ 3,17	1,52	1,50
33. Famine Relief	2,00	..	..	3,17	1,25
43. Minor Works and Navigation	4,08	4,20	+ 3	4,20	4,35
45. Civil Works. { Agency, &c.	1,18	1,20	..	1,23	1,28
{ Municipal	5,79	5,85	— 10	5,75	5,89
{ Mount Capper Jails	1,04	1,00	..	1,00	1,08
Total, Ordinary Charges as per Civil Books ..	2,61,28	2,70,85	— 81	2,70,04	2,68,55
By Public Works Charges—					
33. Famine Relief	..	40	..	40	2,00
37. Construction of Railways	..	1,68	..	1,68	20
38. State Railways—Working Expenses	..	..	..	..	1,67
41. Miscellaneous Railways	..	38,95	— 38	38,57	38,27
43. Minor Works and Navigation	..	28,00	— 3,12	24,88	24,30
45. Civil Works	..	..	..	..	..
Total, Public Works Charges ..	..	69,03	— 3,50	65,53	66,44
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	98	93	..	93	93
Miscellaneous	36	37	..	37	37
Public Works	1,47	1,25	+ 50	1,75	1,75
Half the net traffic receipts of the Mayavaram-Muttupet Railway	50	50	..	50	53
Total, Adjusting Heads ..	3,31	3,05	+ 50	3,55	3,58
Total ..	2,64,59	3,42,93	— 3,81	3,39,12	3,38,57
Add Approximate closing balance of the year ..	* 60,73	26,62	+ 3,81	30,43	25,85
Total ..	3,25,32	3,69,55	..	3,69,55	3,64,42

* Exclusive of the amounts mentioned in Appendix A.

No. B.J.H.—4.

To the Chief Secretary to Government, Financial Department, with reference to G.O.,
No. 667, Financial, dated 6th September 1895.

J. Harrison
Offg. Accountant-General.

APPENDIX A.

MEMORANDUM showing the Approximate Provincial balance on the 31st March 1897, including further adjustments that will be made in the Final Accounts for March 1897.

(In thousands of rupees.)

Particulars.	Amount.	Total.
Balance on the 31st March 1897 as per Provincial account for March 1897, Preliminary No. B.J.H.—4, dated 5th May 1897	Rs. ..	Rs. 60,73
Add—		
I. Land Revenue adjustments	32,52	
XVI-B. Law and Justice—Jails	26	
XVII. Police	3	
XXI. Scientific and other Minor Departments	28	
XXV. Miscellaneous	42	
Public Works in charge of Public Works Officers—		
XXVI. State Railways—Gross Traffic Receipts	2,70	
XXX. Minor Works and Navigation	1,65	
XXXII. Civil Works	1,81	
Adjusting Heads	31	
Total, Receipts	..	39,98
Total, including opening balance	..	1,00,71
Deduct—		
Charges.		
6. Stamps	1,20	
11. Forest	45	
13. Interest on ordinary debt	1,66	
19-B. Law and Justice—Jails	32	
20. Police	21	
30. Stationery and Printing	5,00	
Public Works in charge of Public Works Officers—		
33. Famine Relief	2,00	
37. Construction of Railways	20	
38. State Railways—Working expenses	1,67	
43. Minor Works and Navigation	38,27	
45. Civil Works	24,30	
Total, Charges	..	75,28
Approximate balance on the 31st March 1897	..	25,43

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1896-97.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
1. Refunds and Drawbacks	+ 21,542	122	6th February 1897.	
3. Land Revenue	— 3,250	Mis. 475	13th August 1896.	
	— 50,000	52	20th January 1897.	
	— 2,000	78	27th " "	
	— 6,000	111	5th February " "	
	— 20,000	182	22nd " "	
	— 35,000	201	4th March " "	
	— 15,700	192	1st " "	
	— 500	213	6th " "	
	— 42,180			
	— 2,400			
	— 1,77,030			
5. Salt	— 37,500	208	5th March 1897.	
	— 30,000	284	29th " "	
	— 83,000	210	5th " "	
	— 1,50,500			
6. Stamps	+ 4,500	210	5th March 1897.	
7. Excise	— 4,500			
	— 16,000			
	— 20,500			

APPENDIX B—cont.

Statement of Alterations to the Provincial Budget Grant for 1896-97—cont.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
11. Forest	Rs. 3,000	286	29th March 1897.	
	— 2,000	288	29th " "	
	— 1,200	302	31st " "	
	— 8,000	43	29th " "	
	— 60,000			
	— 74,200			
12. Registration	— 4,100	Mis. 455	5th August 1896.	
	— 1,000	Mis. 507	24th " "	
	— 1,500	Mis. 507	3rd September 1896.	
	— 2,560	R 1004	7th " "	
	— 15,000	598	18th " "	
	— 180	R 144	4th February 1897.	
	— 24,340			
15. Post Office	— 5,000	146	13th February 1897.	
18. General Administration	+ 25,000	897	23rd December 1896.	
	+ 100	63	23rd January 1897.	
	+ 25,100			
19-A. Law and Justice—Courts	— 150	826	2nd December 1896.	
	— 300	855	10th " "	
	— 25,000	897	23rd " "	
	— 40	21	11th January 1897.	
	— 50,000	52	20th " "	
	— 100	63	23rd " "	
	— 20,000	159	17th February " "	
	— 95,590			
19-B. Law and Justice—Jails	+ 4,100	Mis. 455	5th August 1896.	
	+ 22,584	742	5th November 1896.	
	+ 281	799	20th " "	
	+ 4,420	49	20th January 1897.	
	+ 383	R 129	2nd February " "	
	— 20,000	285	29th March " "	
	+ 11,768			
20. Police	+ 15,700	201	4th March 1897.	
	+ 30,000	284	29th " "	
	— 10,000	204	4th " "	
	+ 35,700			
21. Marine	+ 3,250	Mis. 475	13th August 1896.	
	+ 50,000	52	20th January 1897.	
	+ 50,000	52	20th " "	
	— 2,600	128	8th February " "	
	+ 1,00,650			
22. Education	+ 950	R 565	27th May 1896.	
	+ 2,350	187	23rd February 1897.	
	— 80,000	203	4th March " "	
	— 76,700			
24. Medical	+ 10,000	1,337	26th November 1896.	
	+ 2,000	78	27th January 1897.	
	+ 500	192	1st March " "	
	— 11,000	130	8th February " "	
	— 13,600	279	29th March " "	
	— 12,100			
25. Political	— 3,800	181	22nd February 1897.	
26. Scientific, &c., Departments	+ 1,500	Mis. 537	3rd September 1896.	
	+ 200	594	18th " "	
	— 400	R 987	3rd " "	
	— 6,071	212	6th March 1897.	
	— 6,540	213	6th " "	
	— 11,311			

CHIEF SECRETARY
-3 JUN. 1897
GOVERNMENT OF MADRAS

APPENDIX B—cont.

Statement of Alterations to the Provincial Budget Grant for 1896-97—concluded.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
30. Stationery and Printing ..	Rs. + 150	826	2nd December 1896.	
	+ 300	855	10th "	
	+ 40	21	11th January 1897.	
	+ 73,000	151	16th February "	
	+ 14,650	213	6th March "	
	+ 58,840			
32. Miscellaneous	— 200	594	18th September 1896.	
	— 100	213	6th March 1897.	
	— 300			
33. Famine Relief	+ 6,000	111	5th February 1897.	
	+ 1,000	Mis. 597	24th August 1896.	
	+ 15,000	598	18th September 1896.	
	+ 20,000	809	24th November "	
	+ 3,000	823	2nd December "	
	+ 5,000			
	+ 20,000	6	4th January 1897.	
	+ 20,000	39	18th "	
	+ 60,000	147	15th February "	
	+ 35,000	148	15th "	
	+ 35,000	225	10th March "	
	+ 20,000			
	+ 35,000	182	22nd February "	
	+ 13,000	208	5th March "	
	+ 500	205	4th "	
	+ 20,000	159	17th February "	
	+ 1,800	257	23rd March "	
	+ 3,000	286	29th "	
	+ 8,000	302	31st "	
	+ 2,000			
	+ 1,200	288	29th "	
	+ 7,800	303	31st "	
	+ 3,16,700			
43. Minor Works and Navigation— Public Works Department ..	— 50,000	658	3rd October 1896.	
	— 20,000	809	24th November 1896.	
	— 3,000	823	2nd December "	
	— 5,000			
	— 2,000	6	4th January 1897.	
	— 20,000	39	18th January "	
	+ 46,000	97	3rd February "	
	+ 24,500	208	5th March "	
	— 8,518	R 449	7th April "	
	— 38,018			
45. Civil Works— Civil Officers	+ 2,560	R 1004	7th September 1896.	
	+ 180	R 144	4th February 1897.	
	+ 2,740			
Municipal Works	— 10,000	1337	26th November 1896.	
Public Works Department ..	— 950	R 565	27th May "	
	— 22,584	742	5th November "	
	— 281	799	20th "	
	— 4,420	49	20th January 1897.	
	— 383	R 129	2nd February "	
	— 46,000	97	3rd "	
	— 73,000	151	16th "	
	— 60,000	147	15th "	
	— 35,000	148	15th "	
	— 35,000	225	10th March "	
	— 2,350	187	23rd February "	
	— 500	205	4th March "	
	— 1,800	257	23rd "	
	— 30,000	139	11th February "	
	— 3,12,268			
Adjusting Heads	+ 50,000	658	3rd October 1896.	

Cnos 1141+1213 Lodged 23.4.97.
Cno 1856/96 Lodged 12.8.96
Fnl 426-7 & 16.7.96 (org)

P
13.5.97

Note To await the return from the A. G.

Recd 11/6/97

(E. No. 131-A.)

CURRENT No. 1470
PUBLIC WORKS DEPARTMENT,
MADRAS.

CENTRAL OFFICE OF ACCOUNTS.

Statement of actual and approximate
Receipts and Expenditure under
Provincial heads for the month of
March 1897.

No. 62 dated 18th May 1897.

Forwarded to the Financial Department.

J. H. P. ... Colonel, R.E.,

Secretary to Govt., P. W. D.

Recd 11.5.97

Recd 11.5.97

80602-3
9 2.8.97 Jml

Statement of actual and approximate Receipts and Expenditure under Provincial heads for the month of *March* 1897.

Provincial Heads.	Booked amounts to end of <i>February</i> 1897.	Approximate amount for the month of <i>March</i> 1897.	Total to end of <i>March</i> 1897.	Sanctioned estimate for the year 1896-97.	Revised estimate for the year 1896-97.	REMARKS.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	
Receipts.						
XXVI. State Railways (gross receipts) ..	2,35,787	21,200	2,56,987	2,71,000	2,70,000	
XXX. Minor Works and Navigation ..	1,57,604	7,714	1,65,318	1,70,000	1,65,000	
XXXII. Civil Works—P. W. D. ..	1,66,556	14,473	1,81,029	1,25,000	1,81,000	
Total, Receipts ..	5,59,947	43,387	6,03,334	5,66,000	6,16,000	
Expenditure.						
37. Construction of Railways ..	1,246	21,246	20,000	40,000	20,000	
38. State Railways—Working Expenses ..	1,38,745	28,255	1,67,000	1,68,000	1,67,000	
41. Miscellaneous Railways ..						
43. Minor Works and Navigation ..	32,71,555	4,73,232	37,44,787	38,95,000	38,30,080	
45. Civil Works—P. W. D. ..	21,29,089	2,11,078	23,40,167	28,00,000	24,25,674	
33. Famine Relief. <i>Large</i> ..	11,161		11,161			
33. Famine Relief. <i>Civil Works</i> ..	17,174	1,18,124	1,35,298			
Total Expenditure ..	55,66,478	8,51,935	64,18,413	69,03,000	64,42,754	

Forwarded to the Secretary to Government, P. W. D., Madras, for transmission to the Financial Department, with reference to G.O., No. 1671-W., dated 8th July 1895.

MADRAS,

189 . }

Examiner, P. W. Accounts.

CURRENT 1749

Public Works Department,
Madras

Statement of actual receipts and expenditure under Provincial heads for the month of March 1897.

(Supplemental)

No. 4572 dated 5th June 1897

Forwarded to the Financial Department.

C. H. Moulton, *Colonel R.E.*
Under Secretary to Govt

Recd 5/6/97

Statement of actual and approximate Receipts and Expenditure under Provincial heads for the month of March 1897.

MAYAVARAM-MUTUPET RAILWAY.

Provincial heads.	Booked amounts to end of <u>March</u> 1897.	Approximate amount for the month of <u>March</u> 1897.	Total to end of <u>March</u> 1897.	Sanctioned estimate for the year.	Revised estimate for the year, as per final issue of the Budget.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.						
XXVI. State Railways (gross receipts) ..	257,203	"	257,203	271,000	270,000	
EXPENDITURE.						
37. Construction of Railways ..	15,630	3,067	18,697	40,000	20,000	
38. State Railways—working expenses ..	151,336	780	152,116	1,68,000	1,67,000	

No. 3438 dated 31st May 1897.

FORWARDED to the Secretary to Government, Public Works Department, General Branch, Madras, with reference to his endorsement No. 2338-C, dated 22nd July 1895.

Examiner Major, R.E.,
Examiner, Railway Accounts,
Madras.

873 Fail 8 18-12-96
4580 8 5-8-96

Financial (1897) Dept.

CURRENT No. 2157



Recd 7/16/97
Regd
Encls 2
Ref 6/10/97

N.
M.S.

Order No. 701 3 July 1897

Recorded -

AC
21/7/97

Notes: This is used in the printed
P.O. in the Pool and
2 medals in printed -
2 to 400 alterations
have been made since, &
a revised statement will
be submitted in January -

Statement showing the distribution under Imperial, Provincial and Local of the Probable
(IN THOUSANDS)

Revenue.	1896-97.			
	Imperial.	Provincial.	Local.	Total.
I. Land Revenue	34367	15821	2333	52521
III. Salt	16808	134		16942
IV. Stamps	1985	5955		7940
V. Excise	11173	3724		14897
VI. Provincial Rates			7453	7453
VII. Customs	3881	68		3949
VIII. Assessed Taxes	1230	1230		2460
IX. Forest	1149	1149		2298
X. Registration	605	606		1211
XI. Tributes	4499			4499
XII. Interest	288	159	44	491
XIII. Post Office				
XV. Mint				
XVI-A. Law and Justice—Courts of Law ..		703		703
XVI-B. Law and Justice—Jails ..		427		427
XVII. Police		450		450
XVIII. Marine				
XIX. Education		198	234	432
XX. Medical		125	44	169
XXI. Scientific and other Minor Depart- ments		272		272
XXII. Superannuations	106	45	1	152
XXIII. Stationery and Printing ..	18	130		148
XXV. Miscellaneous	30	158	629	817
XXXII. Civil Works		3	1065	1068
Total Ordinary Revenue as in Civil Books ..	76139	31368	11803	119310
P.W. Receipts as communicated by Examiners, P. W. Accounts—				
Ordinary Branches (including Sundry)		362	8	370
Railway		257		257
Receipts under Adjusting Heads		275	382	657
Total ..	76139	32262	12193	120594
Opening Balance—Provincial and Local only.		4301	4148	
Total ..		36563	16341	

FORT ST. GEORGE,

Accountant-General's Office,

16 July 1897.

To

The Secretary to the Government of India, Financial Department, with statement
of division of Land Revenue with reference to Rule 80-A, Chapter 73 of
the Civil Account Code,

Copy to the Chief Secretary to Govt., Fin. Dept.
with two enclosures.

Revenue and Expenditure of the Government of Madras for the year 1896-97.
(OF RUPEES.)

Expenditure.	1896-97.			
	Imperial.	Provincial.	Local.	Total.
1. Refunds and Drawbacks	215	127	58	400
2. Assignments and Compensations	1161			1161
3. Land Revenue		5241	4540	9781
5. Salt	1705	594		2299
6. Stamps	80	242		322
7. Excise	533	177		710
8. Provincial Rates				
9. Customs		233		233
10. Assessed Taxes	13	13		26
11. Forest	767	768		1535
12. Registration	406	406		812
13. Interest on Ordinary Debt		170		170
14. Do. on other Obligations	19		5	24
15. Post Office		101		101
18. General Administration	315	990	333	1638
19-A. Law and Justice—Courts of Law ..		1065		1065
19-B. Law and Justice—Jails		4649		4649
20. Police		118		118
21. Marine		1675	134	1809
22. Education				
23. Ecclesiastical	402	1326	1446	2774
24. Medical		83		83
25. Political	7	414		421
26. Scientific and other Minor Depts. ..	653			653
27. Territorial and Political Pensions ..	1			1
28. Civil Furlough & Absentee Allowances ..	35	1564	13	1612
29. Superannuations	373	935		1308
30. Stationery and Printing	26	144	330	500
32. Miscellaneous		138	82	220
33. Famine Relief		408		408
45. Civil Works		797	4342	5139
Total Ordinary Expenditure as in Civil Books.	6722	26972	12283	45977
P. W. Charges as communicated by Examiners, P. W. Accounts—				
Ordinary Branches (including Sundry)		6479	50	6529
Railway		170		170
Expenditure under Adjusting Heads		361	276	637
Total ..	6722	34002	12609	53333
Closing Balance—Provincial and Local only.		2561	8732	
Total ..		36563	16341	

Provincial and Local Surplus or Deficit.

Provincial Services.		
Revenue		32262
Expenditure		34002
Surplus or Deficit		1740
Local.		
Revenue		12193
Expenditure		12609
Surplus or Deficit		416

Uthman

Accountant-General.

Statement of the Actual Expenditure incurred
during 1896-97 on account of the Additional Customs Establishments
entertained in connection with the introduction of the New Tariff Act

Districts	Amount		
	Rs	as	ps
Vinayapatam	323	12	.
Godavari	990	9	3
South Arcot	1262	7	8
Tanjore	147	8	8
Madura	360	.	.
Tinnevely	474	5	10
South Canara	332	5	10
Malabar	2283	.	.
Presidency Audit Department	42612	2	1
Total	48786	3	4

Fort Saint George,
Accountant-General's Office,
15 July 1897.

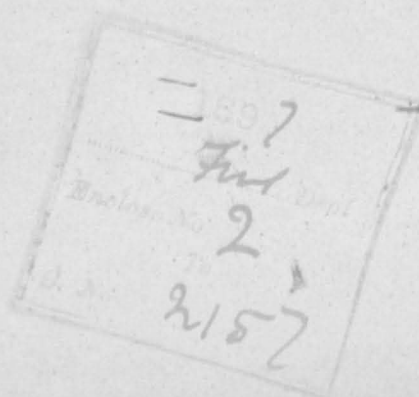
Sign
Elmanism
Offg. Accountant-General

Details of Public Works Transactions
 included in the Auditor's Statement
 No. B. F. W. 2 of 15th July 1897.

	Receipts	Rs.
xxx —	Minor works and navigation	1,74,784
xxx// —	Civil works	1,84,355
		<u>3,62,139</u>

	Expenditure	
43 —	Minor works and navigation	38,16,477
45 —	Civil works	23,96,348
33 —	Civil works Famine Relief	63,445
33 —	Incorporated Local Civil Works — do	1,84,190
33 —	Irrigation — do	15,447
		<u>64,78,907</u>

* Originally classed as Local by the
 P.W.D., but transferred to Provl under
 instructions from the Auditor in accordance
 with G.O. No. 133, dated 8th Feb 1897.



981242

148 - *Microtus pennsylvanicus* 38.16.1977

Ms - Civil Works - 22.4.508

33 - Great South Bay, N.Y. 11794

22 - Despatched Local Post Office - 1.8.1902

9
10. In consequence of the orders passed the reduction of expenditure in all possible on famine duty, the Public Works Department the grant under 45. *Civil Works*, the bulk of and other purposes.

(True Ex

To the Accountant-General. 4
" Revenue Department. 6
" Local and Municipal Department. 5
" Public Works Department. 30
" Board of Revenue (all departments). 11
Handwritten signature and date 23/5/18

ENDORSEMENT—No. 603, Financial, dated

✓/ Copy to the Government of India, 1
reference to Resolution, dated 23rd May 18

Handwritten signature and date 23/5/18

In G.O., No. 400, Financial, dated 1st was requested to scrutinise the district acco collections under this head as well as those affected by the famine. The causes of the Assessed Taxes and IX. Forest should also for the ensuing year are under preparation in ordinary years may be determined as app

7. It would be interesting if the High fluctuations in magisterial fines under XVI. tration reports on Criminal Justice.

8. On the expenditure side the lower ra sanctioned during the year were accountable grant. The revised estimate and altered gra sufficiently for the cost of additional famine heads. The attention of the Board of Rev pendence in G.O., No. 94, Financial, dated that the actuals under 11. Forest fell sho estimates. Now that the subordinate establi lapses should not be allowed to recur.

9. It was impossible to frame reliable during the course of the year, and the figure the revised estimate, viz., 3.25 under Provin by '86 as shown below :—

Civil Department.	{ Provincial ..	..	..
	{ Local ..	..	..
Total			
Public Works De- partment— Pro- vincial.	{ Civil Department Works		
	{ Local Fund Works ..		
	{ Irrigation Works ..		
Total			
Total, 33. Famine Relief			

The bulk of the expenditure in the in Bellary, chiefly on Local Fund works, w Provincial under the instructions issued in G. 1897. The correct redistribution as betwee upon, but as the accounts of each year s

Paragraph 10 of G.O., No. 470, Financial, dated 12th June 1897.

3. The principal variations in revised estimates are shown below:

Land Revenue Collections				
Salt	..	..	..	..
Stamps	..	..	..	..
Excise	..	..	..	..
Assessed Taxes	..	..	..	..
Forest	..	..	..	..
Law and Justice—Courts	..	..	..	..
Scientific and other Minor Departments	..	..	..	..
Civil Works—P.W.D.	..	..	..	..

4. The following statement compares budget grant, the revised estimate and

Heads.

1. Refunds and Drawbacks	..	..	..	..
3. Land Revenue	..	..	..	..
5. Salt	..	..	..	..
6. Stamps	..	..	..	..
7. Excise	..	..	..	..
9. Customs	..	..	..	..
10. Assessed Taxes	..	..	..	..
11. Forest	..	..	..	..
12. Registration	..	..	..	..
13. Interest	..	..	..	..
15. Post Office	..	..	..	..
18. General Administration	..	..	..	..
19-A. Law and Justice—Courts	..	..	..	..
19-B. Law and Justice—Jails	..	..	..	..
20. Police	..	..	..	..
21. Marine	..	..	..	..
22. Education	..	..	..	..
24. Medical	..	..	..	..
25. Political	..	..	..	..
26. Scientific and other Minor Departments	..	..	..	..
29. Superannuation—Allowances and Pensions	..	..	..	..
30. Stationery and Printing	..	..	..	..
32. Miscellaneous	..	..	..	..
33. Famine Relief—Civil Officers	..	..	..	..
Do. —Public Works Department	..	..	..	..
37. Construction of Railways	..	..	..	..
38. State Railways	..	..	..	..
43. Minor Works and Navigation—Civil Officers	..	..	..	..
Do. —Public Works Department	..	..	..	..
45. Civil Works—Civil Officers	..	..	..	..
Do. —Public Works Department	..	..	..	..
Adjusting heads	..	..	..	..
Total	..	..	..	..

5. The variations between the budget and

Fort St. George Gazette Supplement, dated 4th May 1897.

alteration and the results of the final adjustment. The audit report will be awaited.

6. The differences between the revised estimate and the original estimate are comparatively small.

Under I. Land Revenue, the anticipated counterbalanced by certain advance collections to the change of kistbandi in Tanjore.

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1896-97

Hm

Note Draft of this
is submitted in print
as it is a review
and

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

2. The actuals compare with the budget										Budget estimate.	Revised estimate.	Approximate actuals.
Provincial										LAKHS. 41-88 327-67 ✓	LAKHS. 43-01 321-41 ✓	LAKHS. 43-01 322-62 ✓
Opening balanceo	..	..	..	..	..	..	..	..	369-55 ✓ 342-93 ✓	364-42 ✓ 338-57 ✓	365-63 ✓ 340-02 ✓	
Receipts	..	..	..	..	..	..	..	..	26-62 ✓	25-85 ✓	25-61 ✓	
Charges	..	..	..	..	..	..	..	..				
Closing balance	..	..	..	..	..	..	..	..				

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as compared with the budget and

As compared with	
Budget estimate.	Revised estimate.
LAKHS.	LAKHS.
.. - 7.85	+ 1.59
.. - .37	+ .10
.. - .30	- .08
.. + 1.12	+ .24
.. + .85	+ .30
.. + 1.41	- .22
.. - .67	+ .13
.. + .59	+ .37
.. + .62	+ .06

roximate actual expenditure with the grant:—

Actuals as compared with		
Budget grant.	Revised estimate.	Altered grant.
LAKHS.	LAKHS.	LAKHS.
+ .05	- .07	- .17
- .62	+ .80	+ 1.15
- 1.15	- .32	+ .35
- .21	- .25	- .25
- .17	- .01	+ .03
- .06	- .06	- .06
..	..	..
- .67	- .07	+ .07
- .24	- .02	..
- .02	+ .04	- .02
- .06	- .01	- .01
+ .17	+ .02	- .08
- 1.11	+ .02	- .15
+ .14	+ .65	+ .02
+ .67	+ .06	+ .31
+ .78	- .01	- .23
- .78	+ .26	+ .11
+ .19	+ .18	+ .31
- .01	+ .03	+ .03
- .25	+ .06	- .14
+ .04	+ .12	+ .04
+ .96	+ .35	+ .37
- .08	- .06	- .08
+ 1.38	+ .13	- 1.79
+ 2.67	+ .67	+ 2.67
- .22	- .02	- .22
- .16	- .15	- .16
- .12	- .27	- .12
- .79	- .11	- .41
- .08	- .28	- .01
- 4.04	- .34	- .92
+ .76	+ .23	+ .26
- 2.91	+ 1.45	+ .90

revised estimates have already been
ained in the Financial statement dis-
ed in the Legislative Council at its
ting on the 9th April 1897. The
ent figures are, however, subject to
and the Accountant-General's appro-

ates and the actuals of revenue are
ll in the revised estimate was partly
redited within the official year owing

JULY 1897.

7

In 1897, the Revenue department in view to ascertaining how far the 7. Stamps and V. Excise have been by annual increases under VIII. amined when the budget estimates at the normal rate of development tely as possible.

It were to review the causes of the w and Justice in its annual adminis-

exchange compensation allowance saving of over a lakh on the budget under 3. Land Revenue did not allow ablishments debited to departmental e will, with reference to the corres- January 1897, be drawn to the fact of the Accountant-General's revised ents have been strengthened, similar

imates of Famine Relief expenditure opted by the Government of India in and .75 under Local, were exceeded

Revised Estimate.	Actuals.	Difference.
1.25	1.38	+ .13
.75	.82	+ .07
2.00	2.20	+ .20
2.00	.63	+ .50
	1.87	+ .16
	.16	
2.00	2.66	+ .66
4.00	4.86	+ .86

Public Works Department was incurred ch have for the present been classed as , No. 133, Financial, dated 8th February these funds has not yet been decided ould be closed separately, the Famine ommissioner will be requested to be so ood as to forward a report on the sub- ect through the Accountant-General as early as practicable.

Note Forwards show a decrease when the actuals are compared with the revised but there is a steady rise in the actuals

For Order

I do not think that one can ever find an satisfactory cause. Search for one would be very thin. It is a new waste of time. The same may I submit

Y/10

L, JULY 1897.

the Government of India in regard to
directions and the deputation of officers
surrendered a considerable portion of
which was re-appropriated for famine

act.)

J. F. PRICE,
Chief Secretary.

July 1897.

ice and Commerce Department, with
No. 2564-A.

J. F. PRICE,
Chief Secretary.

not to be p.
P=Print abstract of
Q=Print heading of