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Financial (1896). Department.

ORDINARY PRINTED.

G.O., No. 670—1

Dated 5—8—98

29/39

[Despatch Abstract.]

Preliminary Accounts of Prov. Revenues & Expenditure

Reviewing the ——— in
1897-98. Copy to the Govt of India.

T
5-8-98

BACK PAPERS.

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

FURTHER PAPERS.

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

G. G. No. 670-1, Fin. dy 5-8-98 D

Financial Current No. 1562

Recd 2-8-98

CHIEF SECRETARY'S OFFICE
2 JUN. 1898
GOVERNMENT OF MADRAS

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PRELIMINARY ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1897-98.

RECEIPTS.

Preliminary Account of the Provincial Revenue and

(*In thousands*

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	RS.	RS.	RS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. { Proper	1,50,92	1,50,92	1,50,92
I. Land Revenue. { Adjustment	..	— 1,10	— 1,10
III Salt	82	1,27	1,00
IV. Stamps	63,16	59,85	62,63
V. Excise	36,50	38,25	36,75
VII Customs	70	73	72
VIII. Assessed Taxes	12,37	12,00	12,25
IX Forest	10,56	11,87	11,25
X. Registration	7,65	6,20	7,50
XII. Interest	1,73	1,80	1,97
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8,13	7,00	7,90
XVI-B. Law and Justice—Jails	3,66	4,81	3,70
XVII. Police	4,40	4,41	4,35
XVIII. Marine	..	..	..
XIX. Education	1,80	2,03	1,90
XX. Medical	1,26	1,31	1,23
XXI. Scientific and other Minor Departments	2,28	2,35	2,27
XXII. Superannuations	53	55	52
XXIII. Stationery and Printing	1,10	1,41	1,07
XXV. Miscellaneous	1,44	1,88	1,85
XXX. Minor Works and Navigation	9	12	8
XXXII. Civil Works	4	9	4
Total, Ordinary Receipts as per Civil Books	3,09,14	3,07,75	3,08,80
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2,50	2,70	2,50
XXX. Minor Works and Navigation	1,72	1,65	1,72
XXXII. Civil Works	1,90	1,67	1,90
Total, Public Works Receipts	..	6,02	6,12
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	26	27	25
Inspecting Sanitary Agency	24	27	25
Cutlers' Establishment in the Medical Storekeeper's office	..	..	..
Medical Reserve Staff	5	3	4
Public Works	10	31	21
Half the cost of the Máyavaram-Muttupet Railway	..	34	34
Stationery supplied from Central Stores	1	9	17
Printing work executed by Government Presses	10	12	13
Controlling Establishment at the Presidency	92	87	87
Repayment of Contribution made to wipe off deficits in previous years	..	..	..
From Local and Special funds—			
Local Fund Audit Clerks	80	77	77
Total, Adjusting Heads	+50 2,48	3,07	3,03
Total	3,11,62	3,16,84	3,17,95
Add opening balance of the year	22,95	25,85	22,95
Total	3,34,57	3,42,69	3,40,90

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
5th May 1898.

Despt. 26 —do—.

Expenditure of the Government of Madras for 1897-98.

DISBURSEMENTS.

(*In thousands 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	1,32	1,18	+ 13	1,31	1,31
3. Land Revenue	54,60	51,35	+ 2,97	54,32	54,32
5. Salt	3,91	5,45	— 1,52	3,93	3,94
6. Stamps	1,52	2,61	— 10	2,51	2,44
7. Excise	2,49	1,57	+ 85	2,42	2,43
9. Customs	2,35	2,45	— 12	2,33	2,33
10. Assessed Taxes	14	13	+ 1	14	13
11. Forest	7,29	8,62	— 50	8,12	8,00
12. Registration	4,15	4,30	— 6	4,24	4,12
13. Interest on Ordinary Debt	..	1,53	..	1,53	1,87
15. Post Office	1,08	1,07	..	1,07	1,07
18. General Administration	10,04	10,11	+ 28	10,39	10,17
19-A. Law and Justice—Courts of Law	46,23	46,67	+ 7	46,74	45,95
19-B. Law and Justice—Jails	11,57	11,17	+ 71	11,88	11,20
20. Police	46,32	46,24	+ 46	46,70	46,47
21. Marine	9	8	..	8	8
22. Education	17,44	17,52	— 27	17,25	16,90
24. Medical	12,82	12,91	+ 18	13,09	12,95
25. Political	86	82	+ 9	91	85
26. Scientific and other Minor Departments	4,22	4,30	+ 18	4,48	4,17
29. Superannuations	15,90	16,32	..	16,32	15,98
30. Stationery and Printing	3,94	9,32	+ 44	9,76	9,36
32. Miscellaneous	1,76	1,76	+ 4	1,80	1,64
33 Famine Relief	24,95	2,70	..	2,70	16,62
43. Minor Works and Navigation	3,67	4,50	— 1,15	3,35	3,22
45. Civil Works. { Agency, &c.	81	1,01	— 51	50	82
45. Civil Works. { Municipal	2,21	3,00	+ 20	3,20	2,05
45. Civil Works. { Mount Capper Jails	43	1,08	— 68	40	40
Total, Ordinary Charges as per Civil Books	2,82,11	2,69,77	+ 1,70	2,71,47	2,80,79
By Public Works Charges—					
33. Famine Relief	..	10,41	..	10,41	..
37. Construction of Railways	..	34	..	34	28
38. State Railways—Working Expenses	1,50	1,70	..	1,70	1,50
41. Miscellaneous Railways	..	..	..	..	..
43. Minor Works and Navigation	28,70	28,95	— 25	28,70	28,71
45. Civil Works	16,70	18,41	— 1,35	17,06	16,70
Total, Public Works Charges	..	59,81	— 1,60	58,21	47,19
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	93	1,03	..	1,03	1,00
Miscellaneous	37	37	— 2	35	36
Public Works	1,25	1,25	— 10	1,15	1,03
Half the net traffic receipts of the Máyavaram-Muttupet Railway	..	46	..	46	53
Total, Adjusting Heads	+53 2,55	3,11	— 12	2,99	2,92
Total	2,84,66	3,32,69	— 2	3,32,67	3,30,90
Add Approximate closing balance of the year	*49,91	10,00	+ 2	10,02	10,00
Total	3,34,57	3,42,69	..	3,42,69	3,40,90

* 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.

Accountant-General.

APPENDIX A.

MEMORANDUM showing the Approximate Provincial balance on the 31st March 1898 including further adjustments that will be made in the Final Accounts for March 1898.

(*In thousands of rupees.*)

Particulars.	Amount.	Total.
	Rs.	Rs.
Balance on the 31st March 1898 as per Provincial account of March 1898, Preliminary No. B.J.H.—4, dated 5th May 1898	..	49,91
Receipts.		
Add—		
I. Land Revenue adjustments	— 1,11	
XVI-B. Law and Justice—Jails	24	
XXV. Miscellaneous	39	
Public Works in charge of Public Works Officers—		
XXVI. State Railways—Gross Traffic Receipts..	2,50	
XXX. Minor Works and Navigation	1,72	
XXXII. Civil Works	1,90	
Adjusting Heads	50	
Total, Receipts ..	..	6,14
Total, including opening balance ..	..	56,05
Charges.		
Deduct—		
6. Stamps	1,20	
11. Forest	55	
13. Interest on ordinary debt	1,87	
20. Police	21	
30. Stationery and Printing	5,41	
32. Miscellaneous	— 11	
33. Famine Relief	— 10,80	
Public Works in charge of Public Works Officers—		
37. Construction of Railways	28	
38. State Railways—Working expenses	1,50	
43. Minor Works and Navigation	28,71	
45. Civil Works	16,70	
Adjusting Heads	53	
Total, Charges ..	..	46,05
Approximate balance on the 31st March 1898 ..	..	10,00

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1897–98.

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
1. Refunds and Drawbacks ..	+ 12,000	136	12th February 1898.	
	+ 1,250	280	16th March 1898.	
	+ 13,250			
3. Land Revenue	+ 176	629	11th August 1897.	
	+ 2,00,000	113	7th February 1898.	
	+ 8,000	25	10th January ,,	
	+ 800	92	2nd February ,,	
	+ 88,000	332	31st March ,,	
	+ 2,96,976			
5. Salt	— 1,40,000	113	7th February 1898.	
	— 12,000	136	12th ,, ,,	
	— 1,52,000			
6. Stamps	— 500	1035	9th December 1897.	
	— 500	1074	20th ,, ,,	
	— 8,000	25	10th January 1898.	
	— 770	217	3rd March ,,	
	— 9,770			

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897–98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
7. Excise	+ 60,000	280	16th March 1898.	
	+ 25,000			
	+ 85,000			
9. Customs	— 10,000	280	16th ,, ,,	
	— 1,250			
	— 500			
	— 130			
	— 100			
	— 20			
	— 12,000			
10. Assessed Taxes	+ 500	280	16th ,, ,,	
11. Forest	— 50,000	113	7th February 1898.	
12. Registration	— 683	729	6th September 1897.	
	— 1,200	201	28th February 1898.	
	— 1,300	206	1st March ,,	
	— 3,000	212	2nd ,, ,,	
	— 6,183			
18. General Administration ..	+ 500	183	23rd February 1898.	
	+ 3,000	212	2nd March 1898.	
	+ 4,110	242	8th March ,,	
	+ 21,000	332	31st ,, ,,	
	+ 28,610			
19-A. Law and Justice—Courts of Law—	— * 1,840	161	18th February 1898.	* Irrigation Cess Fund, Local.
	— 33,000	185	24th ,, ,,	
	— 1,700			
	— 9,000	211	2nd March ,,	
	+ 53,000	333	31st ,, ,,	
	+ 7,460			
19-B. Law and Justice—Jails ..	+ 68,000	322	29th March 1898.	
	+ 3,000			
	+ 71,000			
20. Police	+ 33,000	185	24th February 1898.	
	+ 13,000	313	28th March ,,	
	+ 46,000			
22. Education	— 23,000	733	8th September 1897.	
	— 10,000	113	7th February 1898.	
	+ 5,700	228	4th March 1898.	
	— 27,300			
24. Medical	+ 1,060	59	24th January 1898.	
	+ 600	78	31st ,, ,,	
	+ 140	164	18th February ,,	
	+ 275	190	25th ,, ,,	
	+ 770	217	3rd March ,,	
	+ 10,000	241	8th ,, ,,	
	+ 5,000	276	16th ,, ,,	
		321	29th ,, ,,	
	+ 17,845			
25. Political	+ 9,000	211	2nd March 1898.	

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
	Rs.			
26. Scientific, &c.	+ 23,000	733	8th September 1897.	
	— 5,700	228	4th March 1898.	
	+ 500	1035	9th December 1897.	
	+ 500	1074	20th ,, ,,	
	+ 600	96	3rd February 1898.	
	— 700	238	7th March ,,	
	+ 130	287	18th ,, ,,	
		280	16th ,, ,,	
	+ 18,330			
30. Stationery and Printing ..	+ 5,700	728	6th September 1897.	
	— 4,500	201	28th February 1898.	
	+ 1,700	185	24th ,, ,,	
	+ 700	238	7th March ,,	
	+ 40,000	283	17th ,, ,,	
	+ 100	280	16th ,, ,,	
	+ 20			
	+ 43,720			
32. Miscellaneous	+ 683	729	6th September 1897.	
	— 1,060	59	24th January 1898.	
	— 600	78	31st ,, ,,	
	— 800	92	2nd February ,,	
	— 600	96	3rd ,, ,,	
	— 140	164	18th ,, ,,	
	— 275	190	25th ,, ,,	
	+ 1,300	206	1st March ,,	
	— 500	183	23rd February ,,	
	+ 6,000	332	31st March ,,	
	+ 4,008			
43. Minor Works, &c., Civil Officers.	— 88,000	332	31st March 1898.	
	— 21,000			
	— 6,000			
	— 1,15,000			
43. Minor Works—Public Works Officers.	— 25,000	280	16th March 1898.	
45. Civil Works—Civil Officers ..	+ 2,000	711	2nd September 1897.	Municipal.
	+ 18,220	8	5th January 1898.	Waterworks.
	+ 1,607	10	5th ,, ,,	Mahamakam Festival.
	— 68,000	322	29th March ,,	Capper Jail.
	— 53,000	333	31st ,, ,,	Agency works, &c.
	— 99,173			
45. Civil Works—Public Works Officers.	— 176	629	11th August 1897.	
	— 10,000	739	9th September 1897.	
	— 5,000	276	16th March 1898.	
	— 60,000	280	16th ,, ,,	
	— 40,000	283	17th ,, ,,	
	— 13,000	313	28th ,, ,,	
	— 4,110	242	8th ,, ,,	
	— 3,000	322	29th ,, ,,	
	— 1,35,286			
Adjusting Heads (Provincial to Local).	— 2,000	711	2nd September 1897.	Public Works.
	+ 10,000	739	9th September 1897.	Do.
	— 18,220	8	5th January 1898.	Do.
	— 1,607	10	5th ,, ,,	Miscellaneous.
	— 11,827			
Total ..	— * 1,840			* Irrigation Cess Fund, Local.

Esq. M. Muniswamy.

Enclosure to Financial C. No 1979 of

Do. Appendix C

Adjustment of Provincial proportion of Land Revenue - 1897-98.

(In thousands of Rupees)

Provincial proportion	"
Total Land Revenue Imperial and Provincial	538.44
Above divided proportionally	
Imperial	387.52
Provincial	150.92
Contract Transfers	"
Subsequent Recurring Transfers	+63
Miscellaneous adjustments	+1
Total Transfers..	+64
Corrected distribution	
Imperial	388.16
Provincial	150.28
Land Revenue not included in the Division	
Local	22.90
Total Land Revenue	
Imperial	388.16
Provincial	150.28
Local	22.90
Total	561.34

Fort Saint George
Accountt: Genls office
15 July 1898

Details

Subsequent Recurring Transfers

Provincial to Imperial

Amount placed at the disposal of the Military department for the construction of a new Detention Hospital — 63

Miscellaneous adjustments.

Provincial to Imperial.

Amount recovered from Local Funds on account of contribution for the ferry flats required in the Godavari delta (Govt of India Fin. Deptt 2906 A dated 3rd July 1897) — 1

Accountant General

[G. 133]
1,000—23-7-98.

Originals of currents printed in G.O., No. 670 Fincl Department, dated 5th Augt 1898, to be destroyed at the beginning of Augt 1899.

Government {1898} of Madras.

FINANCIAL.

Recd. }
} 1898.
Regd. }

Enclosures
Spare copies

G.O., &c., Nos. 670, 671, 5th August 1898.

AUGUST.

Preliminary Accounts of Provincial Revenues and Expenditure.

Reviewing the — in 1897-98. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From the Accountant-General, dated 5th May 1898, No. B.J.H.-4, submitting the preliminary account of Provincial Services for 1897-98, with a memorandum showing the approximate Provincial balance on the 31st March 1898 and including further adjustments that will be made in the final accounts for March 1898.

From the Public Works Department, dated 7th May 1898, No. 236 D, and 10th June 1898, No. 454 D, forwarding statements of Public Works receipts and charges for 1897-98.

From the Accountant-General, dated 15th July 1898, No. B. F. W.-2, forwarding statement showing the distribution under Imperial, Provincial and Local of the probable revenue and expenditure for 1897-98.

Order—No. 670, Financial, dated 5th August 1898.

The preliminary accounts of Provincial revenues and expenditure in 1897-98 as recorded in the foregoing papers 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.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	25·85	22·95	22·95
Receipts	316·84	317·95	318·95
	342·69	340·90	341·90
Charges	332·69	330·90	331·90
Closing balance	10·00	10·00	10·00

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

	Actuals as compared with	
	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.
III. Salt	— ·45	— ·18
IV. Stamps	+ 3·30	+ ·52
V. Excise	— 1·70	— ·20
VIII. Assessed Taxes	+ ·37	+ ·12
IX. Forest	— 1·19	— ·57
X. Registration	+ 1·45	+ ·15
XII. Interest	— ·07	— ·24
XVI-A. Law and Justice—Courts	+ 1·05	+ ·15
XVI-B. Do. Jails	— ·56	+ ·55
XIX. Education	— ·23	— ·10
XXIII. Stationery and Printing	— ·29	+ ·05

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.
	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	+ ·14	+ ·01	+ ·01
3. Land Revenue	+ 3·28	+ ·31	+ ·31
5. Salt	— 1·50	+ ·01	+ ·02
6. Stamps	— ·04	+ ·13	+ ·06
7. Excise	+ ·92	+ ·06	+ ·07
9. Customs	— ·10	+ ·02	+ ·02
10. Assessed Taxes	+ ·01	+ ·01	..
11. Forest	— ·76	— ·14	— ·26
12. Registration	— ·15	+ ·03	— ·09
13. Interest on ordinary Debt	+ ·33	— ·01	+ ·33
15. Post Office	+ ·01	+ ·01	+ ·01
18. General Administration	— ·03	— ·09	— ·31
19A. Law and Justice—Courts	— ·43	+ ·29	— ·50
19B. Do. Jails	+ ·41	+ ·38	— ·30
20. Police	+ ·36	+ ·13	— ·10
21. Marine	..	..	..
22. Education	— ·08	+ ·54	+ ·19
24. Medical	+ ·10	+ ·06	— ·08
25. Political	+ ·03	..	— ·06
26. Scientific and other Minor Departments	— ·07	+ ·06	— ·25
29 Superannuation Allowances and Pensions	— ·43	— ·09	— ·43
30. Stationery and Printing	+ ·28	+ ·24	— ·16
32. Miscellaneous	— ·08	+ ·04	— ·12
33. Famine Relief	+ ·35	— 3·16	+ ·35
37. Construction of Railways	— ·07	— ·01	— ·07
38. State Railways—Working Expenses	— ·18	+ ·02	— ·18
43. Minor Works and Navigation—Civil Officers	— ·82	+ ·46	+ ·33
Do. Public Works Department	..	+ ·24	+ ·25
45. Civil Works—Civil Officers	— 1·65	+ ·17	— ·66
Do. Public Works Department	— ·44	+ 1·27	+ ·91
Adjusting Heads	— ·18	+ ·01	— ·06
Total ..	— ·79	— 1·00	— ·77

5. The variations in the revised estimates as compared with the budget grants have already been explained in the financial statement presented to the Legislative Council at its meeting * on the 4th April 1898. The present figures are subject to alterations and the results of the final adjustments and of the Accountant-General's appropriation audit report will be awaited.

* Fort St. George Gazette supplement, dated 3rd May 1898.

6. The differences between the revised estimates and the actuals of revenue are comparatively small, except in the case of *IV.* Stamps (+·52), *IX.* Forest (— ·57), and *XVI-B.* Jails (+·55), where the variations are due to unexpected fluctuations in the collections of the closing months of the year.

7. The excess expenditure under *3.* Land Revenue (+·31) and *19.* Law and Justice—Courts and Jails (+·67) was due to the famine. That under *22.* Education (+·54) and *43.* Minor Works and Navigation (+·46) occurred under *Grants-in-aid* and *Repairs*, respectively. The figures under Public Works are liable to further adjustments.

8. Pending final orders as to the amounts to be recovered from Local Funds, the expenditure on *33.* Famine Relief, which aggregated 92·59 lakhs, has been distributed between Imperial, Provincial and Local as shown below :—

33. Famine relief.		Budget estimate.	Revised estimate.	Actuals.
		LAKHS.	LAKHS.	LAKHS.
Civil Department ..	Imperial	1·93	4·38	6·41
	Provincial	2·70	16·62	13·46
	Local	5·00	5·00	5·00
	Total ..	9·63	26·00	24·87
Public Works Department	Imperial	..	66·86	67·72
	Provincial	10·41	..	..
	Local	..	..	..
	Total ..	10·41	66·86	67·72
Grand Total, 33. Famine Relief ..	Imperial	1·93	71·24	74·13
	Provincial	13·11	16·62	13·46
	Local	5·00	5·00	5·00
	Total ..	20·04	92·86	92·59

(True Extract.)

G. STOKES,
Chief Secretary.

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

Endorsement—No. 671, Financial, dated 5th August 1898.

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

G. STOKES,
Chief Secretary.

APPEN

RECEIPTS.

Approximate Account of the Provincial Revenue and

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. { Proper	150·92	150·92	150·92
I. Land Revenue. { Adjustment	— ·64	— 1·10	— 1·10
III. Salt	·82	1·27	1·00
IV. Stamps	63·15	59·85	62·63
V. Excise	36·55	38·25	36·75
VII Customs	·70	·73	·72
VIII. Assessed Taxes	12·37	12·00	12·25
IX. Forest	10·68	11·87	11·25
X. Registration	7·65	6·20	7·50
XII. Interest	1·73	1·80	1·97
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8·05	7·00	7·90
XVI-B. Law and Justice—Jails	4·25	4·81	3·70
XVII. Police	4·38	4·41	4·35
XVIII. Marine	..	..	..
XIX. Education	1·80	2·03	1·90
XX. Medical	1·28	1·31	1·23
XXI. Scientific and other Minor Departments	2·28	2·35	2·27
XXII. Superannuations	·53	·55	·52
XXIII. Stationery and Printing	1·12	1·41	1·07
XXV. Miscellaneous	2·03	1·88	1·85
XXX. Minor Works and Navigation	·09	·12	·08
XXXII. Civil Works	·04	·09	·04
Total, Ordinary Receipts as per Civil Books	309·78	307·75	308·80
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2·59	2·70	2·50
XXX. Minor Works and Navigation	1·74	1·65	1·72
XXXII. Civil Works	1·87	1·67	1·90
Total, Public Works Receipts	6·20	6·02	6·12
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	·26	·27	·25
Inspecting Sanitary Agency	·24	·27	·25
Cutlers' Establishment in the Medical Storekeeper's office	..	..	..
Medical Reserve Staff	·05	·03	·04
Public Works	·10	·31	·21
Half the cost of the Máyavaram-Muttupet Railway	..	·34	·34
Stationery supplied from Central Stores	·01	·09	·17
Printing work executed by Government Presses	·09	·12	·13
Controlling Establishment at the Presidency	·92	·87	·87
Repayment of Contribution made to wipe off deficits in previous years	·50	..	..
From Local and Special funds—			
Local Fund Audit Clerks	·80	·77	·77
Total, Adjusting Heads	2·97	3·07	3·03
Total	318·95	316·84	317·95
Add opening balance of the year	22·95	25·85	22·95
Total	341·90	342·69	340·90

DIX A.

Expenditure of the Government of Madras for 1897-98. DISBURSEMENTS.

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1·32	1·18	+ ·13	1·31	1·31
3. Land Revenue	54·63	51·35	+ 2·97	54·32	54·32
5. Salt	3·95	5·45	— 1·52	3·93	3·94
6. Stamps	2·57	2·61	— ·10	2·51	2·44
7. Excise	2·49	1·57	+ ·85	2·42	2·43
9. Customs	2·35	2·45	— ·12	2·33	2·33
10. Assessed Taxes	·14	·13	+ ·01	·14	·13
11. Forest	7·86	8·62	— ·50	8·12	8·00
12. Registration	4·15	4·30	— ·06	4·24	4·12
13. Interest on Ordinary Debt	1·86	1·53	..	1·53	1·87
15. Post Office	1·08	1·07	..	1·07	1·07
18. General Administration	10·08	10·11	+ ·28	10·39	10·17
19-A. Law and Justice—Courts of Law	46·24	46·67	+ ·07	46·74	45·95
19-B. Law and Justice—Jails	11·58	11·17	+ ·71	11·88	11·20
20. Police	46·60	46·24	+ ·46	46·70	46·47
21. Marine	·08	·08	..	·08	·08
22. Education	17.44	17·52	— ·27	17·25	16·90
24. Medical	13.01	12·91	+ ·18	13·09	12·95
25. Political	·85	·82	+ ·09	·91	·85
26. Scientific and other Minor Departments	4·23	4·30	+ ·18	4·48	4·17
29. Superannuations	15·89	16·32	..	16·32	15·98
30. Stationery and Printing	9·60	9·32	+ ·44	9·76	9·36
32. Miscellaneous	1·68	1·76	+ ·04	1·80	1·64
33. Famine Relief	13·46	2·70	..	2·70	16·62
43. Minor Works and Navigation	3·68	4·50	— 1·15	3·35	3·22
45. Civil Works. { Agency, &c.	·81	1·01	— ·51	·50	·82
45. Civil Works. { Municipal	2·20	3·00	+ ·20	3·20	2·05
45. Civil Works. { Mount Capper Jails	·43	1·08	— ·68	·40	·40
Total, Ordinary Charges as per Civil Books	280·26	269·77	+ 1·70	271·47	280·79
By Public Works Charges—					
33. Famine Relief	..	10·41	..	10·41	..
37. Construction of Railways	·27	·34	..	·34	·28
38. State Railways—Working Expenses	1·52	1·70	..	1·70	1·50
41. Miscellaneous Railways	..	..	..	..	..
43. Minor Works and Navigation	28·95	28·95	— ·25	28·70	28·71
45. Civil Works	17·97	18·41	— 1·35	17·06	16·70
Total, Public Works Charges	48·71	59·81	— 1·60	58·21	47·19
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1·03	..	1·03	1·00
Miscellaneous	·37	·37	— ·02	·35	·36
Public Works	1·07	1·25	— ·10	1·15	1·03
Half the net traffic receipts of the Máyavaram-Muttupet Railway	·56	·46	..	·46	·53
Total, Adjusting Heads	2·93	3·11	— ·12	2·99	2·92
Total	331·90	332·69	— ·02	332·67	330·90
Add Approximate closing balance of the year	10·00	10·00	+ ·02	10·02	10·00
Total	341·90	342·69	..	342·69	340·90

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1897-98.

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
1. Refunds and Drawbacks ..	+ 12,000	136	12th February 1898.	
	+ 1,250	280	16th March 1898.	
	+ 13,250			
3. Land Revenue	+ 176	629	11th August 1897.	
	+ 2,00,000	113	7th February 1898.	
	+ 8,000	25	10th January ,,	
	+ 800	92	2nd February ,,	
	+ 88,000	332	31st March ,,	
	+ 2,96,976			
5. Salt	— 1,40,000	113	7th February 1898.	
	— 12,000	136	12th ,, ,,	
	— 1,52,000			
6. Stamps	— 500	1035	9th December 1897.	
	— 500	1074	20th ,, ,,	
	— 8,000	25	10th January 1898.	
	— 770	217	3rd March ,,	
	— 9,770			
7. Excise	+ 60,000	280	16th March 1898.	
	+ 25,000			
	+ 85,000			
9. Customs	— 10,000	280	16th ,, ,,	
	— 1,250			
	— 500			
	— 130			
	— 100			
	— 20			
	— 12,000			
10. Assessed Taxes	+ 500	280	16th ,, ,,	
11. Forest	— 50,000	113	7th February 1898.	
12. Registration	— 683	729	6th September 1897.	
	— 1,200	201	28th February 1898.	
	— 1,300	206	1st March ,,	
	— 3,000	212	2nd ,, ,,	
	— 6,183			
18. General Administration ..	+ 500	183	23rd February 1898.	
	+ 3,000	212	2nd March 1898.	
	+ 4,110	242	8th ,, ,,	
	+ 21,000	332	31st ,, ,,	
	+ 28,610			
19-A. Law and Justice—Courts of Law—	— * 1,840	161	18th February 1898.	* Irrigation Cess Fund, Local.
	— 33,000	185	24th ,, ,,	
	— 1,700			
	— 9,000	211	2nd March ,,	
	+ 53,000	333	31st ,, ,,	
	+ 7,460			
19-B. Law and Justice—Jails ..	+ 68,000	322	29th March 1898.	
	+ 3,000			
	+ 71,000			

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
20. Police	+ 33,000	185	24th February 1898.	
	+ 13,000	313	28th March ,,	
	+ 46,000			
22. Education	— 23,000	733	8th September 1897.	
	— 10,000	113	7th February 1898.	
	+ 5,700	228	4th March 1898.	
	— 27,300			
24. Medical	+ 1,060	59	24th January 1898.	
	+ 600	78	31st ,, ,,	
	+ 140	164	18th February ,,	
	+ 275	190	25th ,, ,,	
	+ 770	217	3rd March ,,	
	+ 10,000	241	8th ,, ,,	
	+ 5,000	276 / 321	16th ,, ,, / 29th ,, ,,	
	+ 17,845			
25. Political	+ 9,000	211	2nd March 1898.	
26. Scientific, &c.	+ 23,000	733	8th September 1897.	
	— 5,700	228	4th March 1898.	
	+ 500	1035	9th December 1897.	
	+ 500	1074	20th ,, ,,	
	+ 600	96	3rd February 1898.	
	— 700	238	7th March ,,	
	+ 130	287 / 280	18th ,, ,, / 16th ,, ,,	
	+ 18,330			
30. Stationery and Printing ..	+ 5,700	728	6th September 1897.	
	— 4,500	201	28th February 1898.	
	+ 1,700	185	24th ,, ,,	
	+ 700	238	7th March ,,	
	+ 40,000	283	17th ,, ,,	
	+ 100	280	16th ,, ,,	
	+ 20			
	+ 43,720			
32. Miscellaneous	+ 683	729	6th September 1897.	
	— 1,060	59	24th January 1898.	
	— 600	78	31st ,, ,,	
	— 800	92	2nd February ,,	
	— 600	96	3rd ,, ,,	
	— 140	164	18th ,, ,,	
	— 275	190	25th ,, ,,	
	+ 1,300	206	1st March ,,	
	— 500	183	23rd February ,,	
	+ 6,000	332	31st March ,,	
	+ 4,008			
43. Minor Works, &c., Civil Officers.	— 88,000	332	31st March 1898.	
	— 21,000			
	— 6,000			
	— 1,15,000			
43. Minor Works—Public Works Officers.	— 25,000	280	16th March 1898.	

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
45. Civil Works—Civil Officers ..	+ 2,000	711	2nd September 1897.	Municipal.
	+ 18,220	8	5th January 1898.	Waterworks.
	+ 1,607	10	5th ,, ,,	Mahamakam Festival.
	— 68,000	322	29th March ,,	Capper Jail.
	— 53,000	333	31st ,, ,,	Agency works, &c.
	— 99,173			
45. Civil Works—Public Works Officers.	— 176	629	11th August 1897.	
	— 10,000	739	9th September 1897.	
	— 5,000	276	16th March 1898.	
	— 60,000	280	16th ,, ,,	
	— 40,000	283	17th ,, ,,	
	— 13,000	313	28th ,, ,,	
	— 4,110	242	8th ,, ,,	
	— 3,000	322	29th ,, ,,	
	— 1,35,286			
Adjusting Heads (Provincial to Local).	— 2,000	711	2nd September 1897.	Public Works.
	+ 10,000	739	9th ,, ,,	Do.
	— 18,220	8	5th January 1898.	Do.
	— 1,607	10	5th ,, ,,	Miscellaneous.
	— 11,827			
Total ..	— * 1,840			* Irrigation Cess Fund, Local.

APPENDIX C.

ADJUSTMENT of Provincial proportion of Land Revenue, 1897-98.

	Lakhs.	*Details.*	Lakhs.
Provincial proportion	..	Subsequent Recurring Transfers—	
		Provincial to Imperial—	
Total Land Revenue, Imperial and Provincial	538·44	Amount placed at the disposal of the Military department for the construction of a new Detention hospital ..	·63
Above divided proportionally—			
Imperial	387·52		
Provincial	150·92		
Contract transfers	..	Miscellaneous Adjustments—	
Subsequent recurring transfers	+ ·63	Provincial to Imperial—	
Miscellaneous adjustments	+ ·01	Amount recovered from Local Funds on account of contribution for the ferry flats required in the Gódávari delta (Government of India, Financial Department, No. 296-A, dated 3rd July 1897)	·01
Total Transfers ..	+ ·64		
Corrected distribution—			
Imperial	388·16		
Provincial	150·28		
Land Revenue not included in the division—			
Local	22·90		
Total Land Revenue—			
Imperial	388·16		
Provincial	150·28		
Local	22·90		
Total ..	561·34		

Cur. Ps. 1107 + 1112/98 dated 2/5/98
S.O. No. 602-3 Fin. dt. 2-8-97.

Current No 1363 Fin

(E. No. 134-A.)

Read Rep 9 5 98

PUBLIC WORKS DEPARTMENT, MADRAS.

CENTRAL OFFICE OF ACCOUNTS.

Statement of actual and approximate Receipts and Expenditure under Provincial heads for the month of March 1898.

No. 2368 dated 7 May 1898.

Forwarded to the Financial Department.

P.S.C.

A. L. Russell.
~~Colonel, R.E.,~~
Under Secretary to Govt., P. W. D.

Rec'd 9/5/98

Current No. 1363

Statement of actual and approximate Receipts and Expenditure under Provincial heads for the month of March 189 .

Provincial Heads.	Booked amounts to end of February 1898.	Approximate amount for the month of March 1898 including March 1898 supplementary	Total to end of March 1898.	Sanctioned estimate for the year 1897-98.	Revised estimate for the year 1897-98.	Remarks.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.						
XXVI. State Railways (gross receipts)	237.853	20.187	2.58.040 (407)	2.70.000	2.50.000	
XXX. Minor Works and Navigation	1.61.547	10.684	1.72.231	1.65.000	1.72.000	
XXXII. Civil Works—P. W. D. ..	1.65.775	20.199	1.85.974	1.67.000	1.90.000	
Total, Receipts ..	5.65.175	51.070	6.16.245 (612)	6.02.000	6.12.000	
Expenditure.						
33. Famine Relief—Irrigation ..	5.22.096	9.247	5.12.849	3.00.000		
Do. do.—Civil Works ..	61.64.493	29.567	61.34.926	7.31.000	67.19.000 (B)	(B) G.O. No 301 Financial dated 23rd March 1898.
-B- -B- Railways	43.381	74	43.455	10.000		
37. Construction of Railways ..	25.445	1.259	26.704 (26.800)	34.000	28.000	
38. State Railways—Working Expenses	1.37.274	12.824	1.50.098 (151.040)	1.70.000	1.50.000	
41. Miscellaneous Railways ..						
43. Minor Works and Navigation ..	23.43.569	5.01.560	28.45.129	28.95.000	27.88.520	
45. Civil Works—P. W. D. ..	16.73.664	12.305	16.85.969	18.41.000	16.75.375	
Total, Expenditure ..	1.09.09.922	489.208	1.13.99.130 (114.00168)	59.81.000	1.13.60.895	

~~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~~

100—30-3-97.

BC 11-8-98 Financial Current No. 1639

(E. No. 134-A.)

PUBLIC WORKS DEPARTMENT, MADRAS.

CENTRAL OFFICE OF ACCOUNTS.

Statement of actual and approximate Receipts and Expenditure under Provincial heads for the month of March 1898.

No. 4574 D dated 10th June 1898.

Forwarded to the Financial Department.

A. Russell Colonel

~~Colonel, R.E.,~~ Secretary to Govt., P. W. D.

P.K.S

Rec'd 10/6/98
Reg'd 11.6.98

0 2 5.165

1897-98.

Statement of actual and approximate Receipts and Expenditure under Provincial heads for the month of March 1898.

Provincial Heads.	Booked amounts to end of March 1898.	Approximate amount for the month of March 1898. supplementary	Total to end of March 1898.	Sanctioned estimate for the year 1897-98.	Revised estimate for the year 1897-98.	Remarks.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.						
XXVI. State Railways (gross receipts)	2,58,357	50	2,58,407	2,70,000	2,50,000	
XXX. Minor Works and Navigation						
XXXII. Civil Works—P. W. D. ..						
Total, Receipts ..						
Expenditure.						
33. Famine Relief—Irrigation ..						
Do. do.—Civil Works ..						
37. Construction of Railways ..	26,391	409	26,800	34,000	28,000	
38. State Railways—Working Expenses	1,48,720	2,320	1,51,040	1,70,000	1,50,000	
41. Miscellaneous Railways ..						
43. Minor Works and Navigation ..						
45. Civil Works—P. W. D. ..						
Total, Expenditure ..						

Note. The figures under other heads for March supplementary will be forwarded on receipt of the same from the Examiner of P. W. Accounts.

~~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.

100—30-3-97.

Financial Current No. 1979. of 1898.

To

The Chief Secretary to Govt, Judl Dept
Fort St George.

Received in the Madras Office of Accts
on 7-4-98

10/7/98.

Statement showing the distribution under Imperial, Provincial and Local of the Probable Revenue and Expenditure of the Government of Madras for the year 1897-98.

(IN THOUSANDS OF RUPEES.)

Revenue.	1897-98. Imperial.	Provincial.	Local.	Total.
I. Land Revenue	38.816	150.28	22.90	56134
III. Salt	17.93	82	-	17275
IV. Stamps	21.05	63.15	-	84.20
V. Excise	109.65	36.55	-	146.20
VI. Provincial Rates	-	-	78.98	78.98
VII. Customs	42.93	70	-	43.63
VIII. Assessed Taxes	12.37	12.37	-	24.74
IX. Forest	10.68	10.68	-	21.36
X. Registration	7.65	7.65	-	15.30
XI. Tributes	45.11	-	-	45.11
XII. Interest	3.15	1.73	.50	5.38
XIII. Post Office	-	-	-	-
XV. Mint	-	-	-	-
XVI-A. Law and Justice—Courts of Law ..	-	8.05	.24	8.29
XVI-B. Law and Justice—Jails	-	4.25	-	4.25
XVII Police	-	4.38	-	4.38
XVIII. Marine	-	-	-	-
XIX. Education	-	1.80	2.32	4.12
XX. Medical	-	1.28	.53	1.81
XXI. Scientific and other Minor Departments	-	2.28	-	2.28
XXII. Superannuations	.91	.53	-	1.44
XXIII. Stationery and Printing	.6	1.12	-	1.18
XXV. Miscellaneous	.27	2.03	6.24	8.54
XXX. Minor Works and Navigation ..	-	.9	-	.9
XXXII. Civil Works	-	.4	10.14	10.18
Total Ordinary Revenue as in Civil Books ..	81.392	30.978	12.185	124.555
P.W. Receipts as communicated by Examiners, P. W. Accounts—				
Ordinary Branches (including Irrigation) ..	-	3.61	.7	3.68
" Railway "	-	2.59	-	2.59
Receipts under Adjusting Heads	-	2.97	2.94	5.91
Total ..	81.392	31.895	12.486	125.773
Opening Balance—Provincial and Local only.		2.295	3.866	
Total ..		34.190	16.352	

Expenditure.	1897-98. Imperial.	Provincial.	Local.	Total.
1. Refunds and Drawbacks	2.19	1.32	.9	3.60
2 Assignments and Compensations ..	10.95	-	-	10.95
3. Land Revenue	-	54.63	45.93	100.56
5. Salt	14.16	3.95	-	18.11
6. Stamps	.86	2.57	-	3.43
7. Excise	7.46	2.49	-	9.95
8. Provincial Rates	-	-	-	-
9. Customs	-	2.35	-	2.35
10. Assessed Taxes	.14	.14	-	.28
11. Forest	7.86	7.86	-	15.72
12. Registration	4.15	4.15	-	8.30
13. Interest on Ordinary Debt	-	1.86	-	1.86
14. Do. on other Obligations	.74	-	.3	.17
15. Post Office	-	1.08	-	1.08
18. General Administration	2.69	10.08	3.38	16.15
19-A. Law and Justice—Courts of Law ..	-	46.24	-	46.24
19-B. Law and Justice—Jails	-	11.58	-	11.58
20. Police	-	46.60	-	46.60
21. Marine	-	.8	-	.8
22. Education	-	17.44	10.96	28.40
23. Ecclesiastical	3.87	-	-	3.87
24. Medical	-	13.01	15.11	28.12
25 Political	.14	.85	-	.99
26. Scientific and other Minor Departments ..	.7	4.23	-	4.30
27. Territorial and Political Pensions ..	6.26	-	-	6.26
28 Civil Furlough & Absentee Allowances ..	-	-	-	-
29. Superannuations	.36	15.89	.16	16.41
30. Stationery and Printing	4.12	9.60	-	13.72
32. Miscellaneous	.56	1.68	3.08	5.32
33. Famine Relief	6.41	× 13.46	* 5.00	24.87
43. Minor Works and Navigation	-	3.68	-	3.68
45. Civil Works	-	× 3.44	42.52	45.96
Total Ordinary Expenditure as in Civil Books.	72.39	280.26	126.26	478.91
P. W Charges as communicated by Examiners, P. W. Accounts—				
Ordinary Branches (including Irrigation) ..	-	× 46.92	.52	47.44
Railway "	-	× 1.79	-	1.79
Expenditure under Adjusting Heads ..	-	× 2.93	2.98	5.91
Total ..	72.39	331.90	129.76	534.05
Closing Balance—Provincial and Local only.		10.00	33.76	
Total ..		341.90	163.52	

* Crediting the amount of the Government of India on Government Order No. 379A Financial, dated 18th April 1898 the unused estimate figure has been adopted.

Provincial and Local Surplus or Deficit.

Provincial Services.

Revenue	318.95
Expenditure	331.90
~~Surplus or~~ Deficit ..	12.95

Local.

Revenue	124.86
Expenditure	129.76
~~Surplus or~~ Deficit ..	4.90

FORT ST. GEORGE,
Accountant-General's Office,
15 July 1898.

Accountant-General.

~~No. B. F. W.~~
7

~~To~~

~~The Secretary to the Government of India, Financial Department, with statement of division of Land Revenue with reference to Article 153 of the Civil Account Code.~~

To
No. B. F. W.
The Chief Secretary to Government, Financial Department.
with one enclosure.

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. Enclosures
Regd. } - Spare copies

G.O., &c., Nos. 670, 671, 5th August 1898.

AUGUST.

Preliminary Accounts of Provincial Revenues and Expenditure.

Reviewing the — in 1897-98. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From the Accountant-General, dated 5th May 1898, No. B.J.H.-4, submitting the preliminary account of Provincial Services for 1897–98, with a memorandum showing the approximate Provincial balance on the 31st March 1898 and including further adjustments that will be made in the final accounts for March 1898.

From the Public Works Department, dated 7th May 1898, No. 236 D, and 10th June 1898, No. 454 D, forwarding statements of Public Works receipts and charges for 1897–98.

From the Accountant-General, dated 15th July 1898, No. B. F. W.-2, forwarding statement showing the distribution under Imperial, Provincial and Local of the probable revenue and expenditure for 1897–98.

Order—No. 670, Financial, dated 5th August 1898.

The preliminary accounts of Provincial revenues and expenditure in 1897–98 as recorded in the foregoing papers 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.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	25·85	22·95	22·95
Receipts	316·84	317·95	318·95
	342·69	340·90	341·90
Charges	332·69	330·90	331·90
Closing balance	10·00	10·00	10·00

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

	Actuals as compared with Budget estimate.	Actuals as compared with Revised estimate.
	Lakhs.	Lakhs.
III. Salt ..	— ·45	— ·18
IV. Stamps ..	+ 3·30	+ ·52
V. Excise ..	— 1·70	— ·20
VIII. Assessed Taxes ..	+ ·37	+ ·12
IX. Forest ..	— 1·19	— ·57
X. Registration ..	+ 1·45	+ ·15
XII. Interest ..	— ·07	— ·24
XVI-A. Law and Justice—Courts ..	+ 1·05	+ ·15
XVI-B. Do. Jails ..	— ·56	+ ·55
XIX. Education ..	— ·23	— ·10
XXIII. Stationery and Printing ..	— ·29	+ ·05

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.	Actuals as compared with Revised estimate.	Actuals as compared with Altered grant.
	Lakhs.	Lakhs.	Lakhs.
1. Refunds and Drawbacks ..	+ ·14	+ ·01	+ ·01
3. Land Revenue ..	+ 3·28	+ ·31	+ ·31
5 Salt ..	— 1·50	+ ·01	+ ·02
6. Stamps ..	— ·04	+ ·13	+ ·06
7. Excise ..	+ ·92	+ ·06	+ ·07
9. Customs ..	— ·10	+ ·02	+ ·02
10. Assessed Taxes ..	+ ·01	+ ·01	..
11. Forest ..	— ·76	— ·14	— ·26
12 Registration ..	— ·15	+ ·03	— ·09
13. Interest on ordinary Debt ..	+ ·33	— ·01	+ ·33
15. Post Office ..	+ ·01	+ ·01	+ ·01
18. General Administration ..	— ·03	— ·09	— ·31
19A. Law and Justice—Courts ..	— ·43	+ ·29	— ·50
19B. Do. Jails ..	+ ·41	+ ·38	— ·30
20. Police ..	+ ·36	+ ·13	— ·10
21. Marine ..	..	..	..
22. Education ..	— ·08	..	..
24. Medical ..	+ ·10	+ ·54	+ ·19
25. Political ..	+ ·03	+ ·06	— ·08
26. Scientific and other Minor Departments ..	— ·07	..	— ·06
29 Superannuation Allowances and Pensions ..	— ·43	+ ·06	— ·25
30. Stationery and Printing ..	+ ·28	— ·09	— ·43
32. Miscellaneous ..	— ·08	+ ·24	— ·16
33. Famine Relief ..	+ ·35	+ ·04	— ·12
37. Construction of Railways ..	— ·07	— 3·16	+ ·35
38. State Railways—Working Expenses ..	— ·18	— ·01	— ·07
43. Minor Works and Navigation—Civil Officers ..	— ·82	+ ·02	— ·18
Do. Public Works Department ..	..	+ ·46	+ ·33
45. Civil Works—Civil Officers ..	— 1·65	+ ·24	+ ·25
Do. Public Works Department ..	— ·44	+ ·17	— ·66
Adjusting Heads ..	— ·18	+ 1·27	+ ·91
		+ ·01	— ·06
Total ..	— ·79	— 1·00	— ·77

5. The variations in the revised estimates as compared with the budget grants have already been explained in the financial statement presented to the Legislative Council at its meeting * on the 4th April 1898. The present figures are subject to alterations and the results of the final adjustments and of the Accountant-General's appropriation audit report will be awaited.

* Fort St. George Gazette supplement, dated 3rd May 1898.

6. The differences between the revised estimates and the actuals of revenue are comparatively small, except in the case of *IV.* Stamps (+·52), *IX.* Forest (—·57), and *XVI-B.* Jails (+·55), where the variations are due to unexpected fluctuations in the collections of March 1898.

(the closing months of the year)

7. The excess expenditure under *3.* Land Revenue (+·31) and *19.* Law and Justice—Courts and Jails (+·67) was due to the famine. That under *22.* Education (+·54) and *43.* Minor Works and Navigation (+·46) occurred under *Grants-in-aid* and *Repairs*, respectively. The figures under Public Works are liable to further adjustments.

8. Pending final orders as to the amounts to be recovered from Local Funds, the expenditure on *33.* Famine Relief, which aggregated 92·59 lakhs, has been distributed between Imperial, Provincial and Local as shown below:—

33. Famine relief.		Budget estimate.	Revised estimate.	Actuals.
		Lakhs.	Lakhs.	Lakhs.
Civil Department	Imperial ..	1·93	4·38	6·41
	Provincial ..	2·70	16·62	13·46
	Local ..	5·00	5·00	5·00
	Total ..	9·63	26·00	24·87
Public Works Department	Imperial ..	..	66·86	67·72
	Provincial ..	10·41	..	..
	Local ..	..	..	..
	Total ..	10·41	66·86	67·72
Grand Total, 33. Famine Relief ..	Imperial ..	1·93	71·24	74·13
	Provincial ..	13·11	16·62	13·46
	Local ..	5·00	5·00	5·00
	Total ..	20·04	92·86	92·59

(True Extract.)

for *Chief Secretary.*

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

Endorsement—No. 671, Financial, dated 5th August 1898.

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

G. STOKES,
Chief Secretary.

Exd. W. D'Mos.

[Appendix.

2

APPEN

RECEIPTS.

Approximate Account of the Provincial Revenue and

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. { Proper	150·92	150·92	150·92
{ Adjustment	— ·64	— 1·10	— 1·10
III Salt	·82	1·27	1·00
IV. Stamps	63·15	59·85	62·63
V. Excise	36·55	38 25	36·75
VII Customs	·70	·73	·72
VIII. Assessed Taxes	12·37	12·00	12·25
IX Forest	10·68	11·87	11·25
X. Registration	7·65	6·20	7·50
XII Interest	1·73	1·80	1·97
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8·05	7·00	7·90
XVI-B. Law and Justice—Jails	4·25	4·81	3·70
XVII. Police	4·38	4·41	4·35
XVIII. Marine	..	..	..
XIX. Education	1·80	2·03	1·90
XX. Medical	1·28	1·31	1·23
XXI. Scientific and other Minor Departments	2·28	2·35	2·27
XXII. Superannuations	·53	·55	·52
XXIII. Stationery and Printing	1·12	1·41	1·07
XXV. Miscellaneous	2·03	1·88	1·85
XXX. Minor Works and Navigation	·09	·12	·08
XXXII. Civil Works	·04	·09	·04
Total, Ordinary Receipts as per Civil Books	309·78	307·75	308·80
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2·59	2·70	2·50
XXX. Minor Works and Navigation	1·74	1·65	1·72
XXXII. Civil Works	1·87	1·67	1·90
Total, Public Works Receipts	6·20	6·02	6·12
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	·26	·27	·25
Inspecting Sanitary Agency	·24	·27	·25
Cutlers' Establishment in the Medical Storekeeper's office	..	..	..
Medical Reserve Staff	·05	·03	·04
Public Works	·10	·31	·21
Half the cost of the Máyavaram-Muttupet Railway	..	·34	·34
Stationery supplied from Central Stores	·01	·09	·17
Printing work executed by Government Presses	·09	·12	·13
Controlling Establishment at the Presidency	·92	·87	·87
Repayment of Contribution made to wipe off deficits in previous years	·50	..	..
From Local and Special funds—			
Local Fund Audit Clerks	·80	·77	·77
Total, Adjusting Heads	2·97	3·07	3·03
Total	318·95	316·84	317·95
Add opening balance of the year	22·95	25·85	22·95
Total	341·90	342·69	340·90

DIX A.

Expenditure of the Government of Madras for 1897-98.

DISBURSEMENTS.

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1·32	1·18	+ ·13	1·31	1·31
3. Land Revenue	54·63	51·35	+ 2·97	54·32	54·32
5. Salt	3·95	5·45	— 1·52	3·93	3·94
6. Stamps	2·57	2·61	— ·10	2·51	2·44
7. Excise	2·49	1·57	+ ·85	2·42	2·43
9. Customs	2·35	2·45	— ·12	2·33	2·33
10. Assessed Taxes	·14	·13	+ ·01	14	·13
11. Forest	7·86	8 62	— ·50	8·12	8·00
12. Registration	4·15	4·30	— ·06	4·24	4·12
13. Interest on Ordinary Debt	1·86	1 53	..	1·53	1·87
15. Post Office	1·08	1·07	..	1·07	1·07
18. General Administration	10·08	10·11	+ ·28	10·39	10·17
19-A. Law and Justice—Courts of Law	46·24	46·67	+ ·07	46·74	45·95
19-B. Law and Justice—Jails	11·58	11·17	+ ·71	11·88	11·20
20. Police	46·60	46·24	+ ·46	46·70	46·47
21. Marine	·08	·08	..	·08	·08
22. Education	17.44	17·52	— ·27	17·25	16·90
24. Medical	13.01	12·91	+ ·18	13·09	12·95
25. Political	·85	·82	+ ·09	·91	·85
26. Scientific and other Minor Departments	4·23	4·30	+ ·18	4·48	4·17
29. Superannuations	15·89	16·32	..	16·32	15·98
30. Stationery and Printing	9·60	9·32	+ ·44	9·76	9·36
32. Miscellaneous	1·68	1·76	+ ·04	1·80	1·64
33. Famine Relief	13·46	2·70	..	2·70	16·62
43. Minor Works and Navigation	3·68	4·50	— 1·15	3·35	3 22
45. Civil Works. { Agency, &c.	·81	1·01	— ·51	·50	·82
{ Municipal	2·20	3·00	+ ·20	3·20	2·05
{ Mount Capper Jails	·43	1·08	— ·68	·40	·40
Total, Ordinary Charges as per Civil Books	280·26	269·77	+ 1·70	271·47	280·79
By Public Works Charges—					
33. Famine Relief	..	10·41	..	10·41	..
37. Construction of Railways	·27	·34	..	·34	·28
38. State Railways—Working Expenses	1·52	1·70	..	1·70	1·50
41. Miscellaneous Railways	..	..	..	..	..
43. Minor Works and Navigation	28·95	28·95	— ·25	28·70	28·71
45. Civil Works	17·97	18·41	— 1·35	17·06	16·70
Total, Public Works Charges	48·71	59·81	— 1·60	58·21	47·19
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1·03	..	1·03	1·06
Miscellaneous	·37	·37	— ·02	·35	·36
Public Works	1·07	1·25	— ·10	1·15	1·03
Half the net traffic receipts of the Máyavaram-Muttupet Railway	·56	·46	..	·46	·53
Total, Adjusting Heads	2·93	3·11	— ·12	2·99	2·92
Total	331·90	332·69	— ·02	332·67	330·90
Add Approximate closing balance of the year	10·00	10·00	+ ·02	10·02	10·00
Total	341·90	342·69	..	342·69	340·90

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1897-98.

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
1. Refunds and Drawbacks ..	+ 12,000	136	12th February 1898.	
	+ 1,250	280	16th March 1898.	
	+ 13,250			
3. Land Revenue	+ 176	629	11th August 1897.	
	+ 2,00,000	113	7th February 1898.	
	+ 8,000	25	10th January ,,	
	+ 800	92	2nd February ,,	
	+ 88,000	332	31st March ,,	
	+ 2,96,976			
5. Salt	— 1,40,000	113	7th February 1898.	
	— 12,000	136	12th ,, ,,	
	— 1,52,000			
6. Stamps	— 500	1035	9th December 1897.	
	— 500	1074	20th ,, ,,	
	— 8,000	25	10th January 1898.	
	— 770	217	3rd March ,,	
	— 9,770			
7. Excise	+ 60,000	280	16th March 1898.	
	+ 25,000			
	+ 85,000			
9. Customs	— 10,000	280	16th ,, ,,	
	— 1,250			
	— 500			
	— 130			
	— 100			
	— 20			
	— 12,000			
10. Assessed Taxes	+ 500	280	16th ,, ,,	
11. Forest	— 50,000	113	7th February 1898.	
12. Registration	— 683	729	6th September 1897.	
	— 1,200	201	28th February 1898.	
	— 1,300	206	1st March ,,	
	— 3,000	212	2nd ,, ,,	
	— 6,183			
18. General Administration ..	+ 500	183	23rd February 1898.	
	+ 3,000	212	2nd March 1898.	
	+ 4,110	242	8th ,, ,,	
	+ 21,000	332	31st ,, ,,	
	+ 28,610			
19-A. Law and Justice—Courts of Law—	— * 1,840	161	18th February 1898.	* Irrigation Cess Fund, Local.
	— 33,000	185	24th ,, ,,	
	— 1,700			
	— 9,000	211	2nd March ,,	
	+ 53,000	333	31st ,, ,,	
	+ 7,460			
19-B. Law and Justice—Jails ..	+ 68,000	322	29th March 1898.	
	+ 3,000			
	+ 71,000			

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
20. Police	+ 33,000	185	24th February 1898.	
	+ 13,000	313	28th March ,,	
	+ 46,000			
22. Education	— 23,000	733	8th September 1897.	
	— 10,000	113	7th February 1898.	
	+ 5,700	228	4th March 1898.	
	— 27,300			
24. Medical	+ 1,060	59	24th January 1898.	
	+ 600	78	31st ,, ,,	
	+ 140	164	18th February ,,	
	+ 275	190	25th ,, ,,	
	+ 770	217	3rd March ,,	
	+ 10,000	241	8th ,, ,,	
	+ 5,000	276 / 321	16th ,, ,, / 29th ,, ,,	
	+ 17,845			
25. Political	+ 9,000	211	2nd March 1898.	
26. Scientific, &c.	+ 23,000	733	8th September 1897.	
	— 5,700	228	4th March 1898.	
	+ 500	1035	9th December 1897.	
	+ 500	1074	20th ,, ,,	
	+ 600	96	3rd February 1898.	
	— 700	238	7th March ,,	
	+ 130	287 / 280	18th ,, ,, / 16th ,, ,,	
	+ 18,330			
30. Stationery and Printing ..	+ 5,700	728	6th September 1897.	
	— 4,500	201	28th February 1898.	
	+ 1,700	185	24th ,, ,,	
	+ 700	238	7th March ,,	
	+ 40,000	283	17th ,, ,,	
	+ 100	280	16th ,, ,,	
	+ 20			
	+ 43,720			
32. Miscellaneous	+ 683	729	6th September 1897.	
	— 1,060	59	24th January 1898.	
	— 600	78	31st ,, ,,	
	— 800	92	2nd February ,,	
	— 600	96	3rd ,, ,,	
	— 140	164	18th ,, ,,	
	— 275	190	25th ,, ,,	
	+ 1,300	206	1st March ,,	
	— 500	183	23rd February ,,	
	+ 6,000	332	31st March ,,	
	+ 4,008			
43. Minor Works, &c., Civil Officers.	— 88,000	332	31st March 1898.	
	— 21,000			
	— 6,000			
	— 1,15,000			
43. Minor Works—Public Works Officers.	— 25,000	280	16th March 1898.	

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
	Rs.			
45. Civil Works—Civil Officers ..	+ 2,000	711	2nd September 1897.	Municipal.
	+ 18,220	8	5th January 1898.	Waterworks.
	+ 1,607	10	5th " "	Mahamakam Festival.
	— 68,000	322	29th March "	Capper Jail.
	— 53,000	333	31st " "	Agency works, &c.
	— 99,173			
45. Civil Works—Public Works Officers.	— 176	629	11th August 1897.	
	— 10,000	739	9th September 1897.	
	— 5,000	276	16th March 1898.	
	— 60,000	280	16th " "	
	— 40,000	283	17th " "	
	— 13,000	313	28th " "	
	— 4,110	242	8th " "	
	— 3,000	322	29th " "	
	— 1,35,286			
Adjusting Heads (Provincial to Local).	— 2,000	711	2nd September 1897.	Public Works.
	+ 10,000	739	9th " "	Do.
	— 18,220	8	5th January 1898.	Do.
	— 1,607	10	5th " "	Miscellaneous.
	— 11,827			
Total ..	— * 1,840			* Irrigation Cess Fund, Local.

APPENDIX C.

ADJUSTMENT of Provincial proportion of Land Revenue, 1897–98.

	Lakhs.	*Details.*	Lakhs.
Provincial proportion	..	Subsequent Recurring Transfers—	
Total Land Revenue, Imperial and Provincial	538·44	Provincial to Imperial—	
Above divided proportionally—		Amount placed at the disposal of the Military department for the construction of a new Detention hospital ..	·63
Imperial	387·52		
Provincial	150·92		
Contract transfers	..	Miscellaneous Adjustments—	
Subsequent recurring transfers	+ ·63	Provincial to Imperial—	
Miscellaneous adjustments	+ ·01	Amount recovered from Local Funds on account of contribution for the ferry flats required in the Gódávari delta (Government of India, Financial Department, No. 296-A, dated 3rd July 1897)	·01
Total Transfers ..	+ ·64		
Corrected distribution—			
Imperial	388·16		
Provincial	150·28		
Land Revenue not included in the division—			
Local	22·90		
Total Land Revenue—			
Imperial	388·16		
Provincial	150·28		
Local	22·90		
Total ..	561·34		

ND REVENUE (+·31) and *19.* LAW AND
the famine. That under *22.* EDUCATION
N (+·46) occurred under *Grants-in-aid*
s are liable to further adjustments.

passed on the amounts to be recovered
ually made on the closing of the final
LIEF, which aggregated 92·59 lakhs, has
mperial Provincial, and Local as shown

	Budget estimate.	Revised estimate.	Actuals.
	LAKHS.	LAKHS.	LAKHS.
.. .. ..	1·93	4·38	6·41
.. .. ..	2·70	16·62	13·46
.. .. ..	5·00	5·00	5·00
Total ..	9·63	26·00	24·87
.. .. ..	..	66·86	67·72
.. .. ..	10·41	..	..
.. .. ..	..	..	..
Total ..	10·41	66·86	67·72
.. .. ..	1·93	71·24	74·13
.. .. ..	13·11	16·62	13·46
.. .. ..	5·00	5·00	5·00
Total ..	20·04	92·86	92·59

tract.)

Chief Secretary.

July 1898.

nance and Commerce Department, with
4, No. 2564-A.

Chief Secretary.

[Appendix.

Nos. , Financial, July 1898.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From the Accountant-General, dated 5th May 1898, No. B.J.H.-4, submitting the preliminary account of Provincial services for 1897-98, with a memorandum showing the approximate Provincial balance on the 31st March 1898 and including further adjustments that will be made in the final accounts for March 1898.

From the Public Works Department, dated 7th May 1898, No. 236 D, and 10th June 1898, No. 454 D, forwarding statements of Public Works receipts and charges for 1897-98.

From the Accountant-General, dated 15th July 1898, No. B. F. W.-?, forwarding statement showing the distribution under Imperial, Provincial and Local, of the probable revenue and expenditure for 1897-98.

ORDER—No. , Financial, dated July 1898.

The preliminary accounts of Provincial revenues and expenditure in 1897-98 as recorded in the foregoing papers 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.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	25·85	22·95	22·95
Receipts	316·84	317·95	318·95
	342·69	340·90	341·90
Charges	332·69	330·90	331·90
Closing balance	10·00	10·00	10·00

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

III. Salt	
IV. Stamps	
V. Excise	
VIII. Assessed Taxes	
IX. Forest	
X. Registration	
XII. Interest	
XVI-A. Law and Justice—Courts	
XVI-B. ,, Jails	
XIX. Education	
XXIII. Stationery and Printing	

4. The following statement compares the 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 on ordinary Debt	
15. Post Office	
18. General Administration	
19A. Law and Justice—Courts	
19B. Do. 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	
37 Construction of Railways	
38. State Railways—Working Expenses	
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 in the revised estim

* Fort St. George Gazette supplement, dated 3rd May 1898.

to alterations and the results of the final a appropriation audit report will be awaited.

6. The differences between the revise comparatively small, except in the case of and ~~XVI~~-*B.* JAILS (+55), where the diff in the collections of ~~March 1898~~.

7. The excess expenditure under 3
JUSTICE—COURTS AND JAILS (+·67) was d
(+·54) and *43.* MINOR WORKS AND NAVI
and Repairs. The figures under Public

8. ~~Subject to~~ final orders ~~about to~~
from Local Funds ~~and the re-adjustmen~~
~~accounts~~, the expenditure on *33.* FAMIN
~~for the present~~ been distributed betwee
below :—

		33. Famine relief.
Civil Department ..	Imperial	.. ..
	Provincial	.. ..
	Local	.. ..
Public Works Department	Imperial	.. ..
	Provincial	.. ..
	Local	.. ..
Grand Total, 33. Famine Relief ..	Imperial	.. ..
	Provincial	.. ..
	Local	.. ..

(True

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

ENDORSEMENT—No. 671 Financial, dated

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

APPENDIX A.

APPROXIMATE ACCOUNT

OF

PROVINCIAL SERVICE'S

FOR

1897-98.

RECEIPTS.

Approximate Account of the Provincial Revenue and

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. { Proper ..	150·92	150·92	150·92
{ Adjustment	— ·64	— 1·10	— 1·10
III Salt	·82	1·27	1·00
IV. Stamps	63·15	59·85	62·63
V. Excise	36·55	38·25	36·75
VII Customs	·70	·73	·72
VIII. Assessed Taxes	12·37	12·00	12·25
IX Forest	10·68	11·87	11·25
X. Registration	7·65	6·20	7·50
XII. Interest	1·73	1·80	1·97
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8·05	7·00	7·90
XVI-B. Law and Justice—Jails	4·25	4·81	3·70
XVII. Police	4·38	4·41	4·35
XVIII. Marine	..	..	..
XIX. Education	1·80	2·03	1·90
XX. Medical	1·28	1·31	1·23
XXI. Scientific and other Minor Departments	2·28	2·35	2·27
XXII. Superannuations	·53	·55	·52
XXIII. Stationery and Printing	1·12	1·41	1·07
XXV. Miscellaneous	2·03	1·88	1·85
XXX. Minor Works and Navigation	·09	·12	·08
XXXII. Civil Works	·04	·09	·04
Total, Ordinary Receipts as per Civil Books ..	309·78	307·75	308·80
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2·59	2·70	2·50
XXX. Minor Works and Navigation	1·74	1·65	1·72
XXXII. Civil Works	1·87	1·67	1·90
Total, Public Works Receipts ..	6·20	6·02	6·12
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	·26	·27	·25
Inspecting Sanitary Agency	·24	·27	·25
Cutlers' Establishment in the Medical Storekeeper's office	..	..	..
Medical Reserve Staff	·05	·03	·04
Public Works	·10	·31	·21
Half the cost of the Máyavaram-Muttupet Railway	.	·34	·34
Stationery supplied from Central Stores	·01	·09	·17
Printing work executed by Government Presses	·09	·12	·13
Controlling Establishment at the Presidency	·92	·87	·87
Repayment of Contribution made to wipe off deficits in previous years ..	·50	..	..
From Local and Special funds—			
Local Fund Audit Clerks	·80	·77	·77
Total, Adjusting Heads ..	2·97	3·07	3·03
Total ..	318·95	316·84	317·95
Add opening balance of the year ..	22·95	25·85	22·95
Total ..	341·90	342·69	340·90

Expenditure of the Government of Madras for 1897-98.

DISBURSEMENTS.

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1·32	1·18	+ ·13	1·31	1·31
3. Land Revenue	54·63	51·35	+ 2·97	54·32	54·32
5. Salt	3·95	5·45	— 1·52	3·93	3·94
6. Stamps	2·57	2·61	— ·10	2·51	2·44
7. Excise	2·49	1·57	+ ·85	2·42	2·43
9. Customs	2·35	2·45	— ·12	2·33	2·33
10. Assessed Taxes	·14	·13	+ ·01	·14	·13
11. Forest	7·86	8 62	— ·50	8·12	8·00
12. Registration	4·15	4·30	— ·06	4·24	4·12
13. Interest on Ordinary Debt	1·86	1 53	..	1·53	1·87
15. Post Office	1·08	1·07	..	1·07	1·07
18. General Administration	10·08	10·11	+ ·28	10·39	10·17
19-A. Law and Justice—Courts of Law ..	46·24	46·67	+ ·07	46·74	45·95
19-B. Law and Justice—Jails	11·58	11·17	+ ·71	11·88	11·20
20. Police	46·60	46·24	+ ·46	46·70	46·47
21. Marine	—	·08	..	·08	·08
22. Education	17.44	17·52	— ·27	17·25	16·90
24. Medical	13.01	12·91	+ ·18	13·09	12·95
25. Political	·85	·82	+ ·09	·91	·85
26. Scientific and other Minor Departments ..	4·23	4·30	+ ·18	4·48	4·17
29. Superannuations	15·89	16·32	..	16·32	15·98
30. Stationery and Printing	9·60	9·32	+ ·44	9·76	9·36
32. Miscellaneous	1·68	1·76	+ ·04	1·80	1·64
33 Famine Relief	13·46	2·70	..	2·70	16·62
43. Minor Works and Navigation	3·68	4·50	— 1·15	3·35	3·22
45. Civil Works. { Agency, &c.	·81	1·01	— ·51	·50	·82
{ Municipal	2·20	3·00	+ ·20	3·20	2·05
{ Mount Capper Jails	·43	1·08	— ·68	·40	·40
Total, Ordinary Charges as per Civil Books	280·26	269·77	+ 1·70	271·47	280·79
By Public Works Charges—					
33. Famine Relief	..	10·41	..	10·41	..
37. Construction of Railways	·27	·34	..	·34	·28
38. State Railways—Working Expenses ..	1·52	1·70	..	1·70	1·50
41. Miscellaneous Railways	..	..	..	..	..
43. Minor Works and Navigation	28·95	28·95	— ·25	28·70	28·71
45. Civil Works	17·97	18·41	— 1·35	17·06	16·70
Total, Public Works Charges ..	48·71	59·81	— 1·60	58·21	47·19
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1·03	..	1·03	1·00
Miscellaneous	·37	·37	— ·02	·35	·36
Public Works	1·07	1·25	— ·10	1·15	1·03
Half the net traffic receipts of the Máyavaram-Muttupet Railway	·56	·46	..	·46	·53
Total, Adjusting Heads ..	2·93	3·11	— ·12	2·99	2·92
Total ..	331·90	332·69	— ·02	332·67	330·90
Add Approximate closing balance of the year ..	10·00	10·00	+ ·02	10·02	10·00
Total ..	341·90	342·69	..	342·69	340·90

APPENDIX B.

Statement of Alterations to the Provincial Budget Grant for 1897-98.

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
1. Refunds and Drawbacks ..	+ 12,000	136	12th February 1898.	
	+ 1,250	280	16th March 1898.	
	+ 13,250			
3. Land Revenue	+ 176	629	11th August 1897.	
	+ 2,00,000	113	7th February 1898.	
	+ 8,000	25	10th January ,,	
	+ 800	92	2nd February ,,	
	+ 88,000	332	31st March ,,	
	+ 2,96,976			
5. Salt	— 1,40,000	113	7th February 1898.	
	— 12,000	136	12th ,, ,,	
	— 1,52,000			
6. Stamps	— 500	1035	9th December 1897.	
	— 500	1074	20th ,, ,,	
	— 8,000	25	10th January 1898.	
	— 770	217	3rd March ,,	
	— 9,770			
7. Excise	+ 60,000	280	16th March 1898.	
	+ 25,000			
	+ 85,000			
9. Customs	— 10,000	280	16th ,, ,,	
	— 1,250			
	— 500			
	— 130			
	— 100			
	— 20			
	— 12,000			
10. Assessed Taxes	+ 500	280	16th ,, ,,	
11. Forest	— 50,000	113	7th February 1898.	
12. Registration	— 683	729	6th September 1897.	
	— 1,200	201	28th February 1898.	
	— 1,300	206	1st March ,,	
	— 3,000	212	2nd ,, ,,	
	— 6,183			
18. General Administration ..	+ 500	183	23rd February 1898.	
	+ 3,000	212	2nd March 1898.	
	+ 4,110	242	8th ,, ,,	
	+ 21,000	332	31st ,, ,,	
	+ 28,610			
19-A. Law and Justice—Courts of Law—	— * 1,840	161	18th February 1898.	* Irrigation Cess Fund, Local.
	— 33,000	185	24th ,, ,,	
	— 1,700			
	— 9,000	211	2nd March ,,	
	+ 53,000	333	31st ,, ,,	
	+ 7,460			
19-B. Law and Justice—Jails ..	+ 68,000	322	29th March 1898.	
	+ 3,000			
	+ 71,000			

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
20. Police	+ 33,000	185	24th February 1898.	
	+ 13,000	313	28th March ,,	
	+ 46,000			
22. Education	— 23,000	733	8th September 1897.	
	— 10,000	113	7th February 1898.	
	+ 5,700	228	4th March 1898.	
	— 27,300			
24. Medical	+ 1,060	59	24th January 1898.	
	+ 600	78	31st ,, ,,	
	+ 140	164	18th February ,,	
	+ 275	190	25th ,, ,,	
	+ 770	217	3rd March ,,	
	+ 10,000	241	8th ,, ,,	
	+ 5,000	276	16th ,, ,,	
		321	29th ,, ,,	
	+ 17,845			
25. Political	+ 9,000	211	2nd March 1898.	
26. Scientific, &c.	+ 23,000	733	8th September 1897.	
	— 5,700	228	4th March 1898.	
	+ 500	1035	9th December 1897.	
	+ 500	1074	20th ,, ,,	
	+ 600	96	3rd February 1898.	
	— 700	238	7th March ,,	
	+ 130	287	18th ,, ,,	
		280	16th ,, ,,	
	+ 18,330			
30. Stationery and Printing ..	+ 5,700	728	6th September 1897.	
	— 4,500	201	28th February 1898.	
	+ 1,700	185	24th ,, ,,	
	+ 700	238	7th March ,,	
	+ 40,000	283	17th ,, ,,	
	+ 100	280	16th ,, ,,	
	+ 20			
	+ 43,720			
32. Miscellaneous	+ 683	729	6th September 1897.	
	— 1,060	59	24th January 1898.	
	— 600	78	31st ,, ,,	
	— 800	92	2nd February ,,	
	— 600	96	3rd ,, ,,	
	— 140	164	18th ,, ,,	
	— 275	190	25th ,, ,,	
	+ 1,300	206	1st March ,,	
	— 500	183	23rd February ,,	
	+ 6,000	332	31st March ,,	
	+ 4,008			
43. Minor Works, &c., Civil Officers.	— 88,000	332	31st March 1898.	
	— 21,000			
	— 6,000			
	— 1,15,000			
43. Minor Works—Public Works Officers.	— 25,000	280	16th March 1898.	

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
45. Civil Works—Civil Officers ..	+ 2,000	711	2nd September 1897.	Municipal.
	+ 18,220	8	5th January 1898.	Waterworks.
	+ 1,607	10	5th ,, ,,	Mahamakam Festival.
	— 68,000	322	29th March ,,	Capper Jail.
	— 53,000	333	31st ,, ,,	Agency works, &c.
	— 99,173			
45. Civil Works—Public Works Officers.	— 176	629	11th August 1897.	
	— 10,000	739	9th September 1897.	
	— 5,000	276	16th March 1898.	
	— 60,000	280	16th ,, ,,	
	— 40,000	283	17th ,, ,,	
	— 13,000	313	28th ,, ,,	
	— 4,110	242	8th ,, ,,	
	— 3,000	322	29th ,, ,,	
	— 1,35,286			
Adjusting Heads (Provincial to Local).	— 2,000	711	2nd September 1897.	Public Works.
	+ 10,000	739	9th September 1897.	Do.
	— 18,220	8	5th January 1898.	Do.
	— 1,607	10	5th ,, ,,	Miscellaneous.
	— 11,827			
Total ..	— * 1,840			* Irrigation Cess Fund, Local.

APPENDIX C.

Adjustment of Provincial proportion of Land Revenue, 1897-98.

	Lakhs.	*Details.*	Lakhs.
Provincial proportion	..	Subsequent Recurring Transfers—	
Total Land Revenue, Imperial and Provincial	538·44	Provincial to Imperial—	
Above divided proportionally—		Amount placed at the disposal of the Military department for the construction of a new Detention hospital ..	·63
Imperial	387·52		
Provincial	150·92		
Contract transfers	..	Miscellaneous Adjustments—	
Subsequent recurring transfers	+ ·63	Provincial to Imperial—	
Miscellaneous adjustments	+ ·01	Amount recovered from Local Funds on account of contribution for the ferry flats required in the Gódávari delta (Government of India, Financial Department, No. 296-A, dated 3rd July 1897)	·01
Total Transfers ..	+ ·64		
Corrected distribution—			
Imperial	388·16		
Provincial	150·28		
Land Revenue not included in the division—			
Local	22·90		
Total Land Revenue—			
Imperial	388·16		
Provincial	150·28		
Local	22·90		
Total ..	561·34		

Esq. M. Muniswamy.

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