Financial (1899) Department.

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[Despatch Abstract.]

Budget Estimates

Alterations in the —
for 1899-1900 proposed by the A.G. Madras.

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 (1899) of Madras.
FINANCIAL.

Recd.	1899.	*Enclosures*
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G.O., No. 275, 20th February 1899.

FEBRUARY.

Budget Estimates.

Alterations in the — for 1899–1900 proposed by the Accountant-General, Madras.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., Nos. 123, 124, Financial, dated 19th January 1899.

Abstract.—Forwarding to the Government of India, with remarks, the civil budget estimates of this Government for 1899–1900.

G.O., No. 163, Financial, dated 31st January 1899.

Abstract.—Requesting the Government of India, by telegram, to make certain alterations in the budget estimates for 1899–1900 of receipts under IV. Stamps and charges under 11. Forest and 12. Registration.

Read—also the following papers :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Madras, 1st February 1899, No. 410.

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the several budget estimates proposed and accepted by Government for 1899–1900.

3. Land Revenue—Charges of District Administration.

2. It seems to me that, should the scheme for the improvement of the position of taluk gumastahs be sanctioned by the Government of India, it is not likely that it will be given effect to from 1st April 1899, as anticipated in the estimate. The provision of Rs. 76,000 under this head and of Rs. 19,000 under 19-A. Law and Justice—Courts of Law—Criminal Courts, will therefore prove too much by the amount which will be saved before the Secretary of State's sanction is obtained. If my view is correct, I request that the reduced figure may be settled for communication to the Government of India.

Survey and Settlement.

3. The estimate for the Survey Department provides for the employment of four Survey parties at a total cost of Rs. 2,15,000 and that of the Settlement Department for the full sanctioned scale of establishments for parties as in the budget estimate of the current year. But the revised estimate of the current year under Settlement Parties is Rs. 54,000 less than the budget, the decrease being due to unfilled vacancies in the grades of Deputy and Assistant Commissioners, the employment on other duty of the special Settlement Officer and savings in establishment charges of parties. In the circumstances I think that a smaller savings than in the current year may be safely expected from the proposed estimate of next year and I would reduce the total provision by Rs. 30,000.

Allowances to District and Village Officers—Local.

4. The estimate includes a provision of Rs. 2,52,000 for revision of village establishment. This provision is made in anticipation of the Tanjore scheme now before Government being brought into effect from 1st April 1899. But as the necessary sanction is not likely to be obtained before the close of the financial year, I think the provision might be omitted from the estimates.

5. Salt and 7. Excise.

5. The budget forecast of the combined department of Salt and Excise appears to be in excess of requirements. The budget estimate of the current year was finally accepted by the Government of India at Rs. 30,17,000, whilst the revised estimate as now framed is Rs. 27,32,000 only and the largest expenditure recorded during any year of the past quinquennium did not exceed Rs. 30,09,000. The expenditure of the years prior to 1897–98 include charges of Orissa salt transferred to Bengal from 1st April 1897. The figures accepted by Government for 1899–1900 compare as follow with the estimates of the current year and the accounts of 1897–98 under minor heads :—

—	1899–1900.	1898–99.		1897–98.
		Budget.	Revised.	Accounts.
	RS.	RS.	RS.	RS.
Salaries, establishment and contingencies ..	27,50,000	26,27,000	25,07,000	25,02,000
Salt purchase and freight	5,44,000	3,90,000	2,25,000	2,98,000
Total ..	32,94,000	30,17,000	27,32,000	28,00,000

The figure for 1899–1900 under Salaries, Establishment and Contingencies includes Rs. 27,000 for the better management of distilleries for which the sanction of the Secretary of State has not been obtained and about Rs. 7,000 for plague charges. The retention of the entire provision on the first-named account is necessary only if the Secretary of State's sanction is received before the 1st March next. Otherwise the amount should be either reduced or excluded from the estimates. It further includes Rs. 70,000 for stills and machinery required for the completion of three distilleries on the West Coast. This provision will have to be reduced by the amount of cost incurred in Europe, as under article 1297 of the Civil Account Code, as amended by the thirteenth list of corrections, dated 6th October 1898, the cost of Europe stores for the joint use of Imperial and Provincial departments is adjusted in the Home accounts. Even without these special items of proposed expenditure the estimate is Rs. 1,39,000 in excess of the revised estimate of the current year which, under orders of Government, includes a provision of Rs. 23,000 for the construction of three distilleries on the West Coast. All things considered, I think that the estimate under Salaries, Establishment and Contingencies can be safely reduced by Rs. 2,00,000, viz., Rs. 1,20,000 under *5. Salt* and Rs. 80,000 under *7. Excise*.

Under Salt Purchase and Freight—the budget estimate of Rs. 3,90,000 for the current year has been reduced in the revised to Rs. 2,25,000 notwithstanding the transfer in the latter of the charges for export and import of salt, &c., from the minor head Salaries, Establishment and Contingencies to Salt Purchase and Freight. The charges under the latter minor head vary with the quantities of salt actually taken into store. I would, on a consideration of these facts, reduce the estimate for next year under this head also by a lakh of rupees.

6. Stamps.

6. The estimate under Stamp paper supplied from Central Stores does not provide for cost of water-marked paper issued to districts and I have, in anticipation of Government sanction, raised the total estimate under this major head to Rs. 3,48,000, taking an increase of Rs. 9,000 under the above-named minor head and of Rs. 1,000 under *Discount on plain paper*.

9. Customs.

7. The budget estimate of the current year which was adopted at Rs. 2,53,000 has been reduced in my revised estimate to Rs. 2,38,000, with reference to the actuals of the past and current years. The figure accepted for next year is Rs. 2,54,000. It provides, as in the current year's budget, for the full sanctioned scale of establishments and for a large outlay on petty construction and repairs. It also

provides for a large supply of livery and clothing to menial servants in outposts. But as similar provisions in former years have not been utilized to the full extent I would reduce the total provision under this major head by Rs. 10,000.

11. FOREST.

8. The estimates under A. CONSERVANCY AND WORKS, are generally too sanguine. The budget estimate for the current year has been reduced from Rs. 8,60,000 to Rs. 7,74,000 in my revised. The estimate for next year is taken at Rs. 9,20,000 which is Rs. 1,46,000 higher than the revised estimate for the current year. The higher figure recorded during any one of the past five years is Rs. 7,82,000. The provision can, therefore, be well reduced to Rs. 8,50,000. For the same reason the high receipts expected *per contra* from larger outlay can likewise be reduced. I would reduce the estimated receipts to Rs. 23,30,000, the highest figure ever reached being Rs. 23,03,000.

18. GENERAL ADMINISTRATION—BOARD OF REVENUE.

9. With reference to the actuals of previous years which are shown below, the provision of Rs. 1,62,000 made for next year appears too low:—

	RS.
1893–94	1,81,000
1894–95	1,81,000
1895–96	1,93,000
1896–97	1,76,000
1897–98	1,90,000

The estimate does not provide for temporary establishments, as the establishment at present entertained is to be dispensed with from 1st March next. The provision included on this account in each of the budget and the revised estimates of the current year is Rs. 11,000. It is expected that a saving of about Rs. 3,000 will result from the salary of the Secretary as the appointment during that year is expected to be held by a junior acting officer. If the temporary establishments are not to be retained beyond the 28th February next, I would raise the estimate to Rs. 1,65,000. If not, to Rs. 1,76,000 which corresponds with the least expenditure incurred in any one of the past five years. The excess in other years was due to the extra cost entailed by the grant of privilege leave.

20. POLICE.

10. The provision included under DISTRICT EXECUTIVE FORCE on account of additional police for plague purposes, is Rs. 24,000. Eliminating this amount from the entire provision, the estimate is reduced to Rs. 38,96,000 or Rs. 1,37,000 in excess of the revised estimate for the current year *minus* the provision of Rs. 14,000 therein included on account of plague force. The actuals of 1897–98 which were swelled by famine did not exceed Rs. 38,57,000. On the other hand the actuals of 1896–97 amounted to Rs. 39,06,000; but as the charges in that year were also swelled by famine and as a large number of the force have since been gradually drafted into the railway police, the actuals of that year do not afford a reliable basis on which to consider the estimate. The figure accepted by Government, however, provides about Rs. 50,000 in excess of the revised estimate under supplies and services for the biennial and quadrennial supply of blue and brown cloths. All things considered, I do not think that more than Rs. 38,50,000 will be required under *District Executive Force.*

22. EDUCATION—GOVERNMENT COLLEGES—PROFESSIONAL.

11. The provision made for Teachers' College, Saidapet, and Training College, Rajahmundry, is insufficient, as will be seen from the following figures. I would raise the provision by Rs. 12,000:—

	RS.
Actuals, 1896–97	55,910
,, 1897–98	52,120
Budget, 1898–99	40,760
Revised, 1898–99	52,300
Budget, 1899–1900	41,300

30. STATIONERY AND PRINTING—GOVERNMENT PRESSES.

12. The estimates provide for the revised scale of establishments for the Secretariat Press and for larger outlay on *Supplies and Services* for both the Secretariat and the Collectorate Presses. The provision on account of *cost of materials and stock* for the Collectorate Presses, is not generally utilized to the full extent, and I would, with reference to actuals, reduce the total estimate by Rs. 10,000.

13. The following remark has reference to the *revised estimate of the current year* under 33. FAMINE RELIEF. The latest estimate for Provincial expenditure in the Civil Department accepted by Government in G.O., No. 113, Financial, dated 18th January 1899, is Rs. 19,398 and that in the Public Works Department Rupees 26,247. As regards the estimate for the Civil Department, I think it is too high. The actuals of the first nine months of the current year amounted to Rs. 6,000 only. Unless the estimate provides for some special expenditure I think that Rs. 10,000 will suffice.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 7th February 1898, No. 496.

Under instructions from the Financial Secretary to the Government of India, I have the honour to state for the information of Government that the Government of India has made the following reductions in the estimates proposed for 1899–1900:—

	From RS.	To RS.
5. Salt	22,16,000	20,26,000
7. Excise	10,78,000	10,18,000
9. Customs	2,54,000	2,44,000
30. Stationery and Printing	14,82,000	14,74,000

Under the last-named head the Government of India further enquires why the charges on account of stationery supplied from Central Stores should show such a large increase as has been exhibited in the estimates for next year.

2. I am also directed to enquire whether the lump sum of Rs. 2,42,000 provided under 24. MEDICAL GRANTS FOR MEDICAL PURPOSES as a reserve for plague measures in "districts not under observation" may be struck out and whether the provision under CINCHONA PLANTATIONS may be reduced to about a lakh of rupees.

3. On the receipt side, the Government of India as at present advised has adopted Rs. 1,40,00,000 as the revised estimate of the current year under V. EXCISE and enquires whether the Madras Government has any objection to place the budget estimate for next year at Rs. 1,44,00,000.

4. The second edition of my budget notes is due for despatch to the Government of India on Saturday, the 11th instant, I have the honour to request that a reply to this reference may be sent to me on Friday.

G.O., No. 217, Financial, dated 11th February 1899.

ABSTRACT.—Informing the Board of Revenue that the necessary provision for "Repairs to boats" under 3-A. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—GENERAL ESTABLISHMENTS—*Contingencies*, will be made in the budget estimate for 1899–1900, and requesting the Government of India by telegram to raise the provision made for the same in the estimates for 1899–1900 from Rs. 900 to Rs. 2,200.

Telegram to the Government of India, Finance Department, dated 11th February 1899.

74. Accounts, Madras, reports India has reduced estimates under 5. SALT, 7. EXCISE, 9. CUSTOMS and 30. STATIONERY and PRINTING by 190, 60, 10, and 8 thousand, respectively. Reductions to this extent not feasible. This Government strongly

protests against Accountant-General interfering through medium of budget notes with provisions for administrative changes of the necessity for which he cannot possibly have any knowledge and to budget provisions proposed by Governor in Council being reduced by arithmetical processes of calculation. Please suspend action until receipt letter.

G.O., No. 231, Financial, dated 13th February 1899.

Abstract.—Requesting the Government of India by telegram to make certain alterations in the budget estimates for 1899–1900 under 5A. SALT—SALARIES, ESTABLISHMENT AND CONTINGENCIES—MADRAS—ESTABLISHMENT.

G.O., No. 255, Financial, dated 16th February 1899.

Abstract.—Requesting the Government of India by telegram to make provision under LAND REVENUE and COURTS OF LAW of Rs. 2,000 in the budget estimates for 1899–1900 for the entertainment of a Stationary Sub-Magistrate for Coonoor and a clerk for him and also a clerk for the Deputy Tahsildar at Coonoor.

From the Inspector-General of Police, dated 13th February 1899, No. 600.

ORDER—No. 275, Financial, dated 20th February 1899.

The Government of India will be addressed.

[Here enter letter, No. 276, Financial, dated 20th February 1899.]

(True Extract.)

for *Chief Secretary.*

Exd. A. F. Eccleston.

Government (1899) of Madras.

FINANCIAL.

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Letter, No. 276, 20th February 1899.

FEBRUARY.

Budget Estimates.

Alterations in the — for 1899–1900 proposed by the Accountant-General, Madras.

FINANCIAL DEPARTMENT.

Letter—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
Finance and Commerce Department.

Sir,

In continuation of my telegram No. 74, dated the 11th instant, I am directed to address you regarding certain alterations in the Provincial budget estimates of this Presidency for 1899–1900, which have been suggested by the Accountant-General in his letter No. 410, dated 1st February 1899, and some of which he intimates, in his No. 496, dated 7th February 1899, have already been carried out by the Government of India.

2. IV. Stamps.—As already stated in my telegram No. 46 of the 31st ultimo, this Government considers that in the light of later actuals the estimated receipts in 1899–1900 should be raised from 84 to 84·50 lakhs.

3. V. Excise.—In his letter No. 496 of the 7th instant, the Accountant-General intimates that the Government of India enquires if the Madras Government has any objection to reduce the budget estimate from 146 to 144 lakhs against a revised estimate of 140 lakhs for the current year. In view of the fact that the Board of Revenue reports a considerable fall in the arrack revenue, the Governor in Council considers that the reduced figure will be safer.

4. 3-A. Land Revenue—Charges of District Administration.—The Accountant-General suggests that the provision of ·95 lakh* in the estimates for next year for the improvement of the position of taluk establishments might be reduced by the amount which will be saved before the sanction of the Secretary of State is received to the introduction of the scheme.

It will be observed from Mr. Forbes' letter No. 628, Revenue, dated 28th October 1898, that the scheme involves additional expenditure to the extent of 1·04 lakhs *per annum.* Eleven-twelfths of the charges (·95 lakh) were provided in the budget in the expectation that the scheme would be introduced from the 1st April. The Government of India intimated in its telegram of the 11th ultimo that it was prepared to recommend the proposals to the Secretary of State, if funds could be provided for the scheme in the budget estimates for 1899–1900 without showing a deficit. In a telegram, dated the 18th idem, this Government intimated that the required amount

had been provided in the budget and that the closing balance for the current year was trenched upon to a small extent only after providing for plague charges. It was further explained in paragraph 3 of my letter No. 124, Financial, dated the 19th idem, that the estimates for 1899–1900 exhibited no real deficit on the ordinary Provincial transactions of the year. No further communication has been received on the subject and it has been concluded that this long deferred and much wanted scheme has, as promised, been submitted for sanction. This Government considers that at the most the provision can be reduced by one-eleventh of ·95 lakh (·09 approximately), to admit of the introduction of the scheme from the 1st of May next. It does not, however, appear to be worthwhile disturbing the estimates by this trifling reduction.

5. 3-B. Land Revenue—Survey and Settlement.—The Accountant-General proposes that the total provision under Survey and Settlement should be reduced by ·30 lakh, seeing that from various causes the revised estimate for the current year under Settlement Parties shows a saving of ·54 lakh. Since the budget estimates for the Settlement department were examined and passed by this Government it has become apparent that orders on the re-settlement of the Gódávari and Kistna districts are not likely to issue until the next *fasli* year. The reduction suggested by the Accountant-General may therefore be effected.

6. 3-E. Land Revenue—Allowance to District and Village Officers—Local.—The Accountant-General would eliminate the entire provision (2·52 lakhs) for the revision of village establishments, on the ground that the scheme for the Tanjore district now before Government for which, according to him, the provision has been made, is unlikely to be brought into effect from the 1st April 1899.

I am to explain that the allotment of 2·52 lakhs is intended to meet not only the increased cost in the Tanjore district but also increases in other districts which the Board of Revenue anticipates will be found necessary during the coming year. The cost of the revision of village establishments in Tanjore amounts, moreover, to 2·75 lakhs against 2·47 lakhs originally estimated by the Board. The scheme, which is mature now, has been submitted for the sanction of the Government of India in a letter despatched on the 19th instant. The new settlement was introduced into the Tanjore district with effect from 1894–95 and the Cess Act from the 1st July 1894 and there have been constant complaints of the inadequacy of the village establishments. The Governor in Council considers that the postponement of the scheme is to be deprecated for an improved service will certainly lead to an increased revenue, and he would strongly urge that the allotment in the estimate should stand.

7. 5. Salt and 7. Excise.—The Accountant-General points out that the latest revised estimate for the current year shows a saving of 2·85 lakhs on the budget estimate; that the largest expenditure recorded in any year of the past quinquennium did not exceed 30·09 lakhs; that the expenditure of years prior to 1897–98 included charges on account of Orissa salt which were transferred to Bengal from the 1st April 1897; that even after excluding the marginally-noted items provided in the budget for 1899–1900 under Salaries, Establishment and Contingencies, the grant will stand 1·39 lakhs higher than the revised estimate for the current year, which itself includes an allotment of ·23 lakh for the construction of three distilleries on the West Coast; that unless the sanction of the Secretary of State to the scheme included in the first item mentioned above is received before the 1st March, the provision should either be reduced or wholly eliminated; that the third item should be reduced by so much of the cost as is incurred in Europe, the same being adjustable in the Home accounts under article 1297 of the Civil Account Code, as amended by the 13th list of corrections, dated 6th October 1898; and that notwithstanding the transfer to the head Salt Purchase and Freight of "Freight and other charges for export and import of salt," the revised estimate for the current year shows a saving of 1·65 lakhs over the budget grant. He would therefore reduce the total estimate (32·94 lakhs) for

(1) ·27 lakh for the better management of distilleries;
(2) ·07 lakh for plague charges; and
(3) ·70 lakh for stills and machinery for the completion of three distilleries on the West Coast.

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* ·76 under 3. Land Revenue — Charges of District Administration.
·19 under 19-A. Law and Justice—Courts of Law.

the combined departments by 3 lakhs; 2 lakhs * under Salaries, Establishment and Contingencies and one lakh under Salt Purchase and Freight. In his letter No. 496, dated the 7th instant, he has intimated to this Government "under instructions from the Financial Secretary to the Government of India" that the Supreme Government has reduced the budget estimate under 5. Salt by 1·90 lakhs and that under 7. Excise by ·60 lakh.

In regard to these proposed reductions I am to state that when sanctioning the budget estimate of the department last December, the Governor in Council considered carefully whether the proposed grants could not be reduced, and that it was only after various items in the estimate had been justified by the Commissioner of Salt, Abkári and Separate Revenue that they were admitted. That officer has been consulted again and he is of opinion—an opinion in which this Government concurs—that beyond a reduction of ·50 lakh under Salaries, Establishment and Contingencies on account of the cost of "Stills, Machinery, &c.," adjustable in the Home accounts, the estimate should be left untouched. It may be here observed that the 13th list of corrections to the Civil Account Code referred to by the Accountant-General has not been communicated to this Government. As regards the scheme for the better control of distilleries, I am to observe that on the 6th instant the Government of India was furnished with certain further information on the subject. There appears therefore to be no reason why the sanction of the Secretary of State should not be received sufficiently early to allow of the utilization of the grant during the ensuing year. The net cost of the scheme after deducting the probable savings on account of the closure of the Nellikuppam circle amounts to ·18 lakh, and not to ·27 lakh as calculated by the Accountant-General.

8. In my telegram No. 75, dated the 13th instant, it was requested that an addition of ·10 lakh might be made to the estimate under 5-A. Salt—Salaries, Establishment and Contingencies, for a temporary establishment proposed to be employed on the arrangement of the records in the office of the Board of Revenue (Separate Revenue). The temporary establishment which has been working at the records of the Land Revenue Department will, as intimated in my telegram, complete its present work at the end of the current month and will be transferred to the Separate Revenue Department on the 1st proximo. This re-arrangement is urgently needed to facilitate work in the Board's office which is increasing steadily, and the opportunity is a favourable one to utilize the services of a trained establishment before it is disbanded. The addition of this sum will reduce the total reduction under Salt and Excise to ·40 lakh.

9. 6. Stamps.—The Accountant-General proposes to raise the estimates by ·10 lakh on account of the cost of water-marked paper issued to districts; ·09 lakh under Stamp Paper supplied from Central Stores and ·01 lakh under Discount on Plain Paper. These additions are accepted.

10. 9. Customs.—The Accountant-General would reduce the estimate for 1899–1900 by ·10 lakh, with reference to the latest revised estimate of 2·38 lakhs for the current year and to the fact that the allotments for "Petty Construction and Repair" and "Livery and Clothing" have not been fully utilized in the past. In his letter of the 7th instant he intimates that the Government of India has made the reduction.

I am to point out that the scale of establishments sanctioned in the reorganization scheme of the Customs establishment has not been entertained throughout the whole of the current year and that the savings which are expected to occur under *Establishment* in 1898–99 will not therefore be realised in 1899–1900. There is no reason to suppose that the amounts provided under other heads will lapse to the extent anticipated by the Accountant-General and the Governor in Council cannot accept a larger reduction than ·03 lakh under this head.

11. IX and 11. Forests.—In consequence of the reduction of the grant for 1899–1900 under Conservancy and Works from 9·20 to 8·50 lakhs, which has been accepted in my telegram No. 46 of the 31st ultimo, the Accountant-General suggests that the enhanced receipts expected *per contra* from larger outlay should be reduced from 24·30 to 23·30 lakhs. This proposal is accepted.

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* 1·20 under 5. Salt and ·80 under 7. Excise.

12. 18. General Administration—Board of Revenue—Under this head the Accountant-General would raise the allotment provided in the budget (1·62 lakh) by at least ·03 lakh, seeing that the lowest expenditure during the quinquennium ending 1897–98 was 1·76 lakhs (in 1896–97). The estimates approved by this Government were, however, based on the sanctioned scale and not on previous actuals, and in 1896–97 the expenditure on account of exchange compensation allowance was much higher than the amount required for next year. The estimate therefore appears to require no alteration.

13. 20. Police.—Excluding the provisions for additional police entertained on account of plague, viz., ·24 lakh in the budget for 1899–1900 and ·14 lakh in the revised estimate for the current year, the estimates under 20-C. District Executive Force accepted by this Government for 1899–1900 are 1·37 lakhs in excess of the revised estimates for 1898–99 and ·39 lakh higher than the actuals of 1897–98 which were swelled by famine charges. The actuals of 1896–97 were, however, ·10 lakh higher than the figure arrived at above for the budget estimate for 1899–1900; but in view of the facts that these actuals were also affected by famine charges and that a large number of the force has since been gradually drafted into the Railway police, the actuals for 1896–97 do not, in the opinion of the Accountant-General, afford a reliable basis for the estimate of 1899–1900. He points out further that the estimates for next year include under *Supplies and Services* about ·50 lakh in excess of the revised estimate for the biennial and quadrennial supply of blue and brown cloth. On a consideration of all these facts he would reduce the estimate under District Executive Force by ·46 lakh.

14. With reference to the foregoing contentions, I am to point out that during 1897–98 a saving of ·23 lakh occurred in the allotment for "Petty Construction and Repairs" as owing to the orders issued by this Government restricting expenditure in consequence of famine, no new works were undertaken. The same saving cannot, however, be effected next year, without serious detriment, for buildings are urgently wanted. Owing to the present heavy demands on the police force in connection with plague duty the Inspector-General is making every endeavour to recruit the force up to its full strength by enlisting men in other districts for service in districts where it is difficult to obtain recruits. It is therefore anticipated that there will be a decrease in the probable savings in the pay of the force. The supply of warm clothing referred to by the Accountant-General is made not annually but at irregular intervals varying with the climate of each district and no reduction is feasible under this item. As there are now five probationers and two native officers acting as Assistant Superintendents, a larger amount will be required under travelling allowance. In the foregoing circumstances, the Governor in Council strongly deprecates any reduction in the estimate under this head.

15. 22. Education—Government Colleges—Professional.—The Accountant-General considers that the provisions made in the budget for the Teachers' College, Saidapet, and the Training College at Rajahmundry are insufficient and should be raised by ·12 lakh, with reference to past actuals.

The Director of Public Instruction has been consulted on this point and reports that the enhancement suggested by the Accountant-General does not appear to be necessary. The actuals of past years were high for various abnormal reasons and there appears, moreover, to be a divergence between the methods adopted by the Accountant-General and the Educational department in debiting the charges in training colleges. This matter is under examination by the Director and the Government agrees with him that the estimates should suffice.

16. 24-D. Medical—Grants for Medical Purposes.—In his letter No. 496, dated 7th February 1899, the Accountant-General states that he has been directed to enquire whether the lump provision of 2·42 lakhs in the budget estimate for 1899–1900 reserved for plague measures in "Districts not under observation" may be struck out.

In the opinion of the Governor in Council it would be unsafe to make no provision for the contingency of plague spreading in the Presidency and this allotment should remain.

17. In the same letter the Accountant-General enquires, at the instance of the Government of India, whether the provision under 26. Scientific, &c., Departments—Cinchona Plantations, may not be reduced to about a lakh of rupees. This practically entails the striking out of the provision of Rs. 43,750 made for the purchase of 200,000 lb. of bark. His Excellency the Governor in Council earnestly deprecates such a course. Under the scheme of apportionment of the supply of quinine to the whole of India between the Naduvattam and Mungpoo factories, first indicated in the Government of India's Resolution, No. 17–34–15, dated 3rd August 1897, and finally sanctioned by the Government of India in Mr. Maconochie's Circular, No. 3–34–16, dated 9th January 1899, it is estimated that the Naduvattam factory must arrange to manufacture and supply 10,000 lb. of quinine per annum. I am to refer to Mr. Forbes' letter, No. 141, Revenue, dated 10th March 1898, from which it will be seen that the annual yield of the existing plantations cannot be estimated at more than 3,000 lb. of quinine; that extensions are being made; but that until these extensions come to maturity the additional amount of 7,000 lb. of quinine must be manufactured from purchased bark.

Assuming the bark to be of a quality to give on an average 3½ per cent. of quinine the additional amount required annually to supplement the yield of the existing plantations is 200,000 lb. In Mr. Forbes' letter above referred to, the advantage of having a year's supply in hand was strongly urged by this Government. No funds were, however, available in the Provincial budget, and accordingly the Government of India was requested to make a loan from Imperial funds of the amount required to purchase this quantity of bark, on the condition that it should be readjusted in the next year. The Government of India acceded to this request, and 400,000 lb. of bark were accordingly purchased during the current year. Half this amount represents, as stated above, one year's supply. Should the provision made for the purchase of a like quantity of bark in the coming year be struck out, the stock in hand will be exhausted by the end of next year and the advantageous position of this Government as regards the bark market will be lost. The price of bark is at present favourable for further purchases, being about 1*d*. per unit of sulphate of quinine per lb. of bark; but the future course of the market is uncertain and any considerable rise in the price of bark would make it unprofitable for the Government to purchase and work up private bark and would therefore restrict the output of the Naduvattam factory to 3,000 lb. of quinine.

As indicated in Mr. Forbes' letter referred to above, this Government will be better able to judge of the manner in which the purchase of bark should be regulated after Mr. Standen's visit to Java. But this visit has been delayed; the budget has to be settled now, and apart from the results of Mr. Standen's proposed visit, His Excellency the Governor in Council is strongly of opinion that, as recommended by the Government of India itself in paragraph 4 of Mr. Fuller's letter, No. 1081—34–6, dated 29th April 1898, no opportunity of purchasing bark at favourable rates should be allowed to pass. The expenditure will prove remunerative as the Naduvattam factory works at a profit. I am accordingly to request that the decision to reduce the provision made in the estimate for charges under Cinchona plantations may be reconsidered and the figure proposed by this Government allowed to stand.

18. 30. Stationery and Printing—Government Presses.—The Accountant-General suggests that inasmuch as the provision on account of "Cost of materials and stock" for Collectorate presses is not generally utilized to the full extent, the total estimate should be reduced by ·10 lakh. In his letter, No. 496, dated 7th February 1899, he has intimated that a reduction of ·08 lakh has been made by the Government of India, which has enquired as to why the charges on account of Stationery supplied from Central Stores should show such a large increase as has been exhibited in the estimates of the next year.

I am to state that the provision for materials and stock in Collectorate presses received the fullest attention at the time the estimates were passed and that the requirements of Collectors under this head were cut down to a large extent both by the Board of Revenue and by Government. The allotment for next year contemplates an expenditure of ·04 lakh on the purchase of Malayalam types required for the Collector of Malabar. No reduction can be made under this head.

19. As regards the enquiry of the Government of India as to the enhanced provision for Stationery supplied from Central Stores, I am to state that the estimates include the cost of about 100 additional indents from the Educational department, the officers in which have been directed to obtain their supplies from the Stationery Office in view to the exercise of greater check.

20. In this connection, I am to draw attention to the following telegrams in which the Government of India has been requested to increase the budget provisions suggested by this Government:—

	LAKHS.
Telegram No. 73, dated 11th February 1899—3-A. Land Revenue—Charges of District Administration—General Establishments—*Contingencies*—"Repairs to Boats" ..	+ ·013
Telegram No. 81, dated 16th February 1899—3-A. Land Revenue—Charges of District Administration—Sub-Divisional Establishments; and 19-Af.—Law and Justice—Courts of Law—Criminal Courts—Charges of Stationary Sub-Magistrates.	+ ·02

I have the honour to be,
Sir,
Your most obedient servant,

Fort St. George,
20*th February* 1899.

G. STOKES,
Chief Secretary.

Exd. A Raitt.

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G.O., No. 275, 20th February 1899.

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FEBRUARY.

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27/2/99

Budget Estimates.

Alterations in the — for 1899–1900 proposed by the Accountant-General, Madras.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., Nos. 123, 124, Financial, dated 19th January 1899.

ABSTRACT.—Forwarding to the Government of India, with remarks, the civil budget estimates of this Government for 1899–1900.

G.O., No. 163, Financial, dated 31st January 1899.

ABSTRACT.—Requesting the Government of India, by telegram, to make certain alterations in the budget estimates for 1899–1900 of receipts under IV. STAMPS and charges under 11. FOREST and 12. REGISTRATION.

READ—also the following papers :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Madras, 1st February 1899, No. 410.

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the several budget estimates proposed and accepted by Government for 1899–1900.

3. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION.

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Rom caps

2. It seems to me that, should the scheme for the improvement of the position of taluk gumastahs be sanctioned by the Government of India, it is not likely that it will be given effect to from 1st April 1899, as anticipated in the estimate. The provision of Rs. 76,000 under this head and of Rs. 19,000 under *19-A. Law and Justice—Courts of Law—Criminal Courts*, will therefore prove too much by the amount which will be saved before the Secretary of State's sanction is obtained. If my view is correct, I request that the reduced figure may be settled for communication to the Government of India.

SURVEY AND SETTLEMENT.

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3. The estimate for the *Survey Department* provides for the employment of four Survey parties at a total cost of Rs. 2,15,000 and that of the *Settlement Department* for the full sanctioned scale of establishments for parties as in the budget estimate of the current year. But the revised estimate of the current year under *Settlement Parties* is Rs. 54,000 less than the budget, the decrease being due to unfilled vacancies in the grades of Deputy and Assistant Commissioners, the employment on other duty of the special Settlement Officer and savings in establishment charges of parties. In the circumstances I think that a smaller savings than in the current year may be safely expected from the proposed estimate of next year and I would reduce the total provision by Rs. 30,000.

ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—LOCAL.

4. The estimate includes a provision of Rs. 2,52,000 for revision of village establishment. This provision is made in anticipation of the Tanjore scheme now before Government being brought into effect from 1st April 1899. But as the necessary sanction is not likely to be obtained before the close of the financial year, I think the provision might be omitted from the estimates.

5. SALT AND 7. EXCISE.

5. The budget forecast of the combined department of Salt and Excise appears to be in excess of requirements. The budget estimate of the current year was finally accepted by the Government of India at Rs. 30,17,000, whilst the revised estimate as now framed is Rs. 27,32,000 only and the largest expenditure recorded during any year of the past quinquennium did not exceed Rs. 30,09,000. The expenditure of the years prior to 1897–98 include charges of Orissa salt transferred to Bengal from 1st April 1897. The figures accepted by Government for 1899–1900 compare as follow with the estimates of the current year and the accounts of 1897–98 under minor heads :—

—	1899–1900.	1898–99.		1897–98.
		Budget.	Revised.	Accounts.
	RS.	RS.	RS.	RS.
Salaries, establishment and contingencies ..	27,50,000	26,27,000	25,07,000	25,02,000
Salt purchase and freight	5,44,000	3,90,000	2,25,000	2,98,000
Total ..	32,94,000	30,17,000	27,32,000	28,00,000

caps

The figure for 1899–1900 under Salaries, Establishment and Contingencies includes Rs. 27,000 for the better management of distilleries for which the sanction of the Secretary of State has not been obtained and about Rs. 7,000 for plague charges. The retention of the entire provision on the first-named account is necessary only if the Secretary of State's sanction is received before the 1st March next. Otherwise the amount should be either reduced or excluded from the estimates. It further includes Rs. 70,000 for stills and machinery required for the completion of three distilleries on the West Coast. This provision will have to be reduced by the amount of cost incurred in Europe, as under article 1297 of the Civil Account Code, as amended by the thirteenth list of corrections, dated 6th October 1898, the cost of Europe stores for the joint use of Imperial and Provincial departments is adjusted in the Home accounts. Even without these special items of proposed expenditure the estimate is Rs. 1,39,000 in excess of the revised estimate of the current year which, under orders of Government, includes a provision of Rs. 23,000 for the construction of three distilleries on the West Coast. All things considered, I think that the estimate under *Salaries, Establishment and Contingencies* can be safely reduced by Rs. 2,00,000, viz., Rs. 1,20,000 under *5. Salt* and Rs. 80,000 under *7. Excise.*

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Under Salt Purchase and Freight.—The budget estimate of Rs. 3,90,000 for the current year has been reduced in the revised to Rs. 2,25,000 notwithstanding the transfer in the latter of the charges for export and import of salt, &c., from the minor head *Salaries, Establishment and Contingencies* to *Salt Purcahse and Freight.* The charges under the latter minor head vary with the quantities of salt actually taken into store. I would, on a consideration of these facts, reduce the estimate for next year under this head also by a lakh of rupees.

Rom caps

6. STAMPS.

Rom caps

6. The estimate under *Stamp paper supplied from Central Stores* does not provide for cost of water-marked paper issued to districts and I have, in anticipation of Government sanction, raised the total estimate under this major head to Rs. 3,48,000, taking an increase of Rs. 9,000 under the above-named minor head and of Rs. 1,000 under *Discount on plain paper.*

9. CUSTOMS.

7. The budget estimate of the current year which was adopted at Rs. 2,53,000 has been reduced in my revised estimate to Rs. 2,38,000, with reference to the actuals of the past and current years. The figure accepted for next year is Rs. 2,54,000. It provides, as in the current year's budget, for the full sanctioned scale of establishments and for a large outlay on petty construction and repairs. It also

provides for a large supply of livery and clothing to menial servants in outposts. But as similar provisions in former years have not been utilized to the full extent I would reduce the total provision under this major head by Rs. 10,000.

Rom caps

11. Forest.

8. The estimates under *A. Conservancy and Works*, are generally too sanguine. The budget estimate for the current year has been reduced from Rs. 8,60,000 to Rs. 7,74,000 in my revised. The estimate for next year is taken at Rs. 9,20,000 which is Rs. 1,46,000 higher than the revised estimate for the current year. The higher figure recorded during any one of the past five years is Rs. 7,82,000. The provision can, therefore, be well reduced to Rs. 8,50,000. For the same reason the high receipts expected *per contra* from larger outlay can likewise be reduced. I would reduce the estimated receipts to Rs. 23,30,000, the highest figure ever reached being Rs. 23,03,000.

18. General Administration—Board of Revenue.

9. With reference to the actuals of previous years which are shown below, the provision of Rs. 1,62,000 made for next year appears too low :—

	RS.
1893–94	1,81,000
1894–95	1,81,000
1895–96	1,93,000
1896–97	1,76,000
1897–98	1,90,000

The estimate does not provide for temporary establishments, as the establishment at present entertained is to be dispensed with from 1st March next. The provision included on this account in each of the budget and the revised estimates of the current year is Rs. 11,000. It is expected that a saving of about Rs. 3,000 will result from the salary of the Secretary as the appointment during that year is expected to be held by a junior acting officer. If the temporary establishments are not to be retained beyond the 28th February next, I would raise the estimate to Rs. 1,65,000. If not, to Rs. 1,76,000 which corresponds with the least expenditure incurred in any one of the past five years. The excess in other years was due to the extra cost entailed by the grant of privilege leave.

Rom caps

20. Police.

10. The provision included under *District Executive Force* on account of additional police for plague purposes, is Rs. 24,000. Eliminating this amount from the entire provision, the estimate is reduced to Rs. 38,96,000 or Rs. 1,37,000 in excess of the revised estimate for the current year *minus* the provision of Rs. 14,000 therein included on account of plague force. The actuals of 1897–98 which were swelled by famine did not exceed Rs. 38,57,000. On the other hand the actuals of 1896–97 amounted to Rs. 39,06,000; but as the charges in that year were also swelled by famine and as a large number of the force have since been gradually drafted into the railway police, the actuals of that year do not afford a reliable basis on which to consider the estimate. The figure accepted by Government, however, provides about Rs. 50,000 in excess of the revised estimate under supplies and services for the biennial and quadrennial supply of blue and brown cloths. All things considered, I do not think that more than Rs. 38,50,000 will be required under *District Executive Force.*

Rom caps

22. Education—Government Colleges—Professional.

11. The provision made for Teachers' College, Saidapet, and Training College, Rajahmundry, is insufficient, as will be seen from the following figures. I would raise the provision by Rs. 12,000 :—

	RS.
Actuals, 1896–97	55,910
" 1897–98	52,120
Budget, 1898–99	40,760
Revised, 1898–99	52,300
Budget, 1899–1900	41,300

30. Stationery and Printing—Government Presses.

Caps

12. The estimates provide for the revised scale of establishments for the Secretariat Press and for larger outlay on *supplies and services* for both the Secretariat and the Collectorate Presses. The provision on account of *cost of materials and stock* for the Collectorate Presses, is not generally utilized to the full extent, and I would, with reference to actuals, reduce the total estimate by Rs. 10,000.

13. The following remark has reference to the *revised estimate of the current year* under 33. Famine Relief. The latest estimate for Provincial expenditure in the Civil Department accepted by Government in G.O., No. 113, Financial, dated 18th January 1899, is Rs. 19,398 and that in the Public Works Department Rupees 26,247. As regards the estimate for the Civil Department, I think it is too high. The actuals of the first nine months of the current year amounted to Rs. 6,000 only. Unless the estimate provides for some special expenditure I think that Rs. 10,000 will suffice.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 7th February 1898, No. 496.

Under instructions from the Financial Secretary to the Government of India, I have the honour to state for the information of Government that the Government of India has made the following reductions in the estimates proposed for 1899–1900 :—

	From RS.	To RS.
5. Salt	22,16,000	20,26,000
7. Excise	10,78,000	10,18,000
9. Customs	2,54,000	2,44,000
30. Stationery and Printing	14,82,000	14,74,000

Under the last-named head the Government of India further enquires why the charges on account of stationery supplied from Central Stores should show such a large increase as has been exhibited in the estimates for next year.

2. I am also directed to enquire whether the lump sum of Rs. 2,42,000 provided under *24. Medical Grants for Medical purposes* as a reserve for plague measures in "districts not under observation" may be struck out and whether the provision under *Cinchona plantations* may be reduced to about a lakh of rupees.

Rom Caps
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3. On the receipt side, the Government of India as at present advised has adopted Rs. 1,40,00,000 as the revised estimate of the current year under V. Excise and enquires whether the Madras Government has any objection to place the budget estimate for next year at Rs. 1,44,00,000.

4. The second edition of my budget notes is due for despatch to the Government of India on Saturday, the 11th instant, I have the honour to request that a reply to this reference may be sent to me on Friday.

G.O., No. 217, Financial, dated 11th February 1899.

Abstract.—Informing the Board of Revenue that the necessary provision for "Repairs to boats" under 3-*A. Land Revenue—Charges of District Administration—General Establishments—Contingencies* will be made in the budget estimate for 1899–1900, and requesting the Government of India by telegram to raise the provision made for the same in the estimates for 1899–1900 from Rs. 900 to Rs. 2,200.

Rom caps

Telegram to the Government of India, Finance Department, dated 11th February 1899.

74. Accounts, Madras, reports India has reduced estimates under 5. Salt, 7. Excise, 9. Customs and 30. Stationery and Printing by 190, 60, 10, and 8 thousand, respectively. Reductions to this extent not feasible. This Government strongly

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Government {1899} of Madras.

FINANCIAL.

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FEBRUARY.

Budget Estimates.

Alterations in the — for 1899–1900 proposed by the Accountant-General, Madras.

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J.G. 20/2/99

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FINANCIAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

SIR,

In continuation of my telegram No. 74, dated the 11th instant, I am directed to address you regarding certain alterations in the Provincial budget estimates of this Presidency for 1899–1900, which have been suggested by the Accountant-General in his letter No. 410, dated 1st February 1899, and some of which he intimates, in his No. 496, dated 7th February 1899, have already been carried out by the Government of India.

2. IV. STAMPS.—As already stated in my telegram No. 46 of the 31st ultimo, this Government considers that in the light of later actuals the estimated receipts in 1899–1900 should be raised from 84 to 84·50 lakhs.

3. V. EXCISE.—In his letter No. 496 of the 7th instant, the Accountant-General intimates that the Government of India enquires if the Madras Government has any objection to reduce the budget estimate from 146 to 144 lakhs against a revised estimate of 140 lakhs for the current year. In view of the fact that the Board of Revenue reports a considerable fall in the arrack revenue, the Governor in Council considers that the reduced figure will be safer.

4. 3-A. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION.—The Accountant-General suggests that the provision of ·95 lakh* in the estimates for next year for the improvement of the position of taluk establishments might be reduced by the amount which will be saved before the sanction of the Secretary of State is received to the introduction of the scheme.

* ·76 under 3. LAND REVENUE — CHARGES OF DISTRICT ADMINISTRATION.
·19 under 19-A. LAW AND JUSTICE—COURTS OF LAW.

It will be observed from Mr. Forbes' letter No. 628, Revenue, dated 28th October 1898, that the scheme involves additional expenditure to the extent of 1·04 lakhs *per annum*. Eleven-twelfths of the charges (·95 lakh) were provided in the budget in the expectation that the scheme would be introduced from the 1st April. The Government of India intimated in its telegram of the 11th ultimo that it was prepared to recommend the proposals to the Secretary of State, if funds could be provided for the scheme in the budget estimates for 1899–1900 without showing a deficit. In a telegram, dated the 18th idem, this Government intimated that the required amount

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had been provided in the budget and that the closing balance for the current year was trenched upon to a small extent only after providing for plague charges. It was further explained in paragraph 3 of my letter No. 124, Financial, dated the 19th idem, that the estimates for 1899–1900 exhibited no real deficit on the ordinary Provincial transactions of the year. No further communication has been received on the subject and it has been concluded that this long deferred and much wanted scheme has, as promised, been submitted for sanction. This Government considers that at the most the provision can be reduced by one-eleventh of ·95 lakh (·09 approximately), to admit of the introduction of the scheme from the 1st of May next. It does not, however, appear to be worthwhile disturbing the estimates by this trifling reduction.

5. 3-B. LAND REVENUE—SURVEY AND SETTLEMENT.—The Accountant-General proposes that the total provision under SURVEY AND SETTLEMENT should be reduced by ·30 lakh, seeing that from various causes the revised estimate for the current year under SETTLEMENT PARTIES shows a saving of ·54 lakh. Since the budget estimates for the Settlement department were examined and passed by this Government it has become apparent that orders on the re-settlement of the Gódávari and Kistna districts are not likely to issue until the next *fasli* year. The reduction suggested by the Accountant-General may therefore be effected.

6. 3-E. LAND REVENUE—ALLOWANCE TO DISTRICT AND VILLAGE OFFICERS—LOCAL.—The Accountant-General would eliminate the entire provision (2·52 lakhs) for the revision of village establishments, on the ground that the scheme for the Tanjore district now before Government for which, according to him, the provision has been made, is unlikely to be brought into effect from the 1st April 1899.

I am to explain that the allotment of 2·52 lakhs is intended to meet not only the increased cost in the Tanjore district but also increases in other districts which the Board of Revenue anticipates will be found necessary during the coming year. The cost of the revision of village establishments in Tanjore amounts, moreover, to 2·75 lakhs against 2·47 lakhs originally estimated by the Board. The scheme, which is mature now, has been submitted for the sanction of the Government of India in a letter despatched on the ∧ instant. The new settlement was introduced into the Tanjore district with effect from 1894–95 and the Cess Act from the 1st July 1894 and there have been constant complaints of the inadequacy of the village establishments. The Governor in Council considers that the postponement of the scheme is to be deprecated for an improved service will certainly lead to an increased revenue, and he would strongly urge that the allotment in the estimate should stand.

∧ 19th

7. 5. SALT AND 7. EXCISE.—The Accountant-General points out that the latest revised estimate for the current year shows a saving of 2·85 lakhs on the budget estimate; that the largest expenditure recorded in any year of the past quinquennium did not exceed 30·09 lakh; that the expenditure of years prior to 1897–98 included charges on account of Orissa salt which were transferred to Bengal from the 1st April 1897; that even after excluding the marginally-noted items provided in the budget for 1899–1900 under SALARIES, ESTABLISHMENT and CONTINGENCIES, the grant will stand 1·39 lakhs higher than the revised estimate for the current year, which itself includes an allotment of ·23 lakh for the construction of three distilleries on the West Coast; that unless the sanction of the Secretary of State to the scheme included in the first item mentioned above is received before the 1st March, the provision should either be reduced or wholly eliminated; that the third item should be reduced by so much of the cost as is incurred in Europe, the same being adjustable in the Home accounts under article 1297 of the Civil Account Code, as amended by the 13th List of Corrections, dated 6th October 1898; and that notwithstanding the transfer to the head SALT PURCHASE and FREIGHT of "Freight and other charges for export and import of salt," the revised estimate for the current year shows a saving of 1 65 lakhs over the budget grant. He would therefore reduce the total estimate (32·94 lakhs) for

(1) ·27 lakh for the better management of distilleries;
(2) ·07 lakh for plague charges; and
(3) ·70 lakh for stills and machinery for the completion of three distilleries on the West Coast.

Rom cafs

Rom cafs

the combined departments by 3 lakhs; 2 lakhs† under *Salaries, Establishment and Contingencies* and one lakh under *Salt Purchase and Freight*. In his letter No. 496, dated the 7th instant, he has intimated to this Government "under instructions from the Financial Secretary to the Government of India" that the Supreme Government has reduced the budget estimate under 5. SALT by 1·90 lakhs and that under 7. EXCISE by ·60 lakh.

Rom cafs

In regard to these proposed reductions I am to state that when sanctioning the budget estimate of the department last December, the Governor in Council considered carefully whether the proposed grants could not be reduced, and that it was only after various items in the estimate had been justified by the Commissioner of Salt, Abkári and Separate Revenue that they were admitted. That officer has been consulted again and he is of opinion—an opinion in which this Government concurs—that beyond a reduction of ·50 lakh under *Salaries, Establishment and Contingencies* on account of the cost of "Stills, Machinery, &c.," adjustable in the Home accounts, the estimate should be left untouched. It may be here observed that the 13th list of corrections to the Civil Account Code referred to by the Accountant-General has not been communicated to this Government. As regards the scheme for the better control of distilleries, I am to observe that on the 6th instant the Government of India was furnished with certain further information on the subject. There appears therefore to be no reason why the sanction of the Secretary of State should not be received sufficiently early to allow of the utilization of the grant during the ensuing year. The net cost of the scheme after deducting the probable savings on account of the closure of the Nellikuppam circle amounts to ·18 lakh, and not to ·27 lakh as calculated by the Accountant-General.

Rom cafs

8. In my telegram No. 75, dated the 13th instant, it was requested that an addition of ·10 lakh might be made to the estimate under 5-A. SALT—*Salaries, Establishment and Contingencies*, for a temporary establishment proposed to be employed on the arrangement of the records in the office of the Board of Revenue (Separate Revenue). The temporary establishment which has been working at the records of the Land Revenue Department will, as intimated in my telegram, complete its present work at the end of the current month and will be transferred to the Separate Revenue Department on the 1st proximo. This re-arrangement is urgently needed to facilitate work in the Board's office which is increasing steadily, and the opportunity is a favourable one to utilize the services of a trained establishment before it is disbanded. The addition of this sum will reduce the total reduction under SALT and EXCISE to ·40 lakh.

9. 6. STAMPS.—The Accountant-General proposes to raise the estimates by ·10 lakh on account of the cost of water-marked paper issued to districts; ·09 lakh under STAMP PAPER SUPPLIED FROM CENTRAL STORES and ·01 lakh under DISCOUNT ON PLAIN PAPER. These additions are accepted.

10. 9. CUSTOMS.—The Accountant-General would reduce the estimate for 1899–1900 by ·10 lakh, with reference to the latest revised estimate of 2·38 lakhs for the current year and to the fact that the allotments for "Petty Construction and Repair" and "Livery and Clothing" have not been fully utilized in the past. In his letter of the 7th instant he intimates that the Government of India has made the reduction.

I am to point out that the scale of establishments sanctioned in the reorganization scheme of the Customs establishment has not been entertained throughout the whole of the current year and that the savings which are expected to occur under *Establishment* in 1898–99 will not therefore be realised in 1899–1900. There is no reason to suppose that the amounts provided under other heads will lapse to the extent anticipated by the Accountant-General and the Governor in Council cannot accept a larger reduction than ·03 lakh under this head.

11. IX and 11. FORESTS.—In consequence of the reduction of the grant for 1899–1900 under CONSERVANCY AND WORKS from 9·20 to 8·50 lakhs, which has been accepted in my telegram No. 46 of the 31st ultimo, the Accountant-General suggests that the enhanced receipts expected *per contra* from larger outlay should be reduced rom 24·30 to 23·30 lakhs. This proposal is accepted.

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† 1·20 under 5. SALT and ·80 under 7. EXCISE.

12. 18. GENERAL ADMINISTRATION—BOARD OF REVENUE—Under this head the Accountant-General would raise the allotment provided in the budget (1·62 lakh) by at least ·03 lakh, seeing that the lowest expenditure during the quinquennium ending 1897–98 was 1·76 lakhs (in 1896–97). The estimates approved by this Government were, however, based on the sanctioned scale and not on previous actuals, and in 1896–97 the expenditure on account of exchange compensation allowance was much higher than the amount required for next year. The estimate therefore appears to require no alteration.

13. 20. POLICE.—Excluding the provisions for additional police entertained on account of plague, viz., ·24 lakh in the budget for 1899–1900 and ·14 lakh in the revised estimate for the current year, the estimates under 20-C. DISTRICT EXECUTIVE FORCE accepted by this Government for 1899–1900 are 1·37 lakhs in excess of the revised estimate for 1898–99 and ·39 lakh higher than the actuals of 1897–98 which were swelled by famine charges. The actuals of 1896–97 were, however, ·10 lakh higher than the figure arrived at above for the budget estimate for 1899–1900; but in view of the facts that these actuals were also affected by famine charges and that a large number of the force has since been gradually drafted into the Railway police, the actuals for 1896–97 do not, in the opinion of the Accountant-General, afford a reliable basis for the estimate of 1899–1900. He points out further that the estimates for next year include under *Supplies and Services* about ·50 lakh in excess of the revised estimate for the biennial and quadrennial supply of blue and brown cloth. On a consideration of all these facts he would reduce the estimate under DISTRICT EXECUTIVE FORCE by ·46 lakh.

Ls

14. With reference to the foregoing contentions, I am to point out that during 1897–98 a saving of ·23 lakh occurred in the allotment for "Petty Construction and Repairs" as owing to the orders issued by this Government restricting expenditure in consequence of famine, no new works were undertaken. The same saving cannot, however, be effected next year, without serious detriment, for buildings are urgently wanted. Owing to the present heavy demands on the police force in connection with plague duty the Inspector-General is making every endeavour to recruit the force up to its full strength by enlisting men in other districts for service in districts where it is difficult to obtain recruits. It is therefore anticipated that there will be a decrease in the probable savings in the pay of the force. The supply of warm clothing referred to by the Accountant-General is made not annually but at irregular intervals varying with the climate of each district and no reduction is feasible under this item. As there are now five probationers and two native officers acting as Assistant Superintendents, a larger amount will be required under travelling allowance. In the foregoing circumstances, the Governor in Council strongly deprecates any reduction in the estimate under this head.

15. 22. EDUCATION—GOVERNMENT COLLEGES—PROFESSIONAL.—The Accountant-General considers that the provisions made in the budget for the Teachers' College, Saidapet, and the Training College at Rajahmundry are insufficient and should be raised by ·12 lakh, with reference to past actuals.

The Director of Public Instruction has been consulted on this point and reports that the enhancement suggested by the Accountant-General does not appear to be necessary. The actuals of past years were high for various abnormal reasons and there appears, moreover, to be a divergence between the methods adopted by the Accountant-General and the Educational Department in debiting the charges in training colleges. This matter is under examination by the Director and the Government agrees with him that the estimates should suffice.

l.c.

16. 24-D. MEDICAL—GRANTS FOR MEDICAL PURPOSES.—In his letter No. 496, dated 7th February 1899, the Accountant-General states that he has been directed to enquire whether the lump provision of 2·42 lakhs in the budget estimate for 1899–1900 reserved for plague measures in "Districts not under observation" may be struck out.

In the opinion of the Governor in Council it would be unsafe to make no provision for the contingency of plague spreading in the Presidency and this allotment should remain.

17. In the same letter the Accountant-General enquires, at the instance of the Government of India, whether the provision under 26. SCIENTIFIC, &c., DEPARTMENTS—CINCHONA PLANTATIONS, may not be reduced to about a lakh of rupees. This practically entails the striking out of the provision of Rs. 43,750 made for the purchase of 200,000 lb. of bark. His Excellency the Governor in Council earnestly deprecates such a course. Under the scheme of apportionment of the supply of quinine to the whole of India between the Naduvattam and Mungpoo factories, first indicated in the Government of India's Resolution, No. 17-34-15, dated 3rd August 1897, and finally sanctioned by the Government of India in Mr. Maconochie's Circular, No. 3-34-16, dated 9th January 1899, it is estimated that the Naduvattam factory must arrange to manufacture and supply 10,000 lb. of quinine per annum. I am to refer to Mr. Forbes' letter, No 141, Revenue, dated 10th March 1898, from which it will be seen that the annual yield of the existing plantations cannot be estimated at more than 3,000 lb. of quinine; that extensions are being made; but that until these extensions come to maturity the additional amount of 7,000 lb. of quinine must be manufactured from purchased bark.

l.c.

Assuming the bark to be of a quality to give on an average 3½ per cent. of quinine the additional amount required annually to supplement the yield of the existing plantations is 200,000 lb. In Mr. Forbes' letter above referred to, the advantage of having a year's supply in hand was strongly urged by this Government. No funds were, however, available in the Provincial Budget, and accordingly the Government of India was requested to make a loan from Imperial funds of the amount required to purchase this quantity of bark, on the condition that it should be readjusted in the next year. The Government of India acceded to this request, and 400,000 lb. of bark were accordingly purchased during the current year. Half this amount represents, as stated above, one year's supply. Should the provision made for the purchase of a like quantity of bark in the coming year be struck out, the stock in hand will be exhausted by the end of next year and the advantageous position of this Government as regards the bark market will be lost. The price of bark is at present favourable for further purchases, being about 1*d*. per unit of sulphate of quinine per lb. of bark; but the future course of the market is uncertain and any considerable rise in the price of bark would make it unprofitable for the Government to purchase and work up private bark and would therefore restrict the output of the Naduvattam factory to 3,000 lb. of quinine.

As indicated in Mr. Forbes' letter referred to above, this Government will be better able to judge of the manner in which the purchase of bark should be regulated after Mr. Standen's visit to Java. But this visit has been delayed; the budget has to be settled now, and apart from the results of Mr. Standen's proposed visit, His Excellency the Governor in Council is strongly of opinion that, as recommended by the Government of India itself in paragraph 4 of Mr. Fuller's letter, No. 1081—34-6, dated 29th April 1898, no opportunity of purchasing bark at favourable rates should be allowed to pass. The expenditure will prove remunerative as the Naduvattam factory works at a profit. I am accordingly to request that the decision to reduce the provision made in the estimate for charges under Cinchona plantations may be reconsidered and the figure proposed by this Government allowed to stand.

18. 30. STATIONERY AND PRINTING—GOVERNMENT PRESSES.—The Accountant-General suggests that inasmuch as the provision on account of "Cost of materials and stock" for Collectorate presses is not generally utilized to the full extent, the total estimate should be reduced by ·10 lakh. In his letter, No. 496, dated 7th February 1899, he has intimated that a reduction of ·08 lakh has been made by the Government of India, which has enquired as to why the charges on account of STATIONERY SUPPLIED FROM CENTRAL STORES should show such a large increase as has been exhibited in the estimates of the next year.

I am to state that the provision for materials and stock in Collectorate presses received the fullest attention at the time the estimates were passed and that the requirements of Collectors under this head were cut down to a large extent both by the Board of Revenue and by Government. The allotment for next year contemplates an expenditure of ·04 lakh on the purchase of Malayalam types required for the Collector of Malabar. No reduction can be made under this head.

19. As regards the enquiry of the Government of India as to the enhanced provision for STATIONERY SUPPLIED FROM CENTRAL STORES, I am to state that the estimates include the cost of about 100 additional indents from the Educational department, the officers in which have been directed to obtain their supplies from the Stationery Office in view to the exercise of greater check.

20. In this connection, I am to draw attention to the following telegrams in which the Government of India has been requested to increase the budget provisions suggested by this Government:—

	LAKHS.
Telegram No. 73, dated 11th February 1899—3-A. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—GENERAL ESTABLISHMENTS—*Contingencies*—"Repairs to Boats" ..	+·013
Telegram No. 81, dated 16th February 1899—3-A. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—SUB-DIVISIONAL ESTABLISHMENTS; and 19-Af.—LAW AND JUSTICE—COURTS OF LAW—CRIMINAL COURTS—CHARGES OF STATIONARY SUB-MAGISTRATES.	+·02

I have the honour to be,
Sir,
Your most obedient servant,

(Sd) G. S. Forbes

FORT ST. GEORGE,
20*th February* 1899.

for *Chief Secretary.*

Exd. A. Raitt.

Financial (1899) Department.

CURRENT No. 445

From

The Accountant General
Madras

Order

No. 410

Dated 1st February 1899

1 - FEB. 1899

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting his remarks on the Several Budget estimates prepared and accepted by Government for 1899-1900

[illegible] the [illegible]
[illegible]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT No. 445

Budget DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
1st february ~~January~~ 1899.

No. 410

28

From

T. HESKETH BIGGS, ESQ.,
ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
Financial Department.

SIR,

I have the honour to submit for the early consideration and Orders of Government, the following remarks on an examination of the several Budget estimates proposed and accepted by Government for 1899-1900.

3. Land Revenue Charges of District Administration.

2. It seems to me that, should the scheme for the improvement of the position of Taluk Gumastahs, be sanctioned by the Government of India, it is not likely that it will be given effect to from 1st April 1899, as anticipated in the estimate. The provision of Rs.76,000 under this head and of Rs.19000 under 19 A Law and Justice-Courts of Law- Criminal Courts, will therefore prove too much by the amount which will be saved before the Secretary of State's sanction is obtained. If my view is correct, I request that the reduced figure may be settled for communication to the Government of India.

Survey and Settlement.

3. The estimate for the Survey Department, provides for the employment of 4 Survey parties at a total cost of Rs.2,15,000 and that of the Settlement Department, for the full sanctioned scale of establishments for Parties as in the Budget estimate of the current year. But the revised estimate

estimate of the current year under Settlement Parties, is Rs.54,000 less than the Budget, the decrease being due to unfilled vacancies in the grades of Deputy and Assistant Commissioners, the employment on other duty of the special Settlement Officer and savings in establishment charges of Parties. In the circumstances I think that a smaller savings than in the current year, may be safely expected from the proposed estimate of next year and I would reduce~~d~~ the total provision by Rs.30,000.

Allowances to District and Village Officers-Local.

[illegible]

4. The estimate includes ~~the~~ a provision of Rs.2,52,000 for revision of Village establishment. This provision is made in anticipation of the Tanjore scheme now before Government being brought into effect from 1st April 1899. But as the necessary sanction is not likely to be obtained before the close~~s~~ of the financial year, I think the provision might be omitted from the Estimates.

Orig follow

5 Salt and 7 Excise.

5. The Budget forecast of the combined Department of Salt and Excise, appears to be in excess of requirements. The Budget Estimate of the current year was finally accepted by the Government of India at Rs.3017000 whilst the revised estimate as now framed is 2732000 only and the largest expenditure recorded during any year of the past ~~quni~~quinquennium did not exceed Rs.3009000. The expenditure of the years prior to 1897-98 include charges of Orisa salt transferred to Bengal from 1st April 1897. The figures accepted by Government for 1899-1900 compare as follow with the estimates of the current year and the accounts of 1897-98 under minor heads.

	1899-1900.	1898-1899. Budget	1898-1899. Revised	1897-1898. Accounts.
	Rs.	Rs.		Rs.
Salaries establishment and contingencies	2750000 -	2627000-	2507000-	2502000.
Salt purchase and Freight.	544000 -	390000-	225000-	298000.
Total.	3294000 -	3017000-	2732000-	2800000.

30.17
27.32
2.85

The figure for 1899-1900 under salaries establishment and contingencies includes Rs.27000 for the better management of distilleries for which the sanction of the Secretary of State has not been obtained and about Rs.7000 for Plague charges.

The retention of the entire provision on the first named account is necessary only if the Secretary of State's sanction is received before the 1st March next. Otherwise the amount should be either reduced or excluded from the estimates. It further includes Rs.70000 for stills and machinery required for the completion of 3 distilleries on the West Coast. This provision will have to be reduced by the amount of cost incurred in Europe, as under article 1297 of the Civil Account Code, as amended by the 13th list of corrections dated 6th October 1898 the cost of Europe Stores for the joint use of Imperial and Provincial Departments is adjusted in the Home accounts. Even without these special items of proposed expenditure the estimate~~s~~ is Rs.139000 in excess of the revised Estimate of the current year, which under Orders of Government includes a provision of Rs.23000 for the construction of 3 distilleries on the West Coast. All things considered, I think that the estimate under salaries establishment and contingencies can be safely reduced by Rs.200000 Viz. Rs.120000 under 5 Salt and Rs. 80000 under 7 Excise.

Under Salt Purchase and Freight, The Budget estimate of Rs.390000 for the current year, has been reduced in the revised to Rs.225000 notwithstanding the transfer in the latter of the charges for export and import of Salt &c. from the minor head salaries establishment and contingencies to Salt Purchase and Freight. The charges under the latter minor head vary with the quantities of Salt actually taken into Store. I would on a consideration of these facts reduce the estimate for next year under this head also by a lakh of Rupees.

6 Stamps.

6. The estimate under stamp~~s~~ paper supplied from central Stores, does not provide for cost of watermarked paper issued to Districts and I have, in anticipation of Government sanction, raised the total estimate under this major head to Rs.348000 taking an increase~~d~~ of Rs.9000 under the above-named minor head and of Rs.1000 under Discount on plain paper.

9 Customs.

7. The Budget Estimate of the current year which was adopted at Rs.253000, has been reduced in my revised estimate to

incurred in any one of the past 5 years. The excess in other years, was due to the extra cost entailed by the grant of privilege leave.

20 Police.

10. The provision included under District Executive ~~for~~ Force on account of additional Police for Plague purposes, is Rs.24000. Eliminating this amount from the entire provision, the estimate is reduced to Rs.3896000 or Rs.137000 in excess of the Revised Estimate for the current year minus the provision of Rs.14000 therein included on account of Plague force. The actuals of 1897-98 which were swelled by Famine did not exceed Rs.3857000. On the other hand the actuals of 1896-97 amounted to Rs.3906000; but as the charges in that year ~~wre~~ were also swelled by Famine and as a large number of the force have since been gradually drafted into the Railway Police, the actuals of that year do not afford a reliable basis on which to consider the estimate. The figure accepted by Government, however, provides about Rs.50000 in excess of the Revised Estimate under supplies and services for the biennial and quadrennial supply of blue and brown cloths. All thing~~s~~ considered, I do not think that more than Rs.3850000 will be required under District Executive Force.

22 Education Government Colleges Professional.

11. The provision made for Teachers College, Saidapet and Training College, Rajahmundry is in-sufficient, as will be seen from the following figures. I would raise the provision by Rs.12000.

		Rs.
Actuals	1896-97	55910
	1897-98	52120
Budget	1898-99	40760
Revised	1898-99	52300
Budget	1899-1900	41300.

30 Stationery and Printing Government Govt. Presses. ~~Passes~~.

12. The estimates provide~~d~~ for the revised scale of establishments for the Secretariat Press and for larger outlay on supplies and services for both the Secretariat and the Collectorate Presses. The provision on account of cost of materials and stock for the Collectorate Presses, is not generally

Rs.238000 with reference to the actuals of the past and current years. The figure accepted for next year is Rs.254000. It provides as in the current year's Budget for the full sanctioned scale of Establishments and for a large outlay on Petty construction and repairs. It also provides for a large supply of livery and clothing to menial servants in outposts. But as similar provisions in former years have not been utilized to the full extent I would reduce the total provision under this major head by Rs.10000.

11 Forest.

8. The estimates under A Conservancy and works are generally too sanguine. The Budget Estimate for the current year has been reduced from Rs.860000 to Rs.774000 in my Revised. The estimate for next year is taken at Rs.920000 which is Rs.146000 higher than the Revised Estimate for the current year. The highest figure recorded during any one of the past 5 years is Rs.782000. The provision can therefore be well reduced to Rs.850000. For the same reason the higher receipts expected per contra from larger outlay can likewise be reduced. I would reduce the estimated receipts to Rs.2330000, the highest figure ever reached being Rs.2303000.

18 General Administration-Board of Revenue.

9. With reference to the actuals of previous years which are shown below the provision of Rs.162000 made for next year appears too low.

1893-94	Rs.181000
1894-95	181000
1895-96	193000
1896-97	176000
1897-98	190000.

The estimate does not provide for temporary establishments as the establishment at present entertained is to be dispensed with from 1st March next. The provision included on this account in each of the Budget and the Revised estimate of the current year is Rs. 11000. It is expected that a savings of about Rs.3000 will result from the salary of the Secretary as the appointment during that year is expected to be held by a junior acting Officer. If the temporary establishment are not to be retained beyond the 28th February next, I would raised the estimate to Rs.165000. If not to Rs. 176000 which corresponds with the least expenditure utilized to the full extent, and I would, with reference to actuals, reduce the total estimate by Rs.10000.

13. The following remark has reference to the Revised Estimate of the current year under **33 Famine Relief**. The latest estimate for Provicial Expenditure in the Civil Department accepted by Government in G.O.No.113 Financial dated 18th January 1899 is Rs.19398 and that in the Public Works Department Rs.26247. As regards the estimate for the Civil Department, I think, it is too high. The actuals of the first 9 months of the current year amounted to Rs. 6000 only. Unless the estimate provides for some special expenditure I think that Rs.10000 will suffice.

[illegible]

I have the honour to be,
Sir,
Your most obedient servant,

Accountant-General.

Home 275–276 Incl.
20-2-99

Notes connected with Financial C No 4445

9/1899

Very Urgent

Taluk Dst

1

Recd 2

Financial Department

C.S.

Note.

It is submitted that this paragraph may be referred to the Revenue department (U.O.) for favour of very early remarks.

T.A.N. 2/2/99

C.M.B. 3.2.99

No. 347. d/ 3-2-99

R.D. u.o.

Md 2-2-99.

Revenue Department

To the under secretary

Please see note below

4/2/99.

(But why not have gone on in [illegible]! Be

Secy

4/2/99

2/

Extract from letter from the Accountant-General, Madras, No. 410, dated 1st February 1899:-

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the Several Budget Estimates proposed and accepted by Government for 1899-1900.

3. Land Revenue Charges of District Administration.

2. It seems to me that, should ~~b~~ the scheme for the improvement of the position of Taluk Gumastahs, be sanctioned by the Government of India, it is not likely that it will be given effect to from 1st April 1899, as anticipated in the estimate. The provision of Rs. 76,000 under this head and of Rs.19,000 under 19 A Law and Justice Courts of Law - Criminal Courts will therefore prove too much by the amount which will be saved before the Secretary of State's sanction is obtained. If my view is correct, I request that the reduced figure may be settled for communication to the Government of India.

PJ
2-2-99

3/

Tahsil Establishment

To

Under Secretary

The Scheme for the provision of Tahsildars' and Dy Tahsildars' establishments submitted to the Government of India on the 28th Oct 98, involves an additional expenditu of about Rs 1,04,000 per annum. A lump provision of Rs .95 lakh ($\frac{11}{12}$ of Rs 1,04,000) is made in the ~~Local~~ Budget estimate ~~[illegible]~~ for the ensuing year on the assumptio that the scheme would be introduced from the 1st April next. The Accountant General now points out that as the scheme is not likely to be given effect to from 1st April 1899, the provision will prove too much by the amount which will be saved before the Secretary of State's Sanction is obtained. He requests that, if his view is correct, the reduced figure may be settled for communication to the Government of India.

Para 2 of B.P. in G.O. $\frac{627}{28 \cdot 10 \cdot 98}$ C

Para 1 (ii) of G.O. $\frac{1180\ Fl}{6 \cdot 12 \cdot 98}$. D

B

2. On the 11th January 1899, the Government of India, in reply to a telegram from this Government, stated that they were prepared to

G.O. $\frac{280}{18 \cdot 1 \cdot 99}$

C 4.2.99
D 6.2.99

c 8.2.99
R 9.2.99

recommend the proposals to the Secretary of State if funds could be provided for the scheme in the next year's budget without showing a deficit, and on the 18th January 1899 the Government of India were informed by wire that the requisite amount was entered in the budget and that the closing balance of current year's budget was trenched upon to a small extent after providing for Plague.

3. No further communication has been received from the Government of India as to whether they have forwarded the proposals to the Secretary of State. But even if they do it now, orders might be received from the Secretary of State before the end of March next.

Submitted that the provision may be allowed to stand unaltered.

BM 2.99
H

4/2/99

Secy.

At the most, we can, I submit, safely take off only 1/11 of the amount vizt abt 8500 Rs. ~~[illegible]~~ Provision from 1st May may be left in.

4/2/99

The opening balance?

No; the closing balance of 1898-99.

R.D. u.o. 9.2.99

H.M. for orders.

I concur

and I

AA 8.2.99

5-2-99

Exam.

Fwd ~~[illegible]~~

Extract from letter from the Accountant-General, Madras, No. 410, dated 1st February 1899:-

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the several Budget Estimates proposed and accepted by Government for 1899-1900.

Survey and Settlement.

3. The estimate for the Survey Department, provides for the employment of 4 Survey parties at a total cost of Rs.2,15,000 and that of the Settlement Department, for the full sanctioned scale of establishments for Parties as in the Budget estimate of the current year. But the revised estimate of the current year under Settlement Parties, is Rs.54,000 less than the Budget, the decrease being due to unfilled vacancies in the grades of Deputy and Assistant Commissioners, the employment on other duty of the special Settlement Officer and savings in establishment charges of Parties. In the circumstances I think that a smaller savings than in the current year, may be safely expected from the proposed estimate of next year and I would reduce the total provision ø by Rs.50,000.

PS 3.2.99

SECRETARIAT
6 - FEB.1899

6/

Very Urgent

What paragraph?

S.M.A.
2.2.99

Survey & Settlement

Recd 3

Financial Department

Note.

It is submitted that this paragraph may be referred to the Revenue Department (u.o) for favour of very early remarks.

C.M.S.
3.2.99

No. 346, d/ 3-2-99.
R. D. u.o

Revenue dept.

To Under Secy

The question for consideration is whether the budget estimate for the coming year under "Settlement Parties", namely Rs 244,300 may be reduced by Rs 30,000 seeing that the revised estimate fixed by the A. G. for the current year is only Rs 1,90,000.

For orders whether the Board may be asked to report on the point. Please see draft telephone to the Bd. submitted below for approval. Secy

1.2.99.

[illegible] 4/2/99

7

To Under Secy

The Board states that the provision in the ensuing years budget can be reduced by Rs 30,000. For orders as to whether the Financial Dept. may be informed accordingly

WAr
4.2.99

Secy

Yes. Since the Budget Estimates for the Settlement Dept were examined & passed, it has become apparent that orders on the resettlement of Godaveri & Kistna are not likely to issue till next fasli & probably not until late in that fasli, viz., almost at the end of next fasli year.

4/2/99

Fin Dept Secy.

CHIEF SECRETARIAT
6 - FEB. 1899

A M 7.2.1

C 8.2.99
9-2-99

Please see the telephone message below.

Kingwell.

AA 8.2.99

R. D. u. o.

9-2-99.

BC

8

INDIAN TELEGRAPHS.

Code Class.

Monthly Number.

To (Office) Telephonic

From (Office)

Words	Day	Hour.	Minute.	Official Instructions
	4	16	20	

To (Person) Secretary Revenue Dept

From (Person) Secretary Board Settlement

Budget Estimates for next year for settlement parties can be reduced by Rs 30000/

64 Word Form.

F. C2.

Recd. from LN At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master.

G G P—No 202 T—8 12 97—9000000.

Extract from ~~the A~~ letter from the Accountant-General, Madras, No.410, dated 1st February 1899:-

I have the honour to submit for the early consideration and orders of Government, the following remarks on an examination of the several Budget estimates proposed and accepted by Government for 1899-1900.

Allowances to District and Village Officers-Local.

4. The estimate includes a provision of Rs.2,52,000 for revision of Village establishment. This provision is made in anticipation of the Tanjore scheme now before Government being brought into effect from 1st April 1899. But as the necessary sanction is not ~~lie-ylt~~ likely to be obtained before the close of the financial year, I think the provision might be omitted from the Estimates.

PJ
3.2.99

10/

Remarks

Very Urgent

Financial Department

Note.

It is submitted that this paragraph may be referred to the Revenue department (U.O.) for favour of very early remarks.

F.S.
2/2/99.

C.W.B.
3.2.99

No 344, d/ 3-2-99
R. D. uo.

W.
2.2.99

3/2/99

Revenue Department

To the Under Secretary.

The Accountant-Genl proposes that the provision of Rs 2,52,000 made in the Village Service Fund Budget for 1899-1900 for anticipated increase of expenditure on account of the revision of Village Establishments ma be omitted, as the Tanjore scheme for which the provision is mainly made is not likely to be brought into

No 96 of G.O. 1250 Fin
19-12-98
R.O.

12/3

are not adequate, said &c. It seems undesirable that the introduction of the new scheme should be put off till 1900-1901. Submitted that the Frnl. Dept may be informed that the provision must stand for the present.

C.R. 4/2/99. What is the estimated increase (monthly) of the new scheme in Tanjore? Are there no other schemes involving increases which will also have to be met from the increase of R 2·52 lakhs provided in the V. S. Gen Budget.

4/2/99

The increase of expenditure which the proposed revision of Village Establishments in Tanjore entails is Rs 275496 per annum, or Rs 22958 per mensem.

No

effect on the 1st April '99 for want of the necessary sanction of the Secy. of State. Orders have been passed on the scheme, and the draft letter to India for the introduction of the scheme from the 1st April 99, as recommended by the Board, has been circulated to H.E. the Governor. It is not unlikely that the sanction requested will be obtained before the close of the current financial year, and the scheme may be brought into effect from 1st April '99. The new settlement was introduced into the district with effect from ~~1st July '95~~ 1894-95, and the Cess Act from 1st July 1894. The cost of the present establishment is about one-half of the assets of the Village Service Fund and the people of Tanjore have complained to H.E. during his recent tour that the V[illegible] Establt

G.O. 383/30-5-94. H.P.

G.O. 537/23-7-94 H.R.

Vide p. 45 of B.P. 210/18-8-98 H.S.
& p. 4 of G.O. 564/3-10-98 H.R.

This paper is put up with the
Tanjore Village Estab

No other scheme involving a large increase of expenditure is pending before Govt. Proposals for Kistna – so far as they have come – effect an increase of expenditure as shown below:–

Guntur and Vinukonda	— Rs 996	page 11 of B P $\frac{250}{19\text{-}9\text{-}98}$
Sattenapalle	— 3396	page 5 of B P $\frac{276}{17\text{-}10\text{-}98}$
Bapatla	+ 6720	page 6 of B P $\frac{331}{2\text{-}12\text{-}98}$
	+ 2328 per annum.	

Until proposals for the remaining 8 taluks* are received it is not possible to say whether the scheme for the whole district will involve any considerable increase of cost.

* 1 Bezwada
2. Bandar.
3 Gudivada.
4 Nandigama
5 Narsaraopet
6. Nuzvid.
7 Palnad
8. Tenali.

The amount provided by the Board in the budget – Rs 2,52,000 – is intended to meet not only the increased cost in Tanjore but also increases in other districts that may be found necessary during the official year 1899–1900. No reduction in the budget allotment can be effected as

	Rs
Increase of cost as estimated by the Bd	246,804
of which The amount provided in the budget if ($\frac{11}{12}$ of the cost).	226,237
Balance for other districts	~~20,567~~ 25763

14

c8.2.99
29.2.99

as the increased cost in Tanjore is considerably more than what was anticipated by the Board. (Over 2·75 lakhs).

C.S.
6/2/99.

Secy

It seems quite clear that no reduction can safely be effected

6/2/99

8/2/99

I agree
8.2.99.

Finl. Dept. to see

CHIEF SECRETARIAT
6 - FEB. 1899
MADRAS

Draft.

9.2.99.

Pl. speak to [illegible] Civil 6/2

H.M.

7.2.99

L 15/

Very Urgent

4 FEB 9
ARATE REV

Salt & Excise

Financial department

Note.

It is submitted that this paragraph may be referred to the Revenue Department (u.o.) for favour of very early remarks.

F.A.S. 2/2/99 C.W.B. 3.2

No. 348, d/ 3-2-99.

R. D. u.o.

Revenue Department

To Secy.

May this be sent for the remarks of the Board of Revenue (u.o.)?

K.Q.
4-2-99

Bd of Rev. u.o.

Extract from letter from the Accountant-General, Madras, No. 410, dated 1st February 1899:-

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the several Budget Estimates proposed and accepted by Government for 1899-1900.

5. SALT ≠ 7 EXCISE

1240 Rev / 17.12.98.

5. The Budget forecast of the combined Department of Salt and Excise, appears to be in excess of requirements. The Budget Estimate of the current year was finally accepted by the Government of India at Rs.30,17,000 whilst the revised estimate as now framed is ~~7~~ 27,32,000 only and the largest expenditure recorded during any year of the past quinquennium did not exceed Rs.30,09,000. The expenditure of the years prior to 1897-98 include charges of Orissa salt transferred to Bengal from 1st April 1897. The figures accepted by Govern ment for 1899-1900 compare as follow with the estimates of the current year and the accounts of 1897-98 under ~~as~~ minor heads.

1 of Preliminary civil Estimates. (not put up)

	1899-1900	1898-1899. Budget	Revised	1897-98 Accounts
	Rs.		Rs.	Rs.
Salaries establishment and contingencies.	27,50,000 -	26,27,000-	25,07,000-	3502000
Salt purchase and Freight.	5,44,000 -	3,90,000-	2,25,000-	298,000
Total	32,94,000 -	30,17,000-	27,32,000-	3800000

Ibid (not put up)

G.O. 432-3 Rev. / 4.8.98. / 17/96.

G.O. 1246 Rev / 17.12.98, p. 10.

Reply to G of I reference on the subject sent on 6-2-99 (letter No. 534)

The figure for 1899-1900 under salaries, establishment and contingencies includes Rs. 37,000 for the better management of distilleries for which the sanction of the Secretary of State has not been obtained and about Rs.7,000 for Plague charges.. The retention of the entire provision on the first named account is necessary only if the Secretary of State's sanction is received before the 1st March next. Otherwise the amount should be either reduced or excluded from the estimates. It further includes Rs.70,000 for

stills

stills and machinery required for the completion of 3 distilleries on the West Coast. This provision will have to be reduced by the amount of cost incurred in Europe as under article 1297 of the Civil Account Code, as amended by the 13th list of corrections dated 6th October 1898, the cost of Europe Stores for the joint use of Imperial and Provincial Departments is adjusted in the Home accounts. Even without these special items of proposed expenditure the estimate is Rs. 1,39,000 in excess of the revised Estimate of the current year, which, under orders of Government, includes a provision of Rs. 33,000 for the construction of 3 distilleries on the West Coast. All things considered, I think that the estimate under salaries establishment and contingencies can be safely reduced by Rs.2,00,000 viz. Rs.1,20,000 under 5 Salt and Rs.80,000 under 7 Excise. Under Salt Purchase and Freight, the Budget estimate of Rs.3,90,000 for the current year, has been redued in the revised to Rs.3,25,000 notwithstanding the transfer in the latter of the charges for ~~ex~~-export and import of Salt ~~e~~- &c. from the minor head salaries establishment and contingencies to Salt Purchase and Freight. The charges under the latter minor head vary with the quantities of Salt actually taken into Store. I would, on a consideration of these facts, reduce the estimate for next year under this head also by a lakh of Rupees.

G.O. 694 Rev / 19.11.98

This has not been recd either in this Dept or in the chief Secretariat

p12 of G.O. 1240 F.D / 17-12-98

p56 of Preliminary Civil Estimates

P.J.
5.2.99

Para 5 of the Accountant-General's letter quoted in the reference. –

The provision in the budget of 1899-1900 under "5-A-Salt, Salaries, Establishments and Contingencies" is, according to the Accountant-General, Rs.27,50,000# and includes

(1) Rs.27,000, for the better management of distilleries, and

(2) Rs.70,000 for the purchase of stills, machinery etc required for three distilleries to be opened on the West Coast.

The estimate as approved by Government is Rs.27,43,400.

The AG's figure includes Rs 6500 for plague charges (p 10 of G.O. 1246 F.D / 17-12-98)

The Accountant-General observes, as regards the first, that the retention of the entire provision will be necessary only if the sanction of the Secretary of State for the entertainment of the additional establishments required for the better working of the distilleries is received before the 1st March next, and that otherwise the above provision should be either reduced or excluded from the estimates. The Board agrees, but has so far no reason for thinking that the Secretary of State's sanction will not be received before the date fixed.

Reply to the G of I reference on the subject was sent on 6-2-99.

As regards the second, the Accountant-General remarks that the provision of Rs.70,000 for stills, etc, for the three distilleries on the West Coast will have to be reduced, under Article 1297 of the Civil Account Code, by the amount of cost likely to be incurred in Europe. Rs.50,000 may be given up. In other respects all possible savings have already been reported in my Demi-Official of the 12th December 1898, and the estimate sanctioned by Government (Rs.27,43,400)x cannot,

x Under G.O. 1240 F.D / 17-12-98
Flag Z

19 4

therefore, be reduced except in regard to the Rs.50,000 specified above.

2. With reference to "Salt Purchase and Freight", the Accountant-General is wrong in stating that the revised estimate for the current year has been fixed at Rs.2,25,000, including the #three items ordered by Government to be transferred to this head. A perusal of page 14 of Government Order No. 1240, Financial, dated 17th December 1898, will show that the revised estimate is Rs.27,46,000. I have already stated, in my Demi-Official of 12th December 1898, that it is not safe to make any reduction under this item and I see no reason now to accept the Accountant-General's proposal to reduce the budget estimate under this head for 1899-1900 by a lakh.

Freight and other charges for export and import of salt.
Charges for conveying salt to French Government.
Charges for conveying salt for fish-curing purposes.

The A.G's figure agrees with the Preliminary civil Estimates

This additional cypher is wrong

3. In this connection it has to be pointed out that the budget estimate for 1899-1900 and revised estimate for 1898-99, as given in the statement in the body of the Accountant-General's letter, do not tally with the figures as ~~stated~~ accepted by Government in its order No.1240, Financial, dated 17th December 1898.

The A.G's figures are revised ones and include indirect plague charges.

	Accountant- General's figures		As accepted in G.O. No.1240, Fl., d/17-12-98.	
	Budget 1899-1900 Rs.	Revised 1898-99 Rs.	Budget 1899-1900 Rs.	Revised 1898-99 Rs.
Salaries, Establishments and Contingencies	27,50,000	25,07,000	27,43,400	25,71,000
Salt Purchase and Freight	5,44,000	2,25,000	5,43,600	2,74,600
	32,94,000	27,32,000	32,87,000	28,45,600

Thomson
6-1-99

To the Secretary to Government, Revenue Department.

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5 20

vide pages 3 & 4 above.

Flag Y
D.O. No. 171 d. 3-12-98 to Mr Thomson
— — d. 12-12-98 from —
Flag Z
under G.O. 1240 Fl. d 17-12-98

To Secretary

The A.G. proposed a reduction in the budget estimate of charges for 1899-1900 under 5 Salt and 7 Excise, of two lakhs under "5 A - salaries, Establishments and contingencies and of one lakh under "5 B - Salt Purchase and Freight". The Board is willing to make a reduction of half a lakh under the former head, but no more.

2. As the question of provision was fully considered when the estimates were passed it is presumed that the Board's recommendation will be accepted.

3. The A.G. specially refers to the provision for the better control of distilleries. The total

21 ~~6~~

additional cost of the scheme is Rs 1433 p.m. or Rs 17196 per annum, not Rs 27000 as stated by the A.G. The Govt of India asked for some further justification of the proposals and a reply was despatched was on the 6th Inst. The sanction of the Secy of State may not be received before the 1st proximo; but early orders may be expected and it does not seem worthwhile to make any reduction.

para 5 of letter No. 433 Read. 4-8-98
~~page~~ 11 of note under and page 6 of G.O. 12407A dt. 17-12-98.

Letter No. 534 dt. 6-2-98
(not put up)

Intd
K.R
8/2/99.

8/2/9

Fin Dy Secy

CHIEF SECRETARIAT
8 - FEB. 1899

Drft.
9-2

Extract from letter from the Accountant-General,

No. 410, dated 1st February 1899:-

I have the honor to submit for the early consideration and orders of Government the following remarks on an examination of the several Budget estimates proposed and accepted by Government for 1899-1900.

6 Stamps.

G.O. 1134 Rev / 1.12.98.

6. The estimate under stamp paper supplied from central Stores, does not provide for cost of watermarked paper issued to Districts and I have, in anticipation of Government sanction raised the total estimate under this major head to Rs. 3,48,000 taking an increase of Rs.9,000 under the above named minor head and of Rs.1,000 under Discount on plain paper.

23

Very urgent

4 FEB 9
…ARATE REVENU…

Financial Dept.

Note

It is submitted that this paragraph may be referred to the Revenue Dept. (u.o.) for favour of very early remarks.

2/2/99 Cmd. 3.2.99

No. 343, d/3-2-99
Rev Dept u–o

Revenue Departme

To Secy.

May this be sent for the remarks of the Board of Revenue (u.o.)?

KO
4-2-99

2/

3/ 24

Reply.

Para 6 of the Accountant-General's letter quoted in the reference.

The Board, considering the requirements under the head of stamp paper only, made a provision of Rs.1,32,000 ✓ under the head of Stamp paper supplied from Central Stores. The Accountant-General apparently accepts this, but adds a provision of Rs.9,000 to meet cost of water-marked paper, which the Board had not provided for.

The Board's estimate of the requirements of stamp paper was based on the actuals of the year 1897-98(Rs.1,32,000). On the actuals of the first eight months of 1898-99 the expenditure for the year will, however, amount to only Rs.1,21,500. The estimate of Rs.1,32,000 for the ensuing year seems, on these figures, to be excessive. The Board would reduce it to Rs.1,30,000.

As regards water-marked paper.

The expenditure for the current year, during part of which its use has been compulsory, is estimated at Rs.15,000. The Accountant-General estimates that for the ensuing year at Rs.9,000. As the use of the paper will be optional, the Board believes that this will be found excessive. It would provide Rs.6,000 under this head.

The total estimate under Stamp paper supplied from Central Stores on the above figures comes to Rs.1,36,000. ✓

P.T.O.

k/ 25

The discount on plain paper varies proportionately with the sales of the same. If Rs.6,000 worth of paper is sold, the discount to be paid will amount approximately to Rs.400, which figure may therefore be adopted.

3 at 6¼ p.c.

C. G. Todhunter
Acting Secretary.
10.2.99.

---

p4 of G.O. 1134 Fd / 1-12-98

× not put up.

26

To Secretary.

The budget estimate of charges for 1899-1900 under 6 stamps was fixed by Govt at Rs 3.37 lakhs ~~but~~ and it was raised [illegible] in the Preliminary estimates to Rs 3.38 lakhs. No provision was included under this amount on account of the cost of water marked paper issued to the districts and the A.G. accordingly proposes to raise the total estimate to Rs 3.48 lakhs, adding Rs 9000 and Rs 1000 respectively to the minor heads "Stamp paper supplied from central stores" and "Discount on plain paper".

2 The Board considers that the original estimate of Rs 1.32 lakhs

on account of "Stamp supplied from Central stores" is excessive and would cut it down to Rs 1.30 lakhs and add only Rs 6000 and Rs 400 on account of the items^x newly budgetted for by the A.G. The Board's estimates under 6 Stamps will thus amount to Rs 3,41,400^(*) against the A.G's estimate of Rs 3,48,000.

^x(a) Cost of water marked paper issued to districts — Rs 6000
(b) Discount on plain paper — 400.

(*) 3,37,400 — 2000 + 6,400 = 341,400

3 Seeing that the estimates relate to charges, the A.G's figures may it is thought be accepted. It appears safer to do so.

SAV
11/2/99.

KO
11-2-99

Yes
SH
11/2/99

Fin Depts

CHIEF SECRETARIAT,
11 FEB. 1899
MADRAS.

Extract from letter from the Accountant-General, Madras, No. 410, dated 1st February 1899:-

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the several Budget Estimates proposed and accepted by Government for 1899-1900.

9 Customs.

o. 1047 Rev / 18.11.98.

7. The Budget Estimate of the current year which was adopted at Rs.2,53,000, had been reduced in my revised estimate to Rs.2,38,000 with reference to the actuals of the past and current years. The figure accepted for next year, is Rs.2,54,000. It provides, as in the current year's Budget, for the full sanctioned scale of Establishments and for a large outlay on ~~Party~~ Petty construction and repairs. It also provides for a large ~~outlay~~ supply of livery and clothing to menial servants in outposts. But, as similar provisions in former years have not been ~~utu~~ utilized to the full extent, I would reduce the total provision under this major head by Rs.10,000.

~~11-Forest~~.

29

Very urgent

4 FEB 9
ARATE REVENUE

Financial Dept

Note

It is submitted that this para. may be referred to the Revenue Dept. (U.O.) for favour of very early remarks

№ 345, d/3-2-99.
R. D. u.o.

Revenue Department

To Secy

May this be sent for t remarks of the Board of Revenu (u.o.) ?

KO
4-2-99

Yes

2

3 30

Para 7 of the Accountant-General's letter, quoted in the reference.

G.O. 1077 / 18-11-98

The Budget estimate of Rs.2,53,000 for the current year, under the major head " 9. Customs ", was raised in the Board's revised estimate, in its Proceedings No. 300, dated 30th September 1898, to Rs.2,56,600, including payments to the Harbour Trust Board of rents on iron stored in the iron yards. This was accepted in Government Order No 1077, Financial, dated 18th November 1898. The Accountant-General now reduces the estimate for the year to Rs.2,38,000, providing for the payment of iron rents by deduction from receipts. The last amount falls short of the sanctioned Budget by Rs.15,000. The savings under establishments, estimated with reference to the actuals of the first eight months of the current year, amount to Rs.7,000. As regards other headings, it is observed from the reports recently received from Collectors that a sum of about 1,800 rupees only can be surrendered from the allotment for " Petty Construction ~~&~~ and Repairs". An expenditure of nearly Rs.1,500 has to be brought to account for purchase of Europe stores. Under other items the savings are estimated at about Rs.1,000. The result arrived at is shown below:-

	Savings Rs.
~~Establishments~~	
Establishments...........................	7,000
Petty Construction ~~and~~ and Repairs...........	1,800
Other items.............................	1,000
Total	9,800

Leaving Rs.1,800 for unforeseen contingencies, the sanctioned estimate may be reduced by Rs.8,000.

The

The savings under establishment in the current year ~~is~~ are partly due to some of the increases in the pay and the scale of establishments sanctioned in the scheme of reorganization of Customs establishments not having been allowed throughout the year. The whole of the savings under establishments in the current year cannot therefore be expected in the ensuing year. Further, there is no reason as yet to expect that the whole of the amounts provided under all the other headings will not be utilized in the ensuing year. For these reasons it is not safe to assume that the savings in the Budget of the ensuing year will exceed Rs.3,000.

Acting Secretary.

8.2.99.

Revenue Department

To secretary.

The A.G. proposed to reduce the budget estimate of charges for 1899-1900 under 9 customs by Rs 10,000. The Board is willing to accept a reduction of Rs 3,000 only and points out that it is not safe to assume that the savings during the next year

5 3

will be as large as in the current year. It is presumed that its opinion will be accepted.

2. On page 3, the Board offers remarks on the revised estimate fixed by the A.G. which were apparently not called for by the Financial Dept.

3. May the file be returned to the Financial Dept?

KD
9-2-99

Yes This Dept may agree with the Board ~~as~~ to accept a reduction of only R 3000

9/2/9

CHIEF SECRETARIAT
9 - FEB. 1899
MADRAS

Fin Dept wo

Draft-

9.2.

Extract from letter from the Accountant-General, Madras, No. 410, dated 1st February 1899:-

I have the honor to submit for the early consideration and orders of Governme the following remarks on an examination of the several Budget estimates pro-posed and accepted by Government for 1899-1900.

II Forest.

8. The estimates under A Conservancy and works, are generally too sanguine. The Budget Estimate for the current year has been reduced from Rs.8,60,000 to Rs.7,74,000 in my Revised. The estimate for next year is taken at Rs.9,20,000 which is Rs.1,46,000 higher than the Revised Estimate for the current year. The highest figure recorded during any one of the past 5 years is Rs.7,82,000. The provision can, therefore, be well reduced to Rs.8,50,000. For the same reason, the higher receipts expected per contra from larger outlay, can likewise, be reduced. I would reduce the estimated receipts to Rs.~~2,33,000~~ 23,30,000, the highest figure ever reached being Rs.23,05,000.

3.2.99

24.30.

Para 8

Very urgent

34/2

Financial Dept.

Forest

Note

It is submitted that this paragraph may be referred to the Revenue Dept. (U.O) for favour of very early remarks. The reduction under 11 Forests A Conservancy & Works has been accepted already & India has been informed by telegram of the proposed reduction. Revenue was, however, of opinion that the receipts need not be touched

F.D.
2/2/99

CWS
3.2.99 No 349. d/ 3-2-99
R. D. u.o

Rev Dept

Will Finl please send for reference the notes written about the A.G.s proposal to reduce the Budget Estimate under "A conservancy & works" from Rs 9.20 lakhs to Rs 8.50 lakhs which was accepted?

To Finl u.o. 2/2/99 P.T.O

CHIEF SECRETARIAT
4 FEB 1899

Financial Dept

Note

It is submitted that this paragraph may be referred to the Revenue Dept. (U.O) for favour of very early remarks. The reduction under 11 Forests A Conservancy & Works has been accepted already & India has been informed by telegram of the proposed reduction. Revenue was, however, of opinion that the receipts need not be touched

CWS No 349 d/ 3-2-99
R. D. u.o

Rev Dept

Will Finl please send for reference the notes written about the A.G.s proposal to reduce the Budget Estimate under A conservancy & works from 9.20 lakhs to Rs 8.50 lakhs which was accepted?

35

8.2.99
9.2.99

Financial Department

Note for the US/Rev.

The notes referred to are herewith submitted.

Cms.
4.2.99

Revenue Department

Jul
4.2.99

To the Under Secretary

Submitted that the ~~file~~ A.G's remarks may first be sent to the B.R. (Forest Dept) E.O.

8m
4.2.99

Not necessary. We may accept it

CHIEF SECRETARIAT
4-FEB.1899
MADRAS

Very well.

8.2.99.

Dropped.

9.2.99

x 10,550

36

Extract from letter from the Accountant-General,

No.410, dated 1st February 1899:-

I have the honor to submit for the early consideration and orders of Government the following remarks on an examination of the General Budget estimates proposed and accepted by Government for 1899-1900.

18 General Administration-Board of Revenue.

9. With reference to the actuals of previous years, which are shown below, the provisions of Rs. 1,62,000 made for next year appears too low.

1893-94...	Rs.1,81,000
1894-95...	,, 1,81,000
1895-96...	,, 1,93,000
1896-97...	,, 1,76,000
1897-98...	,, 1,90,000

The estimate does not provide for temporary establishments, as the establishment at present entertained ~~in~~ is to be dispensed with from 1st ~~April~~ March next. The provision included on this account in each of the Budget and the Revised estimates of the current year, is Rs.11,000. It is expected that a saving of about Rs.3,000 will result from the salary of the Secretary, as the appointment during that year is expected to be held by a junior acting officer. If the temporary establishments are not to be retained beyond the 28th February next, I would raise the estimate to Rs.1,65,000, if not, to Rs.1,76,000 which corresponds with the least expenditure incurred in any one of the past 5 years. The excess in other years, was due to the extra cost entailed by the grant of privilege leave.

Financial Dept

Note

I have the honour to submit for the early consideration and orders of Government the following remarks on an examination [illegible]

This paragraph may be referred to the Revenue Dept (U.O.) for favour of very early remarks.

No 350, d/ 3-2-99

R.D. u.o.

To the Ass

It is submitted that the A-G's remarks may be forwarded U.O to the Board of Rev. L. R for very early remarks. The A-G's present estimate is based on the lowest figures of actuals during the preceding five years ending 97-98 minus Rs 11000 if the temporary is to be discontinued

4-2-99

RS 4-2-99

Secy

This may be done. But in future, if the A.G. intends to examine & make suggestions about the budget Estimates it would seem convenient that he shd do so when

37

Recd 9

Financial Dept

Very urgent

Note

below –

It is Submitted that this paragraph may be referred to the Revenue Dept (U.O.) for favour of very early remarks.

2/2/99

Cwes 3.2.99.

No 350, d/ 3-2-99.

R.D. u.o.

To the Ass

It is submitted that the A-G's remarks may be forwarded U.O to the Board of Rev. L. R for very early remarks. The A-G's present estimate is based on the lowest figures of actuals during the preceding five years ending 97-98. minus Rs 11000 if the temporary is to be discontinued

4-2-99

RS 4-2-99

Secy

This may be done. But, in future, if the A.G. intends to examine & make suggestions about the budget Estimates it would seem convenient that he shd do so when ~~the~~ these estimate

based on administrative considerations

first come before the Govt and not after they have been discussed & settled as far as administrative reasons go.

W.W.
4/2/98

S.H. 7/2/9

Board of Rev. L.R. No.

M_3 & M_1

1. There is no objection so far as the Board is concerned to raising the estimate to Rs 1,65,000, but the real justification for such an enhancement lies in the fact that the actuals of previous years include privilege leave allowances drawn by members of the Board & its establishment. For the last five years these have averaged some Rs 6,000+, but no allowance was made for such changes in the Board's budget because Govt has expressly prohibited* the practice of doing so, which the A.G. now seeks to revive by basing the estimate on the previous actuals instead of on the sanctioned scale.

2. As to the saving of Rs 3000 expected in the Secretary's pay, I may remark

+ Rs 6218

* vide addendum 61 A to the budget instructions – G.O. 842 Fin. of 28-10-98 Commd with G.O. 4535 – Rev. of 12-11-98.

I see however that the A.G. safeguards himself by taking as his standard 1896-97 – a year in which there was no privilege leave allowance. But Exchange Compensation allowance was then Rs 4000 odd more than it is now; so the standard is unsound. D 7.2.98

that I am next but one on the list for promotion to a permanent Sub-Collectorate, & that as there are two vacancies one of which must ultimately be reserved for Mr Carr I understand* there is every likelihood of my being confirmed with effect from January 1898 – in which case the saving would dwindle to ~~under~~ about Rs ~~300~~.

3. For the reason given in para 1 of the note the Board may accept an estimate of Rs 161,400 + Rs 6200 = Rs 167,400 or say Rs ~~168,000~~ 166,000, – always supposing, that is, that the Financial Department will not object to the breach of budget rule no 61 A quoted in the margin infra.

D
7.2.98

* having mentioned the matter both to Mr Stokes & to Mr Sim.

M_3

[I made a mistake here; the budget is Rs 15,552; at the higher rate of pay the amount will be Rs 17000 (about)

D
7.2.98

Rs 16,9,100 if allowance is made for a higher rate of pay to me. – The budget might be fixed at either Rs 168000 or Rs 169,000 as the case may be

D
7.2.98

W.
7/2

I should say [illegible] and point out that the A.G. has not noticed that the provision for exchange compensation was much higher in the year he takes than ~~it~~ need be provided for in 1899-90.

[illegible]
7/2

~~29~~ 40

We may agree with the that the figures be adhered to
Board & Returns file to
Fin. Dept.

8/2/9

Fin Dept No

CHIEF SECRETARIAT
8- FEB. 1899
MADRAS

~~Copy~~ Extract from letter from the Accountant-General No. 410, dated 1st February 1899:-

20 Police.

10. The provision included under District Executive Force on account of additional Police for Plague purposes, is Rs.24,000. Eliminating this amount from the entire provision, the estimate is reduced to Rs.38,96,000 or Rs.1,37,000 in excess of the Revised Estimate for the current year minus the provision of Rs. 14,000 therein included on account of Plague force. The actuals of 1897-98 which were swelled by Famine did not exceed Rs. 38,57,000. On the other hand the actuals of 1896-97 amounted to Rs. 39,06,000; but as the charges in that year were also swelled by Famine and as a large number of the force have since been gradually drafted into the Railway Police the actuals of that year do not afford a reliable basis on which to consider the estimate. The figure accepted by Government, however, provides about Rs.50,000 in excess of the Revised Estimate under supplies and services for the biennial and quadrennial supply of blue and brown cloths. All this considered, I do not think that more than Rs.38,50,000 will be required under District Executive Force.

Sent to

42

Financial department.

Very urgent

Note.

The Judicial Department is requested to expedite the reply to the reference on extract from the letter of the Accountant General, dated the 1st instant, No 410, on 20. Police.

7/2/99

Cmd.

Jud dept (a.o)

Sent to J.D. 4/2/99

43 —

[G/118]
2,000-16-11-97.

Judl. Department.

C. No.

TELEPHONE MESSAGE.

From

The Under Secretary, Judl. Deptt.
~~CHIEF SECRETARIAT,~~

To

The Assistant Inspector General of Police

Dated 9th Feb 1899.

Please expedite reply to memo 359, 4th instant re 20 — Railway Police.

A.T.R.
8/2/99.

S.N.
9/2/99

12.50
9.2.99

INDIAN TELEGRAPHS.

Code Class.
Monthly Number.

To (Office) Telephonic	From (Office) message

Words	Day	Hour.	Minute.	Official Instructions
	9	12	56	

To (Person) Under Secy. J. D	From (Person) Asst. Inspector Genl. of Police

I have submitted the papers to the I. Gen
at Waltair. I expect them back on Sun
In 1897 & 98. Rs 23000/- were saved fro
the allotement for petty Construction &
repairs. With reference to G. O No. 735
Finl. D/- 9th Sepr. 97. As the same sav
cannot be made next year and as the Insp
Genl. is making special endeavours to
keep the force in Districts up to their full
strength. The estimate passed by Govt. for
the next year does not appear too high.

BC
10. 2 99

9/2/99

To the Finl. Dept. u.o.

Recd. from LN
At Hrs. Mts. by

Sent to LN.
At Hrs. Mts. by
9/2/99
9/2/99
Telegraph Master.

64 Word Form.

F. C 2.

U G P—No 262 T—8 12 97—2000000.

Extract from letter from the Accountant-General, No.410, dated 1st February 1899:-

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the several Budget Estimates proposed and accepted by Govt. for 1899-1900

22 Education Government Colleges Professional.

11. The provision made for Teachers' College, Saidapet and Training College, Rajahmundry is in-sufficient, as will be seen from the following figures. I would raise the provision by Rs.12,000.

	Rs
Actuals 1896-97...	55,910
1897-98...	52,120
Budget 1898-99...	40,760
Revised 1898-99...	52,300
Budget 1899-1900.	41,300

PJ/3.2.99

Finl. Dept.

Very urgent

Note

It is submitted that this para. may be referred to the Educational Dept for favour of very early remarks.

4/2/99

No. 351 d/3-2-99.
Educl. Dept. (u.o.)

The A.G.'s suggestion may be accepted.

TR
4.2.99.

4/2/99

Note. But it is submitted that meanwhile the D.P.I may be asked to explain the cause of the vast difference between the revised estimate for 1898-99 as shown by him (Rs 41000) & as now arrived at by the A.G. (Rs 52300)

Secy. The papers may perhaps go to the D.P.I for remarks u.o. as the matter is urgent. 4/2/99

To D.P.I. u.o. for favour of very early remarks.
H Tremenheere
5 2 99.

The increased grant of Rs 12,000 proposed by the Accountant General under the revised estimate for training colleges does not seem necessary. The debits in his books of the charges ~~of the charges~~ in training colleges between the college & school departments, & the expenditure in the Rajahmundry college between the arts & training sections do not appear to be made according to the principle followed in the departmental budget. Taking arts colleges, training colleges & training schools for masters together for the purpose of comparison, it will be observed that the revised estimate entered in the departmental budget is not wide of the mark.

	Actuals for 1897-98 Rs	B. E. 1898-99 Rs	R. E. 1898-99 Rs	B. E. 1899-1900 Rs
Arts Colleges	2,15,984 ✓	2,19,500 ✓	2,20,500	2,20,800 ✓
Training do	52,120 ✓	40,760 ✓	41,000 ✓	41,300 ✓
Training schools for masters	1,13,719 ✓	1,12,220 ✓	1,13,000 ✓	1,11,400 ✓
	3,81,823 ✓	3,72,480 ✓	3,74,500 ✓	3,73,500 ✓

Paras 12 + 30 of G.O. No 1243 Fin D, 17.12.98

	(a)	(b)
A.G.	216800	110500
D.P.I.	220500	113000
Diff	- 3700	- 2500

Pages 133 & 144 of C.B.E. 1899-1900.

In 1896-97 the rates of exchange compensation allowance were high, & in 1897-98 the reorganization scheme was introduced. Hence the increased actuals of those years. As the Accountant General, however, has reduced the revised estimates under arts (a) colleges & training (b) schools for masters by Rs 3,700 & Rs 2,500 respectively & as certain deferred promotions to officers in the Provincial Service were made in September 1898 with retrospective effect from July, October, & November 1897, an addition of Rs 8,000, or Rs 1800 more than the reductions made by the Accountant General under arts colleges & training schools, may be made to the revised estimate for training colleges.

The Accountant General & the Principal of training colleges will be addressed regarding the correct debit of the charges in training colleges.

The actual expenditure on arts colleges, training colleges & training schools during the first nine months of the current year is Rs 2,82,090, & the expenditure during the last three months will not exceed Rs 94,000.

D Duncan
D.P.I.
7.ii.99

To Fin: wo
7.2.99

CHIEF SECRETARIAT,
7-FEB.1899
MADRAS.

6

— 50

ACCOUNTANT GENERAL'S OFFICE
3 FEB 99
MADRAS

Finl. Dept

Budget

Note for the C.S.

It is submitted that this may be referred to the Accountant General (u.o.) for remarks on the D.P.I.'s note

8/2/99

8/2/99.

No. 395, d/8-2-99.
A.G. u.o.

8/2

9/2

No. 9 d/10-2-99

It is not possible to check the figures of the Director of Public Instruction but the actuals of 1896-97 and 1897-98 were above the Estimate and the figures of earlier years also. Exchange compensation and the reorganization scheme could not account for such a sum as Rs 12,000. The Estimate requires raising by Rs 12,000.

18/2
A.G.

I do not think the A.G. has good reason to increase the Estimate to the extent he wants. Education is always above his figures however.

Pd

~~39~~ 51

2

Extract from letter from the Accountant-General, No.410, dated 1st February 1899:-

I have the honor to submit, for the early consideration and Orders of Government, the following remarks on an examination of the several Budget Estimates proposed and accepted by Govt. for 1899-1900.

30 Stationery and Printing-Government Presses.

12. The estimates provide for the revised ~~sa~~ scale of establishments for the Secretariat Press and for larger outlay on supplies and services for both the Secretariat and the Collectorate Presses. The provision on account of cost of materials and stock for the Collectorate Presses, is not generally utilized to the full extent and I would with reference to actuals reduce the total estimate by Rs.10,000.

71/3.2.99

2

Very urgent

~~52~~
31

Finl Dept

Note

It is submitted that this para: may be referred to the Revenue Dept. for favour of very early remarks.

2/2/99 Cub 3.2.99 No 352, d/3-2-99.
R. D. u-o.

Revenue Department

G.O 1047 Finl
14-11-98

With reference to the Budget estimate of charges for 1899-1900 under "30 C - Stationery and Printing", the Acct Genl observes that the estimates for 1899-1900 provide for the revised scale of Estabts. for the Secretariat Press, and for a larger outlay on supplies and services for both the

Secretaria

Secretariat and the Collectorate Presses of ~~[illegible]~~ that ~~as~~ the provision on account of cost of materials and stock for the Collectorate Presses is not generally utilized to the full extent, ~~He suggests that~~ & the total estimate under this head may, with reference to the actuals, be reduced by Rs 10,000.

In the budget estimate for 1899-1900 under "cost of materials and stock" for Collectors' offices a provision of Rs 8,334 was made by Collrs. Having regard to the fact that during the past three years the actuals have on the average fallen short of the budget estimate by over Rs 4000, the Do considered that the amount provided by Collrs. might be reduced to Rs 6000, and adding to this amount Rs 4000, the ~~[illegible]~~ amount required by the Collector of Malabar for

(Supplies + Services)

~~0~~ ..

Cost of Supplies + Services under
Secrett. Press Rs 37
Do - - Coll. Press 9,0
Total 46,350
From the copy of Budget Esti
in the Finl Dept.

Please see explanatory remarks at p. 5 of G.O. $\frac{1047}{14\text{-}11\text{-}98}$ Finl.

53

for Malayalam types, the estimate might be fixed at Rs 10,000. The Govt however thought that the estimate might be reduced to Rs 9000. The average of the actuals of the past three years being Rs 3843, it is submitted that the estimate, so far as the Collectors' offices are concerned may be further reduced by Rs 1000, after consulting the Board &c.

C.R.
4/2/88

Secy

The matter was fully considered at the time & it is submitted that no further reduction should now be made on administrative grounds at any rate.

4/2/88

Quite so
D
6.2.88

Does the Board think a further reduction can be made

6.2.88

Board of Rev. &c.

My brother, I'd. say No:
D
6.2.88

I agree.
7/2/88

Revenue Department

Submitted that this Dept may agree with the Board that no reduction should be made

[illegible]

& Fin Dept informed

[illegible]

[illegible]

Vkm
8.2.99

8/2/99

Secy

8/2/99

8.2.99

Fin Dept no

CHIEF SECRETARIAT
8- FEB.1899
MADRAS

Impt. 20.

Extract from letter from the Accountant-General,

No. 410, dated 1st February 1899:-

I have the honor to submit, for the early consideration and orders of Government, the following remarks on an examination of the several Budget estimates proposed and accepted by Government for 1899-1900.

33 Famine Relief.

13. The following remark has reference to the Revised Estimate of the current year under 33 Famine Relief. The latest estimate for Provincial Expenditure in the Civil Department accepted by Govt. in G.O. No.113, Financial, dated 18th January 1899 is Rs.19,398 and that in the Public Works Department Rs.26,247. As regards the estimates for the Civil Department, I think it is too high. The actuals of the first 9 months of the current year amounted to Rs.6,000 only. Unless the estimate provides for some special expenditure I think that Rs.10,000 will suffice.

A

DJ
3.2.99

56

Very Urgent

Financial department

Note.

It is submitted that this paragraph may be referred to the Revenue Department (U.O.) for favour of very early remarks.

FDI 2/2/99

CMS. 3.2.99

No 342, d/ 3-2-99.

R D. u-o.

3/2/99.

MA 2-2-99

Revenue Department

To the Under Secretary

The Accountant Genl. Says that the revised estimate of Expenditure for the current year in the Civil Dept under 33. Famine Relief - viz - Rs 19,398 as given in the monthly Statement for Decr '98 is too high, the actuals of the first 9 months having amounted to only Rs 6,000, and that, unless the estimate provides for some Special Expenditure, it may be fixed at Rs 10,000.

Page 7 of G.O.
No 113 Fin &
18' Jany 1899

The

The large difference between the estimated expenditure and the actuals is due to the fact that when the sanctioned estimate represents the *Gross* estimated expenditure, the 'Provincial Recoveries' being left out of account, the actuals as adjusted in the Accountant Genl's books exclude the recoveries as shown on the margin. The estimates as sanctioned by Govt are not therefore really too high. What the Accountant General wants seems to be that the estimates sanctioned by Govt should represent the *net* estimated expenditure after deducting the Provincial recoveries, so that the difference between the Revised estimate and the actuals may be as little as possible. If so, this, it is submitted, can only be done by inserting two more columns in the form of the monthly statement, one to show the Provincial recoveries and the other the *net* estimated expenditure. Whether this is what the Accountant General wants to be done, it is submitted that the Financial Dept may be asked to state. Otherwise, no reduction in the sanctioned estimate appears to be feasible.

Gross Estimated Exp: to the end of Decr 98	13,571
Deduct Provincial Recoveries to the end of Decr. 98	7,631
Actuals to the end of Decr. 98 as adjusted in the A.G's book	5,940
or	Rs 6,000 nearly

From B.P. 13/14-1-99

CS
4-2-99

RS
4-2-99

Secy

The matter seems to be one entirely of Accounts

4/2/99

6 FEB.1899

Speak tomorrow

6/2/99

Fin. Dept

C.S.

Note

It is submitted that this may be referred at once to the Accountant General for remarks as to what is intended.

7/2/99

Circd. 2. Feb. No. 389, d/ 7-2-99. To A. G. a.o

7/2/99

GOVERNMENT OF MADRAS FEB 1899

No. 88 8-2-99

The net amount only should be shown in the Budget. There is no objection to another column being opened in the monthly estimates as proposed.

8/2

W
8p

Very urgent

Financial Dept

Note

The Revenue Dept is requested to expedite the replies to the references on extracts from the letter from the Accountant General No. 410 d/ 1st Feby 1899 on the following heads:-

1 5 Salt and 7 Excise
2 6 Stamps
3 9 Customs
4 18-I. General Administration Board of Revenue
5 30 Stationery and Printing Government Presses Collectorate presses.

7/2/99

Cwd
8/2/99

No. 397. d/ 8-2-99.
To
Rev. Dept (L.O.)

Circulated to Heads of Sections & drafting clerks.

8-2-99

8/2/99

The file about item (5) is bei
to Trml. [illegible]

Item (4) has gone U.O. to F.D.

W.S.
8.2.99

To U.S.

Item 1 ^- Salt and Excise - was^ ~~has~~ returned to Mil. Dept. (U.O.) with reply yesterday

B

2. No reply has yet been received from the Board about items 2 & 3. Please see telephonic message ~~message~~ to Board below.

T.P.K.
9.2.99.

K.D.
9-2-99

Mue

W.
9/2/99

Fin. C. to see. U.O.

CHIEF SECRETARIAT
9 - FEB. 1899
MADRAS.

K.C.
9.2.99

Fin. Dept

Note

A reply is due to the Accountant General tomorrow. It is requested that the information as regards 6 Stamps & ~~9 Govt~~ may be expedited.

Fin.
9/2/99

Gov. Or. (u.o.)

C.W. 2.99
R.U. 2.99

C. No. 445.

H.M.

Fin. Dept.

Note

A draft telephone to the Accountant General regarding the alterations proposed by him in the estimates of certain heads for 1899-1900 so far as information is at hand is submitted for approval. The Hon'ble Financial Member has passed some of the items but has not seen the notes as regards the following:-

5 Salt & 7 Excise	Vide pages 15 to 21 of notes below.
9 Customs ..	40-46 of do.
18 General Admn. - Board of Revenue.	25-29 of do.
30 Stationery & Printing. Govt. Presses	30 to 34 of -do-
33 Famine Relief ..	35 39 of -do-

2. As the Govt. of India has already reduced the

It will be seen from the linked file (C. No. 515) that estimates for next year under 5 Salt & 7 Excise by 1.90 & .60 respectively & under 9 Customs by .10. ~~[illegible] [illegible] so [illegible]~~ The Rev Dept propose not to consent to a reduction of more than half a lakh under 5 & 7 Salt & Excise ~~Customs~~, nor of more than Rs 3000 under 9 Customs. A draft telegram to the Govt of India is submitted with the linked file for approval.

9/2/99

This has been made strong as the A.G. has it is submitted no right to meddle with the budget estimates proposed by this Govt. Please see article 153 of the C. A. Code Vol. I and §§ 1512. Vol. II which deal with the A.G's relations to the budget estimates. Looking to the position taken up by the A.G. in this matter — the nature of which a position ~~which~~ is evident

Vide pages 15–21 of notes below

pages 60–62 of do.

but too much so.

10/2/99

"This is a point I have long wanted to raise. I think we sh'd fight it to the bitter end. It seems to me extremely wrong that the Acct: Genl sh'd be placed in this position

Yes. He is steadily encroaching on the authority & province of Govt.

ALA

from his remarks against IV Stamps & 11 Forest opposite page 8 and on p. 66 of the C.B.E. for 1899-1900 — it would seem to be an open question whether Govt. should reply to him as proposed in the draft telephonic messages in these ~~two~~ three files & give him further material for his budget notes. India will not let local Govts see these budget notes & the A.G. in consequence ~~[illegible]~~ acts the part of a superior authority to the local Govt — freely criticizes ~~them~~ it behind ~~their~~ its backs & sends the Sec of S a confidential running commentary on ~~their~~ its financial sins. But there appears to be no reason (except perhaps precedent) why this Govt should justify its Budget Estimates to the Acct Genl and, as it were, obtain his ~~[illegible]~~ support with the G. of I. in order to retain provisions. If a determined stand is to be made against this system, an opportunity now arises of replying to India & ignoring the Acct. Genl. In the papers in these files are such proposals as that to exclude all provision for probable Plague expendre, to cut down Cinchona expendre. &c &c, which ~~are~~ cannot be made ~~not~~ with reference to the administrative needs of this province but to enable the G. of I. to show a surplus & a prosperous budget. Months are spent over the budget estimates in the Secretariat, and it is unreasonable to suppose that the A.G. can have the same knowledge as Govt. has of the necessities of the province or that he can arrive at this knowledge by ~~[illegible]~~ mere calculations of compound proportion. H. M.

Cinch. 19. 20 &c

I entirely concur in the above. I think that the Acct. Genl. is being used merely as a spy on this Govt. and that it is time to protest agst. it. I do not

This Cinchona expenditure is an excellent example of the Acct. General's method.

seems to point to a desire

Both his arithmetic and that of India take no account of the fact that the area to be supplied has been greatly increased in the last year and that the cost of bark &c must be proportionately increased.

I quite concur
AKA

think:
any answer to the last letter of the Ag. Gen.l at all but that we sh.d address India direct. In the ultimate result we have no redress but by appeal to the Sec: of State. The attitude taken up is no doubt due to the personal equation of Sir James Westland in the Govt. of India and it w.d be a good time now to raise ~~and~~ these questions and press home our objections.

H 11/2/89

I quite agree. The provisions of the C. Acct Code are being quietly ignored by the A.G. & if necessary he can be told so.

AEG

Yes. We have decided on a vigorous contention with India, and it should be thorough.

AEG 11.2.89

Draft ~~[illegible]~~.

H 11/2/89

67

[G. / 118.]
200—1[illegible]12-98.

Financial **Department.**

C. No. 445

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Accountant-General

Dated 10th February 1899.

Your letter 410 first instant. Total provision for scheme for improvement of position of Taluk Gumastahs under 3 LAND REVENUE and 19A LAW AND JUSTICE may be reduced by Rupees (8,500) eight thousand five hundred.

Total provision under Survey and Settlement may be reduced by Rupees (30,000) thirty thousand.

Provision for revision of Village Establishments cannot be reduced.

As regards Salt and Excise provision may be reduced by half a lakh with reference to your remarks regarding new stills and machinery. No further reductions feasible.

Under Customs a reduction of Rupees (3,000) three thousand is ac-

Note. Pages 1 to 4 of Notes below.

Note. Pages 5 to 8 of Notes below.

Note. Pages 9 to 14 of Notes below.

Note. Pages 15 to 21 of Notes below

Note. Stamps reply not received. Pages 40 to 44 of Notes below.

accepted.	
Reduction of one lakh under Forest receipts accepted.	Pages 22 ~~and~~ to 25 of Notes below.
No necessity to raise provision under General Administration - Board of Revenue. Actuals you quote contain larger expenditure on exchange compensation allowance.	Pages 25 to 29 of Notes below.
	Police not received.
	Education ~~me~~ with A.G.
Reduction proposed under Stationery and Printing cannot be accepted.	Pages 30 to 34 of Notes below.
Revised under FAMINE RELIEF may be altered as suggested.	,, 35 to 59 of Notes below.

Cw.S
10.2.99

Vide page 117

Page 117

Fin. Dept

Note

Please see the extract from the letter from the Accountant General No. 410, d/ 1st February 1899. He would reduce the estimate for next year under 20 Police - District Executive Force from 39.20 to 38.50. The actuals in 1897-98 were 38.57. Adding to this ·23 which the Asst. Inspr. General of Police in his telephone message flagged states was saved from the allotment for 'Petty construction & repairs' with reference to G.O. No. 735 Fin., d/ 9th Septr. /97, the figure for 1897-98, but for this order, would have stood at 38.80. The provision for next year is 39.20 including ·24 for additional police on account of plague, and as it is represented that the Inspr. Genl.

General is making special endeavours to keep the force in districts up to their full strength it is submitted that the reduction proposed by the Accountant General in the estimate for the ensuing year should not be accepted. A draft telephone message to the A.G. is submitted for approval.

10/12/39

[G./Hs.]
200—16-12-98.

71 47

Finl. Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Accountant General

Dated 10th Feby 1899.

Vide extract flagged A

B

Your letter 410 d/ 1st instant. Reduction proposed under 20 Police - District Executive Force cannot be accepted as in 1897-98 Rs 23000 were saved from the allotment for "Petty construction & repairs" with reference to G.O. No. 735 Finl., d/ 9th Septr/97. The same saving cannot be expected next year and as it is desirable that the force in districts should be kept up to its full sanctioned strength the

12

the estimates passed by Govt cannot be reduced.

T.A.S.
10/2/99

27

[G./118.]
200—16-12-98.

Fin^l. Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary
CHIEF SECRETARIAT,

To

The Accountant General

Dated February 1899.

A

Your letter No. 610 d/ 1st ~~February~~ instant. Increa of Rs 12,000 proposed in the provision for Teachers' College, Saidapet, and Training College, Rajahmundry, not accepted.

T.A.S.
10/2/99

Re [illegible]

Re Accountant General

February 9

Your letter [illegible]
[illegible] ~~[illegible]~~ [illegible]
of Rs 12000 proposed [illegible] the
[illegible] College
Budget [illegible]
[illegible]

[G/118]
2,000–16-11-97.

75

74

7

INDIAN TELEGRAPHS.

Code Class.

Monthly Number.

To (Office) Telephonic | From (Office) Message

Words.	Day.	Hour.	Minute.	Official Instructions.
	10	16	19	

To (Person) Chief Secy

From (Person) Acct Genl

Kindly expedite reply today to my references regarding Budget provision. Budget notes have to be despatched to Govt of India tomorrow without fail.

64 Word Form.

F. C. 2.

B.C.

This must await return of file now in care W Dte

Chief
10-2-99

10 FEB 1899
CHIEF SECRETARY

Recd. from | LN. | At | Hrs. | Mts. by

Sent to | LN. | At | Hrs. | Mts. by

Telegraph Master.

addressed ~~the~~ I propose to tell Accountant General ~~will be told~~ that he may despatch his budget notes

75

[G / 118]
2,000—16-11-97.

Finl. Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary
CHIEF SECRETARIAT,

To

The Hon'ble Mr. A. T. Arundel C.S.I.

Dated 11th Feby. 1899.

Papers regarding alterations suggested by ~~the~~ Accountant General in ~~the~~ budget estimates ~~of the coming year~~ were sent to you yesterday. The Acctt. General is pressing for ~~an~~ reply as his budget notes ~~have to~~ must be despatched today. If you agree ~~that the draft telephone submitted for orders should not be sent to him in reply and that the~~ Govt ~~of~~ India alone should be addressed I propose to call ~~the~~ Accountant General will be told ~~that~~ he may despatch his budget notes

Q

Return to B.C. after despatch.

notes without waiting for
a reply from Govt

11/2/99

Despd 90.
13.12
11.2.99.

Cwl
McCl
11.2.99

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

To (Office) Telephonic | From (Office) Madras

Words.	Day.	Hour.	Minute.	Official Instructions.
	11	12	15	

To (Person) Chief Secy. | From (Person) Acct Genl

CHIEF SECRETARIAT GOVERNMENT OF MADRAS
11 FEB 99

My Budget notes which are due for despatch today are delayed for want of information from Govt. already asked for. Kindly send the required information without delay.

64 Word Form.

F. C. 2.

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master.

G. & P.—No. 103 T—5 12 97—200000

INDIAN TELEGRAPHS. **Monthly Number.**

ode ass.

O Telephonic fice)	From Message (Office)

Words.	Day.	Hour.	Minute.	Official Instructions.
	11	13	14	

O Chief Secy.	From (Person) Hon Mr. Arundel

I have sent back the papers and agree with the Chief Secretary

J.

64 Word

F. C 2.

Recd. from LN

At **Hrs.** **Mts. by**

Sent to **LN.**

At **Hrs.** **Mts. by**

Telegraph Master.

G C P—No. 161 T—5 11 17—200000

75

[/8]
6-11-97.

Fin'l. Department.

C. No.

TELEPHONE MESSAGE.

From

The Chief Secretary
CHIEF SECRETARIAT,

To

The Acctt. General

Dated 11 Feby. 1899.

Your telephone message of today regarding alterations suggested in budget estimates. You may despatch budget notes without waiting for reply from Govt.

Fin'l 11/2/99

Cmb / 11 288

11/2/99

Desp. 5. / 6. / 14.18. / 11.2.99.

Q

Return to B.C. after despatch

L.

Please say if the 13th list of corrections to the Civil Account Code Vol II, has been received from the A. G.

Ind
16/2/99

No trace of it can be found in the Register nor is any copy availab forthcoming in the bund

K.B. 16/2/99

Financial Current No 5

6P

Copy of letter from the Accountant-General, No. 496, dated 7th February 1899:-

Under instructions from the Financial Secretary to the Government of India, I have the honour to state for the information of Government, that the Government of India has made the following reductions in the estimates proposed for 1899-1900.

	From Rs.	To Rs.
5 Salt...	22,16,000 --	20,26,000 } -260
7 Excise.	10,78,000 --	10,18,000 }
9 Customs	2,54,000 --	2,44,000
30 Stationery and Printing.. ...	14,82,000 --	14,74,000

Under the last named head the Government of India further enquires why the charges on account of Stationery supplied from Central Stores, should show such a large increase as has been exhibited in the estimates for next year.

2. I am also directed to enquire whether the lump sum of Rs. 2,42,000 provided under 24 Medical Grants for Medical Purposes as a reserve for plague measures in "districts not under observation" may be struck out and whether the provision under Cinchona Plantations may be reduced to about a lakh of rupees.

3. On the receipt side, the Government of India, as at present advised has adopted Rs.14,000000 as the Revised estimate of the current year under V Excise and enquires whether the Madras Government has any objection to place the Budget Estimate for next year at Rs.14,400,000.

4. The second edition of my Budget Notes is due for despatch to the Government of India on Saturday, the 11th instant. I have the honour to request that a reply to this reference ~~to~~ may be sent to me on Friday.

Copy of telegram to the Government of India, Finance Department, dated 11th February 1899 (Deferred):-

74. Accts., Madras, reports India has reduced estimates under 5 Salt, 7 Excise, 9 Customs and 30 Stationery and printing by 190, 60, 10, and 8 thousand respectively. Reductions to this extent not feasible. This Government strongly protests ~~Assistant~~ against Accountant General interfering through medium of Budget notes with provisions for administrative changes of the necessity for which he cannot possibly have any knowledge and to Budget provisions proposed by Governor in Council being reduced by arithmetical processes of calculation. Please suspend action until receipt letter."

44(a)

Judicial (1899) Department.

CURRENT No. 742.

SECRETARY FEB 99 PUBLIC ETC DEPT

GOVERNMENT OF MADRAS ✱ CHIEF SECRETARIAT ✱ 13 FEB. 1899

From H. A. Stuart Esqr. I.C.S.,
Ag. Inspr Genl of Police,
Madras.

rder

The Finl. Dept. a.o.

/2/99 A. 13/2/99.

A ✓

No. 600.

Dated 13th February/99.

Received } 13 - 2 - 99

Registered

Enclosures 2.

Spare copies

SUBJECT.

States that no reduction of the budget estimate of 1899-1900 can be made for the reasons given.

BACK PAPERS.

G.O.	No.	Department	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

~~Copy~~ Extract from letter from the Accountant-General

No. 410, dated 1st February 1899:-

I have the honour to submit, for the early consideration and orders of Government, the following remarks on an examination of the General Budget Estimates proposed and accepted by Government for 1899-1900.

20 Police.

10. The provision included under District Executive Force on account of additional Police for Plague purposes, is Rs.24,000. Eliminating this amount from the entire provision, the estimate is reduced to Rs.38,96,000 or Rs.1,57,000 in excess of the Revised Estimate for the current year minus the provision of Rs. 14,000 therein included on account of Plague force. The actuals of 1897-98 which were swelled by Famine did not exceed Rs. 38,57,000. On the other hand the actuals of 1896-97 amounted to Rs. 39,06,000; but as the charges in that year were also swelled by Famine and as a large number of the force have since been gradually drafted into the Railway Police the actuals of that year do not afford a reliable basis on which to consider the estimate. The figure accepted by Government, however, provides about Rs.50,000 in excess of the Revised Estimate under supplies and services for the biennial and quadrennial supply of blue and brown cloths. All ~~this~~ things considered, I do not think that more than Rs.38,50,000 will be required under District Executive Force.

PJ
3.2.99

1899
Jud Dept.
Enclos. No. 1
To
O. No. 762

C.S.

Very urgent

Finl. Dept.

Note

It is submitted that this para: may be referred to the Inspector General of Police through the Judicial Dept. (u.o.) for very early remarks.

2/2/99 3.2.99

Jud. u.o.

No. 359. d/4-2-99.

To the Insp. Genl. of Police (u.o) for very early remarks.

3/2/99. 4/2/99 4/2/

44(d)

CURRENT No 742 Jud

No 600 of 13-2-99.

Reply.

The Accountant. General considers that a reduction of Rs. 46,000 may be made in the figure of the budget estimate for the next year under District Executive Force, basing his calculation on the accounts of 1897-98. But in that year a saving of Rs. 23,000 was made from the allotment for construction of buildings as no new works were undertaken with reference to the direction contained in G. O. No 735, Financial, dated 9th September 1897 to restrict expenditure. The same saving cannot again be made next year without serious detriment, for buildings are urgently wanted.

Again owing to the present heavy demands on the police for plague duty every endeavour is now being made to recruit the force up to its full strength, the deficiencies in districts

where

1899
Jud Dept
English Reg
G. No. 742

where it is hard to get men being met by enlistments in other districts and the transfer of the men so obtained. It is therefore anticipated that there will be a decrease in the usual savings in the pay of the force. In these circumstances there is no reason to suppose that the estimate under this head passed by Government is too high.

The excess of Rs 36,000 under supplies and services is due to the fact that warm clothing is supplied not annually but at irregular intervals varying with the climate of each district. No reduction can be made under this head.

The additional Rs. 5000 under travelling allowance is entered as there are now five probationers and two native officers acting as Assistant Superintendents. ⌊I earnestly trust that no reduction of the ⌊2.

estimate

---

estimate will be sanctioned by the Government.

H A Stuart

Ag. Inspector General of Police.

PH
9/2/99

Fin^l Dept

101
27/1/79

C. No.

NOTE FOR THE Revenue Dept.

It is understood that the Govt: of India has at various times ~~uniformly~~ refused to ~~sanction~~ + put off schemes involving additions to the Forest establishment: as it is in contemplation to address that Govt in connection with the Provincial budget it is requested that the papers on this subject, as well as papers regarding any large schemes pending in the Revenue Dept, with a note showing exactly the additional expenditure involved in each case may be furnished to this department at a very early date.

+ the revision of the Rangers & Sub: Forest estt

F.W.
23/1/79

CWB
22.1.79

23.1.79

Keep for reference [illegible]

[illegible] with the [illegible]

Rev Dept.

The Heads of all sections will furnish the H.C. with statements on the subject. The H.C. will submit a consolidated note giving the facts.

23/1/79

To Under Secy

In November last the Govt of India declined to sanction a scheme (a small one) for the amalgamation of a part of the clerical establishments of the Conservators of Forests with the executive staff of the Forest Dept. In September, on the grounds that "similar "proposals for the revision of "office establishments in all "other provinces have also to "be dealt with and the subject "has necessarily to be dealt with as "a whole" and that the matter would consequently take some time to settle, the Govt of India put off according sanction to a scheme for the reorganization ~~M~~ of the clerical staff of the Madras Forest Dept involving an additional cost of Rs ~~[illegible]~~ 26,200 per annum. Beyond these cases, there does not appear to have been any during the past ten years wherein the Govt of India expressly refused to sanction or off [illegible] any scheme [illegible]

P.O. 710 Rev: / 24.11.98 Flag A.

G.I. letter in P.O. No 3800 / 28. IX. 98

P.O. 469-70 / 23.8.98 C D (1)

This was a mere amalgamation scheme
S.K.

G. of I. have been [illegible] liberal on the whole [illegible] Forest estabts.
S.K.

Flag E. P.O.s 629. Rev / 14.7.91

F. & 81 Rev / 9.2.97

G Para 9 of the G.I. Res.n in C.O. 682 / 14. III. 95

3

connected with the Forest Dept of this Pres.y

2 The proposals for the reorganization of the subordinate staff had ~~were~~ no doubt been under consideration of the Supreme Govt for a very long time i.e. from 1891 to 1897 but this Govt had not made any special request for their early introduction except in June 1896 and the scheme was sanctioned in January 1897. It may however be mentioned here that in reviewing the budget estimates for 1895-96 the Govt of India disallowed a provision made therein by this Govt ~~on account of~~ for the above scheme on the ground that it "had "not yet been sanctioned, and "should not therefore be provided "for"

3 The schemes pending in the Revenue Dept i.e. which are still under correspondence in that Dept are

I - 3. A. Land Revenue - Improvement of the position of Taluq Gumastahs involving a cost of about Rs ~~45,000~~ 1,04,000 per annum

See notes on these items below

- I.

Lo. 108 / 23.2.98 & 627-28 / 28.X.98

II - 3. B & C. Land Revenue Reduction of the Survey Staff and the reorganization of the Land Records Dept, the net result of which cannot now be estimated

- J - K - ~~K~~ L

413 - 415 / 27. 7. 98

III - 3 E. Land Revenue Revision of village establishments in Tanjore involving a cost of about Rs ~~2,46,000~~ 275500 per annum.

Papers with us.

IV - 7. Excise - Scheme for the better control of distilleries involving an additional cost of Rs 17,196 per annum

Papers not available

This is a comparatively small matter

V 5 ~~Customs~~ Salt - Scheme for the amalgation of the Customs with the Salt and Abkari Dept - estimated cost about Rs 10,000 per annum

~~Papers not available~~ } since recd & put up L.O. 7428 of 98

- M

This is an amalgamation scheme

VI

VI 11. Forests

(a) Increase to the Clerical staff of ~~the~~ district forest office staff – estimated cost Rs 26,200 per annum

C (2) lo 469 / 23.VIII.98

(b) Reorganization of the Conservators office staff – no estimate; the ~~cost~~ increase in the expenditure should in any case be under Rs 1,500 per annum

VII. 26. Scientific and other Minor Depts Reorganization of the Agricultural Staff of the Presy

Talug establishments

Ought not [illegible] written under I in No 4 instead of breaking it all over the place

4. As regards I above, the Govt of India recently promised to submit the proposals to the Secy of State on condition that funds could be provided for it in next years estimate without showing a deficit upon that years accounts. This condition of Rs 95000x was agreed to. A Provision on this account ~~was~~ has already been made in the

N lo. 280 Rev / 18.1.99

x 11/12 of the cost

the

the next year's budget

5. Items II & VII viz those re: the reorganisations of the Survey and Land Records Staff and of the Agricultural Staff are now under reference to the Board of Revenue. There is no means by which even the approximate cost of these could be forecasted. It may however be mentioned here that it seems unlikely that final orders on the schemes when submitted would be passed before the end of the ensuing year

Para 1(ii) of G.O. No 1180 Finl
6. 12. 28.

Flag O.

Paras 3 & 6 of G.O. 413 Rev
27. VII. 28
& 414 Rev
27. VII. 28

6. Item III Orders are being issued on ~~the~~ question sanctioning the revision of the Tanjore village establishments. In the meantime a provision of Rs 2,25,000 has been made in the ensuing year's budget estimate

Tanjore Village estabts

Papers with U.S.

Para 7 of G.O. 1250 Finl
19.12.28

P

7. Item IV. Proposals for the better control [illegible] distill[illegible]ries are now under the

the consideration of the Govt of India. That Govt had called for some information in connexion with them and the draft reply is now with the Secy. The necessary provision ~~&~~ has been made in the ensuing year's budget

It is a small matter financially & will not be objected to when raised

Flag P.

G.O. No 1240 Finl
17. 12. 28

8. Item V – Scheme for the amalgamation of the Customs with the Salt & Abkari establishments involving an additional cost of Rs 10,000 has been returned to the Board for revision. The provision proposed to be made on this account in the budget, however, was struck out at the suggestion of ~~by~~ the Financial Dept.

This is an amalgamation scheme

Portion at bottom of back 2 pgs. of G.O. 1240 Finl
17. 12. 28

9. Item VI, re: forests, has already been referred to in para ~~4~~ 1 above. As regards the clerical staff of D.F.O.s the Govt of India has since been asked to sanction pending orders on the general question

a

a Cinch. establishment costing Rs 4920 per annum and the necessary provision on this latter account has been made in the ensuing year's budget.

The question whether the Conservator's clerical staff should be reorganized so as to improve the prospects of managers is now under reference to the Board. The scheme however is a small one and even if sanctioned is not likely to affect the budget one way or the other.

W.W.M.
27.1.99

Secy

The above note may go to Finl.

M.
27.1.99

Yes
S.B. 27/1/99

Fin. Dept. Kur.

CHIEF SECRETARIAT.
27 JAN. 1899
MADRAS

Pro. 48 of G.O. 790 Rev.
17.12.98

No. It is a fad of the Board.
S.B.

1

urgent

Financial Department

Note

The following extract from a letter of the Accountant General, dated the 7th. February 1899, No 496, communicating certain reductions made by the Govt. of India in the budget estimates for next year, is communicated to the Rev. Dept. for favour of very early remarks. The Accountant General wants a reply to his letter on Friday next, and it is requested that the remarks of the Rev. Dept. may be sent to the Financial Dept. tomorrow.

Extract

"2. I am also directed to
"enquire . . . . . . whether
"the provision under Cinchona Plantations may be
"reduced to about a lakh
"of Rupees.
"3. On the receipt side, the Go-
"vernment of India, as at
"present advised, has adopted
"Rs 14,00,000 as the Revised
estimate

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bud
WM
27.
In
Fin

"estimate of the current year
"under V Excise and enquires
"whether the Madras Govern-
"ment has any objection to
"place the Budget Estimate
"for next year at Rs 144,00,000."

FMT
8/2/99

8/2/99

No 398, d/ 8-2-99.

To The Revenue Dept. (C.O.)

Mol
8/2/99

Revenue dept

To Under Secy

Please see draft telegram below to the director G. C. P.

Not necessary.
Resubmit to me after 1st Asst has noted below on "Excise" question.

VR
8/2/99

8/2/99

~~[illegible]~~

The Board recently reported that owing to Messrs Parry and Co's domination

Recd with AP
5-25 pm
8/2/99

page 4 of G.O. 1154 d. 3-12-98.

Yes
8/2/99

over the liquor traffi in certain parts of the Presidency, the arrack revenue had considerably fal therefore no objection need be raised to the reduc~~ing~~tion of the estimate of excise receipts for 1899-1900 from Rs 146 lakhs to Rs 144 lakhs as proposed by the Govt of In

SAV
9/2/99

The reduction, moreover, is only ~~in~~ under receipts, and not under charges.

KO
9-2-99

Secy

The above note deals with "Excise". As regards the suggestion about the Cinchona Budget; it is proposed to reduce the Budget estimate of charges from 1,48,400 Rs to "about a lakh of rupees." This ~~[illegible]~~ amounts to proposing that the allotment of Rs 43700 Rs made for the purchase of 20000 lbs of bark would be cut out.

This Govt with the approval of the Govt of India, in fact in pursuance of a policy indicated by that Govt has resolved to plant up

4

land with cinchona until the plantations are of such an extent as will enable them to ~~[illegible]~~ yield 10000 lbs of quinine per annum worked on a coppice rotation. But our plantations will take time to mature & so in the meantime it has been decided x to supplement the normal yield of the existing plantations viz. 3000 lbs of quinine per annum by the purchase of 200000 lbs of bark every year, at all events as long as prices are favourable. To guard against any temporary "corner" it was thought advisable to have one years supply in hand so during the current year 400000 lbs of bark were purchased.

x Subject to Mr Standers Java visit HS

If, next year, we do not buy 200000 lbs of bark, our advantage is gone and should any large demand for quinine, say that which wd be caused by ~~[illegible]~~ a European war, arise, the price of bark wd rise far [illegible]

beyond the point at which it ~~wd~~ is profitable for us to buy & wd probably remain so for some years; & in the meantime we ~~should~~ would be unable to meet the growing demand in India & lose our profits.

There seems no reason I submit to depart from our settled policy within a year of its inception. Nor does the suggestion which comes from the Acct Genl appear to emanate from any ~~desire~~ intention of the G of India to do so. The suggestion merely seems to exemplify the way in which the budget system can be abused by cutting down everything that shows an increase on past actuals & without any regard to the effect on the revenue. Our expenditure on cinchona pays & pays handsomely & it is submitted that the present suggestion should be strongly opposed. If the Govt of India ~~do~~ is to be advised on the subject

It is submitted that the letter should be drafted in this Dept which has all the confidential pp. about Cinchona policy.

9/2/99

It is impossible to cut down the Cinchona estimate. We have undertaken, at the instance of the Govt of India itself, to arrange for the supply of quinine to half of the whole of India: Darjiling taking the other half. There is a new departure & ~~past figures~~ ~~[illegible]~~ the estimate cannot be based merely on past figures

9/2/99

Fin Dept. no.

CHIEF SECRETARIAT
9 - FEB. 1899
MADRAS

Dept. 9/2/99

B.C.

13-2-99.

NOTE FOR THE Chief Secretary

Orders are solicited as to whether the telegram to India in the linked file may be despatched – Draft letter to India will be prepared. Meanwhile Revenue might perhaps be asked to furnish a paragraph for the letter to India on the Cinchona reduction

Drafted
B.C.
11/2 Dis card

Yes. 11/2/99

Yes. 11/2/99

Yes. 11/2/99

Circd 11-2-99 No. 451 d/ 12-2-99

R.D. a-o.

11/2/99

To Under Secy

It is understood from the Head Clerk that the connected papers re: the Cinchona Policy are now with the Secretary.

P.E.
13.2.99

As they are in circn

Please put up a file of copies the pp are all (the most important of them) printed.

13/2/99

(P.J.O.)

To Under Secy

Please see G.O. Nos: 1401-2 d 10.3.98 and 746-7 d 6.12.98, submitted in confidential cover.

[illegible]
13.2.99

Secy

Please see draft para below

[illegible]
14/2/99

Very good draft

[illegible] 15/2/99

Fin Dept. No.

c. 18. 2. 99.

✗ para: 7 & 8 – ⁜ para: 3.7
+ para 2 & 9
‡ para. 9

Revenue Department

1st Assistant

Please check the portions that relate to your section.

The other portions relating to Rev. Budget seems all right but the Registrar and 2nd Assistant will please check.

(Intd) M.E.M.
17.2.99.

To Under Secy

The portions relating to ✗ Salt, ⁜ Abkari, + Stamps and ‡ Customs have been checked and found correct.

K.O.
18-2-99

The portion relating to 18 Genl administration – Board of Rev (para 12 of draft) & 3. A. Land Rev – Repairs to Boats (para 20 of draft) have been checked & found correct

R.S.
18-2-99

para 4 of the draft letter (page 2)

para 6 of the draft letter (page 4)

The portions relating to 3 A. Land Revenue – Taluk establishments, 3 E. Land Revenue – allowance to District & village officers – local & 30 – Stationery and printing — have been checked & found correct.

C.R.
18/2/99.

Secy

The part relating to 3 D Land Rev - Survey & Sett & to Cinchona is also correct.

Submitted that the draft may be accepted

M
18/2/99

CHIEF SECRETARIAT
18 FEB. 1899
MADRAS.

G.O. No. 3 of 18th February 1899.

para 18 of the draft letter (page 12)

FOR ORDERS.

H. M.

Yes. I have passed the draft letter. 17/2/99

AH 18.2.99

Draft sent to Press
Cmd
18.2.99

c. 18-2-99.

NOTE FOR THE C.S.

A draft letter is subd. below containing the decisions come to as regards the proposed reductions of the budget estimates of 1899-1900. India was promised a further letter in the telegram of the 11th February. As reply to that telegram is in circ: K.W., but it is subd. that it would be advisable to keep the two subjects - the G.I's interference with the estimates and the proposed reductions - separate. It seems also necessary that, independently of the general question, this Govt should endeavour to stop the proposed reductions, where necessary. India may otherwise carry out the reductions without any ~~further~~ consulting this Govt.

Cmd
17.2.99

17/2/99

INDIAN TELEGRAPHS. Monthly Number.

Telephonic	From (Office)	Message	
Day. 20	Hour. 12	Minute. 20	Official Instructions.

The Chief Accountant
Chief Accountant
&
The Superintendent, Govt Press

From (Person) Supt Govt Press

The special paper received yesterday is ready for striking the 8 required copies. Do you want a proof as there is time if not is docket to be printed without purport number & date

No proof required. The special paper sent yesterday.

Budget Estimate

~~Furnishing the information regarding~~

~~Proposing~~ certain Alterations in the ~~budget estimate~~ for 1899-1900 proposed by the Acct Genl, Madras

Nos 275-76
20.2.99

number 276 and to days date, and enter the following on docket sheet.

Budget Estimate.

Certain alterations in the 1899-1900 proposed by the Accountant General, Madras

F.C 2.

LN. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master.

202 T—312 97—2000000

the despatch

Ind 20/2/99

13.10 20.2.99

20/2/99

[118]
1,000-16-11-97.

Department.

C. No.

TELEPHONE MESSAGE.

From

Chief Asst.

CHIEF SECRETARIAT,

To

Supdt. Govt. Press

Dated 20. 2 1899.

The headings of paras 2. 3 &c of No. 276 [illegible] 20-2-99 are too large. Can you change the type & send six clean proofs soon. The type of these headings should be the same as ~~Sur~~ that of the words "Survey & Settlement" in line 2 of para 5. The docket should be "Letter No." & not "G.O. No." Please send clean copies so as to reach this not later than 4 P.m.

Please return &
after despatch

14.49
20.2.99

20/2/99

Financial DEPARTMENT.

Read again G.O. Nos. 123-4, Financial, dated 19.1.99 (P)
" " No 163. " 31.1.99 (P.)
" " 217 " 11.2.99 (P)
" Telegram to the Govt of India, No 76. 11.2.99 (A)
" G.O. No ~~239~~ 237 A. Financial, dated ~~16~~ 13.2.99 (P)

No. 445 From the A. G. ... 255, No. 410, dated 10.2.1899 (A)

" 615 " " A. G., " 496, " 7.2.1899 (A)

" 742 " " I. G. of Police, " 600, " 13.2.1899 (Q)

" " ", " " 189.

Order 275 Finl
P. S. 20.2.99

The Government of India will be addressed.

CML
12.2.99

~~Dr~~
~~The A. G.~~
~~[illegible] (Circular)~~
~~[illegible] (W.D)~~
~~The Board of Rev (Circular)~~

But issue in no first

Revenue Pr C.I'

III

II

18.2.99

C.No.445 E

C.No.515 XXV

G.O. No. 163 / 31-1-99 [illegible] F

C.No.515 XXV para 3.

Financial Department.

LETTER 276 of 20.2.99.
P.S.

To

The Secy. to the Govt. of India,
Finance and Commerce Dept.,
Calcutta.

Desp. 20.2.99.

Sir,

In continuation of my telegram No.74, dated the 11th instant, I am directed to address you regarding certain alterations in the Provl. Budget estimates of this Presidency for 1899-1900 ~~submitted with my letter No.124,~~ ~~[illegible]~~ which have been suggested by the A.G. in his letter No.410, dated 1-2-99 and some of which he intimates in his No.496 d/ 7-2-99, have already been carried out by the Govt. of India.

2. IV STAMPS. As already stated ~~intimated~~ in my telegram No.46 of the 31st ultimo ~~instant~~, this Govt. considers that in the light of later actuals the estimated receipts in 1899-1900 should be raised from 84 ~~lakhs~~ to 84.50 lakhs.

3. V EXCISE. In his letter No.496 of the 7th instant, the Acct. Genl. intimates that the Govt. of India enquires if the Madras Govt. has any objection to reduce the budget estimate ~~[illegible]~~ from 146 to 144 lakhs against a revised estimate of 140 lakhs for the current year. In view of the

fact

28

Note. Para 2 of Cur.No.445 E

Pages 36 & 99 C.B.E.

.76 under 3 LAND REV. CHARGES OF DT.ADMN..
.19 ,, 19 A LAND & JUSTICE. COURTS LAW.

Print in margin curl

VI

Note. Pages 2 & 3 of notes on C.No.445

(Not put up)

G.O.No.280 Rev. 18-1-99

fact that the Board of Revenue reports a considerable fall in the arrack revenue, the Governor in Council considers that the reduced figure will be safer.

4. 3 A LAND REVENUE- CHARGES OF DT. ADMINISTRATION. The Acct.Genl. suggests that the provision of .95 lakh ~~[illegible]~~ in the estimates for next year for the improvement of the position of taluk establishments might be reduced by the amount which will be saved before the sanction of the Secy. of State is rec~~orded~~eived to the introduction of the scheme.

It will be observed from Mr. Forbes letter No.628 Rev, d/ 28-10-98 that the scheme involves additional expenditure to the extent of ~~Rs~~ 1.04 lakhs per annum .Eleven-twelfth~~s~~ of the charges (.95 lakh) ~~was~~ were provided in the budget ~~for next year~~ in the expectation that the scheme would be introduced from the 1st April. The Govt. of India intimated in its telegram of the 11th ~~January 1899~~ ultimo that it was prepared to recommend the proposals to the Secy. of State, if funds could be provided for the scheme in the budget estimates for 1899-1900 without showing a deficit. In a telegram dated the ~~1st~~ 18th idem ~~the Govt. of India was~~ this Govt intimated i~~nforme~~d that the required amount had been provided in the budget and that the closing balance for the current year was trenched upon to a

small

II

+ much wanted
PH

small extent only after providing for plague charges. It was further explained in para 3 of my letter No.124 'Finl' d/ the 19th idem ~~January 1899~~ that the estimates for 1899-1900 exhibited no real deficit on the ordinary Provl. transactions of the year. No further communication has been received ~~from the Govt.~~ ~~of India~~ on ~~as~~ the subject & it has been concluded that this long deferred + much wanted scheme has, as promised, been submitted for sanction. This Govt. considers that at the most the provision ~~in the~~ ~~estimate~~ can be reduced by one-eleventh of .95 lakh (.09 approximately), to admit of the introduction of the scheme from the 1st of May next. It does not, however, appear to be worth while disturbing the estimate~~s~~ by this trifling reduction ~~of the [illegible] this~~ ~~small amount~~.

Para 3 of C.No.445 E

Page 40 of C.B.E.

Pages 6 to 8 of Notes on C No 445

5 3 B LAND REV. SURVEY AND SETTLEMENT. The Acct. Genl. proposes that the total provision under SURVEY & SETTLEMENT should be reduced by .30 lakh, seeing that from various causes the revised estimate for the current year under SETTLEMENT PARTIES shows a saving of .54 lakh. Since the budget estimates for the Settlement Dept. were examined and passed by this Govt. it has become apparent that orders on the resettlement of the Godavari and Kistna districts are not likely to issue until the next fasli year. The reduction suggested by the A.G. may

therefor

48

Para 4 of C.No.445 E

Page 51 of C.B.E.

Note

Note

Pages 10 to 14 of notes

p 13

Will Rev. Dept. please check this statement

Civil

It is in the press & will be despatched in a day or two.

8/2/99

It will be despatched — it has been [illegible] today or tomorrow & we better tell them so. The date will be filled in before issue of the letter.

18/2/99

therefore be effected.

6 S.E LAND REVENUE- ALLOWANCE TO DT. AND VILLAGE OFFICERS - LOCAL.

The A.G. would eliminate the entire provision (2.52 lakhs) for the revision of village establishments, on the ground that the scheme for the Tanjore district now before Govt. for which, according to ~~those~~ him, the provision has been made, is unlikely to be brought into effect from 1st April 1899. I am to ~~state~~ explain that the [redacted] allotment of 2.52 lakhs [redacted] is intended to meet not only the increased cost in the Tanjore District but also increases in other districts which the Board of Rev. anticipates will be found necessary during the coming year.

The cost of the revision of village establishments in Tanjore amounts, moreover, to 2.75 lakhs against 2.47 lakhs originally estimated by the Board ~~of Revenue~~. The scheme, which is mature now, has been submitted for the sanction of the Govt. of India in a letter ~~very~~ despatched on the ... inst. ~~shortly~~. The new settlement was introduced into the Tanjore district with effect from 1894-95 and the Cess Act from the 1st July 1894 [redacted] and there have been constant complaints of the inadequacy of the village establishments. The Governor in Council considers that the postponement of the scheme is to be deprecated and he would strongly urge that the allotment in

the

for an improved service

an improved service will certainly lead to an increased revenue,

↓ Put

Para ~~Page~~ 5 of C.No.445

the estimate should [illegible] stand.

7. 5. SALT & 7 EXCISE. The A.G. ~~argues~~ points out that the latest revised estimate [illegible] the current year shows a saving of 2.85 lakhs on the budget estimate; that the largest expenditure recorded in any year of the past quinquennium did not exceed 30.09 lakh~~s~~; that the expenditure of years prior to 1897-98 included charges on account of Orissa salt which were transferred to Bengal from the 1st April 97; that even after excluding the marginally noted items provided in the budget for 1899-1900 under SALARIES, ESTABLISHMENT AND CONTINGENCIES, the grant will stand 1.39 lakh higher than the revised estimate for the ~~use next~~ current year, which itself includes an allotment of .25 lakh for the construction of three distilleries on the west coast; that unless the sanction of the Secy. of State to the scheme included in the first item mentioned above is received before the 1st March, the provision should either be reduced or ~~widely~~ wholly eliminated; that the third item should be reduced by so much of the cost as ~~is~~ is incurred in Europe, the same being ad stable in the Home accts. under 97 of the Civil Account Cod that notwithstanding the transf to the head SALT PURCHASE AND FREIGHT of "Freight & other charges for export and import t";

The

(1) .27 lakh for the better management of distilleries
(2) .07 lakh for plague charges and
(3) .70 lakh for stills & machinery for the completion of 3 distilleries on the west coast.

Print in margin

27.50
−1.04
26.46
−25.07
1.39

amended by the 13th list of rections dated 6th Oct 1898;

6

Revs

margin

C No 515 XXV

New para

XXII
G.O. No 1240 Fin
17-12-98

Pages 18 and 19 of the notes

6P

The revised estimate for the current year shows a saving of 1.65 lakhs over the budget grant. He would therefore reduce the total estimate(32.94 lakhs) for the combined departments by 3 lakhs; 2 lakhs under SALARIES ESTABLISHMENTS and CONTINGENCIES (1.20 under 5 SALT and .80 under 7 EXCISE) and one lakh under SALT PURCHASE and FREIGHT. In his letter No.496, dated the 7th instant, he has intimated to this Govt."under instructions from the Financial Secretary to the Govt.of India" that the Supreme Govt. has reduced the budget estimate under 5 SALT by 1.90 lakhs and that under 7 EXCISE by .60 lakh. In regard to these proposed reductions, I am to state that when sanctioning the budget estimate of the department last December, the Governor in Council considered carefully whether the grants proposed could not be reduced, and that it was only after various items in the estimate had been justified by the Commissioner of Salt, Abkari and Separate Revenue that they were admitted. That officer has been consulted again and he is of opinion, an opinion in which this Govt. concurs, that beyond a reduction of .50 lakh under SALARIES, ESTABLISHMENT AND CONTINGENCIES on account of the cost of Still's Machinery &c adjustable in the Home accounts, the estimate should be left untouched. It may be here observed that the 13th list

of

(not put up)

Letter $\frac{534}{6\text{-}2\text{-}98}$ Rev.

and check

checked.
KO

52 & 53 of C.B.E.

fter deducting the probable savings on account of the closure of the Tellikuppam circle

G.O. no $\frac{231}{13\text{-}2\text{-}99}$ $\frac{VII}{}$ A file

of corrections to the Civil Account Code referred to by the Accountant-General has not been communicated [redacted] to this Govt. As regards the scheme for the better control of distilleries, I am to observe that on the 6th instant the Govt. of India was furnished with certain further information ~~called for by it~~ on the subject. [redacted] There therefore appears to be no reason why the sanction of the Secretary of State should not be received sufficiently early to allow of the utilization of the grant during the ensuing year. The net cost of this scheme amounts to .18 lakh, and not to .27 lakh as calculated by the Accountant-General.

8 In my telegram No.75, dated the 13th instant it was requested that an addition of .10 lakh might be made to the estimate under 5 A. SALT-SALARIES ESTABLISHMENT & CONTINGENCIES, for a temporary establishment proposed to be employed on the arrangement of the records in the office of the Board of Revenue(Separate Revenue). The temporary establishment which has been working at the records of the Land Revenue department will, as intimated in my telegram, complete [redacted] its present work at the end of the current month and will be transferred to the Separate Revenue Department on the 1st proximo. This re-arrangement is urgently needed to facilitate work in the Board's office which is increasing steadily, and the opportunity is a favourable one to utilize the services

8 of a trained establishment before it is disbanded ~~transferred~~. The addition of this sum will reduce the total deduction under SALT and EXCISE to .40 lakh.

Note

Para 6 of C.No.445 E

Page 27 of notes on C No 445

Para 7 of C.No.445 E

C No 515 XXV

ages 30-32 of notes on C No 445

New para

9 6 STAMPS. The Accountant-General proposes to raise the estimates by .10 lakh on account of the cost of water-marked paper issued to districts; .09 lakh under STAMP PAPER SUPPLIED FROM CENTRAL STORES and .01 lakh under DISCOUNT ON PLAIN PAPER. These additions are accepted.

10 9. CUSTOMS. The Accountant-General would reduce the estimate for 1899-1900 by .10 lakh, with reference to the latest revised estimate of 2.38 lakh~~s~~ for the current year and to the fact~~s~~ that the allotments ~~on~~ for "Petty Construction~~s~~ and Repair" and "Livery and Clothing" have not been fully utilized in the past. In his letter of the 7th instant he intimates that the Govt. of India has made the reduction. ~~In regard to this Reduction~~, I am to point out that the scale of establishments sanctioned in the reorganization scheme of the Customs establishment has not been entertained throughout the whole of the current year and that the savings which are expected to occur under Establishment in 1898-99 will not therefore be realised in 1899-1900. There is no reason to suppose that th amounts provided under other heads will

lapse

lapse to the extent anticipated by the Acctt. Genl. and the Governor in Council cannot accept a larger reduction than .03 lakh under this head.

ara 8 of C.No.445 E

o. No 163 [illegible] F
31-1-99

Page 35 of Notes a C No 445

11. IX & 11 FORESTS. In consequence of the reduction of the grant for 1899-1900 under CONSERVANCY AND WORKS from 9.20 to 8.50 lakhs, which has been ~~proposed and~~ accepted in my telegram No 46 of the 31st ultimo, the Acct. Genl. suggests that the enhanced receipts expected per contra from larger outlay should be reduced from 24.30 to 23.30 lakhs. This proposal is accepted.

Para 9 of C.No.445 E

Pages 38 to 40 of Notes a C No 445

12. 18 GENERAL ADMINISTRATION-BOARD OF REVENUE. Under this head the A.G. would raise the allotment provided in the budget (1.62 lakh) by at least .03 lakh, seeing that the lowest expenditure during the quinquennium ending 1897-98 was 1.76 lakhs (in 1896-97). The estimates approved by this Govt. were, however, based on the sanctioned scale and not on previous actuals, and ~~of~~ in 1896-97 the expenditure on account of exchange compensation allowance was much higher than the amount required for next year. The estimate therefore appears to require no alteration.

Para.10 of C.No.445.E

13 20 POLICE. Excluding the provisions for additional police entertained on account of plague viz. .24 lakh in the budget for 1899-1900 and .14 lakh in the revised estimate for the curren ear, the estimates under 20. C.DISTRICT EXECUTIVE FORCE accepted

by

by this Government for 1899-1900 are 1.37 lakhs in excess of the revised estimate for 1898-99 and .39 lakh higher than the actuals of 1897-98 which were swelled by famine charges. The actuals of 1896-97 were, however, .10 lakh higher than the figure arrived at above for the budget estimate for 1899-1900; but in view of the facts that the actuals were also affected by famine charges and that a large number of the force has since been gradually drafted into the Railway police, the actuals for 1896-97 do not, in the opinion of the Accountant-General, afford a reliable basis for the estimate of 1899-1900. ~~The Accountant-General~~ He points out further that the estimates for next year include about .50 lakh in excess of the revised estimate under Supplies and Services for the biennial and quadrennial supply of blue and brown cloth. On a consideration of all these facts ~~the Accountant-General~~ he would reduce the estimate under DISTRICT EXECUTIVE FORCE by .46 lakh.

Noted

Note. It is not clear whether the A.G. means .70 or .46 as he excludes plague charges ([illegible])

ages 44(d) to 44(g) of
Notes in C no 445

no 735 Finl XVI
9-9-97

14 With reference to the foregoing contentions, I am to point out that during 1897-98 a saving of .23 lakh occurred in the allotment for "Petty construction and repairs" as owing to the orders issued by this Govt. restricting expenditure in consequence of

famine

118

Nvii

IX

IV

Judl.O No.742 and page 44 of notes.
(in notes)

a 11 of C No445E

famine, no new works were undertaken. The same saving cannot, however, be effected next year, without serious detriment, for buildings are urgently wanted. Owing to the present heavy demands on the police force in connection with plague duty the I.G. is making every endeavour// to recruit the force up to its full strength by enlisting men in other districts for service in districts where it is difficult to obtain recruits. It is therefore anticipated that there will be a decrease in the probable savings in the pay of the force. The supply of warm clothing referred to by the Accountant-General is made not annually but at irregular intervals varying with the climate of each district and no reduction is feasible under this item. As there are now five probationers and two native officers acting as Asst. Supts., a larger amount will be required under travelling allowance. In the foregoing circumstances, the Governor in Council strongly deprecates any reduction in the estimate under this head.

15 22 EDUCATION GOVT. COLLEGES - PROFESSIONAL. The Accountant-General considers that the provisions made in the budget ~~[illegible]~~ for the Teachers' College, Saidapet, and the Training College at Rajahmundry are insufficient and should be raised by

Nts

Pages 47-49 of notes. on C No 445

.12 lakh, with reference to past actuals.

The Director of Public Instruction has been consulted on this point and reports that the enhancement suggested by the Accountant-General does not appear to be necessary. The actuals of past years were ~~[illegible]~~ high for various abnormal reasons and there appears, moreover to be a divergence between the methods adopted by the A.G. and the Educational Dept. in debiting of the charges in training colleges. This matter is under examination by the Director and the Govt. agrees with him that the estimates should suffice.

Recs. in paras 16 & 17 se pp. 13 & 14.

17 18/ ~~16.~~

Para. 12 of C.No.445. E

30 STATIONERY AND PRINTING - GOVERNMENT PRESSES. The A.G. suggests that inasmuch as the provision on account of "Cost of materials and stock" for ~~the~~ Collectorate Presses is not generally utilized to the ~~same~~ full extent, the total estimate should be reduced by .10 lakh. In ~~the~~ his letter No. 496 dated 7-2.99 he has intimated that a reduction of .08 lakh has been made by the Govt. of India, which has enquired as to why the charges on account of STATIONERY SUPPLIED FROM CENTRAL STORES should show such a large increase as has been exhibited in the estimates of the next year.

C No 515 XXV

I am to state that the provision for materials and stock in Collectorate presses received the fullest

ges 52-54 of Notes

fullest attention at the time the estimates were passed and that the requirements of Collectors under this head were cut down to a large extent both by the Board of Revenue and by Govt. The allotment for next year contemplates an expenditure of .04 lakh on the purchase of Malayalam types required for the Collector of Malabar. No reduction can be made under this head.

L/ 19 ~~17.~~ As regards the enquiry of the Government of India as to the enhanced provision for STATIONERY SUPPLIED FROM CENTRAL STORES, I am to state that the estimates include the cost of about 100 additional indents from the Educational Dept. the officers in which have been directed to obtain their supplies from the Stationery office in view to the exercise of greater check, ~~and to the introduction of economies in this direction~~.

No 9 10-A Financial Page 5
20-10-98

C No 515. XXV Para 2

L/ 16 ~~18.~~ 24 D-MEDICAL - GRANTS FOR MEDICAL PURPOSES. In his letter No. 496 dated 7.2.99 the Accountant-General states that he has been directed to enquire whether the lump provision of 2.42 lakhs in the budget estimate for 1899-1900 reserved for plague measures in "districts not under observation" may be struck out.

In the opinion of the Governor in Council it would be unsafe to make no provision for the contingency of

148

of plague spreading in the Presidency and this allotment should remain.

~~19.~~ 17 In the same letter the A.G. enquires at the instance of the Govt. of India whether the provision under 36 SCIENTIFIC &c. DEPTS. - CINCHONA PLANTATIONS, may not be reduced to about a lakh of rupees.

XII

(H.E. ~~Revenue draft para.~~)

A

Rev.

20. In this connection, I am to draw attention to the following telegrams in which the Government of India has been requested to increase the budget provisions suggested by this Government.

?

	~~Telegram No. 46, dated~~ F	~~31-1-99~~	~~IV STAMPS... ... ...~~ ~~11 FORESTS A CONSERVANCY & WORKS~~	~~+.50~~ ~~.70~~	~~lakh~~ ~~,,~~
IV	,, 73 ,,	11-2-99	3 A- LAND REVENUE - CHARGES OF DISTRICT ADMINISTRATION - GENERAL ESTABLISHMENTS-Contingencies -"Repairs to ~~Roads~~ Boats".	+.013	Lakhs
VII	~~,, 75 ,,~~	~~13-2-99~~	~~5 A SALT - SALARIES, ESTABLISHMENTS & CONTINGENCIES - MADRAS - ESTABLISHMENT. . . .~~	~~+.10~~	
XVII	,, 81 ,,	16-2-99	3 A- LAND REVENUE-CHARGES OF DISTRICT ADMINISTRATION SUB DIVISIONAL ESTABTS. and 19 A f - LAW & JUSTICE-COURTS OF LAW - CRIMINAL COURTS CHARGES OF STATIONARY SUB MAGISTRATES.	+.02	,,

17-2-99

17-2-99

158

Draft paragraph for Finl Dept letter to India on alterations in the budgets as passed by this Govt — Cinchona

× × × × ×

~~[It is proposed that the Budget estimate of charges for the coming year under Cinchona Plantations should be reduced from Rs. 1,48,400 to about 1,00,000.]~~ This practically entails the striking out of the provision of Rs. 43,750 made for the purchase of 200,000 lbs. of bark. His Excellency the Governor in Council earnestly deprecates such a ~~result~~ course. Under the scheme of apportionment of the supply of quinine to the whole of India between the Naduvattam and Mungpoo factories, first indicated in the Government of India's Resolution No. 17-34-15 dated 3rd August 1897 and finally sanctioned by the Government of India in Mr. Maconochie's ~~letter~~ Circular No. 3-34-16 dated 9th January 1899, it is estimated that the Naduvattam factory must arrange to manufacture and supply 10,000 lbs. of quinine

A

Note in G.O. 140 d 10-3-98

Note in G.O. 382 d 26-Jan 98

per annum. I am to refer to Mr. Forbes's letter, No. 141 Revenue, dated 10th March 1898 from which it will be seen that the annual yield of the existing plantations cannot be estimated at more than 3000 lbs. of quinine; that extensions are being made; but that until these extensions come to maturity the additional amount of 7000 lbs. of quinine ~~will have to~~ must be ~~a~~ manufactured from purchased bark.

Assuming the bark to be of a quality to give on an average ~~Hr~~ 3½%, of quinine ~~quality)~~ the additional amount ~~of bark~~ required annually to supplement the yield of the existing plantations is 200,000 lbs. In Mr. Forbes' letter above referred to, the ~~great~~ advantage of having a year's supply in hand was strongly urged by this Govt. No funds were however available in the Provincial Budget, and accordingly the Govt. of India was requested to make a loan of the amount required to purchase this quantity of bark, from Imperial funds on the condition that it should be readjusted in the next year. The Govt. of India ~~[illegible]~~ acceded to this request, and 400,000 lbs. of bark ~~have~~ were accordingly ~~been~~ purchased during the current year. Half this amount represents, as stated above, one year's supply. Should the provision made for the purchase of a like quantity of bark in the coming year be struck out, the stock in hand will be exhausted by the end of next year and the advantageous position of this Government as regards the bark market will be lost. The price of bark is at present favourable for further purchases, being ~~xxxx~~ about 1 d per unit of sulphate of quinine per lb. of bark; but the future course of the market is uncertain and any considerable rise in the price of bark would make it unprofitable for the Government to purchase and work up private bark and would therefore restrict the output of the Naduvattam Factory to 3000 lbs of quinine.

(A)

As indicated in Mr Forbes' letter referred to above, this Govt will be ~~in a~~ better ~~position~~ able to judge of the manner in which the purchase of bark should be regulated after Mr Standen's visit to Java. But ~~in the meantime~~, this visit has been delayed; the budget has to be settled now; and ~~further~~, apart from the results of Mr Standen's proposed visit,

Recommended

His Excellency the Governor in Council is strongly of opinion that as ~~urged~~ by the Govt of India itself in para. 4 of Mr Fuller's letter no 4087–34–6 d 29–4–98 no opportunity of purchasing bark at favourable rates should be allowed to pass; ~~and budget provision [illegible]~~ The expenditure will prove remunerative as the Naduvattam factory works at a profit. I am accordingly to request that the decision to reduce the provision made in the estimate for charges under Cinchona plantations may be reconsidered and the figure proposed by this Govt. allowed to stand.

14/12/98

14/12/98

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