

14/12/98

14.10.08

9/9/00 ✓
30/11/00 ✓

[R]
[8]

Entered in the Register of
Re-Appropriations.

add A. 8/12/1899.
ind A. 9-12-1899.
Hoy B C. 9-12-1899.

[Finl.]
16
100-12-6-99.

Financial (1899) Department.

ORDINARY MS.

G.O., No. 1334

DATED 6.12.99.

INDEXED.

Resfor...
5.55 Rs.

S
6.80 Rs.

11/12

[Despatch Abstract.]

Recording, with remarks, the six-monthly estimates for 1899-1900 and requesting the Accountant-General to submit, in future, the six-monthly estimates in print with 6 spare copies giving, ^{at the same time} the details of adjustments under I - Land Revenue & of the P.W. Estimates.

6.12.99

BACK PAPERS.

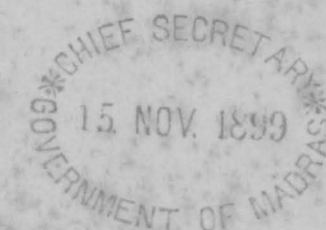
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
F. C.	2495/03						

Financial (1899) Department.

CURRENT No. 4035



From

The Accountant General to the Government of Madras

Order

No. Bnd 883
8853

Dated 14th November 1899

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding copy of Six monthly Estimates, Madras, for 1899-1900 forwarded to the Govt of India, Financial Dept.

BACK PAPERS.

G.O.	No.	Department.	Date.
mis	231	Tril	13-2-39

FURTHER PAPERS.

G.O.	No.	Department.	Date.

2.

CURRENT NO. 4035

SIX-MONTHLY ESTIMATES.

1899-1900.

(IN THOUSANDS OF RUPEES, i.e., OMITTING 000.)

Six-Monthly Estimates, Madras, 1899-1900.

ACCOUNTS, SIX MONTHS.						ACCOUNTS, TWELVE MONTHS.					Hheads of Expenditure, &c.
1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	
1,89	1,40	1,85	1,53	2,14	154	4,24	3,83	4,34	3,63	3,78	DIRECT DEMANDS ON THE REVENUES.
6,39	5,35	6,44	5,23	6,85	680	11,44	11,72	11,61	10,94	11,71	1. Refunds and Drawbacks.
47,82	48,83	48,51	50,71	47,60	4837	96,60	98,01	97,83	1,00,54	95,99	2. Assignments and Compensations.
13,50	14,82	11,64	9,64	8,84	926	20,77	23,02	23,03	18,08	17,42	CHARGES IN RESPECT OF COLLECTIONS.
1,00	1,01	1,01	1,03	1,05	89	3,47	3,55	3,22	3,43	3,23	3. Land Revenue.
..	..	3,56	4,80	4,84	482	6,18	6,99	7,07	9,92	9,92	5. Salt (including cost of production)
..	..	..	..	..	..	..	..	..	..	..	6. Stamps.
95	1,09	1,17	1,15	1,18	117	2,01	2,32	2,33	2,35	2,42	7. Excise.
11	11	12	13	14	15	23	24	26	28	29	8. Provincial Rates.
5,90	6,32	6,63	6,91	7,13	711	13,86	14,46	15,34	15,72	15,95	9. Customs.
3,87	3,96	3,98	4,08	4,11	408	7,95	8,16	8,12	8,30	8,42	10. Assessed Taxes.
..	..	..	..	..	..	1,67	1,59	1,70	1,86	2,04	11. Forest.
2	2	2	1	1	1	29	24	23	21	24	12. Registration.
42	43	48	54	51	51	85	88	1,01	1,07	1,04	INTEREST.
..	..	..	..	..	..	..	..	..	..	..	13. Interest on Ordinary Debt (excluding that charged to Productive Public Works).
..	..	..	..	..	..	..	..	..	..	..	14. Interest on other Obligations.
8,06	8,26	8,11	8,33	8,25	791	16,33	16,45	16,42	16,12	16,18	POST OFFICE, TELEGRAPH AND MINT.
23,19	23,03	22,52	22,71	22,62	2223	46,53	46,70	45,95	46,25	46,13	15. Post Office.
5,12	5,22	4,82	5,12	6,07	509	10,26	10,35	10,65	11,58	11,88	16. Telegraph.
20,43	21,27	22,72	22,72	22,43	2231	43,96	45,84	46,48	46,62	45,48	17. Mint.
7	6	5	4	4	5	48	15	1,18	8	8	SALARIES AND EXPENSES OF CIVIL DEPARTMENT.
11,33	11,20	10,93	11,28	11,51	1116	27,82	28,39	28,09	28,43	28,80	18. General Administration.
1,90	2,03	1,94	1,87	1,72	157	3,88	4,21	4,02	3,87	3,46	19-A. Law and Justice—Courts of Law.
12,37	12,54	12,57	13,21	14,25	1616	26,64	27,18	27,81	28,16	33,90	19-B. Law and Justice—Jails.
44	42	47	50	47	43	86	85	90	1,02	88	20. Police.
2,09	2,01	1,94	1,75	2,34	287	4,14	4,13	4,27	4,34	5,81	21. Marine (including River Navigation).
3,70	3,34	3,38	3,07	3,22	302	7,13	6,55	6,53	6,26	6,32	22. Education.
..	..	..	..	7	-2	1	1	1	..	7	23. Ecclesiastical.
7,44	7,64	7,90	8,20	8,49	884	14,98	15,36	16,12	16,40	16,70	24. Medical.
3,05	3,70	3,48	3,27	3,27	307	11,99	13,11	13,05	14,51	14,61	25. Political.
2,12	2,21	2,49	2,43	2,40	217	4,72	4,77	5,00	5,34	5,31	26. Scientific and other Minor Departments.
1	2	2	28,46	-3,35	1	..	2	2,31	24,83	8	MISCELLANEOUS CIVIL CHARGES.
1,57	1,50	1,83	1,39	1,88	140	3,97	3,73	4,07	3,67	3,94	27. Territorial and Political Pensions.
10,94	11,53	15,08	15,39	15,28	1490	43,97	50,87	51,59	46,10	43,00	28. Civil Furlough and Absentee Allowances.
1,95,50	1,99,32	2,06,66	2,35,48	2,05,36	20787	4,37,23	4,53,68	4,60,54	4,79,91	4,55,08	29. Superannuation Allowances and Pensions.
4,30	1,70	1,43	1,25	1,19	117	8,30	6,09	7,80	5,99	5,45	30. Stationery and Printing.
4,35,87	4,23,06	4,46,81	3,20,10	5,63,86	35838	7,41,79	8,16,45	8,52,98	5,73,53	9,88,50	32. Miscellaneous.
1,44,07	1,90,89	1,39,09	95,55	1,10,61	13765	3,76,02	3,53,03	2,32,82	4,25,10	2,52,41	FAMINE RELIEF AND INSURANCE.
7,79,24	8,14,97	7,93,99	6,52,38	8,81,02	70507	15,63,34	16,20,25	15,54,14	14,84,53	17,01,46	33. Famine Relief.
..	..	..	..	..	..	+2,82	+8,18	..	..	..	IRRIGATION.
..	..	..	..	..	..	..	..	-23,06	-18,03	-1,72,69	43. Minor Works and Navigation.
											BUILDINGS AND ROADS.
											Civil Works.
											Total Expenditure.
											Contributions.
											Debt (Deposits and Advances).
											Closing Balance.
											Grand Total.
											PROVINCIAL AND LOCAL.
											Surpluses (+).
											Deficits (-).

* Subject to alteration until the Finance and Revenue Bill is passed.

* Subject to alteration until the Finance and Revenue accounts are closed.

In thousands of Rupees, i.e., omitting 000.

BUDGET ESTIMATE, 1899-1900.				SIX-MONTHLY ESTIMATE, 1899-1900.				SIX-MONTHLY ESTIMATE + MORE — LESS THAN BUDGET ESTIMATE.			
Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
2,09	1,29	6	3,44	209	129	6	344	"	"	"	"
11,54	"	"	11,54	1154	"	"	1154	"	"	"	"
"	51,42	50,25	1,01,67	"	5042	4875	9917	"	-100	-150	-250
16,19	4,49	"	20,68	1472	422	"	1894	-147	-27	"	-174
87	2,61	"	3,48	80	238	"	318	-7	-23	"	-30
7,85	2,61	"	10,46	755	252	"	1007	-30	-9	"	-39
"	"	"	"	"	"	"	"	"	"	"	"
"	2,51	"	2,51	"	251	"	251	"	"	"	"
16	15	"	30	15	15	"	30	"	"	"	"
8,40	"	"	16,80	800	800	"	1600	-40	-40	"	-80
4,22	4,22	"	8,44	422	422	"	844	"	"	"	"
"	2,08	"	2,08	"	208	"	208	"	"	"	"
21	"	2	23	21	"	2	23	"	"	"	"
"	1,08	"	1,08	"	108	"	108	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"
2,71	9,76	3,48	15,95	271	976	348	1595	"	"	"	"
"	46,79	"	46,79	"	4625	"	4625	"	-54	"	-54
"	11,58	"	11,58	"	1100	"	1100	"	-58	"	-58
"	47,72	"	47,72	"	4772	"	4772	"	"	"	"
"	14	"	14	"	14	"	14	"	"	"	"
"	17,43	10,71	28,14	"	1743	1071	2814	"	"	"	"
3,85	"	"	3,85	345	"	"	345	-40	"	"	-40
"	19,53	22,74	42,27	"	1496	1696	3192	"	-457	-578	-1035
16	75	"	91	16	75	"	91	"	"	"	"
7	6,10	"	6,17	7	619	"	626	"	+9	"	+9
6,40	"	"	6,40	640	"	"	640	"	"	"	"
1	"	"	1	1	"	"	1	"	"	"	"
34	16,42	21	16,97	34	1642	21	1697	"	"	"	"
4,09	10,34	31	14,74	435	1024	41	1500	+26	-10	+10	+26
53	1,72	3,33	5,58	33	172	303	508	-20	"	-30	-50
"	5	"	5	"	5	"	5	"	"	"	"
"	4,25	"	4,25	"	425	"	425	"	"	"	"
"	3,03	41,87	44,90	"	303	4300	4603	"	"	+113	+113
69,68	2,76,47	1,32,98	4,79,13	6710	26878	12663	46251	-258	-769	-635	-1662
"	3,38	2,79	6,17	"	338	279	617	"	"	"	+2562
"	"	"	8,34,54	"	"	"	20000	"	"	"	"
"	"	"	2,00,00	"	"	"	152884	"	"	"	+900
"	"	"	16,19,84	"	"	"	"	"	"	"	"
"	"	"	"	"	(a)	(a)	"	"	"	"	"
"	10,00	9,63	19,63	"	345	150	"	"	"	"	"

FORT ST. GEORGE,
Accountant-General's Office,

15th November 1899.

(a) After deducting out-debits in the Public Works Books \$0.74 and 40 respectively. $\frac{\text{No. Paid } 882}{8852}$ (signed) J. Westkath Biggs, Accountant-General.

Accountant-General.

The Secretary to the Government of India,
Financial Department.

Copy to the Chief Secretary to Government, Accountant General

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Act General.

Dated 17th Nov 1899.

Urgent. Reference - your
six monthly estimates.

(i) Please state how much of
160.79 lakhs shown as receipts
from Land Revenue under
Provincial, is Land Revenue
proper and how much ad-
justments.

(ii) Please also state at what
figure the opening balance for
the current year stands in your
books now.

(iii) ~~The six monthly estimates~~
show (The total P.W. net debits)
Please furnish ~~the~~ details
from which the ~~net debits~~ ^{are}
arrived at.

Cmt
M. J. W.

Return to Budget Clerk after
Despatch.

16/11/99

19

*Also see Appendix
Estimate*

C. No. 4055

NOTE.

Page 7.

to be seen.

An abstract of the six monthly estimates under Provincial for the current year submitted by the Accountant General accompanies this note.

2. Receipts. The receipts are expected to fall by 6.30. The principal variations occur under

Land Revenue - Proper	+ 3.07
,, Adjustments..	- 3.30
Stamps...	- 2.26
Excise...	- 3.00

The decrease under Adjustments ~~is due~~ ^{must be} ~~fully~~ due to credit being taken for a smaller contribution from Imperial on account of Plague expenditure, the Government of India having stated in para: 2 of its letter recorded on page 7 of G.O.No.579, Financial, dated 8th May 1899, that the actual contribution will depend on the expenditure as finally recorded in the accounts.

3. Charges. According to his figures the Accountant-General anticipates a saving of 15.55 lakhs, ^{owing} ~~due~~ to decreases chiefly under the following heads:-

Land Revenue...	- 1.00
Law & Justice-Courts of Law	- .54
,, -Jails..	- .53

*This was expected & it has this
has pointed out that is sufficient
from the Plague Grant we are
anticipating a saving of 15.55 lakhs
reducing our balance.*

Forwaff.

E

Medical... -4.57

Civil Works-P. W. D... -6.73

4. It is doubtful whether there ~~will~~ be so large a saving as one lakh under LAND REVENUE. The several estimates under this head most of which are at present under disposal work out a saving of .24 on the figures ^{submitted to} ~~submitted to~~ ^{the} ~~the~~ ^{Supdt. Rev. Survey} ~~however~~ ^{Survey} remarks in the case of the revised estimate ~~that~~ ^{that} judging by the rate of expenditure during the first five months of the year ~~will~~ ^{will} be a saving of .40 lakh, but anticipating increased expenditure in the later months of ^{the} ~~the~~ year, the ~~Supdt~~ ^{Supdt} has placed the revised estimate under Survey at the same amount as the grant for the current year. It is submitted that it will not be safe to anticipate savings under LAND REVENUE at more than half a lakh.

5. Under LAW & JUSTICE-COURTS OF LAW the High Court anticipates savings of .91 lakh in their budget for the current year against .54 shown by the Accountant-General. But the High Court makes no provision for the Additional Sessions Judges appointed to Tinnevely while the Accountant-General's figure appears to make allowance for this and is ~~safer~~ ^{safer}.

6. The saving of .53 under JAILS may reasonably be expected as the actuals for the first six months amounted to 5.09 against a proportionate grant of 5.79.

Budget being examined

Mr. Oldfield's estimate 1456 per month
for 1st 1-5 months = 8736
Mr. Tati 2333 x 2 1/2 = 8166
Mr. Robertson 1456 x 2 1/2 = 5100
22002
3000
25000

Est. roughly.

May 1899

G.O. no. 579 Finl. &
8 May 1899.

G.O. no. 880 Finl. &
4 Aug 1899.

7. The saving under MEDICAL is due mainly to the anticipated fall in Plague expenditure.

8. The large decrease under CIVIL WORKS-PUBLIC WORKS DEPARTMENT arises from the fact that the budget estimate figure includes the special grant of 8.73 lakhs which was entered by the Govt. of India under this head. The whole of this sum of 8.75 lakhs has not however been transferred from 45 CIVIL WORKS. The following special grants which were made to the P.W.D. and to the L. & M. Dept. remain under this major head:-

P.W.D. Light-house Improvements	1.00
Cocum scheme...	.50
General purposes	.50
	2.00
L. & M. Grants to Local bodies for plague.	3.00
For Berhampore water works.....	.20
For Negapatam	.50
„ Ootacamund Municipality:	1.00
	4.70

The budget grant under 45 CIVIL WORKS-CIVIL OFFICERS- under which minor head the grants for municipalities etc. are booked, therefore really stands at (3.03 + 4.70) 7.73 lakhs, while in the Accountant-General's six monthly estimate the expenditure is placed at 3.03 lakhs, the amount of the original budget grant. In estimating the probable expenditure for the current year it is necessary to take into account the allotments placed at the disposal

412.

of the L. & M. Dept. minus any surrenders it is likely to make. As far as is known the L. & M. Dept. intends ^{the} surrendering .50 lakh which was given for the Negapatam water-works together with .50 lakh on account of the advances made by the Accountant-General to local bodies as a temporary measure before the close of the past year which ~~was~~ ^{were} ordered to be taken in abatement of the grants made out of the ^{special} three lakhs. Deducting these surrenders, the Accountant-General's estimate under 43 CIVIL WORKS-CIVIL OFFICERS should be raised by 3.90. Raising further the estimate under 3 LAND REVENUE with reference to para. 4 above and adding the demands referred to in the Finl. Dept. note in the linked file, viz. .40 for the Harbour Trust Board and .50 which the P.W.D. intends to ask the Finl. Dept. to assign, the position is as follows:-

	Budget Estimate	Six monthly estimate	Difference.
Opening balance	28.03✓	22.97✓	-5.06✓
Receipts.....	332.36✓	325.56✓	-6.80✓
Charges	542.56✓	534.31✓	-8.05✓
Deficit	-10.00✓	-8.75✓	-1.25✓
Closing balance	18.03✓	14.22✓	-3.81✓

If in addition a provision of 1.50 is made for the purchase of the Umda Bagh referred to in the note in the linked file the deficit will be raised to 10.25 lakhs and the closing balance reduced to 12.72 or 7.28 lakhs below the prescribed minimum.

G.O.No.1049,Finl.,dated 27-9-99.F

18.35
3.90
40
50
5.30

Deficit 18. The cause of expenditure on Umda Bagh.

Amulft.

5 13

I agree except that I think P.W.D. should be allowed to reallocate the unexpended balances of Cooruna Inpt. & Light House allotments, & that the cost of the Umda Bagh should be entered in next year's budget.

MA 23.11.99.

H.W.
25-11-99
A.S.H.
30.11.99

C.No. 4899C of 2nd December 1899.

Noted and returned.

H.W.
1/12/99
Sw.

May

To The Financial Deptt w.o. with the papers of that Deptt checked put up in the linked P.W. file

22/11/99

9. The financial position being so unfavourable it is submitted that the position taken up in the note in the linked file remains unaffected, viz. that it would be undesirable to allot the .50 lakh which the P.W.D. intends to apply for even if ^{it} be allowed to reappropriate half a lakh out of the special grants to meet urgent demands.

24/11/99
C.M.S.
2-11-99

22/11/99

In further action
H.W.
1/12/99

B

Abstract of the Accountant General's six monthly estimate for
budget estimates

1899-1900 showing the changes made as compared with the sanctioned
under "Provincial".

Heads of Revenue.	Budget Estimate 1899-1900.	six month- ly estimate 1899-1900.	Differ- ence.	Heads of Expenditure.	Budget Estimate 1899-1900.	six month- ly estimate 1899-1900.	Differ- ence.
	Lakhs	Lakhs	Lakhs		Lakhs	Lakhs	Lakhs
I Land Revenue-Propor.....	138.63✓	141.70✓	+3.07✓	1. Refunds & Drawbacks....	1.29✓	1.29✓	✓
II do-----Adjustments.....	+22.89✓	+19.09✓	-3.80✓	3. Land Revenue	51.42✓	50.42✓	-1.00✓
III Salt....	1.14✓	.88✓	-.26✓	5. Salt....	4.49✓	4.22✓	-.27✓
IV Stamps....	63.38✓	61.12✓	-2.26✓	6. Stamps....	2.61✓	2.38✓	-.23✓
V Excise....	35.50✓	32.50✓	-3.00✓	7. Excise....	2.61✓	2.52✓	-.09✓
VII Customs....	.75✓	.80✓	+.05✓	9. Customs....	2.51✓	2.51✓	✓
VIII Forest Assessed Taxes....	13.25✓	13.50✓	+.25✓	10. Assessed Taxes....	.15✓	.15✓	✓
IX Forest....	11.65✓	11.25✓	-.40✓	11. Forest....	8.40✓	8.00✓	-.40✓
X Registration....	6.55✓	6.25✓	-.30✓	12. Registration....	4.22✓	4.22✓	✓
XII Interest....	2.51✓	2.51✓	✓	13. Interest on ordinary Debt....	2.08✓	2.08✓	✓
XVI-A Law & Justice-Courts of Law	8.04✓	8.04✓	✓	15. Post Office....	1.08✓	1.08✓	✓
XVI-B Law & Justice-Jails	4.55✓	4.10✓	-.45✓	18. General Administration	9.76✓	9.76✓	✓
XVII Police....	4.47✓	5.07✓	+.60✓	19-A. Law and Justice-Courts of Law...	46.79✓	46.25✓	-.54✓
XIX Education....	1.92✓	1.72✓	-.20✓	19-B. Law and Justice-Jails	11.58✓	11.00✓	-.58✓
XX Medical....	1.01✓	1.01✓	✓	20. Police....	47.72✓	47.02✓	✓
XXI Scientific & Other Minor Depts	3.35✓	3.35✓	✓	21. Marine....	.14✓	.14✓	✓
XXII Receipts of in aid of super-annuations &c....	.62✓	.62✓	✓	22. Education....	17.43✓	17.43✓	✓
XXIII Stationery and Printing.	1.04✓	1.04✓	✓	24. Medical....	19.53✓	14.96✓	-4.57✓
XXV Miscellaneous....	1.97✓	1.97✓	✓	25. Political....	.75✓	.75✓	✓
XXX Minor Works & Navigation.	.10✓	.10✓	✓	26. Scientific & Other Minor Depts....	6.10✓	6.19✓	+.09✓
XXXII Civil Works....	.04✓	.04✓	✓	29. Superannuation Allowances and Pensions....	16.42✓	16.42✓	✓
Total Civil Departments....	323.36✓	316.66✓	-6.70✓	30. Stationery and Printing....	10.34✓	10.24✓	-.10✓
XXVI State Railways-Gross Receipts	2.60✓	2.53✓	-.07✓	32. Miscellaneous....	1.72✓	1.72✓	✓
XXX Irrigation-Minor Works.	1.78✓	1.78✓	✓	33. Famine Relief....	.05✓	.05✓	✓
XXXII Civil Works....	1.83✓	1.80✓	-.03✓	43. Minor Works & Navigation....	4.25✓	4.25✓	✓
Total Public Works Department.	6.21✓	6.11✓	-.10✓	45. Civil Works..	3.03✓	3.03✓	✓
Contributions....	2.79✓	2.79✓	✓	Total Civil Departments....	276.47✓	268.78✓	-7.69✓
Total Receipts....	332.36✓	325.53✓	-6.83✓	37. Construction of Railways and	1.82✓	1.79✓	-.03✓
Opening Balance....	28.03✓	22.97✓	-5.06✓	38. State Railways-Working Expenses	29.80✓	30.95✓	+1.15✓
Grand Total....	360.39✓	348.53✓	-11.86✓	43. Irrigation-Minor Works....	0✓	24.11✓	-6.73✓
				45. Civil Works....	30.89✓	24.11✓	-6.78✓
				Total Public Works Department....	62.51✓	56.85✓	-5.66✓
				Contributions....	3.38✓	3.38✓	✓
				Total Expenditure....	342.36✓	329.01✓	-13.35✓
				Closing Balance....	18.03✓	19.52✓	+1.49✓
				Grand Total....	360.39✓	348.53✓	-11.86✓
				Deficit (-)....	-10.00✓	-3.45✓	-6.55✓

Including undistributed allotment of 8.73 lakhs.

checked
21/11/99

189

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..... 189

Recorded.

Z

For

For

Lincoln

17

"Copy of Six months' estimate"

Read

"Six. monthly estimates (in
print) with details of the Land
Revenue Adjustments and
P. W. D estimates."

5/12/99 Cms. 5.12.11
H. G. H. H.

To the Secy General (G.)
Ref. to Copy in the Refce

Done
7-11-11
of the P. W. D. estimates
which are enclosed
in this despatch. It is
the following statement
will be made in the
despatch. It is also
at the same time

When given for copying

When copied

When examined

When signed

189

READ AGAIN G.O., No.
189

, DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only