

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No: 579-80

DATED 8-5-99

INDEXED.

37/37

[Despatch Abstract.]

Budget Estimates

*Coming to the dept. of the
Secretariat letter from the G. of I. passing on
on the — of this Presy. for 1899-1900, and mak
in certain allotments from the undistributed
provision of 8.73 lakhs placed by that Govt.
in the estimates under 4.5 Civil Works. Copy*

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
28	15-10						

Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

1899.

Enclosures

Spare copies

G.O., &c., Nos. 579, 580, 8th May 1899.

MAY.

Budget Estimates.

Communicating to the departments of the Secretariat letter from the Government of India passing orders on the — of this Presidency for 1899-1900, and making certain allotments from the undistributed provision of 8.73 lakhs placed by that Government in the estimates under 45. Civil Works. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., Nos. 1220, 1221, Financial, dated 13th December 1898.

ABSTRACT.—Passing orders in regard to the distribution of the contribution of 5 lakhs which the Government of India insists on being realized from Local Funds on account of famine expenditure.

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., Mis. No. 161, Financial, dated 31st January 1899.

ABSTRACT.—Communicating to the Accountant-General, with remarks, proceedings, Revenue Department, approving the recommendation of the Board of Revenue to grant local allowances to inferior servants in the Nilgiris.

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.

G.O., No. 208, Financial, dated 10th February 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Public Works Department (Railway Branch), on letter from the Government of India regarding the debit of the cost of the Mutupet-Avadaiyarkóvil Railway Survey, and directing that officer to debit the Tanjore District Board with the sum of Rs. 12,000 ordered to be placed at the disposal of the Agent, South Indian Railway, and to eliminate from the final issue of the civil estimates for 1899-1900 the provision made under 41. Miscellaneous—Railway Expenditure.

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 estimates 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.

G.O., Mis. No. 231A, 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 5-A. Salt—Salaries, Establishment and Contingencies—Madras Establishment.

G.O., Mis. 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.

G.O., Nos. 261, 262, Financial, dated 18th February 1899.

ABSTRACT.—Communicating to the Local and Municipal Department letter from the Government of India forwarding copy of correspondence with the Government of Bombay regarding the principles on which plague expenditure should be regulated; and addressing the Government of India on the procedure adopted in this Presidency in the matter and on the necessity for a special assignment being made to Provincial funds and Local Boards on account of plague expenditure.

G.O., Nos. 263, 264, Financial, dated 18th February 1899.

ABSTRACT.—Addressing the Government of India in regard to the financial position of the Madras Government.

G.O., No. 271, Financial, dated 19th February 1899.

ABSTRACT.—Informing the Accountant-General that his statement that the Government of India has made certain reductions in the budget estimates for 1899-1900 must be incorrect, as that Government has intimated that it has as yet passed no orders upon the estimates.

G.O., Nos. 275, 276, Financial, dated 20th February 1899.

ABSTRACT.—Alterations in the budget estimates for 1899-1900 proposed by the Accountant-General, Madras.

G.O., Mis. No. 303, Financial, dated 27th February 1899.

ABSTRACT.—Stating that intimation of the provision required in the budget for next year, viz., Rs. 6,000, for further experiments in connection with Salem iron-ore has already been given to the Accountant-General and telegraphing to the Government of India to admit a provision for that amount in the budget for next year.

G.O., Mis. No. 308, Financial, dated 28th February 1899.

ABSTRACT.—Requesting the Government of India by telegram to enhance provision under 24-A. Medical—Medical Establishment by Rs. 2,400 in the next year's budget on account of extra charges consequent on the promotion of two Civil Assistant Surgeons to the newly created grade.

G.O., Mis. No. 321, Financial, dated 3rd March 1899.

ABSTRACT.—Recording letter from the Registrar of the High Court furnishing reasons for certain omissions in its budget estimates for 1899-1900 and the large provision under "Purchase of books," noticed by Government on reviewing the estimates; stating that the charges for the Lawrence Asylum Press Almanac and the Civil List are debitable to 32. Miscellaneous; and requesting the Accountant-General to make the necessary provision through his budget notes.

G.O., Mis. No. 322, Financial, dated 4th March 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, approving the Board's recommendation that the whole work at present done by the Customs Treasury at Tuticorin may be transferred to the Deputy Tahsildar and that the additional establishment required may be sanctioned; stating that the alterations in the estimates to provide for the extra expenditure involved will be spread over several heads in comparatively small amounts; and requesting the Accountant-General to carry out the alterations in the final issue of civil budget estimates.

G.O., Mis. No. 340, Financial, dated 8th March 1899.

ABSTRACT.—Recording papers regarding contribution from civil charges to the maintenance of the telegraph lines to the Madras Observatory.

G.O., No. 350, Financial, dated 9th March 1899.

ABSTRACT.—Requesting the Government of India by telegram to adopt certain figures in the revised and budget estimates for the current and next years under Contribution from and to Local Funds—Májavaram-Muttupet Railway, 37. Construction of Railways and 38. State Railways—Working Expenses.

G.O., Mis. No. 351, Financial, dated 10th March 1899.

ABSTRACT.—Stating that the Government of India has been addressed, by telegram, in view to certain sums being provided in the budget estimates for 1899-1900 for additional plague establishments.

G.O., Mis. No. 363, Financial, dated 11th March 1899.

ABSTRACT.—Sanctioning, with remarks, proposition statement for the entertainment of a special establishment in Ganjam for the purpose of disposing of waste lands and tank-bed lands, and revising the assessment on occupied waste lands under the Rushikulya project.

G.O., No. 369, Financial, dated 13th March 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, sanctioning the entertainment of certain establishment for the Government Botanist; stating that the Government of India has been requested by telegram to make the necessary provision in the budget estimates for 1899-1900 to meet the additional expenditure; and directing the submission of the necessary proposition statement.

G.O., Mis. No. 397, Financial, dated 16th March 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, regarding the block survey and classification of the whole inam villages in the Nellore district, and stating that the Government of India has been requested by telegram to raise the provision under 3-B. Survey and Settlement by 19 lakh and to take credit for repayment of the sum by the District Board under Contributions.

G.O., Mis. No. 401, Financial, dated 17th March 1899.

ABSTRACT.—Requesting the Accountant-General to enter the provision of Rs. 140 under Rents, Rates and Taxes applied for by the Government Epigraphist, by making the necessary alterations in the final issue of the civil budget estimates.

G.O., Mis. No. 449, Financial, dated 27th March 1899.

ABSTRACT.—Communicating, with remark, to the Accountant-General proceedings, Revenue Department, sanctioning proposition statement for the entertainment from 1st March 1899 of a special temporary establishment for arranging the records in the Separate Revenue Department of the Board's office.

G.O., Nos. 455, 456, Financial, dated 28th March 1899.

G.O., Mis. No. 511, Financial, dated 15th April 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, sanctioning the permanent entertainment of a tinker and carpenter on Rs. 15 and of an assistant on Rs. 6 per mensem in the office of the Superintendent of Stamps, Madras; drawing the attention of the Board of Revenue to the remarks of the Accountant-General in paragraph 3 of his endorsement; and approving the suggestion of the Accountant-General to include the provision in the final issue of the civil budget estimates.

READ—also the following papers:—

Extracts from the Financial Statement of the Government of India for 1899-1900, dated 20th March 1899.

" 54. *Madras*.—The expanding revenues of this Province have carried it through its period of disaster. It contributed moderately, that is, a total of a little over 20 lakhs (Rx. 200,000), towards its famine expenditure, the Government of India having undertaken all the rest (viz., Rx. 732,995) so as to leave the Province with an opening balance of Rx. 71,800 in 1898-99. The Government of India further propose to make a grant to Madras of the amount of direct famine and plague expenditure incurred by it in 1898-99, namely, Rx. 20,700, and to estimate for next year a similar grant of Rx. 64,100. They also grant a further sum of Rx. 30,000 in 1898-99, placing the amount at the disposal of the Local Government for grants-in-aid to such Municipalities and Local Bodies as have been most affected by plague expenditure. With its famine and plague expenditure thus made up the Province shows a fair surplus on its transactions of 1898-99, and a small deficit in 1899-1900

" The detailed figures are:—

	1898-99.	1899-1900.
	Rx.	Rx.
Revenue Accounts	2,655,700	2,632,400
Deduct—Railway and Irrigation Account ..	310,900	313,900
Net available revenue ..	2,344,800	2,318,500
Proposed expenditure, excluding Plague and Famine	2,266,300	2,331,200
Plague and Famine	20,700	64,100
Total ..	2,287,000	2,395,300

" 58. The grants shown in the above paragraphs may be regarded as grants in the ordinary way of business, that is, grants made on the principle that in any case of extreme calamity, when Local aid has been exhausted, the charge must fall, as far as possible, on Provincial resources, and when they are exhausted the Imperial Government must bear the burden; and I think a liberal interpretation has been given to

this Imperial responsibility, for we have taken over the direct Provincial expenditure on famine and plague of the two Provinces most affected by plague, without insisting upon their first defraying any part of it out of their own balances, and it is our desire at present to go still farther. On one or two past occasions, when Imperial finances have been subjected to great stress, we have called upon the Provincial Governments to give us aid out of their resources, and under present circumstances, when Imperial finance by the recovery of exchange and from other causes is prosperous, and Provincial finance has been sore smitten by the consequences of famine and plague, we consider that a portion of our surplus cannot be better employed than in restoring the financial condition of the various provinces and relieving them from the financial difficulties which accompany the emergence from a state of famine and plague, so as to enable them to carry on their ordinary administration and meet their ordinary administrative necessities.

"63. The claim of Madras arises mainly in respect of the fact that, at the last revision of the Provincial contracts, a larger resumption of revenue was made from it than from any other Province. We propose to make a grant to it of Rx. 100,000, besides the abovementioned grants for the famine and plague expenditure, namely, Rx. 50,700 in 1898-99 and Rx. 64,100 in 1899-1900.

"65. All these amounts will be granted in the accounts of the year 1898-99, and the same amount (less the excess expenditure in the Central Provinces, Assam, Bengal, Madras, and Bombay already provided for by the Provincial Governments in their estimates) will be entered in the estimates of 1899-1900 as expenditure out of Provincial balances under the head of Civil Works,—not as an invitation to the several Local Governments to expend the amounts in that year, but as a permission to them to do so (by re-appropriation or otherwise), if on a consideration of their general financial position and of the necessity of keeping a balance in hand, they deem it advisable. The amounts thus entered include in the case of Bengal and Madras the payments they may make against the grants of Rx. 20,000 and Rx. 30,000 referred to in paragraphs 51 and 54. The Provincial Governments should, however, bear in mind that the grants now made are grants made once for all, and that it will be dangerous for them to take them as warranting any expenditure of a recurring character; also that the Government of India in making the grants admits against itself no liability to make good to Provincial Governments the loss or expenditure incurred by them in respect of the kinds of expenditure to which it has had regard in assessing the distribution of the grants; but admits merely that as in times of Provincial financial prosperity it has called upon the Provinces to come to the aid of the general exchequer, so in times of Imperial financial prosperity it is reasonable and expedient that it should depart from a strict interpretation of its financial relations to the Provincial Governments and aid them when at the same time they have had, and have, special financial misfortunes pressing on them. Perhaps I may refer in this connexion to paragraphs 127, 128 and 129 of Major Baring's (Lord Cromer's) financial statement of 1883.

"66. These several free grants, as they may be called, are specially entered in the figures attached to the Financial Statement and are in addition to those entered at the end of the statement in paragraph 47. They are—

Central Provinces	Rx.
Assam	50,000
Bengal	100,000
North-Western Provinces	130,000
Punjab	100,000
Madras	50,000
Bombay	100,000
	150,000
Total	700,000

"67. We have made fairly ample provision next year, namely, Rx. 126,400, in connexion with the estimates of Bombay, Rx. 64,100 in Madras, and Rx. 209,500 not yet appropriated, for expenditure on combating the plague, which we may not

unlikely have to meet in the future out of Imperial resources as we have done in the past. But we are not prepared, in a general way, to pay, out of Imperial resources, all the direct expenditure which the plague may cause, or to relieve Municipalities and other Local Bodies from the burden which necessarily falls upon them in respect of sanitary and medical expenditure caused by the approach or the advent of plague. Still less can we undertake to make up to Provincial Governments the excess expenditure which may have to be incurred under Police or in the other ordinary departments of Provincial Administration, or invite them to deal with ordinary administrative demands upon them with the same freedom which might be possible and even advisable, were we not all in the presence of a threatening calamity that necessitates our husbanding our resources as far as is possible."

From H. H. RISLEY, Esq., Officiating Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Calcutta, 29th March 1899, No. A—1429-L.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1899-1900, and of the correspondence noted in the margin.

Letter from Government of Madras, No. 1221, dated 13th December 1898.
Letter from Government of Madras, No. 30 (Marine), dated 10th January 1899.
Letter to Government of Madras, No. 756 A., dated 16th February 1899.
Letter from Government of Madras, No. 262, dated 18th February 1899.
Letter from Government of Madras, No. 264, dated 18th February 1899.
Letter from Government of Madras, No. 276, dated 20th February 1899.

2. It was stated in paragraph 11 of my letter No. 756 A., dated the 16th February 1899, that the Government of India had decided to charge to Imperial Revenues all direct famine and plague expenditure in Madras in 1898-99 and 1899-1900, which in ordinary course would be debitable to Provincial Revenues. In accordance with this decision contributions of Rs. 2,07,000 in the revised estimates and Rs. 6,41,000 in the budget have been made through the Land Revenue head in the figures of the estimates. The actual contributions to be made will depend on the expenditure as finally recorded in the accounts. The grant in 1899-1900 of Rupees 6,41,000 is of course contingent on expenditure to that extent being required to be incurred by the Government of Madras. If more expenditure is found necessary, it must not be assumed that the Government of India accept the obligation to provide for it all.

3. I am also to refer you to paragraphs 41 to 67 of the Financial Statement containing a review of the Provincial finances of all the Provinces from 1892-93 to 1899-1900. Tables are annexed to this letter showing how the totals there stated have, in the case of the Government of Madras, been reached. It will be seen from paragraphs 54 and 63 of the statement that the Government of India have decided to make a free grant to the Madras Provincial Revenues of Rs. 10,00,000 in 1898-99, and also to make a further grant of Rs. 3,00,000 for distribution at the discretion of the Government of Madras among such Municipalities and Local bodies as may have been seriously affected by plague expenditure. The total grant of Rs. 13,00,000 will be adjusted in the accounts of 1898-99 by a transfer from Imperial to Provincial through the Land Revenue head. As explained in paragraph 65 of the Financial statement, the budget estimates of Provincial Expenditure in Madras during 1899-1900 have been prepared so as to exhibit a deficit on the year's transactions of Rs. 10,00,000, and a special addition of Rs. 8,73,000 has been made under the head "45.—Civil Works" to produce this result. This amount can be wholly spent on Provincial services during the year or can be utilised partly in building up the minimum Provincial balance as may be deemed expedient. The Government of Madras is requested to consider and make its proposals for the expenditure of the additional funds thus placed at its disposal, due regard being had to the necessity of accumulating the prescribed minimum balance within a short period of time.

4. The accompanying statement of estimates for 1899-1900 shows the figures of Revenue and Expenditure passed by the Government of India as compared with the corresponding figures recommended by the Government of Madras. The heads under which differences occur are the heads "V.—Excise," "3.—Land Revenue," "5.—Salt," "7.—Excise," "24.—Medical," "26.—Scientific and other Minor Departments," "30.—Stationery and Printing," and "45.—Civil Works."

Under the head "V.—Excise" the Government of Madras in their letter No. 276, dated the 20th February 1899, agreed to the reduction of their original estimate for 1899-1900 from Rs. 1,46,00,000 to Rs. 1,44,00,000, but as only Rupees 1,39,00,000 are expected to be realized in the current year, it has been considered safer to take the estimate for next year at Rs. 1,42,00,000.

Under the head "3.—Land Revenue" a lump deduction of Rs. 21,000 has been made from the provision for Taluqa gumastas, as the scheme is not likely to take effect before 1st July 1899.

As regards the heads "5.—Salt" and "7.—Excise," I am to say that the Government of India have, on a consideration of the remarks in paragraph 5 of your letter No. 276, dated 20th February 1899, decided to restore Rs. 70,000 out of the original reduction of Rs. 1,50,000 under combined establishments, and a reduction of Rs. 1,00,000 has also been made with reference to past actuals in the provision for Salt purchase and freight.

Under the head "24.—Medical" a small addition of Rs. 2,400 was suggested in your telegram of 28th February on account of extra charges consequent on the promotion of two Civil Assistant Surgeons, and a similar addition of Rs. 2,400 under "26.—Scientific and other Minor Departments" for tents and establishment to Government botanists was suggested in your telegram of the 2nd of March, but these were not considered of sufficient importance to be specially provided for.

A reduction of Rs. 8,000 has been made in the provision for Government Presses, and I am to say with reference to paragraph 18 of your letter No. 276, dated the 20th February 1899, that even after this reduction the provision appears to be sufficiently high with reference to past actuals.

Your telegram of 11th February regarding Budget Notes. You are under some misapprehension about Budget Estimates. The Government of India have as yet passed no orders upon them; nor has the Accountant-General gone beyond his prescribed duty in criticising the figures proposed by the Local Government. The usual procedure is being followed which is laid down in Article 153 of the Civil Account Code and the Budget Notes are merely the means of collecting the necessary information to lay before the Supreme Government for settlement of the figures to be finally taken. The Budget Notes were made available to the Government of Madras, at its express desire and contrary to the wishes of the Government of India. See this Department letter No. 982 A., of 23rd February 1895. They are a convenient way of communicating to the Accountant-General the points on which he has to take the orders of the Government of Madras, as in the pressure of Budget work separate correspondence and enquiry on each such point would be impossible. It will be a great convenience if Madras follows the usual procedure in considering the points raised and passing orders on them at the instance of the Accountant-General without a formal letter from the Government of India.

The Accountant-General. This course results in practically excluding from the discussion and settlement of the figures the Accountant-General who actually prepares the statements upon which the Government of India work, and being the recognised adviser of both the Imperial and Provincial Governments in matters relating to the Budget, is in a better position than any one else to suggest means of giving effect to the wishes of the Local Government. I am accordingly to request that, with the permission of His Excellency the Governor, the usual procedure, which has stood the test of many years' experience, may be followed in future.

6. Separate orders will issue from this department regarding the estimates under "IX and 11.—Forests," and the Public Works Department will communicate in usual

course the reasons for the adoption of the estimates under the Public Works heads. The figure under the head "13.—Interest" has been explained in the Resolution in this department, No. 1216-A., dated the 15th March 1899.

7. In Government of Madras, Marine Department, letter No. 30, dated the 10th January 1899, it is requested that a special assignment from Imperial Revenues of Rs. 2,58,850 may be made in 1899-1900 for the construction of light-houses in Madras. The money required for the construction of the light-houses should, as already stated in the letter from this department, No. 3285 S.R., dated the 27th July 1898, be ultimately provided for by the levy of light dues, but if the expenditure is charged to Government, it must be charged as ordinary expenditure under the head "45.—Civil Works," which is wholly Provincial, in accordance with the terms of the current Provincial settlement, as there is no authority for charging such expenditure to Loan Funds. The special grants to Provincial Revenues mentioned in this letter will enable the Government of Madras to pursue, without interruption, their policy in the matter of the construction of light-houses, but it is to be understood that if any expenditure is incurred out of Government funds, it will be ultimately recovered from light dues.

8. The usual memorandum showing how the Provincial share of Land Revenue has been calculated is annexed. In making this calculation a special contribution of Rs. 6,41,000 in aid of plague expenditure has, as already stated, been taken into account.

Copy, with copy of the annexures, forwarded to the Comptroller and Auditor General, and the Accountant-General, Madras, for information.

(By order.)

(Signed) H. H. RISLEY,
Offg. Secretary to the Government of India.

Summary of Provincial Accounts, Madras.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
NET REVENUE ACCOUNT.									
<i>(See Statement A.)</i>									
Variable share of Provincial Revenues	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Fixed Adjustment	32,54	33,09	32,48	32,69	32,30	32,94	— 63	18,57	16,48
Total	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24
NET EXPENDITURE ACCOUNT.									
<i>(See Statement B.)</i>									
Civil Expenditure (excluding Famine and Plague)	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	..	2,44	2	..	2	4,71	15,97	17	6
Plague	..	..	..	..	..	1	22	1,90	6,41
Deduct—Special Contribution from Imperial	..	..	..	..	..	..	..	..	..
Net Famine and Plague	..	2,44	2	..	2	4,72	16,19	2,07	6,46
Total Expenditure Account	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53
Railways and Irrigation	— 31,39	— 40,91	— 36,07	— 31,90	— 33,48	— 39,66	— 29,75	— 31,09	— 31,39
Surplus (+) or Deficit (—)	..	— 15,91	+ 3,36	+ 12,24 (a)	+ 1,41 (a)	— 20,06	— 15,77	+ 5,78	— 7,68
Closing Balances	..	26,00	29,56	41,60	43,01	22,95	7,18	12,96	5,28
Famine Expenditure directly charged to Imperial	..	..	..	..	..	..	73,30	..	..

(a) Excludes a special transfer of 3,00 from 1894-95 to 1895-96. (Contribution to Imperial.)

Statement A.—Revenue Account.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
REVENUE ACCOUNT.									
<i>Revenue.</i>									
I.—Land Revenue	4,84,00	5,04,99	5,28,78	5,35,13	5,32,65	5,01,65	5,38,41	5,61,54	5,54,51
III.—Salt (Rents and Miscellaneous)	1,58	1,69	1,35	1,58	1,61	1,34	77	87	1,14
IV.—Stamps	66,00	73,64	74,32	78,73	79,67	79,41	84,20	83,50	84,50
V.—Excise	1,22,00	1,21,12	1,28,74	1,36,72	1,43,84	1,48,97	1,46,19	1,39,00	1,42,00
VIII.—Assessed Taxes	16,50	18,53	20,62	22,06	22,86	24,60	24,73	26,50	26,50
IX.—Forests	19,50	15,77	19,47	18,94	21,11	23,03	21,36	21,80	23,30
X.—Registration	11,00	13,19	11,99	12,16	12,22	12,11	15,30	13,10	13,10
XII.—Interest	59	85	1,79	1,81	1,57	1,59	1,73	2,44	2,51
Total Revenue	7,21,17	7,49,78	7,87,06	8,07,13	8,15,53	7,92,70	8,32,69	8,48,75	8,47,56
Provincial Share (variable portion).	2,26,67	2,38,04	2,49,30	2,56,98	2,60,15	2,55,01	2,83,82	2,71,77	2,72,61
<i>Expenditure.</i>									
1.—Refunds and Drawbacks	2,12	2,89	2,29	3,45	2,41	3,05	2,91	3,20	2,71
5.—Salt (Provincial)	6,01	5,13	5,40	5,76	6,19	6,06	3,94	3,93	4,49
6.—Stamps	2,54	3,18	3,25	3,47	3,55	3,22	3,43	3,41	3,48
7.—Excise	5,00	5,74	6,05	6,18	6,99	7,07	9,92	9,96	10,46
10.—Assessed Taxes	16	17	20	23	24	26	28	29	30
11.—Forests	16,00	13,23	13,55	13,83	14,46	15,34	15,73	16,00	16,50
12.—Registration	7,07	7,40	7,61	7,95	8,17	8,12	8,30	8,34	8,44
13.—Interest	56	1,42	1,79	1,67	1,59	1,70	1,86	2,07	2,08
Total Expenditure	39,46	39,16	40,14	42,57	43,60	44,82	46,37	47,20	48,76
Provincial Share	22,34	22,03	22,99	24,32	24,78	25,24	24,34	24,77	25,85
Net Revenue Account Total	6,81,71	7,10,62	7,46,92	7,64,56	7,71,93	7,47,88	7,86,32	8,01,55	7,98,80
Net Revenue Account Provincial (variable portion)	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Net fixed addition	32,54	33,09	32,48	32,69	32,30	32,94	— 63	18,57	16,48
Total Provincial Share	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24

Statement B.—Expenditure Accounts.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised estimate.	1899-1900, Budget estimate.
EXPENDITURE ACCOUNT.									
<i>CIVIL.</i>									
3.—Land Revenue Administration—									
Survey and Settlement	7,13	9,10	10,30	9,59	8,44	6,80	6,02	4,24	5,39
Other Charges	38,58	41,66	41,37	42,20	43,56	45,62	48,58	44,98	46,03
9.—Customs	1,62	1,67	1,75	2,01	2,32	2,33	2,35	2,38	2,51
15.—Post Office (District)	1,07	78	82	85	88	1,01	1,07	1,03	1,08
<i>Other Civil Departments.</i>									
18.—General Administration	9,44	10,02	10,04	10,25	10,27	9,92	10,07	10,02	9,76
19A.—Courts of Law	44,03	44,88	45,27	46,53	46,70	45,95	46,25	45,91	46,79
19B.—Jails	8,60	10,30	10,57	10,26	10,35	10,65	11,58	12,18	11,58
20.—Police	40,26	42,21	43,71	43,96	45,84	46,48	46,62	45,95	47,72
21.—Marine	19	1,09	1,24	48	15	1,18	8	8	14
22.—Education	14,29	15,64	16,18	16,39	16,71	16,75	17,47	17,40	17,43
24.—Medical	10,77	12,22	13,17	12,98	13,00	13,33	12,83	12,31	13,12
25.—Political	75	91	78	85	83	82	85	74	75
26.—Scientific, etc., departments	3,32	3,72	4,21	4,07	4,05	4,19	4,28	5,55	6,10
<i>Miscellaneous Civil Charges.</i>									
29.—Superannuation, etc., charges	14,00	13,58	13,79	14,46	14,85	15,66	15,90	15,97	16,42
30.—Stationary, etc.	7,48	7,48	8,02	9,00	9,48	9,34	10,37	9,81	10,34
32.—Miscellaneous	1,35	1,41	1,44	1,39	1,44	1,44	1,72	1,52	1,72
TOTAL CIVIL DEPARTMENTS	2,02,88	2,16,67	2,22,66	2,25,27	2,28,87	2,31,47	2,36,04	2,30,07	2,36,88
Deduct—Receipts	18,49	22,58	23,43	25,27	28,02	25,73	26,66	27,62	27,72
Net Civil Departments	1,84,39	1,94,09	1,99,23	2,00,00	2,00,85	2,05,74	2,09,38	2,02,45	2,09,16
<i>PUBLIC WORKS.</i>									
45.—Civil Works by Public Works Officers	19,10	21,53	22,91	20,90	25,31	24,24	17,79	24,00	22,16
Civil Works by Civil Officers	1,00	3,85	3,50	4,21	8,56	7,97	3,45	1,62	3,03
TOTAL	20,10	25,38	26,41	25,11	33,87	32,21	21,24	25,62	25,19
Deduct—Receipts	1,07	1,36	1,77	1,56	1,96	1,96	1,92	1,87	1,87
Net Civil Works	19,03	24,02	24,64	23,55	31,91	30,25	19,32	23,75	23,32
Contribution to Local (net)	74	355	4,53	— 2,34	..	2,40	— 2	43	59
Addition to Expenditure allowed for in Assignment	1,00	..	..	..	..	..	..	..	..
Miscellaneous Adjustments	..	..	..	..	..	..	..	..	..
Total Expenditure, excluding Famine and Plague	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	..	2,44	2	..	2	4,71	15,97	17	6
Plague	..	..	..	..	..	1	22	1,90	6,41
TOTAL	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53

Heads of Revenue.	Local Govt., Acct.-Genl., Depts., &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
Principal Heads of Revenue—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I.—Land (Proper Revenue) ..	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	..	..
II.—Salt ..	16,48,000	16,48,000	..	..	16,48,000	16,48,000	..	..	..	..
III.—Stamps ..	1,78,17,000	1,14,000	..	1,79,31,000	1,78,17,000	1,14,000	..	1,79,31,000	..	..
IV.—Excise ..	21,12,000	68,38,000	..	89,50,000	21,12,000	68,38,000	..	89,50,000	..	..
V.—Provincial rates ..	1,08,00,000	36,00,000	..	1,44,00,000	1,08,00,000	36,00,000	..	1,44,00,000	..	..
VI.—Customs ..	..	..	79,17,000	79,17,000	..	..	79,17,000	79,17,000	..	2,00,000
VII.—Assessed Taxes ..	35,25,000	75,000	..	36,00,000	35,25,000	75,000	..	36,00,000	..	..
VIII.—Forest ..	13,25,000	13,25,000	..	26,50,000	13,25,000	13,25,000	..	26,50,000	..	..
IX.—Registration ..	11,65,000	11,65,000	..	23,30,000	11,65,000	11,65,000	..	23,30,000	..	..
X.—Tributes ..	6,55,000	6,55,000	..	13,10,000	6,55,000	6,55,000	..	13,10,000	..	..
XI.—Total ..	45,11,000	..	..	45,11,000	45,11,000	..	..	45,11,000	..	..
Total ..	7,46,35,000	2,87,83,000	1,03,13,000	11,37,31,000	7,38,44,000	2,93,74,000	1,03,13,000	11,35,31,000	..	2,00,000
XII.—Interest ..	2,95,000	2,51,000	54,000	6,00,000	2,95,000	2,51,000	54,000	6,00,000	..	..
Receipts by Civil Departments—										
XVI.—Law and Justice—										
Courts of Law ..	..	8,04,000	23,000	8,27,000	..	8,04,000	23,000	8,27,000	..	..
Jails ..	..	4,65,000	..	4,65,000	..	4,65,000	..	4,65,000	..	..
XVII.—Police ..	..	4,47,000	..	4,47,000	..	4,47,000	..	4,47,000	..	..
XIX.—Education ..	..	1,92,000	2,42,000	4,34,000	..	1,92,000	2,42,000	4,34,000	..	..
XX.—Medical ..	..	1,01,000	49,000	1,50,000	..	1,01,000	49,000	1,50,000	..	..
XXI.—Scientific and other Minor Departments ..	..	3,35,000	..	3,35,000	..	3,35,000	..	3,35,000	..	..
Total ..	..	23,34,000	3,14,000	26,48,000	..	23,34,000	3,14,000	26,48,000	..	..
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c. ..	85,000	62,000	1,000	1,48,000	85,000	62,000	1,000	1,48,000	..	..
XXIII.—Stationery and Printing ..	15,000	1,04,000	..	1,19,000	15,000	1,04,000	..	1,19,000	..	..
XXV.—Miscellaneous ..	27,000	1,97,000	6,07,000	8,31,000	27,000	1,97,000	6,07,000	8,31,000	..	..
Total ..	1,27,000	3,63,000	6,08,000	10,98,000	1,27,000	3,63,000	6,08,000	10,98,000	..	..
Railways—										
XXVI.—State Railways (Gross traffic receipts) ..	1,48,60,000	2,60,000	..	1,51,20,000	1,48,60,000	2,60,000	..	1,51,20,000	..	..
XXVIII.—Subsidised Companies, &c. ..	2,95,000	..	..	2,95,000	2,95,000	..	..	2,95,000	..	..
Total ..	1,51,55,000	2,60,000	..	1,54,15,000	1,51,55,000	2,60,000	..	1,54,15,000	..	..
Irrigation—										
XXIX.—Major Works (Direct receipts) ..	2,85,000	..	..	2,85,000	2,85,000	..	..	2,85,000	..	..
Portion of Land Revenue due to Irrigation ..	72,15,000	..	..	72,15,000	72,15,000	..	..	72,15,000	..	..
XXX.—Minor Works and Navigation ..	..	1,88,000	..	1,88,000	..	1,88,000	..	1,88,000	..	..
Total ..	75,00,000	1,88,000	..	76,88,000	75,00,000	1,88,000	..	76,88,000	..	..
Buildings and Roads—										
XXXI.—Military Works ..	3,000	..	..	3,000	3,000	..	..	3,000	..	..
XXXII.—Civil Works ..	..	1,87,000	10,28,000	12,15,000	..	1,87,000	10,28,000	12,15,000	..	..
Total ..	3,000	1,87,000	10,28,000	12,18,000	3,000	1,87,000	10,28,000	12,18,000	..	..
Total Revenues ..	9,77,15,000	3,23,66,000	1,23,17,000	14,23,98,000	9,69,24,000	3,29,57,000	1,23,17,000	14,21,98,000	..	2,00,000
Contribution ..	..	2,79,000	3,38,000	..	..	2,79,000	3,38,000	..	..	..
Opening Balance ..	..	12,96,000	31,15,000	..	..	28,03,000	31,15,000	..	..	..
Grand Total ..	..	3,39,41,000	1,57,70,000	..	..	3,60,39,000	1,57,70,000	..	..	..

Heads of Expenditure.	Local Govt., Acctt.-Genl., Depts., &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
Direct Demands on the Revenues—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1.—Refunds and Drawbacks ..	2,09,000	1,29,000	6,000	3,44,000	2,09,000	1,29,000	6,000	3,44,000	..	..
2.—Assignments and Compensations ..	11,54,000	..	..	11,54,000	11,54,000	..	..	11,54,000	..	..
Charges in respect of Collection—										
3.—Land Revenue ..	..	51,63,000	50,25,000	1,01,88,000	..	51,42,000	50,25,000	1,01,67,000	..	21,000
5.—Salt (including cost of production) ..	17,55,000	4,61,000	..	22,16,000	16,19,000	4,49,000	..	20,68,000	..	1,48,000
6.—Stamps ..	87,000	2,61,000	..	3,48,000	87,000	2,61,000	..	3,48,000	..	..
7.—Excise ..	8,08,000	2,69,000	..	10,78,000	7,85,000	2,61,000	..	10,46,000	..	32,000
9.—Customs ..	..	2,51,000	..	2,51,000	..	2,51,000	..	2,51,000	..	..
10.—Assessed Taxes ..	15,000	15,000	..	30,000	15,000	15,000	..	30,000	..	..
11.—Forest ..	8,40,000	8,40,000	..	16,80,000	8,40,000	8,40,000	..	16,80,000	..	..
12.—Registration ..	4,22,000	4,22,000	..	8,44,000	4,22,000	4,22,000	..	8,44,000	..	..
Total ..	52,91,000	78,11,000	50,31,000	1,81,33,000	51,31,000	77,70,000	50,31,000	1,79,32,000	..	2,01,000
Interest—										
13.—Interest on Debt (other than that charged to Railways and Irrigation Works) ..	..	2,08,000	..	2,08,000	..	2,08,000	..	2,08,000	..	..
14.—Interest on other Obligations ..	21,000	..	2,000	23,000	21,000	..	2,000	23,000	..	..
Total ..	21,000	2,08,000	2,000	2,31,000	21,000	2,08,000	2,000	2,31,000	..	..
Post Office, Telegraph and Mint—										
15.—Post Office ..	..	1,08,000	..	1,08,000	..	1,08,000	..	1,08,000	..	..
Salaries and Expenses of Civil Departments—										
18.—General Administration ..	2,71,000	9,76,000	3,48,000	15,95,000	2,71,000	9,76,000	3,48,000	15,95,000	..	..
19.—Law and Justice—										
A.—Courts of Law ..	..	46,79,000	..	46,79,000	..	46,79,000	..	46,79,000	..	..
B.—Jails ..	..	11,58,000	..	11,58,000	..	11,58,000	..	11,58,000	..	..
20.—Police ..	..	47,72,000	..	47,72,000	..	47,72,000	..	47,72,000	..	..
21.—Marine (including River Navigation) ..	..	14,000	..	14,000	..	14,000	..	14,000	..	..
22.—Education ..	..	17,43,000	10,71,000	28,14,000	..	17,43,000	10,71,000	28,14,000	..	..
23.—Ecclesiastical ..	3,85,000	..	..	3,85,000	3,85,000	..	..	3,85,000	..	..
24.—Medical ..	..	19,53,000	22,74,000	42,27,000	..	19,53,000	22,74,000	42,27,000	..	2,000
25.—Political ..	16,000	75,000	..	91,000	16,000	75,000	..	91,000	..	..
26.—Scientific and other Minor Departments ..	7,000	6,13,000	..	6,20,000	7,000	6,10,000	..	6,17,000	..	3,000
Total ..	6,79,000	1,59,85,000	36,93,000	2,03,57,000	6,79,000	1,59,80,000	36,93,000	2,03,52,000	..	5,000
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions ..	6,40,000	..	..	6,40,000	6,40,000	..	..	6,40,000	..	..
28.—Civil Furlough and Absentee Allowances ..	1,000	..	..	1,000	1,000	..	..	1,000	..	..
29.—Superannuation Allowances and Pensions ..	34,000	16,42,000	21,000	16,97,000	34,000	16,42,000	21,000	16,97,000	..	..
30.—Stationery and Printing ..	4,09,000	10,42,000	31,000	14,82,000	4,09,000	10,34,000	31,000	14,74,000	..	8,000
32.—Miscellaneous ..	53,000	1,72,000	3,33,000	5,58,000	53,000	1,72,000	3,33,000	5,58,000	..	..
Total ..	11,37,000	28,56,000	3,85,000	43,78,000	11,37,000	28,48,000	3,85,000	43,70,000	..	8,000
Famine Relief and Insurance—										
33.—Famine Relief ..	..	5,000	..	5,000	..	5,000	..	5,000	..	..
34.—Construction of Protective Railways ..	49,00,000	..	..	49,00,000	49,00,000	..	..	49,00,000	..	..
35.—Construction of Protective Irrigation Works ..	31,000	..	..	31,000	31,000	..	..	31,000	..	..
Total ..	49,31,000	5,000	..	49,36,000	49,31,000	5,000	..	49,36,000	..	..
37.—Construction of Railways, &c. ..	..	22,000	..	22,000	..	22,000	..	22,000	..	..
Railway Revenue Account—										
38.—State Railways—										
Working Expenses ..	93,63,000	1,60,000	..	95,23,000	93,63,000	1,60,000	..	95,23,000	..	..
39.—Guaranteed Companies—										
Surplus profits, land and supervision ..	7,18,000	..	..	7,18,000	7,18,000	..	..	7,18,000	..	..
40.—Subsidised Companies—										
Land, &c. ..	7,000	..	..	7,000	7,000	..	..	7,000	..	..
41.—Miscellaneous Railway Expenditure ..	68,000	..	..	68,000	68,000	..	..	68,000	..	..
Total ..	1,01,56,000	1,60,000	..	1,03,16,000	1,01,56,000	1,60,000	..	1,03,16,000	..	..
Irrigation—										
42.—Major Works (Working Expenses) ..	15,25,000	..	..	15,25,000	15,25,000	..	..	15,25,000	..	..
42.—Minor Works and Navigation ..	..	34,05,000	9,000	34,14,000	..	34,05,000	9,000	34,14,000	..	..
Total ..	15,25,000	34,05,000	9,000	49,39,000	15,25,000	34,05,000	9,000	49,39,000	..	..
Buildings and Roads—										
44.—Military Works ..	..	69,000	..	69,000	..	69,000	..	69,000	..	..
45.—Civil Works ..	..	50,000	25,19,000	42,19,000	..	50,000	33,92,000	42,19,000	73,61,000	8,73,000
Total ..	1,19,000	25,19,000	42,19,000	68,57,000	1,19,000	33,92,000	42,19,000	77,30,000	8,73,000	..
Total, Expenditure ..	2,38,59,000	3,30,79,000	1,33,39,000	7,02,77,000	2,36,99,000	3,38,98,000	1,33,39,000	7,09,36,000	8,59,000	..
Contribution ..	..	3,38,000	2,79,000	..	..	3,38,000	2,79,000	..	..	..
Closing Balance ..	..	5,24,000	21,52,000	..	..	18,03,000	21,52,000	..	..	..
Grand Total ..	..	3,39,41,000	1,57,70,000	..	..	3,60,39,000	1,57,70,000	..	..	..
Provincial and Local—										
Surpluses (+) ..	..	..	..	..	..	..	..	..	..	..
Deficits (—) ..	..	—7,72,000	—9,63,000	..	..	—10,00,000	—9,63,000	..	..	..
			—17,35,000				—19,63,000			

MEMORANDUM showing how the Provincial share of Land Revenue, Madras, has been calculated.

	RS.
Gross Land Revenue (including the portion credited to Irrigation)	5,78,47,000
Deduct—	23,96,000
Local portion of the Revenue	
Total Revenue divisible	5,54,51,000
Provincial portion (one-fourth)	1,38,63,000
Add—	
Fixed assignment under the new settlement ..	17,46,000
Special contribution in aid of plague expenditure	6,41,000
On account of training Madras Hospital Assistant pupils for service in Burma ..	17,000
	24,04,000
Deduct—	
Repayment of contribution for the purchase of cinchona bark.	1,02,000
On account of the transfer of the charges for freight, &c., to the head salt purchase and freight from Salaries, Establishments, and Contingencies	13,000
	1,15,000
	22,89,000
	1,61,52,000
Distribution of Total Land Revenue—	
Imperial (excluding Land Revenue due to Irrigation) ..	3,20,84,000
Do. due to Irrigation	72,15,000
Provincial	1,61,52,000
Local	23,96,000
Total	5,78,47,000

G.O., Mis. No. 1429, Revenue, dated 20th April 1899.

Read—the following paper:—

From the Director of the Government Cinchona Plantations, Nilgiris, to the Secretary to Government, Revenue Department, No. 14, dated 7th April 1899.

In September last, when framing the budget estimate of expenditure for the year 1899-1900, a sum of Rs. 43,750 was provided for the purchase of 200,000 lb. of $3\frac{1}{2}$ per cent. bark from private growers and was sanctioned by Government in G.O., No. 1094, Financial, dated 22nd November 1898.

2. When the above estimate was made, the unit in the London market was quoted at $\frac{3}{4}$ to $\frac{7}{8}$ pence against $\frac{7}{8}$ to $1\frac{1}{8}$ in August; German quinine was selling at $9\frac{3}{4}$ d. and Howards brand at 1s. per ounce; the stock of bark on 1st September 1898 was 20,913 bales against stock of 20,084 bales in 1897, and 23,386 bales in 1896; the shipments from Java during August were 1,047,000 lb. against 697,000 lb. for the same month in the previous year, and the stock of quinine in London on 31st August 1898 was 1,719,136 ounces against 1,386,896 ounces in 1897.

3. After due consideration of the above facts, which illustrate the position of the bark and quinine markets in September, it was considered that no grounds existed for

anticipating any marked rise in the price of the unit, and it was thought that it would be safe to estimate the value of the unit for purchases to be made in April 1899 at 1 penny.

4. At this rate $3\frac{1}{2}$ per cent. bark is worth As. 3-6 per lb., and a sum of Rs. 43,750 was therefore provided for the purchase of 200,000 lb.

5. The last bark sale held in London in 1898 was on the 13th December, when the unit was quoted $1\frac{1}{8}$ d. to 1 penny and at the sale on 24th January 1899, which showed a weaker tone, the price of the unit was about the same, viz., $\frac{7}{8}$ d. to 1 penny. A sudden and totally unexpected shortage of shipments of bark from Java sent up the price of the unit at the February sale to $1\frac{3}{8}$ d. and at the sale held in London on 28th March, the unit was quoted (according to Reuter's telegram) at $2\frac{1}{4}$ d., a figure which it has not reached since 1888.

6. Arrangements for the purchase of the bark required for the year were made in January and early in February, and it was then stipulated that the unit rate ruling in the London market at the April sale should form the basis on which payments would be made. This sale will be held on the 25th instant, and as the latest advices report continued speculation in quinine, there seems little prospect of any decline in the price of bark on that date, while it is possible that there may be a further rise. Assuming, however, that the unit is quoted at $2\frac{1}{4}$ d. on the 25th April and that exchange is at 1s. 4d., the cost of each pound of $3\frac{1}{2}$ per cent. bark will be 7.875 annas, and the 200,000 lb. of bark already purchased will cost Rs. 98,437-8-0 or Rs. 54,687-8-0 in excess of the budget provision.

7. A formal application for an additional grant will be made in due course when the actual requirements are known, but as I shall probably be away when news of the April sale arrives, I have the honour to bring this matter to the notice of Government.

Order—Mis. No. 1429, Revenue, dated 20th April 1899.

The formal application promised by the Director will be awaited.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
for Secretary to Government.

To the Director, Government Cinchona Plantations.
" Financial Department.

ORDER—No. 579, Financial, dated 8th May 1899.

The letter from the Government of India, No. A.—1429 L., dated 29th March 1899, will be communicated to the departments of the Secretariat.

2. The following allotments will be made from the undistributed provision of 8.73 lakhs which has been placed by the Government of India in the budget estimate for 1899-1900 under 45. CIVIL WORKS:—

(i) The grant under 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT will be increased by 2 lakhs. Of this amount, one lakh will be assigned for the construction of lighthouses in accordance with paragraph 7 of the letter from the Government of India, and 50 lakh will be allotted to the Coom Improvement Scheme.

(ii) A sum of 3 lakhs will be placed at the disposal of the Local and Municipal Department for distribution among such municipalities and district boards as may have been seriously affected by plague expenditure. Orders will issue in that department setting forth the detailed distribution of this sum in view to ascertaining the exact amounts to be charged to each of the heads 45. CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS and CONTRIBUTIONS.

(iii) A further sum of 70 lakh will be transferred to the head CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS, and will be placed at the disposal of the Local and Municipal Department for the purpose of a contribution of 50 lakh to the Negapatam water-works and of a grant of 20 lakh to the Berhampur water-works.

(iv) A sum of 1.15 lakhs will be transferred to the major head 43. MINOR WORKS AND NAVIGATION, and will be placed at the disposal of the Public Works Department for tank and monsoon repairs.

(v) An additional allotment of .15 lakh will be made to the head 12. REGISTRATION to meet the cost of the introduction during the current year of the scheme for the reorganization of that department, submitted to the Government of India, Home Department, with letter No. 316, Judicial, dated 20th February 1899.

(vi) The budget provision under the head 26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS will be increased by .575 lakh in order to provide for the additional grant (.55 lakh) which will be required under CINCHONA PLANTATIONS as intimated in the letter from the Director recorded in G.O., Mis. No. 1429, Revenue, dated 20th April 1899, read again above and for the amount (.025) which, as indicated in paragraph 4 of the foregoing letter from the Government of India, has not been included in the estimates as finally sanctioned, for tents and establishment for the Government Botanist.

(vii) The grant under 24. MEDICAL will be similarly raised by Rs. 2,500 to provide for the promotion of two Civil Assistant Surgeons.

(viii) The balance (1.13) will be held in reserve for the present.

3. The foregoing grants will be reported to the Government of India with reference to paragraph 3 of its letter. Paragraph 5 of the same communication will be recorded pending the receipt of a reply to this Government's letter, No. 456, Financial, dated the 28th March 1899.

(True Extract.)

G. STOKES,
Chief Secretary.

To all Departments of the Secretariat.
„ the Accountant-General.

ENDORSEMENT—No. 580, Financial, dated 8th May 1899.

Copy to the Government of India, Finance and Commerce Department.

G. STOKES,
Chief Secretary.

Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

1899.

Enclosures

Spare copies

G.O., &c., Nos. 579-80, 8 May 1899.

MAY.

Budget Estimates.

Communicating to the departments of the Secretariat letter from the Government of India passing orders on the — of this Presidency for 1899-1900, and making certain allotments from the undistributed provision of 8.73 lakhs placed by that Government in the estimates under 45. Civil Works. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., Nos. 1220, 1221, Financial, dated 13th December 1898.

ABSTRACT.—Passing orders in regard to the distribution of the contribution of 5 lakhs which the Government of India insists on being realized from Local Funds on account of famine expenditure.

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., Mis. No. 161, Financial, dated 31st January 1899.

ABSTRACT.—Communicating to the Accountant-General, with remarks, proceedings, Revenue Department, approving the recommendation of the Board of Revenue to grant local allowances to inferior servants in the Nilgiris.

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.

G.O., No. 208, Financial, dated 10th February 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Public Works Department (Railway Branch), on letter from the Government of India regarding the debit of the cost of the Mutupet-Avadaiyarkóvil Railway Survey, and directing that officer to debit the Tanjore District Board with the sum of Rs. 12,000 ordered to be placed at the disposal of the Agent, South Indian Railway, and to eliminate from the final issue of the civil estimates for 1899-1900 the provision made under 41. Miscellaneous—Railway Expenditure.

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 estimates 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.

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

ABSTRACT.—Requesting the Government of India by telegram to make certain alterations in the budget estimate for 1899-1900 under 5-A. Salt—Salaries, Establishment and Contingencies—Madrass Establishment.

G.O., Mis. 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 estimate 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.

G.O., Nos. 261, 262, Financial, dated 18th February 1899.

ABSTRACT.—Communicating to the Local and Municipal Department letter from the Government of India forwarding copy of correspondence with the Government of Bombay regarding the principles on which plague expenditure should be regulated; and addressing the Government of India on the procedure adopted in this Presidency in the matter and on the necessity for a special assignment being made to Provincial funds and Local Boards on account of plague expenditure.

G.O., Nos. 263, 264, Financial, dated 18th February 1899.

ABSTRACT.—Addressing the Government of India in regard to the financial position of the Madras Government.

G.O., No. 271, Financial, dated 19th February 1899.

ABSTRACT.—Informing the Accountant-General that his statement that the Government of India has made certain reductions in the budget estimate for 1899-1900 must be incorrect, as that Government has intimated that it has as yet passed no orders upon the estimates.

G.O., Nos. 275, 276, Financial, dated 20th February 1899.

ABSTRACT.—Alterations in the budget estimate for 1899-1900 proposed by the Accountant-General, Madras.

G.O., Mis. No. 303, Financial, dated 27th February 1899.

ABSTRACT.—Stating that intimation of the provision required in the budget for next year, viz., Rs. 6,000, for further experiments in connection with Salem iron-ore has already been given to the Accountant-General and telegraphing to the Government of India to admit a provision for that amount in the budget for next year.

G.O., Mis. No. 308, Financial, dated 28th February 1899.

ABSTRACT.—Requesting the Government of India by telegram to enhance provision under 24-A. Medical—Medical Establishment by Rs. 2,400 in the next year's budget on account of extra charges consequent on the promotion of two Civil Assistant Surgeons to the newly created grade.

G.O., Mis. No. 321, Financial, dated 3rd March 1899.

ABSTRACT.—Recording letter from the Registrar of the High Court furnishing reasons for certain omissions in its budget estimate for 1899-1900 and the large provision under "Purchase of books," noticed by Government on reviewing the estimates; stating that the charges for the Lawrence Asylum Press Almanac and the Civil List are debitable to 32. Miscellaneous; and requesting the Accountant-General to make the necessary provision through his budget notes.

G.O., Mis. No. 322, Financial, dated 4th March 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, approving the Board's recommendation that the whole work at present done by the Customs Treasury at Tuticorin may be transferred to the Deputy Tahsildar and that the additional establishment required may be sanctioned; stating that the alterations in the estimates to provide for the extra expenditure involved will be spread over several heads in comparatively small amounts; and requesting the Accountant-General to carry out the alterations in the final issue of civil budget estimates.

G.O., Mis. No. 340, Financial, dated 8th March 1899.

ABSTRACT.—Recording papers regarding contribution from civil charges to the maintenance of the telegraph lines to the Madras Observatory.

G.O., No. 350, Financial, dated 9th March 1899.

ABSTRACT.—Requesting the Government of India by telegram to adopt certain figures in the revised and budget estimate for the current and next years under Contribution from and to Local Funds—Mayavaram-Muttupet Railway, 37. Construction of Railways and 38. State Railways—Working Expenses.

G.O., Mis. No. 351, Financial, dated 10th March 1899.

ABSTRACT.—Stating that the Government of India has been addressed, by telegram, in view to certain sums being provided in the budget estimates for 1899-1900 for additional plague establishments.

G.O., Mis. No. 363, Financial, dated 11th March 1899.

ABSTRACT.—Sanctioning, with remarks, proposition statement for the entertainment of a special establishment in Ganjam for the purpose of disposing of waste lands and tank-bed lands, and revising the assessment on occupied waste lands under the Rushikulya project.

G.O., No. 369, Financial, dated 13th March 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, sanctioning the entertainment of certain establishment for the Government Botanist; stating that the Government of India has been requested by telegram to make the necessary provision in the budget estimates for 1899-1900 to meet the additional expenditure; and directing the submission of the necessary proposition statement.

G.O., Mis. No. 397, Financial, dated 16th March 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, regarding the block survey and classification of the whole inam villages in the Nellore district, and stating that the Government of India has been requested by telegram to raise the provision under 3-B. Survey and Settlement by 19 lakh and to take credit for repayment of the sum by the District Board under Contributions.

G.O., Mis. No. 401, Financial, dated 17th March 1899.

ABSTRACT.—Requesting the Accountant-General to enter the provision of Rs. 140 under Rents, Rates and Taxes applied for by the Government Epigraphist, by making the necessary alterations in the final issue of the civil budget estimate.

G.O., Mis. No. 449, Financial, dated 27th March 1899.

ABSTRACT.—Communicating, with remark, to the Accountant-General proceedings, Revenue Department, sanctioning proposition statement for the entertainment from 1st March 1899 of a special temporary establishment for arranging the records in the Separate Revenue Department of the Board's office.

G.O., Nos. 455, 456, Financial, dated 28th March 1899.

ABSTRACT.—Directing that the Government of India be addressed on the subject of the interference of the Accountant-General with the budget estimates prepared by this Government.

G.O., Mis. No. 511, Financial, dated 15th April 1899.

ABSTRACT.—Communicating to the Accountant-General proceedings, Revenue Department, sanctioning the permanent entertainment of a tinker and carpenter on Rs. 15 and of an assistant on Rs. 6 per mensem in the office of the Superintendent of Stamps, Madras; drawing the attention of the Board of Revenue to the remarks of the Accountant-General in paragraph 3 of his endorsement; and approving the suggestion of the Accountant-General to include the provision in the final issue of the civil budget estimate.

READ—also the following papers:—

Extracts from the Financial Statement of the Government of India for 1899-1900, dated 20th March 1899.

"54. *Madras*.—The expanding revenues of this Province have carried it through its period of disaster. It contributed moderately, that is, a total of a little over 20 lakhs (Rs. 200,000), towards its famine expenditure, the Government of India having undertaken all the rest (viz., Rs. 73,995) so as to leave the Province with an opening balance of Rs. 71,800 in 1898-99. The Government of India further propose to make a grant to Madras of the amount of direct famine and plague expenditure incurred by it in 1898-99, namely, Rs. 20,700, and to estimate for next year a similar grant of Rs. 64,100. They also grant a further sum of Rs. 30,000 in 1898-99, placing the amount at the disposal of the Local Government for grants-in-aid to such Municipalities and Local Bodies as have been most affected by plague expenditure. With its famine and plague expenditure thus made up the Province shows a fair surplus on its transactions of 1898-99, and a small deficit in 1899-1900.

The detailed figures are:—

	1898-99.	1899-1900.
	Rx.	Rx.
Revenue Accounts	2,665,700	2,632,400
Deduct—Railway and Irrigation Account ..	310,900	313,900
Net available revenue ..	2,344,800	2,318,500
Proposed expenditure, excluding Plague and Famine ..	2,266,300	2,331,200
Plague and Famine	20,700	64,100
Total ..	2,287,000	2,395,300

"58. The grants shown in the above paragraphs may be regarded as grants in the ordinary way of business, that is, grants made on the principle that in any case of extreme calamity, when Local aid has been exhausted, the charge must fall, as far as possible, on Provincial resources, and when they are exhausted the Imperial Government must bear the burden; and I think a liberal interpretation has been given to

this Imperial responsibility, for we have taken over the direct Provincial expenditure on famine and plague of the two Provinces most affected by plague, without insisting upon their first defraying any part of it out of their own balances, and it is our desire at present to go still farther. On one or two past occasions, when Imperial finances have been subjected to great stress, we have called upon the Provincial Governments to give us aid out of their resources, and under present circumstances, when Imperial finance by the recovery of exchange and from other causes is prosperous, and Provincial finance has been sore smitten by the consequences of famine and plague, we consider that a portion of our surplus cannot be better employed than in restoring the financial condition of the various provinces and relieving them from the financial difficulties which accompany the emergence from a state of famine and plague; so as to enable them to carry on their ordinary administration and meet their ordinary administrative necessities.

"63. The claim of Madras arises mainly in respect of the fact that, at the last revision of the Provincial contracts, a larger resumption of revenue was made from it than from any other Province. We propose to make a grant to it of Rx. 100,000, besides the abovementioned grants for the famine and plague expenditure, namely, Rx. 50,700 in 1898-99 and Rx. 64,100 in 1899-1900.

"65. All these amounts will be granted in the accounts of the year 1898-99, and the same amount (less the excess expenditure in the Central Provinces, Assam, Bengal, Madras, and Bombay already provided for by the Provincial Governments in their estimates) will be entered in the estimates of 1899-1900 as expenditure out of Provincial balances under the head of Civil Works,—not as an invitation to the several Local Governments to expend the amounts in that year, but as a permission to them to do so (by re-appropriation or otherwise), if on a consideration of their general financial position and of the necessity of keeping a balance in hand, they deem it advisable. The amounts thus entered include in the case of Bengal and Madras the payments they may make against the grants of Rx. 20,000 and Rx. 30,000 referred to in paragraphs 51 and 54. The Provincial Governments should, however, bear in mind that the grants now made are grants made once for all, and that it will be dangerous for them to take them as warranting any expenditure of a recurring character; also that the Government of India in making the grants admits against itself no liability to make good to Provincial Governments the loss or expenditure incurred by them in respect of the kinds of expenditure to which it has had regard in assessing the distribution of the grants; but admits merely that as in times of Provincial financial prosperity it has called upon the Provinces to come to the aid of the general exchequer, so in times of Imperial financial prosperity it is reasonable and expedient that it should depart from a strict interpretation of its financial relations to the Provincial Governments and aid them when at the same time they have had, and have, special financial misfortunes pressing on them. Perhaps I may refer in this connexion to paragraphs 127, 128 and 129 of Major Baring's (Lord Cromer's) financial statement of 1883.

"66. These several free grants, as they may be called, are specially entered in the figures attached to the Financial Statement and are in addition to those entered at the end of the statement in paragraph 47. They are—

	Rx.
Central Provinces	50,000
Assam	100,000
Bengal	150,000
North-Western Provinces	100,000
Punjab	50,000
Madras	100,000
Bombay	150,000
Total	700,000

"67. We have made fairly ample provision next year, namely, Rx. 126,400, in connexion with the estimates of Bombay, Rx. 64,100 in Madras, and Rx. 209,500 not yet appropriated, for expenditure on combating the plague, which we may not

unlikely have to meet in the future out of Imperial resources as we have done in the past. But we are not prepared, in a general way, to pay, out of Imperial resources, all the direct expenditure which the plague may cause, or to relieve Municipalities and other Local Bodies from the burden which necessarily falls upon them in respect of sanitary and medical expenditure caused by the approach or the advent of plague. Still less can we undertake to make up to Provincial Governments the excess expenditure which may have to be incurred under Police or in the other ordinary departments of Provincial Administration, or invite them to deal with ordinary administrative demands upon them with the same freedom which might be possible and even advisable, were we not all in the presence of a threatening calamity that necessitates our husbanding our resources as far as is possible."

From H. H. RISLEY, Esq., Officiating Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Calcutta, 29th March 1899, No. A—1429-L.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1899-1900, and of the correspondence noted in the margin.

2. It was stated in paragraph 11 of my letter No. 756 A., dated the 16th February 1899, that the Government of India had decided to charge to Imperial Revenues all direct famine and plague expenditure in Madras in 1898-99 and 1899-1900, which in ordinary course would be debitable to Provincial Revenues. In accordance with this decision contributions of Rs. 2,07,000 in the revised estimates and Rs. 6,41,000 in the budget have been made through the Land Revenue head in the figures of the estimates. The actual contributions to be made will depend on the expenditure as finally recorded in the accounts. The grant in 1899-1900 of Rupees 6,41,000 is of course contingent on expenditure to that extent being required to be incurred by the Government of Madras. If more expenditure is found necessary, it must not be assumed that the Government of India accept the obligation to provide for it all.

3. I am also to refer you to paragraphs 41 to 67 of the Financial Statement containing a review of the Provincial finances of all the Provinces from 1892-93 to 1899-1900. Tables are annexed to this letter showing how the totals there stated have, in the case of the Government of Madras, been reached. It will be seen from paragraphs 54 and 63 of the statement that the Government of India have decided to make a free grant to the Madras Provincial Revenues of Rs. 10,00,000 in 1898-99, and also to make a further grant of Rs. 3,00,000 for distribution at the discretion of the Government of Madras among such Municipalities and Local bodies as may have been seriously affected by plague expenditure. The total grant of Rs. 13,00,000 will be adjusted in the accounts of 1898-99 by a transfer from Imperial to Provincial through the Land Revenue head. As explained in paragraph 65 of the Financial statement, the budget estimates of Provincial Expenditure in Madras during 1899-1900 have been prepared so as to exhibit a deficit on the year's transactions of Rs. 10,00,000, and a special addition of Rs. 8,73,000 has been made under the head "45.—Civil Works" to produce this result. This amount can be wholly spent on Provincial services during the year or can be utilised partly in building up the minimum Provincial balance as may be deemed expedient. The Government of Madras is requested to consider and make its proposals for the expenditure of the additional funds thus placed at its disposal, due regard being had to the necessity of accumulating the prescribed minimum balance within a short period of time.

4. The accompanying statement of estimates for 1899-1900 shows the figures of Revenue and Expenditure passed by the Government of India as compared with the corresponding figures recommended by the Government of Madras. The heads under which differences occur are the heads "V.—Excise," "3.—Land Revenue," "5.—Salt," "7.—Excise," "24.—Medical," "26.—Scientific and other Minor Departments," "30.—Stationery and Printing," and "45.—Civil Works."

Under the head "V.—Excise" the Government of Madras in their letter No. 276, dated the 20th February 1899, agreed to the reduction of their original estimate for 1899-1900 from Rs. 1,46,00,000 to Rs. 1,44,00,000, but as only Rupees 1,39,00,000 are expected to be realized in the current year, it has been considered safer to take the estimate for next year at Rs. 1,42,00,000.

Under the head "3.—Land Revenue" a lump deduction of Rs. 21,000 has been made from the provision for Taluqa gumastas, as the scheme is not likely to take effect before 1st July 1899.

As regards the heads "5.—Salt" and "7.—Excise," I am to say that the Government of India have, on a consideration of the remarks in paragraph 5 of your letter No. 276, dated 20th February 1899, decided to restore Rs. 70,000 out of the original reduction of Rs. 1,50,000 under combined establishments, and a reduction of Rs. 1,00,000 has also been made with reference to past actuals in the provision for Salt purchase and freight.

Under the head "24.—Medical" a small addition of Rs. 2,400 was suggested in your telegram of 28th February on account of extra charges consequent on the promotion of two Civil Assistant Surgeons, and a similar addition of Rs. 2,400 under "26.—Scientific and other Minor Departments" for tents and establishment to Government botanists was suggested in your telegram of the 2nd of March, but these were not considered of sufficient importance to be specially provided for.

A reduction of Rs. 8,000 has been made in the provision for Government Presses, and I am to say with reference to paragraph 18 of your letter No. 276, dated the 20th February 1899, that even after this reduction the provision appears to be sufficiently high with reference to past actuals.

Your telegram of 11th February regarding Budget Notes. You are under some misapprehension about Budget Estimates. The Government of India have as yet passed no orders upon them; nor has the Accountant-General gone beyond his prescribed duty in criticising the figures proposed by the Local Government. The usual procedure is being followed which is laid down in Article 153 of the Civil Account Code and the Budget Notes are merely the means of collecting the necessary information to lay before the Supreme Government for settlement of the figures to be finally taken. The Budget Notes were made available to the Government of Madras, at its express desire and contrary to the wishes of the Government of India. See this Department letter No. 982 A., of 23rd February 1895. They are a convenient way of communicating to the Accountant-General the points on which he has to take the orders of the Government of Madras, as in the pressure of Budget work separate correspondence and enquiry on each such point would be impossible. It will be a great convenience if Madras follows the usual procedure in considering the points raised and passing orders on them at the instance of the Accountant-General without a formal letter from the Government of India.

the Accountant-General. This course results in practically excluding from the discussion and settlement of the figures the Accountant-General who actually prepares the statements upon which the Government of India work, and being the recognised adviser of both the Imperial and Provincial Governments in matters relating to the Budget, is in a better position than any one else to suggest means of giving effect to the wishes of the Local Government. I am accordingly to request that, with the permission of His Excellency the Governor, the usual procedure, which has stood the test of many years' experience, may be followed in future.

6. Separate orders will issue from this department regarding the estimates under "IX and 11.—Forests," and the Public Works Department will communicate in usual

The addition under the head 45.— Civil Works has already been explained in paragraph 3 above.

5. I am to take this opportunity to invite attention to my telegram of the 13th February quoted in the margin, in which it was explained that the Budget Notes are a convenient means of settling the figures of the estimates in communication with the Accountant-General and the Local Government. The Government of Madras have, in connection with the present Budget, suggested a large number of changes in the figures by telegrams addressed to the Government of India, instead of communicating them through

course the reasons for the adoption of the estimates under the Public Works heads. The figure under the head "13.—Interest" has been explained in the Resolution in this department, No. 1216-A., dated the 15th March 1899.

7. In Government of Madras, Marine Department, letter No. 30, dated the 10th January 1899, it is requested that a special assignment from Imperial Revenues of Rs. 2,58,850 may be made in 1899-1900 for the construction of light-houses in Madras. The money required for the construction of the light-houses should, as already stated in the letter from this department, No. 3285 S.R., dated the 27th July 1898, be ultimately provided for by the levy of light dues, but if the expenditure is charged to Government, it must be charged as ordinary expenditure under the head "45.—Civil Works," which is wholly Provincial, in accordance with the terms of the current Provincial settlement, as there is no authority for charging such expenditure to Loan Funds. The special grants to Provincial Revenues mentioned in this letter will enable the Government of Madras to pursue, without interruption, their policy in the matter of the construction of light-houses, but it is to be understood that if any expenditure is incurred out of Government funds, it will be ultimately recovered from light dues.

8. The usual memorandum showing how the Provincial share of Land Revenue has been calculated is annexed. In making this calculation a special contribution of Rs. 6,41,000 in aid of plague expenditure has, as already stated, been taken into account.

Copy, with copy of the annexures, forwarded to the Comptroller and Auditor General, and the Accountant-General, Madras, for information.

(By order.)

(Signed) H. H. RISLEY,
Offg. Secretary to the Government of India.

[Statement.]

Summary of Provincial Accounts, Madras.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
NET REVENUE ACCOUNT.									
<i>(See Statement A.)</i>									
Variable share of Provincial Revenues	2,04,32	2,16,91	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Fixed Adjustment	32,54	33,09	32,48	32,69	32,30	32,94	— 63	18,57	16,48
Total	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24
NET EXPENDITURE ACCOUNT.									
<i>(See Statement B.)</i>									
Civil Expenditure (excluding Famine and Plague)	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	..	2,44	2	..	2	4,71	15,97	17	5
Plague	..	..	..	..	..	1	22	1,90	6,41
Deduct—Special Contribution from Imperial	..	..	..	..	..	..	..	..	..
Net Famine and Plague	..	2,44	2	..	2	4,72	16,19	2,07	6,46
Total Expenditure Account	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53
Railways and Irrigation	— 31,89	— 40,91	— 36,07	— 31,90	— 33,48	— 39,66	— 29,75	— 31,09	— 31,39
Surplus (+) or Deficit (—)	..	— 15,91	+ 3,36	+ 12,24 (a)	+ 1,41 (a)	— 20,06	— 15,77	+ 5,78	— 7,68
Closing Balances	..	26,00	29,36	41,60	43,01	22,95	7,18	12,96	5,28
Famine Expenditure directly charged to Imperial	..	..	..	..	..	..	73,30	..	..

(a) Excludes a special transfer of 3,00 from 1894-95 to 1895-96. (Contribution to Imperial.)

Statement A.—Revenue Account.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
REVENUE ACCOUNT.									
<i>Revenue.</i>									
I.—Land Revenue	4,84,00	5,04,99	5,28,78	5,35,13	5,32,65	5,01,65	5,38,41	5,61,54	5,54,51
III.—Salt (Rents and Miscellaneous)	1,58	1,69	1,35	1,58	1,61	1,34	77	87	1,14
IV.—Stamps	66,00	73,64	74,32	78,73	79,67	79,41	84,20	83,50	84,50
V.—Excise	1,22,00	1,21,12	1,28,74	1,36,72	1,43,84	1,48,97	1,46,19	1,39,00	1,42,00
VIII.—Assessed Taxes	16,50	18,53	20,62	22,06	22,86	24,60	24,73	26,50	26,50
IX.—Forests	19,50	15,77	19,47	18,94	21,11	23,03	21,36	21,80	23,30
X.—Registration	11,00	13,19	11,99	12,16	12,22	12,11	15,30	13,10	13,10
XII.—Interest	59	85	1,79	1,81	1,57	1,59	1,73	2,44	2,51
Total Revenue	7,21,17	7,49,78	7,87,06	8,07,13	8,15,53	7,92,70	8,32,69	8,48,75	8,47,56
Provincial Share (variable portion)	2,26,67	2,38,04	2,49,30	2,56,98	2,60,15	2,55,01	2,83,82	2,71,77	2,72,61
<i>Expenditure.</i>									
1.—Refunds and Drawbacks	2,12	2,89	2,29	3,45	2,41	3,05	2,91	3,20	2,71
5.—Salt (Provincial)	6,01	5,13	5,40	5,76	6,19	6,06	3,94	3,93	4,49
6.—Stamps	2,54	3,18	3,25	3,47	3,55	3,22	3,43	3,41	3,48
7.—Excise	5,00	5,74	6,05	6,18	6,99	7,07	9,92	9,96	10,46
10.—Assessed Taxes	16	17	20	23	24	26	28	29	30
11.—Forests	16,00	13,23	13,55	13,85	14,46	15,34	15,73	16,00	16,80
12.—Registration	7,07	7,40	7,61	7,95	8,17	8,12	8,30	8,34	8,44
13.—Interest	56	1,42	1,79	1,67	1,59	1,70	1,86	2,07	2,08
Total Expenditure	39,46	39,16	40,14	42,57	43,60	44,82	46,37	47,20	48,76
Provincial Share	22,34	22,03	22,99	24,32	24,78	25,21	24,34	24,77	25,85
Net Revenue Account Total	6,81,71	7,10,62	7,46,92	7,64,56	7,71,93	7,47,88	7,86,32	8,01,55	7,98,80
Net Revenue Account Provincial (variable portion)	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Net fixed addition	32,54	33,09	32,48	32,69	32,30	32,94	— 63	18,57	16,48
Total Provincial Share	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24

Statement B.—Expenditure Accounts.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised estimate.	1899-1900, Budget estimate.
EXPENDITURE ACCOUNT.									
<i>Civil.</i>									
3.—Land Revenue Administration—									
Survey and Settlement	7,13	9,10	10,30	9,59	8,44	6,80	6,02	4,24	5,39
Other Charges	38,58	41,66	41,37	42,20	43,56	45,62	48,58	44,98	46,03
9.—Customs	1,62	1,67	1,75	2,01	2,32	2,33	2,35	2,38	2,51
15.—Post Office (District)	1,07	78	82	85	88	1,01	1,07	1,03	1,08
<i>Other Civil Departments.</i>									
18.—General Administration	9,44	10,02	10,04	10,25	10,27	9,92	10,07	10,02	9,76
19A.—Courts of Law	44,03	44,88	45,27	46,53	46,70	45,95	46,25	45,91	46,79
19B.—Jails	8,60	10,30	10,57	10,26	10,35	10,65	11,58	12,18	11,58
20.—Police	40,26	42,21	43,71	43,96	45,84	46,48	46,62	45,95	47,72
21.—Marine	19	1,09	1,24	48	15	1,18	8	8	14
22.—Education	14,29	16,64	16,18	16,39	16,71	16,75	17,47	17,40	17,43
24.—Medical	10,77	12,22	13,17	12,98	13,00	13,33	12,83	12,31	13,12
25.—Political	75	91	78	85	83	82	85	74	75
26.—Scientific, etc., departments	3,32	3,72	4,21	4,07	4,05	4,19	4,28	5,55	6,10
<i>Miscellaneous Civil Charges.</i>									
29.—Superannuation, etc., charges	14,00	13,58	13,79	14,46	14,85	15,66	15,90	15,97	16,42
30.—Stationary, etc.	7,48	7,48	8,02	9,00	9,48	9,34	10,37	9,81	10,34
32.—Miscellaneous	1,35	1,41	1,44	1,39	1,44	1,44	1,72	1,52	1,72
TOTAL CIVIL DEPARTMENTS	2,02,88	2,16,67	2,22,66	2,25,27	2,28,87	2,31,47	2,36,04	2,30,07	2,36,88
Deduct—Receipts	18,49	22,58	23,43	25,27	28,02	25,73	26,66	27,62	27,72
Net Civil Departments	1,84,39	1,94,09	1,99,23	2,00,00	2,00,85	2,05,74	2,09,38	2,02,45	2,09,16
PUBLIC WORKS.									
45.—Civil Works by Public Works Officers	19,10	21,53	22,91	20,90	25,31	24,24	17,79	24,00	22,16
Civil Works by Civil Officers	1,00	3,85	3,50	4,21	8,56	7,97	3,45	1,62	3,03
TOTAL	20,10	25,38	26,41	25,11	33,87	32,21	21,24	25,62	25,19
Deduct—Receipts	1,07	1,36	1,77	1,56	1,96	1,96	1,92	1,87	1,87
Net Civil Works	19,03	24,02	24,64	23,55	31,91	30,25	19,32	23,75	23,32
Contribution to Local (net)	74	355	4,53	— 2,34	..	2,40	— 2	43	59
Addition to Expenditure allowed for in Assignment	1,00	..	..	..	..	..	..	..	..
Miscellaneous Adjustments	32	..	..	..	..	..	..	..	..
Total Expenditure, excluding Famine and Plague	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	..	2,44	2	..	2	4,71	15,97	17	5
Plague	..	..	..	..	..	1	22	1,90	6,41
TOTAL	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53

Heads of Revenue.	Local Govt., Acct.-Genl., Depts., &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
Principal Heads of Revenue—										
I.—Land Proper Revenue ..	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	..	..
III.—Salt ..	1,78,17,000	1,14,000	..	1,79,31,000	1,78,17,000	1,14,000	..	1,79,31,000	..	..
IV.—Stamps ..	21,12,000	63,38,000	..	84,50,000	21,12,000	63,38,000	..	84,50,000	..	..
V.—Excise ..	1,08,00,000	36,00,000	..	1,44,00,000	1,06,50,000	35,50,000	..	1,42,00,000	..	2,00,000
VI.—Provincial rates ..	..	..	79,17,000	79,17,000	..	..	79,17,000	79,17,000	..	..
VII.—Customs ..	35,25,000	75,000	..	36,00,000	35,25,000	75,000	..	36,00,000	..	..
VIII.—Assessed Taxes ..	13,25,000	13,25,000	..	26,50,000	13,25,000	13,25,000	..	26,50,000	..	..
IX.—Forest ..	11,65,000	11,65,000	..	23,30,000	11,65,000	11,65,000	..	23,30,000	..	..
X.—Registration ..	6,55,000	6,55,000	..	13,10,000	6,55,000	6,55,000	..	13,10,000	..	..
XI.—Tributes ..	45,11,000	..	..	45,11,000	..	..	..	45,11,000	..	..
Total ..	7,46,35,000	2,87,83,000	1,03,13,000	11,37,31,000	7,38,44,000	2,93,74,000	1,03,13,000	11,35,31,000	..	2,00,000
XII.—Interest ..	2,95,000	2,51,000	54,000	6,00,000	2,95,000	2,51,000	54,000	6,00,000	..	..
Receipts by Civil Departments—										
XVI.—Law and Justice—										
Courts of Law ..	..	8,04,000	23,000	8,27,000	..	8,04,000	23,000	8,27,000	..	..
Jails ..	..	4,55,000	..	4,55,000	..	4,55,000	..	4,55,000	..	..
XVII.—Police ..	..	4,47,000	..	4,47,000	..	4,47,000	..	4,47,000	..	..
XIX.—Education ..	..	1,92,000	2,42,000	4,34,000	..	1,92,000	2,42,000	4,34,000	..	..
XX.—Medical ..	..	1,01,000	49,000	1,50,000	..	1,01,000	49,000	1,50,000	..	..
XXI.—Scientific and other Minor Departments ..	..	3,35,000	..	3,35,000	..	3,35,000	..	3,35,000	..	..
Total ..	..	23,34,000	3,14,000	26,48,000	..	23,34,000	3,14,000	26,48,000	..	..
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c. ..	85,000	62,000	1,000	1,48,000	85,000	62,000	1,000	1,48,000	..	..
XXIII.—Stationery and Printing ..	15,000	1,04,000	..	1,19,000	15,000	1,04,000	..	1,19,000	..	..
XXV.—Miscellaneous ..	27,000	1,97,000	6,07,000	8,31,000	27,000	1,97,000	6,07,000	8,31,000	..	..
Total ..	1,27,000	3,63,000	6,08,000	10,98,000	1,27,000	3,63,000	6,08,000	10,98,000	..	..
Railways—										
XXVI.—State Railways (Gross traffic receipts) ..	1,48,60,000	2,60,000	..	1,51,20,000	1,48,60,000	2,60,000	..	1,51,20,000	..	..
XXVIII.—Subsidised Companies, &c. ..	2,95,000	..	..	2,95,000	..	..	..	2,95,000	..	..
Total ..	1,51,55,000	2,60,000	..	1,54,15,000	1,51,55,000	2,60,000	..	1,54,15,000	..	..
Irrigation—										
XXIX.—Major Works (Direct receipts) ..	2,85,000	..	..	2,85,000	2,85,000	..	..	2,85,000	..	..
Portion of Land Revenue due to Irrigation ..	72,15,000	..	..	72,15,000	..	..	..	72,15,000	..	..
XXX.—Minor Works and Navigation ..	..	1,88,000	..	1,88,000	..	1,88,000	..	1,88,000	..	..
Total ..	75,00,000	1,88,000	..	76,88,000	75,00,000	1,88,000	..	76,88,000	..	..
Buildings and Roads—										
XXXI.—Military Works ..	3,000	..	..	3,000	..	..	..	3,000	..	..
XXXII.—Civil Works ..	..	1,87,000	10,28,000	12,15,000	..	1,87,000	10,28,000	12,15,000	..	..
Total ..	3,000	1,87,000	10,28,000	12,18,000	3,000	1,87,000	10,28,000	12,18,000	..	..
Total Revenues ..	9,77,15,000	3,23,66,000	1,23,17,000	14,23,98,000	9,69,24,000	3,29,57,000	1,23,17,000	14,21,98,000	..	2,00,000
Contribution ..	..	2,79,000	3,38,000	..	..	2,79,000	3,38,000	..	..	..
Opening Balance ..	..	12,96,000	31,15,000	..	..	28,03,000	31,15,000	..	..	..
Grand Total ..	..	3,39,41,000	1,57,70,000	..	..	3,60,39,000	1,57,70,000	..	..	..

Heads of Expenditure.	Local Govt., Acctt.-Genl., Depts., &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
Direct Demands on the Revenues—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1.—Refunds and Drawbacks ..	2,09,000	1,29,000	6,000	3,44,000	2,09,000	1,29,000	6,000	3,44,000	..	..
2.—Assignments and Compensations ..	11,54,000	..	..	11,54,000	11,54,000	..	..	11,54,000	..	..
Charges in respect of Collection—										
3.—Land Revenue ..	..	51,63,000	50,25,000	1,01,88,000	..	51,42,000	50,25,000	1,01,67,000	..	21,000
5.—Salt (including cost of production) ..	17,55,000	4,61,000	..	22,16,000	16,19,000	4,49,000	..	20,68,000	..	1,48,000
6.—Stamps ..	87,000	2,61,000	..	3,48,000	87,000	2,61,000	..	3,48,000	..	..
7.—Excise ..	8,05,000	2,69,000	..	10,74,000	7,85,000	2,61,000	..	10,46,000	..	32,000
9.—Customs ..	..	2,51,000	..	2,51,000	..	2,51,000	..	2,51,000	..	..
10.—Assessed Taxes ..	15,000	15,000	..	30,000	15,000	15,000	..	30,000	..	..
11.—Forest ..	8,40,000	8,40,000	..	16,80,000	8,40,000	8,40,000	..	16,80,000	..	..
12.—Registration ..	4,22,000	4,22,000	..	8,44,000	4,22,000	4,22,000	..	8,44,000	..	..
Total ..	52,91,000	78,11,000	50,31,000	1,81,33,000	51,31,000	77,70,000	50,31,000	1,79,32,000	..	2,01,000
Interest—										
13.—Interest on Debt (other than that charged to Railways and Irrigation Works) ..	..	2,08,000	..	2,08,000	..	2,08,000	..	2,08,000	..	..
14.—Interest on other Obligations ..	21,000	..	2,000	23,000	21,000	..	2,000	23,000	..	..
Total ..	21,000	2,08,000	2,000	2,31,000	21,000	2,08,000	2,000	2,31,000	..	..
Post Office, Telegraph and Mint—										
15.—Post Office ..	..	1,08,000	..	1,08,000	..	1,08,000	..	1,08,000	..	..
Salaries and Expenses of Civil Departments—										
18.—General Administration ..	2,71,000	9,76,000	3,48,000	15,95,000	2,71,000	9,76,000	3,48,000	15,95,000	..	..
19.—Law and Justice—										
A.—Courts of Law ..	..	46,79,000	..	46,79,000	..	46,79,000	..	46,79,000	..	..
B.—Jails ..	..	11,58,000	..	11,58,000	..	11,58,000	..	11,58,000	..	..
20.—Police ..	..	47,72,000	..	47,72,000	..	47,72,000	..	47,72,000	..	..
21.—Marine (including River Navigation) ..	..	14,000	..	14,000	..	14,000	..	14,000	..	..
22.—Education ..	..	17,43,000	10,71,000	28,14,000	..	17,43,000	10,71,000	28,14,000	..	..
23.—Ecclesiastical ..	3,85,000	..	..	3,85,000	3,85,000	..	..	3,85,000	..	..
24.—Medical ..	..	19,55,000	22,74,000	42,29,000	..	19,53,000	22,74,000	42,27,000	..	2,000
25.—Political ..	16,000	75,000	..	91,000	16,000	75,000	..	91,000	..	..
26.—Scientific and other Minor Departments ..	7,000	6,13,000	..	6,20,000	7,000	6,10,000	..	6,17,000	..	3,000
Total ..	6,79,000	1,59,85,000	36,93,000	2,03,57,000	6,79,000	1,59,80,000	36,93,000	2,03,52,000	..	5,000
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions ..	6,40,000	..	..	6,40,000	6,40,000	..	..	6,40,000	..	..
28.—Civil Furlough and Absentee Allowances ..	1,000	..	..	1,000	1,000	..	..	1,000	..	..
29.—Superannuation Allowances and Pensions ..	34,000	16,42,000	21,000	16,97,000	34,000	16,42,000	21,000	16,97,000	..	..
30.—Stationery and Printing ..	4,09,000	10,42,000	31,000	14,82,000	4,09,000	10,34,000	31,000	14,74,000	..	8,000
32.—Miscellaneous ..	53,000	1,72,000	3,33,000	5,58,000	53,000	1,72,000	3,33,000	5,58,000	..	..
Total ..	11,37,000	28,56,000	3,85,000	43,78,000	11,37,000	28,48,000	3,85,000	43,70,000	..	8,000
Famine Relief and Insurance—										
33.—Famine Relief ..	..	5,000	..	5,000	..	5,000	..	5,000	..	..
34.—Construction of Protective Railways ..	49,00,000	..	..	49,00,000	49,00,000	..	..	49,00,000	..	..
35.—Construction of Protective Irrigation Works ..	31,000	..	..	31,000	31,000	..	..	31,000	..	..
Total ..	49,31,000	5,000	..	49,36,000	49,31,000	5,000	..	49,36,000	..	..
37.—Construction of Railways, &c. ..	..	22,000	..	22,000	..	22,000	..	22,000	..	..
Railway Revenue Account—										
38.—State Railways—										
Working Expenses ..	93,63,000	1,60,000	..	95,23,000	93,63,000	1,60,000	..	95,23,000	..	..
39.—Guaranteed Companies—										
Surplus profits, land and supervision ..	7,18,000	..	..	7,18,000	7,18,000	..	..	7,18,000	..	..
40.—Subsidised Companies—										
Land, &c. ..	7,000	..	..	7,000	7,000	..	..	7,000	..	..
41.—Miscellaneous Railway Expenditure ..	68,000	..	..	68,000	68,000	..	..	68,000	..	..
Total ..	1,01,56,000	1,60,000	..	1,03,16,000	1,01,56,000	1,60,000	..	1,03,16,000	..	..
Irrigation—										
42.—Major Works (Working Expenses) ..	15,25,000	..	..	15,25,000	15,25,000	..	..	15,25,000	..	..
42.—Minor Works and Navigation ..	..	34,05,000	9,000	34,14,000	..	34,05,000	9,000	34,14,000	..	..
Total ..	15,25,000	34,05,000	9,000	49,39,000	15,25,000	34,05,000	9,000	49,39,000	..	..
Buildings and Roads—										
44.—Military Works ..	69,000	..	..	69,000	69,000	..	..	69,000	..	..
45.—Civil Works ..	50,000	25,19,000	42,19,000	67,88,000	50,000	33,92,000	42,19,000	76,61,000	8,73,000	..
Total ..	1,19,000	25,19,000	42,19,000	68,57,000	1,19,000	33,92,000	42,19,000	77,30,000	8,73,000	..
Total, Expenditure ..	2,38,59,000	3,30,79,000	1,33,39,000	7,02,77,000	2,36,99,000	3,38,98,000	1,33,39,000	7,09,36,000	5,69,000	..
Contribution ..	..	3,38,000	2,79,000	..	..	3,38,000	2,79,000	..	..	..
Closing Balance ..	..	5,24,000	21,52,000	..	..	18,03,000	21,52,000	..	..	..
Grand Total ..	..	3,39,41,000	1,57,70,000	..	..	3,60,39,000	1,57,70,000	..	..	..
Provincial and Local—										
Surpluses (+) ..	..	..	..	..	..	..	..	..	..	..
Deficits (—) ..	..	—7,72,000	—9,63,000	..	..	—10,00,000	—9,63,000	..	..	..
		—17,35,000				—19,63,000				

MEMORANDUM showing how the Provincial share of Land Revenue, Madras, has been calculated.

	RS.
Gross Land Revenue (including the portion credited to Irrigation)	5,78,47,000
<i>Deduct—</i>	
Local portion of the Revenue	23,96,000
Total Revenue divisible	5,54,51,000
Provincial portion (one-fourth)	1,38,63,000
<i>Add—</i>	
Fixed assignment under the new settlement ..	17,46,000
Special contribution in aid of plague expenditure	6,41,000
On account of training Madras Hospital Assistant pupils for service in Burma ..	17,000
	24,04,000
<i>Deduct—</i>	
Repayment of contribution for the purchase of cinchona bark.	1,02,000
On account of the transfer of the charges for freight, &c., to the head Salt purchase and freight from Salaries, Establishments, and Contingencies	13,000
	1,15,000
	22,89,000
	1,61,52,000
<i>Distribution of Total Land Revenue—</i>	
Imperial (excluding Land Revenue due to Irrigation) ..	3,20,84,000
Do. due to Irrigation	72,15,000
Provincial	1,61,52,000
Local	23,96,000
Total	5,78,47,000

G.O., Mis. No. 1429, Revenue, dated 20th April 1899.

Read—the following paper :—

From the Director of the Government Cinchona Plantations, Nilgiris, to the Secretary to Government, Revenue Department, No. 14, dated 7th April 1899.

In September last, when framing the budget estimate of expenditure for the year 1899–1900, a sum of Rs. 43,750 was provided for the purchase of 200,000 lb. of $3\frac{1}{2}$ per cent. bark from private growers and was sanctioned by Government in G.O., No. 1094, Financial, dated 22nd November 1898.

2. When the above estimate was made, the unit in the London market was quoted at $\frac{3}{4}$ to $\frac{7}{8}$ pence against $\frac{7}{8}$ to $1\frac{1}{8}$ in August; German quinine was selling at $9\frac{3}{4}$ d. and Howards brand at 1s. per ounce; the stock of bark on 1st September 1898 was 20,913 bales against stock of 20,084 bales in 1897, and 23,386 bales in 1896; the shipments from Java during August were 1,047,000 lb. against 697,000 lb. for the same month in the previous year, and the stock of quinine in London on 31st August 1898 was 1,719,136 ounces against 1,386,896 ounces in 1897.

3. After due consideration of the above facts, which illustrate the position of the bark and quinine markets in September, it was considered that no grounds existed for

anticipating any marked rise in the price of the unit, and it was thought that it would be safe to estimate the value of the unit for purchases to be made in April 1899 at 1 penny.

4. At this rate $3\frac{1}{2}$ per cent. bark is worth As. 3–6 per lb., and a sum of Rs. 43,750 was therefore provided for the purchase of 200,000 lb.

5. The last bark sale held in London in 1898 was on the 13th December, when the unit was quoted $1\frac{1}{8}$ d. to 1 penny and at the sale on 24th January 1899, which showed a weaker tone, the price of the unit was about the same, viz., $\frac{7}{8}$ d. to 1 penny. A sudden and totally unexpected shortage of shipments of bark from Java sent up the price of the unit at the February sale to $1\frac{3}{4}$ d. and at the sale held in London on 28th March, the unit was quoted (according to Reuter's telegram) at $2\frac{1}{4}$ d., a figure which it has not reached since 1888.

6. Arrangements for the purchase of the bark required for the year were made in January and early in February, and it was then stipulated that the unit rate ruling in the London market at the April sale should form the basis on which payments would be made. This sale will be held on the 25th instant, and as the latest advices report continued speculation in quinine, there seems little prospect of any decline in the price of bark on that date, while it is possible that there may be a further rise. Assuming, however, that the unit is quoted at $2\frac{1}{4}$ d. on the 25th April and that exchange is at 1s. 4d., the cost of each pound of $3\frac{1}{2}$ per cent. bark will be 7·875 annas, and the 200,000 lb. of bark already purchased will cost Rs. 98,437–8–0 or Rs. 54,687–8–0 in excess of the budget provision.

7. A formal application for an additional grant will be made in due course when the actual requirements are known, but as I shall probably be away when news of the April sale arrives, I have the honour to bring this matter to the notice of Government.

Order—Mis. No. 1429, Revenue, dated 20th April 1899.

The formal application promised by the Director will be awaited.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
for Secretary to Government.

To the Director, Government Cinchona Plantations.
" Financial Department.

ORDER—No. 677, Financial, dated 8 May 1899.

The letter from the Government of India, No. A.—1429 L., dated 29th March 1899, will be communicated to the departments of the Secretariat.

2. The following allotments will be made from the undistributed provision of 8·73 lakhs which has been placed by the Government of India in the budget estimate for 1899–1900 under 45. CIVIL WORKS :—

(i) The grant under 45. CIVIL WORKS—PUBLIC WORKS DEPARTMENT will be increased by 2 lakhs. Of this amount, one lakh will be assigned for the construction of lighthouses in accordance with paragraph 7 of the letter from the Government of India, and 50 lakh will be allotted to the Coom Improvement Scheme.

(ii) A sum of 3 lakhs will be placed at the disposal of the Local and Municipal Department for distribution among such municipalities and district boards as may have been seriously affected by plague expenditure. Orders will issue in that department setting forth the detailed distribution of this sum in view to ascertaining the exact amounts to be charged to each of the heads 45. CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS and CONTRIBUTIONS.

(iii) A further sum of 70 lakh will be transferred to the head CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS, and will be placed at the disposal of the Local and Municipal Department for the purpose of a contribution of 50 lakh to the Negapatam water-works and of a grant of 20 lakh to the Berhampur water-works.

(iv) A sum of 1.15 lakhs will be transferred to the major head 43. MINOR WORKS AND NAVIGATION, and will be placed at the disposal of the Public Works Department for tank and monsoon repairs.

(v) An additional allotment of .15 lakh will be made to the head 12. REGISTRATION to meet the cost of the introduction during the current year of the scheme for the reorganization of that department, submitted to the Government of India, Home Department, with letter No. 316, Judicial, dated 20th February 1899.

(vi) The budget provision under the head 26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS will be increased by .575 lakh in order to provide for the additional grant (.55 lakh) which will be required under CINCHONA PLANTATIONS as intimated in the letter from the Director recorded in G.O., Mis. No. 1429, Revenue, dated 20th April 1899, read again above and for the amount (.024) which, as indicated in paragraph 4 of the foregoing letter from the Government of India, has not been included in the estimates as finally sanctioned, for tents and establishment for the Government Botanist.

(vii) The grant under 24. MEDICAL will be similarly raised by Rs. 2,500 to provide for the promotion of two Civil Assistant Surgeons.

(viii) The balance (1.13) will be held in reserve for the present.

3. The foregoing grants will be reported to the Government of India with reference to paragraph 3 of its letter. Paragraph 5 of the same communication will be recorded pending the receipt of a reply to this Government's letter, No. 456, Financial, dated the 28th March 1899.

(True Extract.)

G. STOKES,
Chief Secretary.

To all Departments of the Secretariat.
„ the Accountant-General.

ENDORSEMENT—No. 580, Financial, dated 8 May 1899.

Copy to the Government of India, Finance and Commerce Department.

Chief Secretary

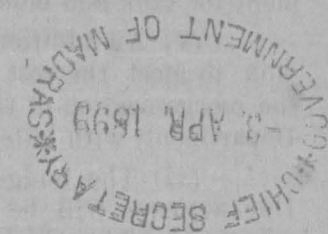
CURRENT No 1407

No. A.—1429 L.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS and FINANCE.
Estimates and Accounts.



To

THE CHIEF SECRETARY TO THE GOVERNMENT OF MADRAS.

Calcutta, March 29, 1899.

SIR,

I AM directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1899-1900, and of the correspondence noted in the margin.

Letter from Government of Madras, No. 1221, dated 13th December 1898.
Letter from Government of Madras, No. 30 (Marine), dated 10th January 1899.
Letter to Government of Madras, No. 756 A., dated 16th February 1899.
Letter from Government of Madras, No. 262, dated 18th February 1899.
Letter from Government of Madras, No. 264, dated 18th February 1899.
Letter from Government of Madras, No. 276, dated 20th February 1899.

2. It was stated in paragraph 11 of my letter No. 756 A., dated the 16th

February 1899, that the Government of India had decided to charge to Imperial Revenues all direct famine and plague expenditure in Madras in 1898-99 and 1899-1900, which in ordinary course would be debitable to Provincial Revenues. In accordance with this decision contributions of R2,07,000 in the Revised Estimates and R6,41,000 in the Budget have been made through the Land Revenue head in the figures of the Estimates. The actual contributions to be made will depend on the expenditure as finally recorded in the accounts. The grant in 1899-1900 of R6,41,000 is of course contingent on expenditure to that extent being required to be incurred by the Government of Madras. If more expenditure is found necessary, it must not be assumed that the Government of India accept the obligation to provide for it all.

3. I am also to refer you to paragraphs 41 to 67 of the Financial Statement containing a review of the Provincial finances of all the Provinces from 1892-93 to 1899-1900. Tables are annexed to this letter showing how the totals there stated have, in the case of the Government of Madras, been reached. It will be seen from paragraphs 54 and 63 of the Statement that the Government of India have decided to make a free grant to the Madras Provincial Revenues of R10,00,000 in 1898-99, and also to make a further grant of R3,00,000 for distribution at the discretion of the Government of Madras among such Municipalities and Local Bodies as may have been seriously affected by plague expenditure. The total grant of R13,00,000 will be adjusted in the accounts of 1898-99 by a transfer from Imperial to Provincial through the Land Revenue head. As explained in paragraph 65 of the Financial Statement, the Budget Estimates of Provincial Expenditure in Madras during 1899-1900 have been prepared so as to exhibit a deficit on the year's transactions of R10,00,000, and a special addition of R8,73,000 has been made under the head "45.—Civil Works" to produce this result. This amount can be wholly spent on Provincial services during the year or can be utilised partly in building up the minimum Provincial balance as may be deemed expedient.

The Government of Madras is requested to consider and make its proposals for the expenditure of the additional funds thus placed at its disposal, due regard being had to the necessity of accumulating the prescribed minimum balance within a short period of time.

4. The accompanying statement of Estimates for 1899-1900 shows the figures of Revenue and Expenditure passed by the Government of India as compared with the corresponding figures recommended by the Government of Madras. The heads under which differences occur are the heads "V.—Excise," "3.—Land Revenue," "5.—Salt," "7.—Excise," "24.—Medical," "26.—Scientific and other Minor Departments," "30.—Stationery and Printing," and "45.—Civil Works."

Under the head "V.—Excise" the Government of Madras in their letter No. 276, dated the 20th February 1899, agreed to the reduction of their original estimate for 1899-1900 from R1,46,00,000 to R1,44,00,000, but as only R1,39,00,000 are expected to be realised in the current year, it has been considered safer to take the estimate for next year at R1,42,00,000.

Under the head "3.—Land Revenue" a lump deduction of R21,000 has been made from the provision for Taluqa gomastas, as the scheme is not likely to take effect before 1st July 1899.

As regards the heads "5.—Salt" and "7.—Excise," I am to say that the Government of India have, on a consideration of the remarks in paragraph 5 of your letter No. 276, dated 20th February 1899, decided to restore R70,000 out of the original reduction of R1,50,000 under combined establishments, and a reduction of R1,00,000 has also been made with reference to past actuals in the provision for Salt purchase and freight.

Under the head "24.—Medical" a small addition of R2,400 was suggested in your telegram of 28th February on account of extra charges consequent on the promotion of two Civil Assistant Surgeons, and a similar addition of R2,400 under "26.—Scientific and other Minor Departments" for tents and establishment to Government botanists was suggested in your telegram of the 2nd of March, but these were not considered of sufficient importance to be specially provided for.

A reduction of R8,000 has been made in the provision for Government Presses, and I am to say with reference to paragraph 18 of your letter No. 276, dated the 20th February 1899, that even after this reduction the provision appears to be sufficiently high with reference to past actuals.

The addition under the head 45.—Civil Works has already been explained in paragraph 3 above.

5. I am to take this opportunity to invite attention to my telegram of the 13th February quoted in the margin, in which it was explained that the

Your telegram of 11th February regarding Budget Notes. You are under some misapprehension about Budget Estimates. The Government of India have as yet passed no orders upon them; nor has the Accountant General gone beyond his prescribed duty in criticising the figures proposed by the Local Government. The usual procedure is being followed which is laid down in Article 153 of the Civil Account Code and the Budget Notes are merely the means of collecting the necessary information to lay before the Supreme Government for settlement of the figures to be finally taken. The Budget Notes were made available to the Government of Madras, at its express desire and contrary to the wishes of the Government of India. See this Department letter No. 982 A. of 23rd February 1895. They are a convenient way of communicating to the Accountant General the points on which he has to take the orders of the Government of Madras, as in the pressure of Budget work separate correspondence and enquiry on each such point would be impossible. It will be a great convenience if Madras follows the usual procedure in considering the points raised and passing orders on them at the instance of the Accountant General without a formal letter from the Government of India.

Budget Notes are a convenient means of settling the figures of the estimates in communication with the Accountant General and the Local Government. The Government of Madras have, in connection with the present Budget, suggested a large number of changes in the figures by telegrams addressed to the Government of India, instead of

communicating them through the Accountant General. This course results in practically excluding from the discussion and settlement of the figures the Accountant General who actually prepares the statements upon which the Government of India work, and being the recognised adviser of both the Imperial and Provincial Governments in matters relating to the Budget, is in a better position than any one else to suggest means of giving effect to the wishes of the Local Government. I am accordingly to request that, with the permission of His Excellency the Governor, the usual procedure, which has stood the test of many years' experience, may be followed in future.

6. Separate orders will issue from this Department regarding the estimates under "IX and 11.—Forests," and the Public Works Department will communicate in usual course the reasons for the adoption of the estimates under the Public Works heads. The figure under the head "13.—Interest" has been explained in the Resolution in this Department, No. 1216 A., dated the 15th March 1899.

7. In Government of Madras, Marine Department, letter No. 30, dated the 10th January 1899, it is requested that a special assignment from Imperial Revenues of R2,58,850 may be made in 1899-1900 for the construction of light-houses in Madras. The money required for the construction of the light-houses should, as already stated in the letter from this Department, No. 3285 S. R., dated the 27th July 1898, be ultimately provided for by the levy of light dues, but if the expenditure is charged to Government, it must be charged as ordinary expenditure under the head "45.—Civil Works", which is wholly Provincial, in accordance with the terms of the current Provincial settlement, as there is no authority for charging such expenditure to Loan Funds. The special grants to Provincial Revenues mentioned in this letter will enable the Government of Madras to pursue, without interruption, their policy in the matter of the construction of light-houses, but it is to be understood that if any expenditure is incurred out of Government funds, it will be ultimately recovered from light dues.

8. The usual memorandum showing how the Provincial share of Land Revenue has been calculated is annexed. In making this calculation a special contribution of R6,41,000 in aid of plague expenditure has, as already stated, been taken into account.

I have the honour to be,

SIR,

Your most obedient Servant,

H. H. Risley

Offg. Secretary to the Government of India.

Copy with copy of the annexures forwarded to the Comptroller & Auditor General, & the Secy. General, Madras for information.

Summary of Provincial Accounts, Madras.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
NET REVENUE ACCOUNT.									
<i>(See Statement A.)</i>									
Variable Share of Provincial Revenues	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Fixed Adjustment	32,54	33,09	32,48	32,69	32,30	32,94	—63	18,57	16,48
TOTAL	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24
NET EXPENDITURE ACCOUNT.									
<i>(See Statement B.)</i>									
Civil Expenditure (excluding Famine and Plague)	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	...	2,44	2	...	2	4,71	15,97	17	5
Plague	...	...	...	...	...	1	22	1,90	6,41
Deduct—Special Contribution from Imperial	...	...	...	...	...	...	...	...	...
Net Famine and Plague	...	2,44	2	...	2	4,72	16,19	2,07	6,46
TOTAL EXPENDITURE ACCOUNT	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53
Railways and Irrigation	—31,39	—40,91	—36,07	—31,90	—33,48	—39,66	—29,75	—31,09	—31,39
Surplus (+) or Deficit (—)	...	—15,91	+3,36	+12,24(a)	+1,41(a)	—20,06	—15,77	+5,78	—7,68
Closing Balances	...	26,00	29,36	41,60	43,01	22,95	7,18	12,96	5,23
Famine Expenditure directly charged to Imperial	...	...	...	...	...	...	73,30	...	...

(a) Excludes a special transfer of 3,00 from 1894-95 to 1895-96. (Contribution to Imperial.)

Statement A.—Revenue Account.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
REVENUE ACCOUNT.									
<i>Revenue.</i>									
I.—Land Revenue	4,84,00	5,04,99	5,28,78	5,35,13	5,32,65	5,01,65	5,38,41	5,61,54	5,54,51
III.—Salt (Rents and Miscellaneous)	1,58	1,69	1,35	1,58	1,61	1,34	77	87	1,14
IV.—Stamps	66,00	73,64	74,32	78,73	79,67	79,41	84,20	83,50	84,50
V.—Excise	1,22,00	1,21,12	1,28,74	1,36,72	1,43,84	1,48,97	1,46,19	1,39,00	1,42,00
VIII.—Assessed Taxes	16,50	18,53	20,62	22,06	22,86	24,60	24,73	26,50	26,50
IX.—Forests	19,50	15,77	19,47	18,94	21,11	23,03	21,36	21,80	23,30
X.—Registration	11,00	13,19	11,99	12,16	12,22	12,11	15,30	13,10	13,10
XII.—Interest	59	85	1,79	1,81	1,57	1,59	1,73	2,44	2,51
TOTAL REVENUE	7,21,17	7,49,78	7,87,06	8,07,13	8,15,53	7,92,70	8,32,69	8,48,75	8,47,56
Provincial Share (variable portion)	2,26,67	2,38,04	2,49,30	2,56,98	2,60,15	2,55,01	2,83,82	2,71,77	2,72,61
<i>Expenditure.</i>									
1.—Refunds and Drawbacks	2,12	2,89	2,29	3,45	2,41	3,05	2,91	3,20	2,71
5.—Salt (Provincial)	6,01	5,13	5,40	5,76	6,19	6,06	3,94	3,93	4,49
6.—Stamps	2,54	3,18	3,25	3,47	3,55	3,22	3,43	3,41	3,48
7.—Excise	5,00	5,74	6,05	6,18	6,99	7,07	9,92	9,96	10,46
10.—Assessed Taxes	16	17	20	23	24	26	28	29	30
11.—Forests	16,00	13,23	13,55	13,86	14,46	15,34	15,73	16,00	16,80
12.—Registration	7,07	7,40	7,61	7,95	8,17	8,12	8,30	8,34	8,44
13.—Interest	56	1,42	1,79	1,67	1,59	1,70	1,86	2,07	2,08
TOTAL EXPENDITURE	39,46	39,16	40,14	42,57	43,60	44,82	46,37	47,20	48,76
Provincial Share	22,34	22,03	22,99	24,32	24,78	25,24	24,34	24,77	25,85
Net Revenue Account Total	6,81,71	7,10,62	7,46,92	7,64,56	7,71,93	7,47,88	7,86,32	8,01,55	7,98,80
“ “ Provincial (variable portion)	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Net fixed addition	32,54	33,09	32,48	32,69	32,30	32,94	—63	18,57	16,48
TOTAL PROVINCIAL SHARE	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24

Statement B.—Expenditure Account.

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
EXPENDITURE ACCOUNT.									
CIVIL.									
<i>—Land Revenue Administration—</i>									
Survey and Settlement	7,13	9,10	10,30	9,59	8,44	6,80	6,02	4,24	5,39
Other Charges	38,58	41,66	41,37	42,20	43,56	45,62	48,58	44,98	46,03
Customs	1,62	1,67	1,75	2,01	2,32	2,33	2,35	2,38	2,51
Post Office (District)	1,07	78	82	85	88	1,01	1,07	1,03	1,08
<i>Other Civil Departments.</i>									
18.—General Administration	9,44	10,02	10,04	10,25	10,27	9,92	10,07	10,02	9,76
19A.—Courts of Law	44,03	44,88	45,27	46,53	46,70	45,95	46,25	45,91	46,79
19B.—Jails	8,60	10,30	10,57	10,26	10,35	10,65	11,58	12,18	11,58
20.—Police	40,26	42,21	43,71	43,96	45,84	46,48	46,62	45,95	47,72
21.—Fire	19	1,09	1,24	48	15	1,18	8	8	14
22.—Education	14,29	15,64	16,18	16,39	16,71	16,75	17,47	17,40	17,43
24.—Medical	10,77	12,22	13,17	12,98	13,00	13,33	12,83	12,31	13,12
25.—Political	75	91	78	85	83	82	85	74	75
26.—Scientific, etc., departments	3,32	3,72	4,21	4,07	4,05	4,19	4,28	5,55	6,10
<i>Miscellaneous Civil Charges.</i>									
29.—Superannuation, etc., charges	14,00	13,58	13,79	14,46	14,85	15,66	15,90	15,97	16,42
30.—Stationery, etc.	7,48	7,48	8,02	9,00	9,48	9,24	10,37	9,81	10,34
32.—Miscellaneous	1,35	1,41	1,44	1,39	1,44	1,44	1,72	1,52	1,73
TOTAL CIVIL DEPARTMENTS	2,02,88	2,16,67	2,22,66	2,25,27	2,28,87	2,31,47	2,36,04	2,30,07	2,36,88
<i>Deduct—Receipts</i>	<i>18,49</i>	<i>22,58</i>	<i>23,43</i>	<i>25,27</i>	<i>28,02</i>	<i>25,73</i>	<i>26,66</i>	<i>27,62</i>	<i>27,72</i>
Net Civil Departments	1,84,39	1,94,09	1,99,23	2,00,00	2,00,85	2,05,74	2,09,38	2,02,45	2,09,16
PUBLIC WORKS.									
45.—Civil Works by Public Works Officers	19,10	21,53	22,91	20,90	25,31	24,24	17,79	24,00	22,16
“ “ by Civil Officers	1,00	3,85	3,50	4,21	8,56	7,97	3,45	1,62	3,03
TOTAL	20,10	25,38	26,41	25,11	33,87	32,21	21,24	25,62	25,19
<i>Deduct—Receipts</i>	<i>1,07</i>	<i>1,36</i>	<i>1,77</i>	<i>1,56</i>	<i>1,96</i>	<i>1,96</i>	<i>1,92</i>	<i>1,87</i>	<i>1,87</i>
Net Civil Works	19,03	24,02	24,64	23,55	31,91	30,25	19,32	23,75	23,32
Contribution to Local (net)	74	3,55	—4,53	—2,34	...	2,40	—2	43	59
Addition to Expenditure allowed for in Assignment	1,00	...	...	...	...	...	...	...	...
Miscellaneous Adjustments	32	...	...	...	...	...	...	...	...
Total Expenditure, excluding Famine and Plague	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	...	2,44	2	...	2	4,71	15,97	17	6
Plague	...	...	...	...	...	1	22	1,90	6,41
TOTAL	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53

HEADS OF REVENUE.	LOCAL GOVT., ACCTT. GENL., DEPTS., ETC.				FINANCE DEPARTMENT.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.		
	R	R	R	R	R	R	R	R		
Principal Heads of Revenue—										
I.—Land Revenue { Proper Adjustments . . .	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	...	...
III.—Salt . . .	1,78,17,000	1,14,000	...	1,79,31,000	1,78,17,000	1,14,000	...	1,79,31,000	...	...
IV.—Stamps . . .	21,12,000	63,38,000	...	84,50,000	21,12,000	63,38,000	...	84,50,000	...	...
V.—Excise . . .	1,08,00,000	36,00,000	...	1,44,00,000	1,08,00,000	36,00,000	...	1,44,00,000	...	2,00,000
VII.—Provincial rates . . .	...	79,17,000	79,17,000	...	...	79,17,000	79,17,000	...	...	...
VIII.—Customs . . .	35,25,000	75,000	...	36,00,000	35,25,000	75,000	...	36,00,000	...	...
IX.—Assessed Taxes . . .	13,25,000	13,25,000	...	26,50,000	13,25,000	13,25,000	...	26,50,000	...	...
X.—Forest . . .	11,65,000	11,65,000	...	23,30,000	11,65,000	11,65,000	...	23,30,000	...	...
XI.—Registration . . .	6,55,000	6,55,000	...	13,10,000	6,55,000	6,55,000	...	13,10,000	...	...
XI.—Tributes . . .	45,11,000	...	...	45,11,000	45,11,000	...	...	45,11,000	...	...
TOTAL	7,46,35,000	2,87,83,000	1,03,13,000	11,37,31,000	7,38,44,000	2,93,74,000	1,03,13,000	11,35,31,000	...	2,00,000
XII.—Interest	2,95,000	2,51,000	54,000	6,00,000	2,95,000	2,51,000	54,000	6,00,000	...	...
Receipts by Civil Departments—										
XVI.—Law and Justice— Courts of Law . . .	...	8,04,000	23,000	8,27,000	...	8,04,000	23,000	8,27,000	...	...
XVII.—Police . . .	...	4,55,000	...	4,55,000	...	4,55,000	...	4,55,000	...	...
XVIII.—Education . . .	...	4,47,000	...	4,47,000	...	4,47,000	...	4,47,000	...	...
XIX.—Medical . . .	...	1,92,000	2,42,000	4,34,000	...	1,92,000	2,42,000	4,34,000	...	...
XX.—Scientific and other Minor Departments . . .	...	1,01,000	49,000	1,50,000	...	1,01,000	49,000	1,50,000	...	...
TOTAL	...	23,34,000	3,14,000	26,48,000	...	23,34,000	3,14,000	26,48,000	...	...
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, etc. . .	85,000	62,000	1,000	1,48,000	85,000	62,000	1,000	1,48,000	...	...
XXIII.—Stationery and Printing . . .	15,000	1,04,000	...	1,19,000	15,000	1,04,000	...	1,19,000	...	...
XV.—Miscellaneous . . .	27,000	1,97,000	6,07,000	8,31,000	27,000	1,97,000	6,07,000	8,31,000	...	...
TOTAL	1,27,000	3,63,000	6,08,000	10,98,000	1,27,000	3,63,000	6,08,000	10,98,000	...	...
Railways—										
XXVI.—State Railways (Gross traffic receipts) . . .	1,48,60,000	2,60,000	...	1,51,20,000	1,48,60,000	2,60,000	...	1,51,20,000	...	...
XXVIII.—Subsidised Companies, etc. . .	2,95,000	...	...	2,95,000	2,95,000	...	...	2,95,000	...	...
TOTAL	1,51,55,000	2,60,000	...	1,54,15,000	1,51,55,000	2,60,000	...	1,54,15,000	...	...
Irrigation—										
XXIX.—Major Works (Direct receipts) . . .	2,85,000	...	...	2,85,000	2,85,000	...	...	2,85,000	...	...
XXX.—Minor Works and Navigation . . .	72,15,000	...	...	72,15,000	72,15,000	...	...	72,15,000	...	...
TOTAL	75,00,000	1,88,000	...	76,88,000	75,00,000	1,88,000	...	76,88,000	...	...
Buildings and Roads										
XXXI.—Military Works . . .	3,000	...	...	3,000	3,000	...	...	3,000	...	...
XXXII.—Civil Works . . .	...	1,87,000	10,28,000	12,15,000	...	1,87,000	10,28,000	12,15,000	...	...
TOTAL	3,000	1,87,000	10,28,000	12,15,000	3,000	1,87,000	10,28,000	12,15,000	...	...
TOTAL REVENUES	9,77,15,000	3,23,00,000	1,23,17,000	14,23,98,000	9,69,24,000	3,29,57,000	1,23,17,000	14,21,98,000	...	2,00,000
Contribution . . .	...	2,79,000	3,38,000	...	...	2,79,000	3,38,000	...	...	...
Opening Balance . . .	...	12,96,000	31,15,000	...	...	28,63,000	31,15,000	...	...	...
GRAND TOTAL	...	3,39,41,000	1,57,70,000	...	...	3,68,39,000	1,57,70,000	...	...	...

HEADS OF EXPENDITURE.	LOCAL GOVT., ACCTT. GENL., DEPTS., ETC.				FINANCE DEPARTMENT.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues—										
1.—Refunds and drawbacks . . .	2,09,000	1,29,000	6,000	3,44,000	2,09,000	1,29,000	6,000	3,44,000	...	...
2.—Assignments and Compensations . . .	11,54,000	...	...	11,54,000	11,54,000	...	...	11,54,000	...	...
Charges in respect of Collection—Land Revenue including cost of production . . .	...	51,63,000	50,25,000	1,01,88,000	...	51,42,000	50,25,000	1,01,67,000	...	21,000
3.—Stamps . . .	17,55,000	4,61,000	...	22,16,000	16,19,000	4,49,000	...	20,68,000	...	1,48,000
4.—Excise . . .	87,000	2,61,000	...	3,48,000	87,000	2,61,000	...	3,48,000	...	...
5.—Customs . . .	8,09,000	2,69,000	...	10,78,000	7,85,000	2,61,000	...	10,46,000	...	32,000
6.—Assessed Taxes . . .	...	2,51,000	...	2,51,000	...	2,51,000	...	2,51,000	...	...
7.—Forest . . .	15,000	15,000	...	30,000	15,000	15,000	...	30,000	...	...
8.—Registration . . .	8,40,000	8,40,000	...	16,80,000	8,40,000	8,40,000	...	16,80,000	...	...
9.—	4,22,000	4,22,000	...	8,44,000	4,22,000	4,22,000	...	8,44,000	...	...
TOTAL . . .	52,91,000	78,11,000	50,31,000	1,81,33,000	51,31,000	77,70,000	50,31,000	1,79,32,000	...	2,01,000
Interest—										
10.—Interest on Debt (other than that charged to Railways and Irrigation Works) . . .	...	2,08,000	...	2,08,000	...	2,08,000	...	2,08,000	...	...
11.—Interest on other Obligations . . .	21,000	...	2,000	23,000	21,000	...	2,000	23,000	...	...
TOTAL . . .	21,000	2,08,000	2,000	2,31,000	21,000	2,08,000	2,000	2,31,000	...	...
Post Office, Telegraph, and Mint—										
12.—Post Office . . .	...	1,08,000	...	1,08,000	...	1,08,000	...	1,08,000	...	...
Salaries and Expenses of Civil Departments—										
13.—General Administration . . .	2,71,000	9,76,000	3,48,000	15,95,000	2,71,000	9,76,000	3,48,000	15,95,000	...	...
14.—Law and Justice—										
A.—Courts of Law . . .	...	46,79,000	...	46,79,000	...	46,79,000	...	46,79,000	...	...
B.—Jails . . .	...	11,58,000	...	11,58,000	...	11,58,000	...	11,58,000	...	...
15.—Police . . .	...	47,72,000	...	47,72,000	...	47,72,000	...	47,72,000	...	...
16.—Marine (including River Navigation) . . .	...	14,000	...	14,000	...	14,000	...	14,000	...	...
17.—Education . . .	...	17,43,000	10,71,000	28,14,000	...	17,43,000	10,71,000	28,14,000	...	...
18.—Ecclesiastical . . .	3,85,000	...	...	3,85,000	...	...	...	3,85,000	...	...
19.—Medical . . .	...	19,55,000	22,74,000	42,29,000	...	19,53,000	22,74,000	42,27,000	...	2,000
20.—Political . . .	...	75,000	...	91,000	...	75,000	...	91,000	...	...
21.—Scientific and other Minor Departments . . .	7,000	6,13,000	...	6,20,000	7,000	6,10,000	...	6,17,000	...	3,000
TOTAL . . .	6,79,000	1,59,85,000	36,93,000	2,03,57,000	6,79,000	1,59,80,000	36,93,000	2,03,52,000	...	5,000
Miscellaneous Civil Charges—										
22.—Territorial and Political Pensions . . .	6,40,000	...	...	6,40,000	6,40,000	...	...	6,40,000	...	...
23.—Civil Prolong and Absentee Allowances . . .	1,000	...	...	1,000	1,000	...	...	1,000	...	...
24.—Superannuation Allowances and Pensions . . .	34,000	16,42,000	21,000	16,97,000	34,000	16,42,000	21,000	16,97,000	...	...
25.—Stationery and Printing . . .	4,09,000	10,42,000	31,000	14,82,000	4,09,000	10,34,000	31,000	14,74,000	...	8,000
26.—Miscellaneous . . .	53,000	1,72,000	3,33,000	5,58,000	53,000	1,72,000	3,33,000	5,58,000	...	...
TOTAL . . .	11,37,000	28,56,000	3,85,000	43,78,000	11,37,000	28,48,000	3,85,000	43,70,000	...	8,000
Famine Relief and Insurance—										
27.—Famine Relief . . .	...	5,000	...	5,000	...	5,000	...	5,000	...	...
28.—Construction of Protective Railways . . .	49,00,000	...	...	49,00,000	49,00,000	...	...	49,00,000	...	...
29.—Construction of Protective Irrigation Works . . .	31,000	...	...	31,000	31,000	...	...	31,000	...	...
TOTAL . . .	49,31,000	5,000	...	49,36,000	49,31,000	5,000	...	49,36,000	...	...
37.—Construction of Railways, etc. . .	...	22,000	...	22,000	...	22,000	...	22,000	...	...
Railway Revenue Account—										
30.—State Railways—Working Expenses . . .	93,63,000	1,60,000	...	95,23,000	93,63,000	1,60,000	...	95,23,000	...	...
31.—Guaranteed Companies—Surplus profits, land and supervision . . .	7,18,000	...	...	7,18,000	7,18,000	...	...	7,18,000	...	...
32.—Subsidised Companies—Land, etc. . .	7,000	...	...	7,000	7,000	...	...	7,000	...	...
33.—Miscellaneous Railway Expenditure . . .	68,000	...	...	68,000	68,000	...	...	68,000	...	...
TOTAL . . .	1,01,56,000	1,60,000	...	1,03,16,000	1,01,56,000	1,60,000	...	1,03,16,000	...	...
Navigation—										
Major Works (Working expenses) . . .	15,25,000	...	...	15,25,000	15,25,000	...	...	15,25,000	...	...
Minor Works and Navigation . . .	...	34,05,000	9,000	34,14,000	...	34,05,000	9,000	34,14,000	...	...
TOTAL . . .	15,25,000	34,05,000	9,000	49,39,000	15,25,000	34,05,000	9,000	49,39,000	...	...
Buildings and Roads—										
34.—Military Works . . .	69,000	...	...	69,000	69,000	...	...	69,000	...	...
35.—Civil Works . . .	50,000	25,19,000	42,19,000	67,88,000	50,000	23,92,000	42,19,000	76,61,000	8,73,000	...
TOTAL . . .	1,19,000	25,19,000	42,19,000	68,57,000	1,19,000	23,92,000	42,19,000	77,30,000	8,73,000	...
TOTAL EXPENDITURE . . .	2,38,59,000	3,30,79,000	1,33,39,000	7,02,77,000	2,36,99,000	3,38,98,000	1,33,39,000	7,09,36,000	6,59,000	...
Contribution . . .	...	3,88,000	2,79,000	...	...	3,88,000	2,79,000	...	...	...
Closing Balance . . .	...	5,24,000	21,52,000	...	...	18,03,000	21,52,000	...	...	...
GRAND TOTAL . . .	...	3,39,41,000	1,57,70,000	...	...	3,60,39,000	1,57,70,000	...	...	...
Provincial and Local—										
Surpluses (+) . . .	...	...	...	...	...	...	...	...	...	...
Deficits (—) . . .	...	—7,72,000	—9,63,000	...	...	—10,00,000	—9,63,000	...	...	...
		—17,35,000				—19,63,000				

Memorandum showing how the Provincial share of Land Revenue, Madras, has been calculated.

Gross Land Revenue (including the portion credited to Irrigation)	R
	5,78,47,000
<i>Deduct—</i>	
Local portion of the Revenue	23,96,000
Total Revenue divisible	5,54,51,000
Provincial portion (one-fourth)	1,38,63,000

Add—

Fixed assignment under the new Settlement	17,46,000
Special contribution in aid of plague expenditure	6,41,000
On account of training Madras Hospital Assistant pupils for service in Burma	17,000
	24,04,000

Deduct—

Repayment of contribution for the purchase of cinchona bark	1,02,000
On account of the transfer of the charges for freight, etc., to the head Salt purchase and freight from Salaries, Establishments, and Contingencies	13,000
	1,15,000

22,89,000

1,61,52,000

Distribution of Total Land Revenue—

Imperial (excluding Land Revenue due to Irrigation)	3,20,84,000
Ditto due to Irrigation	72,15,000
Provincial	1,61,52,000
Local	23,96,000
TOTAL	5,78,47,000

GOVERNMENT OF INDIA.
Finance and Commerce Department.
ACCOUNTS and FINANCE.
Estimates and Accounts.

CURRENT No. 1407

To

THE CHIEF SECRETARY TO THE
GOVERNMENT OF MADRAS.

No. A—1429 L.

Dated Calcutta, March 29, 1899.

Recd — 3-4-99

Recd — 4-4-99

Spare copies — 3.

Orders on the Madras Budget Estimates for
1899-1900.

G. I. C. P. O.—No. 1107 F. & C. D.—29-3-99.—189.—F. C. C.

Financial Department.

C.No. 1407

Note.

The foregoing current contains the orders of the Government of India on the budget estimates of this Presidency for the current year. The Govt. of India alludes to the contributions of Rs. 2.07 and 6.41 made on account of direct famine and plague expenditure during 1898-99 and 1899-1900, and states that the actual contributions to be made will depend on the expenditure as finally recorded in the accounts. It adds that the grant in 1899-1900 of Rs. 6.41 lakhs is contingent ^{on} expenditure to that extent being required to be incurred by the Madras Govt., and that if more expenditure is found necessary it must not be assumed that the Govt. of India accepts the obligation to provide for it all.

2. In regard to the unallotted grant of 8.73 entered under 45 CIVIL WORKS the Govt of India remarks that this sum can be wholly spent on Provincial Services during the year or can be utilised partly in building up the minimum balance as may be deemed expedient. This Govt. is however requested to consider and make its proposals for the expenditure of the additional funds placed at its disposal, due regard being had to the necessity of accumulating as prescribed

12
prescribed minimum balance within a short period of time. It is submitted that 3 lakhs may at once be placed at the disposal of the L & M Dept. for distribution amongst such municipalities and District Boards as have been seriously affected by plague expenditure, and that 2.59 lakhs be placed at the disposal of the P.W. Dept. for light house construction with reference to para 7 of the foregoing current and the papers in the linked file. These allotments may be reported to the Govt. of India and that Govt. requested to permit the Madras Govt. to utilise the remainder (3.14 lakhs) to such extent as may be absolutely required during the course of the year.

3. The only other point requiring notice in the Govt. of India letter is its allusion in para 5 of the current to the telegram of the 13th Feby. last regarding budget notes, ^{its comments thereon} and its request that the usual procedure which it states has stood the test of many year's experience may be followed in future. The point raised in its telegram of the 13th February last has already been replied ^{to} in letter No. 456 Finl., d/-28th March 1899. It seems only necessary now to refer the Govt. of India to that letter and to point out that the course adopted by this Govt. in suggesting a large number of changes in the figures of the present budget by telegrams addressed to the Govt. of India instead of communicating them through the Accountant-General, and to which it takes exception, could not be said

Please see below

Clear

which has crossed India's present letter

13
said to have resulted in practically excluding the Accountant-General from the discussion and settlement of the figures of the budget, since that officer was simultaneously informed by telephone of all changes proposed.

15/4/99
For the C. S.

With reference to the grant to Marine for light house construction please see the note on the linked file

As regards the 3 lakhs for distribution amongst such ~~Local~~ Municipalities and Local Boards as may have been seriously affected by plague expenditure, it is submitted that this sum should be placed at the disposal of the L. & M. dept. for distribution at once. The amount was included by the Govt. of India in the revised estimate for 1898-1900 and adjusted through the Land Revenue head (please see para 3 of the current) and it appears to be only fair that Local Boards and Municipalities should get the benefit of it. It may save some of them from resorting to Imperial for loans. It is for consideration in connection with this question whether the amount still due by Dt. Boards on account of Provl. contributions made in 1896-97 to cover deficits should not be deducted from the sum of 3

Also para 6 of the last Financial Statement

prescribed minimum balance within a short

lakhs. The amount so due is 1.67 lakh

[vide para 4 of G.O.No.1220, d/13-12-98]

repayment in the current year's budget

by the Cuddapah Dt. Board (the figures is

not available at present) From para 3

of India's letter it would appear, that

however, that this ^{3 lakh} contribution is to

be treated as ^a plague contribution, and the

deduction suggested above would therefore

appear to be ^{not} quite fair. ~~But~~

Papers are now in circulation regarding

India's reply on the subject of the

five lakhs contribution levied from

Dt. Boards, and if India refunds to

Prov'l. the 2.82 lakh by which it reduced

the 10 lakh balance on the 1st April

1897, the question of the recovery

of the amount ^(1.67) advanced to Dt. Boards

may perhaps be allowed to lie over.

The Director of ~~the~~ Cinc'hona

Plantations has under-estimated the cost

of bark purchased in England and from

~~the~~ papers received ^{from} the Revenue Dept.

the other day it would appear that

^{an} additional grant of about half a

lakh will be necessary on this account

The only source from which this can

be found at present is the 8.73

unallotted provision. (The reorganiza-

tion of the Revenue Dept. the revised

scheme ^{in connection with} which was submitted to the

Govt. of India in letter No.316 Judl.,

d/20th Feb. 1899 is estimated to cost

Rs.21,000 in round numbers (vide page

12 of G.O.No.315/6, d/20-2-99.)

This Govt. is also making proposals
(in the Marine Dept) to the Govt. of
India regarding the provision of a
vessel for the exclusive use of the

local Govt., the cost of which it pro-

poses to bear. ^{Thus} ~~the~~ cost cannot be

computed until further information

is received from the Govt. of India,

but the amount, ^{the whole of} if it is to be met

in the current year, will make a

large ^{hole} ~~outlay~~ in the 8.73 lakhs.

It seems unnecessary to re-

fer to para 5 of the Govt. of India's

^{letter} ~~reference~~ regarding the intervention of

the Acct. Genl. with the budget esti-

mates as this subject has been dealt

with in ^{letter} ~~the~~ No.456, d/ 28th March -99

which crossed India's present letter.

In connection with the allotment

of ^{the} 8.73, attention is solicited to

the last sentence of para 2 of

India's letter, in which it distinctly

stated protects itself from providing

for plague expenditure in excess of

6.41 lakhs in the present year.

Cms
24.4.99

New para,

XII

12
16

Financial (1899) Department.

CURRENT No. 1539

*Ref to Rev
Gt. Dept. of the
Govt. of India
would be
can't*

*Cinchona Aot?
allotted*

CA. From
The original of the Rev. containing
the note required, has been sent down to
Order Madras. Rev. has been asked to ex-
pedite the return of it.

The Revenue Dept.

No. 1429 Dis.

Dated 20th April 1909.

Received

Registered

Enclosures

Spare copies

SUBJECT,

Awaiting the formal
application by the Director
govt. Cin. Plantations for an
additional grant in excess
of budget provision for
the purchase of cinchona
bark.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

F. 4,000-18-10-98.
16

CURRENT No. 1839

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read

Read the following letter from the Director of the Government Cinchona Plantations, Nilgiris, No.14 dated 7th April 1899:-

In September last, when framing the Budget estimate of expenditure for the year 1899-1900, a sum of Rs.43,750 was provided for the purchase of 200,000 lb. of 3 1/2 % bark from private growers and was sanctioned by Government in G.O. No.1094, Financial, dated 22nd ^{November} December 1898.

2. When the above estimate was made, the unit in the London market was quoted at 3/4 to 7/8 pence against 7/8 to 15/16 August; German quinine was selling at 9 3/4 pence, and Howards brand at 1 sh per oz; the stock of bark on 1st September 1898 was 20,913 bales against stock of 20,084 bales in 1897, and 23,383 bales in 1896; the shipments from Java during August -- were 1,047,000 lbs. against 697,000 lbs. for the same month in the previous year, and ^{the} stock of quinine in London on 31st August 98 was 1,719,136 ounces against 1,386,396 ounces in 1897.

3. After due consideration of the above facts, which illustrate the position of the bark and quinine markets in September it was considered that no grounds existed for anticipating any marked rise in the price of the unit, and it was thought that it would be safe to estimate the value of the unit for purchases to be made in April 1899 at 1 penny.

4. At this rate 3 1/2 % bark is worth 3 1/2 annas per lb. and a sum of Rs.43,750 was therefore provided for the purchase of 200,000 lb.

5. The last bark sale held in London in 1898 was on the 13th December, when the unit was quoted 15/16 d. to 1 penny.

The Govt. of India has made a grant to this Govt. of three lakhs for distribution at the discretion of the Govt. of Madras amongst such of the Municipalities and Local Boards as may have been seriously affected by plague expenditure, and the amount is available for distribution in the current year. The L. & M. Dept. is requested to forward at a very early date proposals for the distribution of this sum.

Negapatam Water Works

Financial Department.

No. 1107 of 26.4.99

Note for the Local & Municipal Dept:

It is understood that a large grant is required for the Negapatam water works. As proposals are now under consideration for the distribution of an unallotted provision made by the Govt. of India in the budget estimate for the current year and as funds may be available for the Negapatam works, the L. & M. Dept. is requested to be so good as to furnish the Finl. Dept. with a complete file of papers and full particulars on this subject.

A very early reply is requested.

Curt
15/7/99

Office L. & M.

Office.

Return to C.A. after
Yes

Urgent

Coom Improvement
Scheme

Financial Department.

No 1108 of 26.4.99

Note for the Public Works Department.

As proposals are now under consideration for the distribution of an unallotted provision which the Govt. of India ^{included} has ~~made~~ in the budget estimate for the current year, the P.W.D. is requested to be so good as to furnish the Financial Dept. with a complete file of papers and full particulars as regards the ^{improvement} Coom scheme and the grants which are required from Govt. in connection therewith.

A very early reply is requested

G. D. K.

Chief Secretary

CMS
25.4.99
No. 66 D of 27-4-99
Reply

Several estimates varying from Rs 7 to 10 lakhs for the improvement of the Coom are now under examination in the Irrigation Office, and the Joint Secretary, Irrigation Branch, has been directed by His Excellency the Governor to

Recd 4-5-99

to bring the matter into Council and to explain the projects.

The Public Works Secretary has similarly been directed to bring into Council to-morrow proposals for additional allotments to be made by the Financial Department.

On receipt of orders on these proposals, an application will be made to the Financial Department for the requisite grants.

Am. M. S.
Colonel R. E.

Acting Secretary to Government



Financial Dept

Registration Dept
Reorganization

Note

The scheme recently sent up was estimated to involve additional expenditure to the extent of Rs 21,000 per annum (para 12 of G.O. 315/6 Twd of 20.2.28). The scheme will not probably be introduced before the 1st July, in which case a sum of Rs 15,000 should suffice to carry it through the current year

and

27.4.28

XII

28.

[G
29]
200-17-11-98.

DEPARTMENT.

C. No. _____

ORDER IN COUNCIL.

300,000 the sum to
L 15? a hundred
the under mentioned
to be for the better
1. 00,000 the amount for
Liquor houses.

55,000 the for children
15,000 for Registration

20th 50,000 to hygienic water supply
the sum as a contribution -
P.W.D. 50,000 to Comm Scheme.

43 P.W.D. 1. 15,000 to Infirmary for
Liquor & hygienic supplies.

4800 or 5000
5000 vide Indian letter.

50,000 for small works in
D.D.W.

45 P.W.D. 20,000 for plant to
the Berhampore - water work

	3,00,000
	1,00,000
	55,000
	15,000
	50,000
	<u>5,20,000</u>
	50,000
Comm.	5,70,000
Infirmary	1,15,000
	<u>6,85,000</u>
Education	4,900
	<u>6,90,000</u>
	6,50,000
	<u>7,40,000</u>
	7,20,000
	<u>7,60,000</u>

873,000
6,85,000
<u>1,98,000</u>
1,98,000
1,53,200
1,50,000
<u>1,53,200</u>
1,53,200
1,20,000
<u>1,13,200</u>

1, 13, 200 The Vapt in
new in the present.

[Signature]

In the C.S.

Please see the draft below

XIX

Cust

2-11-11

Note for the C.A

6 clean Copies of
the order on the Govt of India
letter on the current year's
budget estimates are submitted
for signature - one for the Govt
of India and the other for the
Acct. Genl.

The amount (.024) in
para 2(vi) of the draft order
reappropriated for tents and
establishment for the Govt.
Botanist has been altered
to .025 so that this along with
the grant of .55 under Bir-
Chona Plantations may make
up the total of .575 by which
the grant under 26-Scientific
tea Dept has been increased.
It is presumed that this was
intended as the sum of Rs 2400
mentioned in para 4 of the
Govt of India letter for the
promotion of 2 Civil Assistant
Surgeons has also been changed
to Rs 2500 ^{para 2(vii)} evidently with the
objed

[Signature]

[Signature]

[Signature]

object of leaving a round sum
of 1.13 lakhs as the balance
to be held in Reserve.

15/5/99

(A)

G.O. No. 1220/21
Read again G.O. No. 123/4

(A)

Paras 54, 58, 63, 65, 66, 67
Please put in type & send as soon as possible. 15/5/99

Financial Dept

	G.O. No. 1220/21	Jul 7	13. 12. 98 (P)	✓
	Read again G.O. No. 123/4	Jul 7	19. 1. 99 (P)	✓
	G.O. " 161	Jul 7	31. 1. 99 (P)	✓
	G.O. " 163	Jul 7	31. 1. 99 (P)	✓
	G.O. " 208	Jul 7	10. 2. 99 (P)	✓
	G.O. " 217	Jul 7	11. 2. 99 (P)	✓
	" " " 231A	Jul 7	13. 2. 99 (P)	✓
	" " " 255 253	Jul 7	16. 2. 99 (P)	✓
These are mis	" " " 261/2	Jul 7	18. 2. 99 (P)	✓
	263/4	Jul 7	18. 2. 99 (P)	✓
	271	Jul 7	19. 2. 99 (P)	✓
	275/6	Jul 7	20. 2. 99 (P)	✓
	303	Jul 7	27. 2. 99 (P)	✓
	308	Jul 7	28. 2. 99 (P)	✓
	321	Jul 7	3. 3. 99 (P)	✓
	322	Jul 7	4. 3. 99 (P)	✓
	340	Jul 7	8. 3. 99 (P)	✓
	350	Jul 7	9. 3. 99 (P)	✓
	351	Jul 7	10. 3. 99 (P)	✓
	363	Jul 7	11. 3. 99 (P)	✓
	369	Jul 7	13. 3. 99 (P)	✓
	397	Jul 7	16. 3. 99 (P)	✓
	401	Jul 7	17. 3. 99 (P)	✓
	449	Jul 7	27. 3. 99 (P)	✓
	455/6	Jul 7	28. 3. 99 (P)	✓
	571	Jul 7	13. 4. 99 (P)	✓

Read also C. No. 1407 (A) 1639 (A)
Paras 54, 58, 63, 65, 66, 67
The Fin. Statement of the Fin. of India for 1899-1900 (A)

(A)

Read again G.O.No.1220/21, Financial, dated 13th December 1898 (P)

"	"	"	"	123/4,	"	"	19th January 1899----	(P)
"	"	"	"	161	"	"	31st -do-	(P)
"	"	"	"	163	"	"	31st -do-	(P)
"	"	"	"	208	"	"	10th February 1899	(P)
"	"	"	"	217	"	"	11th -do-	(P)
"	"	"	"	231 A	"	"	13th -do-	(P)
"	"	"	"	233	"	"	16th -do-	(P)
"	"	"	"	261/2	"	"	18th -do-	(P)
"	"	"	"	263/4	"	"	18th -do-	(P)
"	"	"	"	271	"	"	19th -do-	(P)
"	"	"	"	275/6	"	"	20th -do-	(P)
"	"	"	"	303	"	"	27th -do-	(P)
"	"	"	"	308	"	"	28th -do-	(P)
"	"	"	"	321	"	"	3rd March 1899	(P)
"	"	"	"	322	"	"	4th -do-	(P)
"	"	"	"	340	"	"	8th -do-	(P)
"	"	"	"	350	"	"	9th -do-	(P)
"	"	"	"	351	"	"	10th -do-	(P)
"	"	"	"	363	"	"	11th -do-	(P)
"	"	"	"	369	"	"	13th -do-	(P)
"	"	"	"	397	"	"	16th -do-	(P)
"	"	"	"	401	"	"	17th -do-	(P)
"	"	"	"	449	"	"	27th -do-	(P)
"	"	"	"	455/6	"	"	28th -do-	(Q)
"	"	"	"	511	"	"	15th April 1899	(P)

" paragraphs 54, 58, 63, 65, 66 and 67 of the Financial Statement of the Govt. of India for 1899-1900 ----- (A)

" also C.No.1407 ----- (A)

" " " 1639 ----- (A) Sent herewith

Check
Proc

P.T.O.

21.5.99

18m 37

ORDER No 579 dated 8.5.99
P.S.

The letter from the G.O. of
No. A-1429-L. of 29. March
1899 will be c-

Communicated to the depart-
ments of the Sectt.

2. The following allotments will
be made from the ~~undistributed~~ provision
of 8.73 lakhs which has been placed by
the Govt. of India in the Budget Esti-
mate for 1899-1900 under 45 CIVIL
WORKS:-

HA
T.5.99
2.

(i) The grant under 45 CIVIL WORKS-
P.W.D. will be increased by 2 lakhs.
Of this amount, one lakh will be assign-
ed for the construction of Lighthouses
in accordance with para 7 of the letter
from the Govt. of India ~~No. A-1429-L.~~
~~of 29. March 1899~~ read above and .50
lakh will be allotted to the Coom
Improvement & scheme;

for
18.4.99

150 for small
works

P.S.

3

Check carefully
before seen

Checked
02.8.99
BTS/Pranab
Please Call for proof

cut
T.5.99

+ Municipal Grants
+ Local Board Grants

(ii) A sum of 3 lakhs will be
placed at the disposal of the L. & M.
Dept. for distribution among such muni-
cipalities and district boards as may
have been seriously affected by plague
expenditure. Orders will issue in that
dept. ~~of this sum~~ setting forth the
detailed distribution in view of ascer-
taining the exact amounts to be charged
to each of the ~~heads~~ heads 45 CIVIL
WORKS - Civil Offices and CONTRIBUTIONS

(iii) A further sum of .70 lakh
will be transferred to the head CIVIL
WORKS- CIVIL OFFICERS, and will be
placed at the disposal of the L. & M.
Dept. for the purpose of a contribu-
tion of

.70

570

2-4-570
of .50 lakh to the Negapatam Water Works
and a grant of .20 lakh to the Berhampore
Water Works.

(iv) A sum of 1.15 lakhs will be
transferred to the major head 43 MINOR
WORKS AND NAVIGATION and will be placed
at the disposal of the P.W.D. for tank
and monsoon repairs.

(v) An additional allotment of
.15 lakh will be made to the head 12
REGISTRATION to meet the cost of the
introduction during the current year of
the scheme for the reorganization of
that dept, submitted to the Govt. of
India, Home Dept. with letter No. 316,
Judl., d/20th Feb. 1899.

(vi) The budget provision under
the head 26 SCIENTIFIC AND OTHER MINOR
DEPARTMENTS will be increased by .575
in order
lakh/to provide for the additional grant
(.55 lakh) which will be required under
CINCHONA PLANTATIONS as intimated in
the letter from the Director recorded
in G.O.No.1429 Rev., d/20th April 1899,
read again above and for the amount (.025)
which as indicated in para 4 of the
foregoing letter from the Govt. of India
has not been included in the estimates
as finally sanctioned, for tents and
establishment for the Govt. Botanist.

(vii) The grant under 24 MEDICAL
will be similarly raised by Rs.2,500 to
provide for the promotion of two Civil
Assistant Surgeons.

The foregoing grants will be
reported

reported pending to the Govt. of
India with reference to para 3 of
its letter, ~~and~~ Para 5 of the same
~~communication~~
will be re-recorded pending the re-
ceipt of a reply to this Govt's
letter No. 486 Finl., d/28th March
1899.

To

All Depts. of the Sectt.

The Acct. Genl.

despd 12/5/99
Despd 8/7/99
s. is sent.
12/5/99

Cult.
24-11-99

30/4/99

Despd s. is sent
8/5/99

No. 580.

Copy to the Govt. of India,
Finance and Commerce Dept.

Cult.
24-11-99

(viii) The balance (1.13) will be
held in reserve for the present.