DEPARTMENT.

[G. / 40]

5,000—14-6-99.

Paper taken out of the Records from the charge of the Referencer.

Press ~~Miscellaneous~~ ~~Routine~~ No. 943-4, dated 30 - 8 - 1899.

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
14-9-99	Education	1398	99		19-9-99	
On Reg. of 14-9-99.					21/11/99	
12-10-99	Do	3607	99		18/12/99	
18-12-99	Do	439	00			
2-4-02	Do	5207	02		23-10-02	
17-4-03	Do	716	03			
23-6-03	Finl	1197	03			

Financial (1899) Department.

ORDINARY PRINTED.

G.O., Nos. 943-944

DATED 30-8-99.

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[Despatch Abstract.]

Preliminary accounts of Provincial Services.

Reviewing the — for

1898-99. Copy to the Govt of

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., &c., Nos. 943, 944, 30th August 1899.

AUGUST.

Preliminary Accounts of Provincial Services.

Reviewing the — for 1898–99. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From the Accountant-General, dated 6th July 1899, No. B.J.H.—7.

Abstract.—Statement showing the preliminary account of the Provincial revenue and expenditure of the Government of Madras for 1898-99.

From the Accountant-General, dated 15th July 1899, No. B.F.W.—2.

Abstract.—Statement showing the distribution under Imperial, Provincial and Local of the probable revenue and expenditure of the Government of Madras for the year 1898-99.

Order—No. 943, Financial, dated 30th August 1899.

The preliminary accounts of Provincial services for 1898-99 are reproduced in appendix A to these proceedings.

2. The following statement compares the approximate actuals of the year with the budget and revised estimates:—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	10·00	7·18	7·18
Receipts	328·03	341·82	336·90
	338·03	349·00	344·08
Charges	331·95	320·97	320·83
Closing balance	6·08	28·03	23·25

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

		Actuals as compared with Budget estimate.	Revised estimate.
		LAKHS.	LAKHS.
I. Land Revenue	Proper	— 2·40	— 1·87
	Adjustments	+ 16·01	+ ·02
III. Salt		— ·25	— ·02
IV. Stamps		— ·63	— ·63
V. Excise		— 4·06	— ·56
VIII. Assessed Taxes		+ ·49	— ·26
IX. Forest		— 1·19	— ·33
XII. Interest		+ ·26	+ ·15
XVI-A. Law and Justice—Courts of Law ..		+ ·79	— ·26
XVI-B. Law and Justice—Jails		— ·14	— ·54
XXI. Scientific and other Minor Departments.		+ ·48	+ ·06
Adjustments		— ·29	— ·27

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

Heads.	Actuals as compared with Budget grant.	Revised estimate.	Altered grant.
	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	+ ·13	+ ·01	— ·05
3. Land Revenue	— ·16	— ·04	— ·51
5. Salt	— ·44	+ ·04	— ·12
6. Stamps	+ ·02	— ·14	— ·10
7. Excise	— .09	— ·01	— ·09
9. Customs	— ·06	+ ·09	— ·06
10. Assessed Taxes	..	..	..
11. Forest	— ·54	— ·04	— ·54
12. Registration	— ·01	+ ·04	— ·01
13. Interest on Ordinary Debt	— ·07	— ·01	— ·07
15. Post Office	— ·03	+ ·01	— ·02
18. General Administration	— ·07	— ·05	— ·15
19-A. Law and Justice—Courts of Law	— ·01	+ ·21	+ ·16
19-B. Do. Jails	+ ·99	— ·30	— ·36
20. Police	— 1 24	— ·50	— 1·00
21. Marine	..	..	..
22. Education	+ ·65	+ ·65	+ ·13
24. Medical	+ 1·11	+ ·18	— 1·28
25. Political	— ·01	..	— ·01
26. Scientific and other Minor Departments ..	+ ·28	+ ·21	+ ·07
29. Superannuation Allowances and Pensions ..	— ·51	— ·08	+ ·05
30. Stationery and Printing	— ·35	— ·43	— ·66
32. Miscellaneous	— ·24	— ·07	— ·22
33. Famine Relief	— 8·32	+ ·01	— ·82
37. Construction of Railways	— ·08	+ ·01	— ·08
38. State Railways—Working Expenses	+ ·10	— ·04	+ ·10
41. Miscellaneous Railways	..	..	— ·12
43. Minor Works and Navigation—In charge of Civil Officers ..	— ·31	— ·01	+ ·04
Do. do. P. W. Dept. ..	— 1·11	— 1·08	— 1·11
45. Civil Works—In charge of Civil Officers ..	— ·59	+ ·25	— ·59
Do. do. P. W. Dept. ..	+ ·34	+ 1·34	+ 1·30
Adjusting Heads	— ·50	— ·39	— ·30
Total ..	— 11·12	— ·14	— 6·42

5. The financial statement presented to the Legislative Council at the meeting held on the 7th April 1899 explains the variations in the revised estimates as compared with the budget grants. The present accounts are subject to further adjustments, which will be brought out in the final accounts and in the Accountant-General's appropriation report.

Supplement to the *Fort St. George Gazette*, dated 16th May 1899.

6. The revised estimate of receipts was over-sanguine. The actuals under Land Revenue, Salt, Excise and Forest were even lower than anticipated therein; the increases under Assessed Taxes and Law and Justice—Courts of Law were placed too high; the anticipated revenue from Stamps was not reached; and under Law and Justice—Jails, the actuals, instead of exceeding the budget estimate by ·40 lakh, fell below it by ·14 lakh. The decreased revenue under this head was, however, in a large measure, counterbalanced by decreased expenditure. The Accountant-General will doubtless explain fully the foregoing variations in his re-appropriation report. The fall under Adjustments is understood to be nominal, as adjustments from Local funds have yet to be made on account of the cost of the Máyavaram-Mutupet Railway and on account of Stationery supplied from Central Stores.

7. On the expenditure side, the total of the actuals closely approximated to the revised estimate. The most notable decreases occurred under Law and Justice—Jails, Police, Stationery and Printing, Minor Works and Navigation—Public Works Officers and Adjusting Heads; whilst there were excesses under Education and Civil Works—Public Works Officers under which heads the altered grants were also exceeded. Orders in regard to these excesses will issue in the Educational and Public Works Departments. The fall under Stationery and Printing is understood to be nominal, as further adjustments have to be made.

8. In addition to the heads mentioned in the preceding paragraph the expenditure exceeded the altered grants under the following heads :—

Law and Justice—Courts of Law, Scientific and other Minor Departments, Superannuations, State Railways—Working Expenses and Minor Works and Navigation—Civil Officers.

Orders will issue in the Judicial Department as regards the first excess; the Accountant-General's re-appropriation report will be awaited with reference to the second and third, and the excesses under the two remaining heads will be dealt with in the Public Works and Revenue Departments, respectively.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Educational Department.
" Public Works Department.
" Judicial Department.
" Board of Revenue (all departments).
~~Jud. Dept.~~

Endorsement—No. 944, Financial, dated 30th August 1899.

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

G. STOKES,
Chief Secretary.

Exd. A. F. Eccleston.

APPROXIMATE ACCOUNT

OF

PROVINCIAL SERVICES

FOR

8 1899

1899-1900.

RECEIPTS. APPEN

Approximate Account of the Provincial Revenue and

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. { Proper	138·51	140·91	140·38
{ Adjustment	33·66	17·65	33·64
III. Salt	·85	1·10	·87
IV. Stamps	62·00	62·63	62·63
V. Excise	34·19	38·25	34·75
VII. Customs	·80	·67	·77
VIII. Assessed Taxes	12·99	12·50	13·25
IX. Forest	10·57	11·76	10·90
X. Registration	6·45	6·25	6·55
XII. Interest	2·59	2·33	2·44
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8·04	7·25	8·30
XVI-B. Law and Justice—Jails	4·21	4·35	4·75
XVII. Police	4·50	4·48	4·57
XVIII. Marine	..	..	..
XIX. Education	1·81	1·95	1·84
XX. Medical	1·16	1·04	1·08
XXI. Scientific and other Minor Departments	2·75	2·27	2·69
XXII. Superannuations	·53	·54	·62
XXIII. Stationery and Printing	1·16	1·28	1·18
XXV. Miscellaneous	1·79	1·85	1·92
XXX. Minor Works and Navigation	·09	·11	·09
XXXII. Civil Works	·04	·04	·04
Total, Ordinary Receipts as per Civil Books ..	328·69	319·21	333·16
To Public Works Receipts—			
XXVI State Railways—Gross Traffic Receipts	2·46	2·60	2·40
XXX. Minor Works and Navigation	1·74	1·72	1·85
XXXII. Civil Works	1·70	1·90	1·83
Total, Public Works Receipts ..	5·90	6·22	6·08
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	·32	·25	·25
Inspecting Sanitary Agency	·23	·24	·24
Medical Reserve Staff	·05	·04	·04
Public Works	·10	·10	·10
Half the cost of the Mâyavaram-Muttupet Railway	..	·04	·02
Stationery supplied from Central Stores	..	·17	·17
Printing work executed by Government Presses	·10	·13	·09
Controlling Establishment at the Presidency	·72	·87	·85
Repayment of Contribution made to wipe off deficits in previous years ..	..	..	..
From Local and Special funds—			
Local Fund Audit Clerks	·79	·76	·82
Total, Adjusting Heads ..	2·31	2·60	2·58
Total ..	336·90	328·03	341·82
Add opening balance of the year ..	7·18	10·00	7·18
Total ..	344·08	338·03	349·00

DIX A.

Expenditure of the Government of Madras for 1899-1900. DISBURSEMENTS

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1·42	1·29	+ ·18	1·47	1·41
3. Land Revenue	49·18	49·34	+ ·35	49·69	49·22
5. Salt	3·97	4·41	— ·32	4·09	3·93
6. Stamps	2·42	2·40	+ ·12	2·52	2·56
7. Excise	2·48	2·57	..	2·57	2·49
9. Customs	2·47	2·53	..	2·53	2·38
10. Assessed Taxes	·14	·14	..	·14	·14
11. Forest	7·96	8·50	..	8·50	8·00
12. Registration	4·21	4·22	..	4·22	4·17
13. Interest on Ordinary Debt	2·06	2·13	..	2·13	2·07
15. Post Office	1·04	1·07	— ·01	1·06	1·03
18. General Administration	9·97	10 04	+ ·08	10·12	10·02
19-A. Law and Justice—Courts of Law ..	46·12	46 13	— ·17	45·96	45·91
19-B. Law and Justice—Jails	11·88	10·89	+ 1·35	12·24	12·18
20. Police	45·45	46·69	— ·24	46·45	45·95
21. Marine	·08	·08	..	·08	·08
22. Education	18·05	17·40	+ ·52	17·92	17·40
24. Medical	14·39	13·28	+ 2·39	15·67	14·21
25. Political	·74	·75	..	·75	·74
26. Scientific and other Minor Departments ..	5·76	5·48	+ ·21	5·69	5·55
29. Superannuations	15·89	16·40	— ·56	15·84	15·97
30. Stationery and Printing	9·38	9·73	+ ·31	10·04	9·81
32. Miscellaneous	1·45	1·69	— ·02	1·67	1·52
33. Famine Relief	·07	4·00	— 3·50	·50	·10
43. Minor Works and Navigation	3·94	4·25	— ·35	3·90	3·95
45. Civil Works.	1·87	2·46	..	2·46	1·62
Total, Ordinary Charges as per Civil Books	262·39	267·87	+ ·34	268·21	262·41
By Public Works Charges—					
33. Famine Relief	·11	4·50	— 4·00	·50	·07
37. Construction of Railways	— ·02	·06	..	·06	— ·03
38. State Railways—Working Expenses ..	1·70	1·60	..	1·60	1·74
41. Miscellaneous Railways	..	..	+ ·12	·12	..
43. Minor Works and Navigation	28·69	29·80	..	29·80	29·77
45. Civil Works	25·34	25·00	— ·96	24·04	24·00
Total, Public Works Charges ..	55·82	60·96	— 4·84	56·12	55·55
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1·00	..	1·00	1·00
Miscellaneous	·40	·36	..	·36	·36
Public Works	·90	1·25	— ·20	1·05	1·25
Half the net traffic receipts of the Mâyavaram-Muttupet Railway	·39	·51	..	·51	·40
Total, Adjusting Heads ..	2·62	3·12	— ·20	2·92	3·01
Total ..	320·83	331·95	— 4·70	327·25	320·97
Add Approximate closing balance of the year ..	23·25	6·08	+ 4·70	10·78	28·03
Total ..	344·08	338·03	..	338·03	349·00

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1899–1900.

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
1. Refunds and Drawbacks	+ 9,250	80	12th January 1899.
	+ 9,250	225	13th February ,,
	+ 18,500		
3. Land Revenue	— 20,000		
	+ 2,500	947	26th October 1898.
	+ 5,400	1136	1st December ,,
	+ 15,900	1242	17th ,, ,,
	— 755	37	5th January 1899.
	+ 1,500	1118	25th November 1898.
	+ 30,000	354	10th March 1899.
		438	22nd ,, ,,
	+ 34,545		
5. Salt	— 300		
	— 700	931	25th October 1898.
	— 9,250	86	12th January 1899.
	— 618	80	12th ,, ,,
	— 9,250	85	12th ,, ,,
	— 12,000	225	13th February ,,
		283	21st ,, ,,
	— 32,118		
6. Stamps	+ 12,000		
15. Post Office		283	21st February 1899.
	— 1,480		
	+ 800	831	28th September 1898.
		1246	17th December ,,
	— 680		
18. General Administration	+ 1,002		
	— 17,000	416	3rd May 1898.
	+ 5,200	842	1st October 1898.
	+ 8,000		
	+ 250	438	22nd March 1899.
	+ 253	R. 1276	1st December 1898.
	+ 9,000	1228	14th ,, ,,
	+ 1,000	1182	7th ,, ,,
	— 150	1237	17th ,, ,,
		1229	15th ,, ,,
	+ 7,555		
19-A. Law and Justice—Courts of Law	+ 5,000		
	+ 5,000	1003	4th November 1898.
	— 800	1043	11th ,, ,,
	— 1,200	1246	17th December ,,
	— 1,500	352	10th March 1899.
	— 8,000	354	10th ,, ,,
	— 545	438	22nd ,, ,,
	— 1,800	274	20th February 1899.
	— 13,000	297	27th ,, ,,
		438	22nd March ,,
	— 16,845		
19-B. Law and Justice—Jails	— 4,730		
	+ 1,40,000	581	6th July 1898.
		1213	12th December 1898.
	+ 1,35,270		
20. Police	— 1,002		
	— 600	416	3rd May 1898.
	+ 3,000	476	21st ,, ,,
	+ 1,400	883	13th October 1898.
	+ 800	1085	21st November ,,
	+ 560	1172	5th December ,,
	+ 525	1321	12th ,, ,,
	+ 1,200	274	20th February 1899.
	— 30,000	352	10th March ,,
		438	22nd ,, ,,
	— 24,117		
22. Education	+ 16,500		
	+ 15,000	484	26th May 1898.
	+ 15,000	1006	4th November 1898.
	+ 600	1252	20th December ,,
	+ 4,500	348	9th March 1899.
		429	21st ,, ,,
	+ 51,600		

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1899–1900—*cont.*

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
24. Medical	+ 25,000	834	30th September 1898.
	+ 450	871	12th October ,,
	+ 1,13,000	883	13th ,, ,,
		912	20th ,, ,,
	+ 500	1093	22nd November ,,
	+ 432	1315	10th December ,,
	+ 1,375	1235	17th ,, ,,
	+ 700	86	12th January 1899.
	+ 250	1344	16th December 1898.
	+ 1,000	1237	17th ,, ,,
	+ 94,000	1246	17th ,, ,,
	+ 1,800	297	27th February 1899.
	+ 2,38,507		
26. Scientific, &c., Departments	+ 600	476	21st May 1898.
	+ 300	931	25th October 1898.
	+ 2,600	1130	30th November 1898.
	+ 400	1149	2nd December ,,
	+ 755	1118	25th November ,,
	+ 3,500	1225	14th December ,,
	+ 200	1229	15th ,, ,,
	+ 13,000	438	22nd March 1899. ,,
	+ 21,355		
29. Superannuation	— 1,839	1242	17th December 1898.
	— 5,200	30	4th January 1899.
	— 15,000	1252	20th December 1898.
	— 5,000	51	9th January 1899.
	— 15,900	37	5th ,, ,,
	— 800	22	4th ,, ,,
	— 12,000	4	2nd ,, ,,
	— 432	1315	10th December 1898.
	— 56,171		
30. Stationery and Printing	+ 5,200	30	4th January 1899.
	+ 5,000	51	9th ,, ,,
	+ 618	85	12th ,, ,,
	+ 20,000	916	21st October 1898.
	+ 30,818		
32. Miscellaneous	— 2,500	1136	1st December 1898.
	+ 800	22	4th January 1899.
	— 600	348	9th March 1899.
	— 2,300		
33. Famine Relief { Civil officers .. .. .. / Public Works officers	— 3,50,000	825	26th September 1898.
	— 4,00,000		
	— 7,50,000		
41. Miscellaneous Railway Expenditure	+ 12,000	4	2nd January 1899.
43. Minor Works and Navigation—Civil Officers ..	— 35,000	939	26th October 1898.
45. Civil Works—Public Works Officers	— 16,500	484	26th May 1898.
	+ 4,730	581	6th July ,,
	— 250	R. 1276	1st December ,,
	+ 20,000	197	8th February 1899.
	+ 1,480	831	28th September 1898.
	— 1,05,612	338	8th March 1899.
	— 96,152		
Adjusting Heads— Contributions to Local for Public Works	— 20,000	197	8th February 1899.

APPENDIX C.

ADJUSTMENT of Provincial proportion of Land Revenue, 1898-99.

[In thousands of rupees.]

		Details.	
Provincial proportion	¼	Special Transfers—	
Total Land Revenue, Imperial and Provincial	554,05	Imperial to Provincial—	
		Fixed assignment under the Provincial settlement	17,46
Above divided proportionally—		Special contributions	12,10
Imperial	415,54	Contributions to Local Bodies in aid of Plague expenditure	3,00
Provincial	138,51	On account of training Madras Hospital Assistant pupils for service in Burma (*vide* Government of India Financial Department No. 5428-A, dated 17th December 1897)	17
Special Transfers	— 33,79	On account of contribution for the purchase of Cinchona Bark (*vide* Government of India Financial Department No. 1475-A, dated 28th March 1898) ..	1,02
Miscellaneous adjustments	+ 13	On account of cost of instruments, &c., for the Kodaikánal observatory (*vide* Government of India Financial Department No. 4804-A, dated 3rd November 1898).	4
Total Transfers ..	— 33,66		33,79
Corrected distribution—		Miscellaneous Adjustments—	
Imperial	381,88	Provincial to Imperial—	
Provincial	172.17	On account of the transfer of the charges for freight, &c., to the head "Salt Purchase and Freight" from "Salaries, Establishments and Contingencies" (*vide* Government of India Financial Department No. 1659-A, dated 14th April 1898)	13
Land Revenue not included in the division—			
Local	21,22		
Total Land Revenue—			
Imperial	381,88		
Provincial	172,17		
Local	21,22		
Total ..	575,27		

of Financial CURREN... 1899.

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STATEM...

OF

REVENUE AND...

GOV...

L. CAL.						
...rent ...nth.	April 1898 to March 1899.	Budget Proportion.	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.	
...s.	Rs.	Rs.	Rs.	Rs.	Rs.	
1659	17486	8000	8,000	9406	+ 9486	1
"	"	"	"	"	"	2
...990	463283	484600	48,46,000	459348	- 163917	3
"	"	"	"	"	"	5
"	"	"	"	"	"	6
"	"	"	"	"	"	7
"	"	"	"	"	"	8
"	"	"	"	"	"	9
"	"	"	"	"	"	10
"	"	"	"	"	"	11
"	"	"	"	"	"	12
"	"	"	"	"	"	13
689	3373	2000	2,000	2615	+ 1373	14
	- 3131	"	"	"	"	15
6	- 9653	35576	342004	354000	3,54,000	332794	- 10996	18
3394	- 1040	"	"	"	"	"	"	19-A
57067	+ 97647	"	"	"	"	"	"	19-B
463254	- 124365	"	"	"	"	"	"	20
00	9309	+ 42	"	"	"	"	"	21
,000	1743443	+ 63935	409068	1075326	1124000	11,24,000	1095806	- 48674	22
..	"	"	"	"	"	"	"	"	23
13,28,000	1282347	+ 89653	281513	1880719	1584000	15,84,000	1518576	+ 296719	24
75,000	85686	- 848	"	"	"	"	"	"	25
5...,000	422269	+ 20387	"	"	"	"	"	"	26
..	"	"	"	"	"	"	"	"	27
..	"	"	"	"	"	"	"	"	28
16,40,000	1590443	- 49168	2899	24497	16000	16,000	14229	+ 8407	29
9,73,000	394161	- 553425	"	"	"	"	"	"	30
1,69,000	175817	- 9587	54687	307428	343000	3,43,000	314138	- 35572	32
4,00,000	2495282	- 392485	"	"	"	"	"	"	33
4,25,000	4,25,000	367292	- 31236	"	"	"	"	"	"	43
24 246000	2,46,000	344534	- 89176	387233	3518700	4584000	45,84,000	3336452	- 1065300	45
7391 2678700	2,67,87,000	28211320	- 1479609	1608314	11852616	12861000	1,28,61,000	11209434	- 1008384	

venue and Expenditure of the Governm

of Madras for the month of March 1899.

Imperial.						Provincial.						Local.						
April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion.	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1154	194000	1,94,000	218677	+ 27159	11319	121597	129000	1,29,000	132051	+ 12597	1659	17486	8000	8,000	9406	+ 9486	1
2563	11,57,000	11,57,000	1096303	+ 15563		..	..	..	..	..	..	..	..	..	..	..	2
..	..	..	..	..		4912351	4834000	49,34,000	5259944	+ 21649	434990	4682083	4846000	48,46,000	4593418	- 163917	3
5988	15,47,000	15,47,000	1409835	- 201012	46700	390099	441000	4,41,000	390844	- 50901	..	..	..	..	..	..	5
9263	80000	80,000	50708	- 30737	42053	147787	240000	2,40,000	152123	- 92213	..	..	..	..	..	..	6
7403	7,73,000	7,73,000	746870	- 26597	11387	249135	257000	2,57,000	248957	- 7865	..	..	..	..	..	..	7
..	..	..	..	..	27773	..	..	..	..	..	..	..	..	..	..	..	8
..	..	..	..	..		244630	253000	2,53,000	234400	- 8370	..	..	..	..	..	..	9
468	14000	14,000	14009	+ 468	20702	14468	14000	14,000	14009	+ 468	..	..	..	..	..	..	10
148	8,50,000	8,50,000	724655	- 105225	1581	744775	850000	8,50,000	728654	- 105225	..	..	..	..	..	..	11
..	4,22,000	4,22,000	415208	- 1001	83243	420999	422000	4,22,000	415207	- 1001	..	..	..	..	..	..	12
..	..	..	..	..	38821	..	213000	2,13,000	..	- 213000	..	..	..	..	..	..	13
234	273000	..	..	..	..	..	..	..	..	..	689	3373	2080	2,080	2615	+ 1373	14
..	..	18,000	14236	- 17852	..	103869	107000	1,07,000	107477	- 3131	..	..	..	..	..	..	15
..	..	..	..	..	92426	994347	1004000	10,04,000	1004356	- 9653	35576	342004	354000	3,54,000	332794	- 10996	18
..	..	2,73,000	268636	+ 11234	74326	4611960	4613000	46,13,000	4623394	- 1040	..	..	..	..	..	..	19-A
..	..	..	..	..	113	1186647	1089000	10,89,000	1157067	+ 97647	..	..	..	..	..	..	19-B
..	..	..	..	..	42640	4544635	4669000	46,69,000	4632254	- 124365	..	..	..	..	..	..	20
..	..	..	..	..	13	8042	8000	8,000	9309	+ 42	..	..	..	..	..	..	21
6081	383000	2,83,000	38		136782	1803935	1740000	17,40,000	1743443	+ 63935	409068	1075326	1124000	11,24,000	1095806	- 48674	22
..	..	..	..	..	420005	..	..	..	..	..	..	..	..	..	..	..	23
3857	13000	13,000	14103		629	1417653	1328000	13,28,000	1282347	+ 89653	281513	1880719	1584000	15,84,000	1818576	+ 296719	24
427	7000	7,000	7330	139 - 36919	314168	74152	75000	75,000	85686	- 848	..	..	..	..	..	..	25
2390	634000	6,34,000	625287	-	156659	568387	548000	5[illegible],000	422269	+ 20387	..	..	..	..	..	..	26
6834	1000	1,000	19	+ 857	7312	..	..	..	..	..	..	..	..	..	..	..	27
700	35000	35,000	35710	+ 573	132867	..	..	..	..	..	..	..	..	..	..	..	28
79182	450000	4,50,000	411243	+ 1610		1590832	1640000	16,40,000	1590443	- 49168	2899	24497	16000	16,000	14229	+ 8497	29
59057	23000	23,000	56641	+ 4834		419575	973000	9,73,000	394161	- 552425	..	..	..	..	..	..	30
..	..	..	..	8700	133975	159413	169000	1,69,000	175817	- 9587	54687	307428	343000	3,43,000	314138	- 35572	32
..	..	..	..	182	49432	7515	400000	4,00,000	2495282	- 392485	..	..	..	..	..	..	33
..	..	..	..	57	13985	393764	425000	4,25,000	367292	- 31236	..	..	..	..	..	..	43
98528	6874000	68,74,000	6499259	- 265472	890	156824	246000	2,46,000	344534	- 89176	387233	3518700	4584000	45,84,000	3336452	- 1065300	45
..	..	..	..	26	91699												
..	..	..	..		7487	25307391	26787000	2,67,87,000	2521320	- 1479609	1608314	11852616	12861000	1,28,61,000	11209434	- 1008384	
..	..	..	..		602												

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Revenue and Expenditure of the Governt of Madras for the month of March 1899.

EXPENDITURE.	Imperial. Current month.	Imperial. April 1898 to March 1899.	Imperial. Budget Proportion	Imperial. Budget Estimate, 1898-99.	Imperial. April 1897 to March 1898.	Imperial. Actuals, 1898-99, compared with Budget Proportion, plus or minus.	Provincial. Current month.	Provincial. April 1898 to March 1899.	Provincial. Budget Proportion.	Provincial. Budget Estimate, 1898-99.	Provincial. April 1897 to March 1898.	Provincial. Actuals, 1898-99, compared with Budget Proportion, plus or minus.	Local. Current month.	Local. April 1898 to March 1899.	Local. Budget Proportion.	Local. Budget Estimate, 1898-99.	Local. April 1897 to March 1898.	Local. Actuals, 1898-99, compared with Budget Proportion, plus or minus.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ..	1021208	6608528	6874000	68,74,000	6499269	- 265472	2694602	25307391	26787000	2,67,87,000	28211320	-1479609	1608314	1185266	1286100	1,28,61,000	1120934	-1008384	
By Public Works Charges (last account month of February 1899).																			
33. Famine Relief	-	-	-	..	-	-	C/	8598	412500	4,50,000	6729970	-403902	-	-	-	..	-	-	
34. Construction of Protective Railways ..	-	-	-	~~66,80,000~~ ..	-	-	355	-	-	..	-	-	-	-	-	..	-	-	34
35. Construction of Protective Irrigation Works	2226	56022	90750	99,000	120716	- 34728	-	-	-	..	-	-	-	-	-	..	-	-	35
37. Construction of Railways, &c.	-	-	-	..	-	-	- 70	- 1613	5500	6,000	25445	- 7113	-	-	-	..	-	-	37
38. State Railways (Working expenses) ..	586530	7534529	8201416	89 94,47,000	7943645	- 666887	8546	153983	146666	1,60,000	137274	+ 7317	-	-	-	..	-	-	38
39. Guaranteed Companies, Surplus Profits ..	42412	437451	1002833	10,94,000	208867	- 565382	-	-	-	..	-	-	-	-	-	..	-	-	39
40. Subsidised Companies—Land, &c. ..	-	1396	27500	30000 ~~1,17,000~~	5088	- 26104	-	-	-	..	-	-	-	-	-	..	-	-	40
41. Miscellaneous Railway expenditure ..	5502	97422	90750	9 91,000	5366	+ 6672	-	-	-	..	-	-	-	-	-	..	-	-	41
42. Irrigation—Major Works (Working expenses)	100344	1241303	1375000	15,00,000	1242471	- 133697	-	-	-	..	-	-	-	-	-	..	-	-	42
43. Minor Works and Navigation	-	-	-	..	-	-	237117	2371131	2731667	29,80,000	2343569	- 360536	1453	5233	4583	5,000	3180	+ 650	43
~~44. Military Works~~	-	-	-	~~71,000~~ ..	-	-	-	-	-	..	-	-	-	-	-	..	-	-	44
46. Civil Works	6176	45390	84334	92,000	28093	- 38943	240473	2116587	2291667	25,00,000	1673664	- 175086	1716	29055	35500	42,000	31185	- 9445	45
Total P. W. charges	743190	9413513	10872583	11861000	9584246	- 1459070	456421	4648680	5588000	6096000	10909922	- 939320	3169	34288	43083	47000	34365	- 8795	
Adjusting Heads.																			
Contributions from Provincial to Local ..	-	-	-	..	-	-	85867	239793	312000	3,12,000	255194	- 72202	-	-	-	..	-	-	
Contributions from Local to Provincial ..	-	-	-	..	-	-	-	-	-	..	-	-	72637	230938	260000	2,60,000	248055	- 29062	
Transfers between Local & Local	-	-	-	..	-	-	-	-	-	-	-	-	360	2243	-	-	1256	+ 2243	
Total Expenditure ..	1764398	16022041	17746583	187,35,000 ~~9,60,79,000~~	16053505	- 1724542	3266890	30195869	32687000	3,31,95,000	39376436	- 2491131	1684480	12120085	13164083	1,31,68,000	1149310	- 1043998	

Fort St. George,
Accountant-General's Office,
6 June 1899.

A. Subbarayudu
Offg Accountant-General.

5 6

No. B.J.H. / 5

To

The Chief Secretary to Government, Financial Department
with reference to G.O. 1179 Fin. Dated 6 December 1898.

FINANCIAL DEPARTMENT.

NOTIFICATION.

No 7.— *Ootacamund, June* 13, 1899.

PRELIMINARY Statement of Revenue and Expenditure of the Government of Madras for the month of March 1899.

RECEIPTS.	Imperial.						Provincial.						Local.					
	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.
CIVIL RECEIPTS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. Land Revenue ..	1,03,33,668	4,14,61,862	4,05,07,000	4,05,07,000	3,87,44,598	+ 9,54,862	34,44,556	1,38,20,621	1,58,56,000	1,58,56,000	1,50,92,000	— 20,35,379	5,27,210	21,20,864	21,98,000	21,98,000	22,89,900	— 77,136
III. Salt ..	18,06,197	1,98,99,595	1,75,90,000	1,75,90,000	1,71,89,998	+ 23,09,595	7,921	84,396	1,10,000	1,10,000	82,465	— 25,604	..	..	..	..	..	..
IV. Stamps ..	1,84,595	20,66,686	20,87,000	20,87,000	21,05,177	— 20,314	5,53,787	62,00,060	62,63,000	62,63,000	63,15,530	— 62,940	..	..	..	..	..	..
V. Excise ..	12,22,730	1,02,35,932	1,14,75,000	1,14,75,000	1,09,50,633	— 12,39,068	4,07,577	34,11,978	38,25,000	38,25,000	86,50,211	— 4,13,022	..	..	..	..	..	..
VI. Provincial Rates.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII. Customs ..	3,18,613	35,57,934	38,75,000	38,75,000	42,92,804	— 3,17,066	8,198	78,569	67,000	67,000	69,928	+ 11,569	18,45,838	76,79,738	77,01,000	77,01,000	78,95,912	— 21,262
VIII. Assessed Taxes..	1,40,929	12,98,795	12,50,000	12,50,000	12,36,669	+ 48,795	1,40,929	12,98,795	12,50,000	12,50,000	12,36,670	+ 48,795	..	..	..	..	..	..
IX. Forest ..	1,24,038	10,49,804	11,76,000	11,76,000	10,55,769	— 1,26,196	1,24,038	10,49,804	11,76,000	11,76,000	10,55,769	— 1,26,196	..	..	..	..	..	..
X. Registration ..	52,926	6,45,448	6,25,000	6,25,000	7,65,244	+ 20,448	52,926	6,45,448	6,25,000	6,25,000	7,65,244	+ 20,448	..	..	..	..	..	..
XI. Tributes ..	18,41,192	45,10,902	45,11,000	45,11,000	45,10,902	— 98	..	..	..	..	..	..	..	..	..	..	..	..
XII. Interest ..	2,634	3,11,329	2,96,000	2,96,000	3,12,759	+ 15,329	24,007	2,59,238	2,33,000	2,33,000	1,72,727	+ 26,238	915	52,726	57,000	57,000	49,790	— 4,274
XIII. Post Office ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XVI-A. Law and Justice —Courts of Law	..	..	..	..	..	..	82,831	8,10,626	7,25,000	7,25,000	8,13,090	+ 85,626	2,454	23,634	..	..	..	+ 23,634
XVI-B. Law and Justice —Jails.	..	..	..	..	..	..	38,275	3,98,664	4,35,000	4,35,000	3,65,881	— 36,336	..	..	..	..	..	..
XVII. Police ..	..	..	..	..	..	..	40,976	4,56,743	4,48,000	4,48,000	4,39,883	+ 8,743	..	..	..	..	..	..
XVIII. Marine ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XIX. Education ..	..	..	..	..	..	..	— 7,713	1,80,689	1,95,000	1,95,000	1,79,912	— 14,311	38,429	2,35,386	2,44,000	2,44,000	2,32,154	— 8,614
XX. Medical ..	..	..	..	..	..	..	53,613	1,15,961	1,04,000	1,04,000	1,26,230	+ 11,961	14,924	46,765	37,000	37,000	48,909	+ 10,765
XXI. Scientific and other Minor Departments.	..	..	..	..	..	..	53,679	2,65,779	2,27,000	2,27,000	2,28,466	+ 38,779	..	..	..	..	..	..
XXII. Receipts in aid of superannuation, &c.	7,206	76,778	96,000	96,000	89,624	— 19,222	3,974	52,991	54,000	54,000	52,750	— 1,009	505	1,235	2,000	2,000	307	— 765
XXIII. Stationery and Printing.	3,611	24,755	20,000	20,000	5,654	+ 4,755	17,520	1,13,766	1,28,000	1,28,000	1,10,406	— 14,234	..	..	..	..	..	..

Preliminary Statement of Revenue and Expenditure of the Government of Madras for the month of March 1899—*cont.*

RECEIPTS.	Imperial.						Provincial.						Local.					
	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.
CIVIL RECEIPTS—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XXV. Miscellaneous ..	3,99,572	4,23,176	29,000	29,000	25,701	+ 3,94,176	58,346	1,35,105	1,85,000	1,85,000	1,44,215	— 49,895	94,086	6,64,647	6,05,000	6,05,000	6,47,955	+ 59,647
XXX. Minor Works and Navigation	..	..	..	..	..	..	1,575	9,341	11,000	11,000	9,121	— 1,659	..	..	..	..	..	..
XXXII. Civil Works ..	..	..	..	..	..	..	447	4,378	4,000	4,000	3,904	+ 378	1,67,660	10,43,982	10,06,000	10,06,000	10,10,491	+ 37,982
Total Ordinary Receipts as per Civil Books.	1,64,37,911	8,55,62,996	8,35,37,000	8,35,37,000	8,12,85,532	+ 20,25,996	51,07,462	2,93,92,952	3,19,21,000	3,19,21,000	3,09,14,402	— 25,28,048	26,92,021	1,18,69,977	1,18,50,000	1,18,50,000	1,21,75,418	+ 19,977
Public Works Receipts (last account month of February 1899).																		
XXVI. State Railways: Gross Receipts.	9,77,010	1,19,41,647	1,34,38,833	1,46,60,000	1,32,85,231	— 14,96,686	14,896	2,24,149	2,38,333	2,60,000	2,37,853	— 14,184	..	..	..	..	..	..
XXVIII. Subsidised Companies: Repayment, &c.	39,661	4,00,150	..	..	46,990	+ 4,00,150	..	..	..	..	..	..	..	..	..	..	..	..
XXIX. Irrigation—Major Works—Direct Receipts	19,953	2,61,717	2,64,000	2,88,000	1,98,613	— 2,283	..	..	..	..	..	..	..	..	..	..	..	..
XXX. Minor Works and Navigation	..	..	..	..	..	..	9,894	1,62,982	1,57,667	1,72,000	1,61,547	+ 5,315	..	..	..	..	..	..
XXXII. Civil Works ..	..	..	..	..	..	..	13,085	1,34,121	1,74,166	1,90,000	1,65,775	— 40,045	452	5,961	7,333	8,000	6,509	— 1,372
Total Public Works Receipts.	10,36,624	1,26,03,514	1,37,02,333	1,49,48,000	1,35,30,834	— 10,98,819	37,875	5,21,252	5,70,166	6,22,000	5,65,175	— 48,914	452	5,961	7,333	8,000	6,509	— 1,372
Adjusting Heads.																		
Contribution from Local to Provincial.	..	..	..	..	..	..	72,637	2,30,938	2,60,000	2,60,000	2,48,055	— 29,062	..	..	..	..	..	..
Contribution from Provincial to Local.	..	..	..	..	..	..	..	..	..	..	..	..	85,867	2,39,798	3,12,000	3,12,000	2,55,194	— 72,202
Transfers between Local and Local.	..	..	..	..	..	..	..	..	..	..	..	..	360	2,243	..	..	1,256	+ 2,243
Total Receipts ..	1,74,74,535	9,81,66,510	9,72,39,333	9,84,85,000	9,48,16,366	+ 9,27,177	52,17,974	3,01,45,142	3,27,51,166	3,28,03,000	3,17,27,632	— 26,06,024	27,78,700	1,21,17,979	1,21,69,333	1,21,70,000	1,24,38,377	— 51,354

Preliminary Statement of Revenue and Expenditure of the Government of Madras for the month of March 1899—*cont.*

EXPENDITURE.	Imperial.						Provincial.						Local.					
	Current month.	April 1898 to March 1899.	Budget Proportion.	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion.	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898–99.	April 1897 to March 1898.	Actuals, 1898–99, compared with Budget Proportion, *plus* or *minus*.
CIVIL EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks.	15,722	2,21,159	1,94,000	1,94,000	2,18,677	+ 27,159	11,319	1,41,597	1,29,000	1,29,000	1,32,051	+ 12,597	1,659	17,486	8,000	8,000	9,406	+ 9,486
2. Assignments and Compensations.	83,632	11,72,563	11,57,000	11,57,000	10,95,303	+ 15,563	..	..	..	..	..	..	..	..	..	..	..	..
3. Land Revenue ..	..	..	..	..	..	..	4,60,700	49,12,351	49,34,000	49,34,000	54,59,944	— 21,649	4,34,990	46,82,083	48,46,000	48,46,000	45,93,418	—1,63,917
5. Salt	1,38,944	13,45,988	15,47,000	15,47,000	14,09,835	— 2,01,012	42,052	3,90,099	4,41,000	4,41,000	3,90,844	— 50,901	..	..	..	..	..	..
6. Stamps	3,796	49,263	80,000	80,000	50,708	— 30,737	11,387	1,47,787	2,40,000	2,40,000	1,52,123	— 92,213	..	..	..	..	..	..
7. Excise	83,919	7,47,403	7,73,000	7,73,000	7,46,870	— 25,597	27,973	2,49,135	2,57,000	2,57,000	2,48,957	— 7,866	..	..	..	..	..	..
8. Provincial rates ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Customs	..	..	..	..	..	..	20,702	2,44,630	2,53,000	2,53,000	2,34,400	— 8,370	..	..	..	..	..	..
10. Assessed Taxes ..	1,581	14,468	14,000	14,000	14,009	+ 468	1,581	14,468	14,000	14,000	14,009	+ 468	..	..	..	..	..	..
11. Forest	83,243	7,44,775	8,50,000	8,50,000	7,28,655	— 1,05,225	83,243	7,44,775	8,50,000	8,50,000	7,28,654	— 1,05,225	..	..	..	..	..	..
12. Registration ..	38,821	4,20,999	4,22,000	4,22,000	4,15,208	— 1,001	38,821	4,20,999	4,22,000	4,22,000	4,15,207	— 1,001	..	..	..	..	..	..
13. Interest on Ordinary Debt.	..	..	..	..	..	..	..	..	2,13,000	2,13,000	..	— 2,13,000	..	..	..	..	..	..
14. Interest on other obligations.	6	148	18,000	18,000	14,236	— 17,852	..	..	..	..	..	..	689	3,373	2,000	2,000	2,615	+ 1,373
15. Post Office	..	..	..	..	..	..	9,214	1,03,869	1,07,000	1,07,000	1,07,477	— 3,131	..	..	..	..	..	..
18. General Administration.	21,855	2,84,234	2,73,000	2,73,000	2,68,636	+ 11,234	74,326	9,94,347	10,04,000	10,04,000	10,04,356	— 9,653	35,576	3,43,004	3,54,000	3,54,000	3,32,794	— 10,996
19-A. Law and Justice—Courts of Law.	..	..	..	..	..	..	4,26,400	46,11,960	46,13,000	46,13,000	46,23,394	— 1,040	..	..	..	..	..	..
19-B. Law and Justice—Jails.	..	..	..	..	..	..	1,36,782	11,86,647	10,89,000	10,89,000	11,57,067	+ 97,647	..	..	..	..	..	..
20. Police	..	..	..	..	..	..	4,20,005	45,44,635	46,69,000	46,69,000	46,32,254	— 1,24,365	..	..	..	..	..	..
21. Marine	..	..	..	..	..	..	629	8,042	8,000	8,000	9,309	+ 42	..	..	..	..	..	..
22. Education	..	..	..	..	..	..	3,14,168	18,03,935	17,40,000	17,40,000	17,43,443	+ 63,935	4,09,068	10,75,326	11,24,000	11,24,000	10,95,806	— 48,674
23. Ecclesiastical ..	29,814	3,46,081	3,83,000	3,83,000	3,86,789	— 36,919	..	..	..	..	..	..	..	..	..	..	..	..
24. Medical	..	..	..	..	..	..	1,56,659	14,17,653	13,28,000	13,28,000	12,82,347	+ 89,643	2,81,513	18,80,719	15,84,000	15,84,000	15,10,576	+2,96,719
25. Political	302	13,857	13,000	13,000	14,103	+ 857	7,312	74,152	75,000	75,000	85,686	— 848	..	..	..	..	..	..
26. Scientific and other minor departments.	..	6,427	7,000	7,000	7,330	— 573	1,33,867	5,68,387	5,48,000	5,48,000	4,22,269	+ 20,387	..	..	..	..	..	..
27. Territorial and Political Pensions.	48,494	6,32,390	6,34,000	6,34,000	6,25,287	— 1,610	..	..	..	..	..	..	..	..	..	..	..	..
28. Civil Furlough and absentee allowances.	..	6,834	1,000	1,000	19	+ 5,834	..	..	..	..	..	..	..	..	..	..	..	..
29. Superannuation allowances and Pensions.	1,949	53,700	35,000	35,000	35,710	+ 18,700	1,33,975	15,90,832	16,40,000	16,40,000	15,90,443	— 49,168	2,899	24,497	16,000	16,000	14,229	+ 8,497
30. Stationery and Printing.	86,516	4,79,182	4,50,000	4,50,000	4,11,243	+ 29,182	49,432	4,19,575	9,73,000	9,73,000	9,94,161	— 5,53,425	..	..	..	..	..	..
32. Miscellaneous ..	3,373	69,057	23,000	23,000	56,641	+ 46,057	13,985	1,59,413	1,69,000	1,69,000	1,75,817	— 9,587	54,687	3,07,428	3,43,000	3,43,000	3,14,138	— 35,572
33. Famine Relief ..	3,79,241	..	..	..	..	..	890	7,515	4,00,000	4,00,000	24,95,282	— 3,92,485	..	..	..	..	..	..
43. Minor Works and Navigation.	..	..	..	..	..	..	91,699	3,93,764	4,25,000	4,25,000	3,67,292	— 31,236	..	..	..	..	..	..
45. Civil Works ..	..	..	..	..	..	..	27,481	1,56,824	2,46,000	2,46,000	3,44,534	— 89,176	3,87,233	35,18,700	45,84,000	45,84,000	33,36,452	—10,65,300

Preliminary Statement of Revenue and Expenditure of the Government of Madras for the month of March 1899—*cont.*

EXPENDITURE—*cont.*	Imperial.						Provincial.						Local.					
	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.	Current month.	April 1898 to March 1899.	Budget Proportion	Budget Estimate, 1898-99.	April 1897 to March 1898.	Actuals, 1898-99, compared with Budget Proportion, *plus* or *minus*.
By Public Works Charges (last account month of February 1899).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33. Famine Relief ..	..	..	..	..	..	..	355	8,598	4,12,500	4,50,000	67,29,970	— 4,08,902	..	..	..	..	..	..
34. Construction of Protective Railways.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
35. Construction of Protective Irrigation Works.	2,226	56,022	90,750	99,000	1,20,716	— 34,728	..	..	..	..	..	..	..	..	..	..	..	..
37. Construction of Railways, &c.	..	..	..	..	..	..	— 70	— 1,613	5,500	6,000	25,445	— 7,113	..	..	..	..	..	..
38. State Railways (Working expenses).	5,86,530	75,34,529	82,01,416	89,47,000	79,43,645	— 6,66,887	8,546	1,53,983	1,46,666	1,60,000	1,37,274	+ 7,317	..	..	..	..	..	..
39. Guaranteed Companies, Surplus Profits.	42,412	4,37,451	10,02,833	10,94,000	2,08,867	— 5,65,382	..	..	..	..	..	..	..	..	..	..	..	..
40. Subsidised Companies —Land, &c.	..	1,396	27,500	30,000	5,088	— 26,104	..	..	..	..	..	..	..	..	..	..	..	..
41. Miscellaneous Railway expenditure.	5,502	97,422	90,750	99,000	5,366	+ 6,672	..	..	..	..	..	..	..	..	..	..	..	..
42. Irrigation—Major Works (Working expenses).	1,00,344	12,41,303	13,75,000	15,00,000	12,42,471	— 1,33,697	..	..	..	..	..	..	..	..	..	..	..	..
43. Minor Works and Navigation.	..	..	..	..	..	..	2,37,117	23,71,131	27,31,667	29,80,000	23,43,569	— 3,60,536	1,453	5,233	4,583	5,000	3,180	+ 650
45. Civil Works ..	6,176	45,390	84,334	92,000	28,093	— 38,944	2,40,473	21,16,581	22,91,667	25,00,000	16,73,664	— 1,75,086	1,716	29,055	38,500	42,000	31,185	— 9,445
Total, P.W. charges.	7,43,190	94,13,513	1,08,72,583	1,18,61,000	95,54,246	— 14,59,070	4,86,421	46,48,680	55,88,000	60,96,000	1,09,09,922	— 9,39,320	3,169	34,288	43,083	47,000	34,365	— 8,795
Adjusting Heads.																		
Contributions from Provincial to Local.	..	..	..	..	..	..	85,867	2,39,798	3,12,000	3,12,000	2,55,194	— 72,202	..	..	..	..	..	..
Contributions from Local to Provincial.	..	..	..	..	..	..	..	..	..	..	..	..	72,637	2,30,938	2,60,000	2,60,000	2,48,055	— 29,062
Transfers between Local and Local.	..	..	..	..	..	..	..	..	..	..	..	..	360	2,243	..	..	1,256	+ 2,243
Total Expenditure ..	17,64,398	1,60,22,041	1,77,46,583	1,87,35,000	1,60,53,505	— 17,24,542	32,66,890	3,01,95,869	3,26,87,000	3,31,95,000	3,93,76,436	— 24,91,131	16,84,480	1,21,20,085	1,31,64,083	1,31,68,000	1,14,93,110	—10,43,998

G. STOKES,
Chief Secretary.

not intended ~~by the~~ High ~~authorities~~ to supersede the period from prescribed ~~by~~ G.O. No. 1179 Fin., & 6th Dec. 1898, for the monthly accounts, ~~the~~ should supersede the annual statements relating to Provincial Services. ~~published by authority~~.

Fin 19/6/99

To The Accts Genl.

issued 24/6/99
Rd 26/6/99

Financial CURRENT NO. 2578

Rec'd 19.7.99
Reg'd

CHIEF SECRETARY
19 JUL 1899
GOVERNMENT OF MADRAS

PRELIMINARY ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1898-99.

C No 2578 & 2564

Ar

Put up a type-written review concise & brief – bringing out chiefly the causes of the drop in the closing balance from 28·03 in the revised to 23·03 in actuals – Ascertain from Boards Office & Fin Dy the reasons for the drops in revenue & charges & what remarks Genl

21·VI

Fin
24.7.99
Secy

RECEIPTS.

Preliminary Account of the Provincial Revenue and

(*In thousands*

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. {Proper	1,38,21	1,40,91	1,40,38
{Adjustment	..	17,65	33,64
III. Salt	84	1,10	87
IV. Stamps	62,00	62,63	62,63
V. Excise	34,12	38,25	34,75
VII. Customs	78	67	77
VIII. Assessed Taxes	12,99	12,50	13,25
IX. Forest	10,50	11,76	10,90
X. Registration	6,45	6,25	6,55
XII. Interest	2,59	2,33	2,44
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8,11	7,25	8,30
XVI-B. Law and Justice—Jails	3,99	4,35	4,75
XVII. Police	4,67	4,48	4,57
XVIII. Marine	..	..	..
XIX. Education	1,81	1,95	1,84
XX. Medical	1,16	1,04	1,08
XXI. Scientific and other Minor Departments	2,66	2,27	2,69
XXII. Superannuations	53	54	52
XXIII. Stationery and Printing	1,14	1,28	1,18
XXV. Miscellaneous	1,35	1,85	1,92
XXX. Minor Works and Navigation	9	11	9
XXXII. Civil Works	4	4	4
Total, Ordinary Receipts as per Civil Books ..	2,93,93	3,19,21	3,33,16
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2,24	2,60	2,40
XXX. Minor Works and Navigation	1,63	1,72	1,85
XXXII. Civil Works	1,34	1,90	1,83
Total, Public Works Receipts ..	5,21	6,22	6,08
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	32	25	25
Inspecting Sanitary Agency	23	24	24
Medical Reserve Staff	5	4	4
Public Works	10	10	10
Half the cost of the Máyavaram-Muttupet Railway	..	4	2
Stationery supplied from Central Stores	..	17	17
Printing work executed by Government Presses	10	13	9
Controlling Establishment at the Presidency	72	87	85
Repayment of Contribution made to wipe off deficits in previous years	..	..	..
From Local and Special funds—			
Local Fund Audit Clerks	79	76	82
Total, Adjusting Heads ..	2,31	2,60	2,58
Total ..	3,01,45	3,28,03	3,41,82
Add opening balance of the year ..	7,18	10,00	7,18
Total ..	3,08,63	3,38,03	3,49,00

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
6th July 1899.

Despatched 17-VII-99.

Expenditure of the Government of Madras for 1898-99. DISBURSEMENTS

of rupees)

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1,42	1,29	+ 18	1,47	1,41
3. Land Revenue	49,12	49,34	+ 35	49,69	49,22
5. Salt	3,90	4,41	— 32	4,09	3,93
6. Stamps	1,48	2,40	+ 12	2,52	2,56
7. Excise	2,49	2,57	..	2,57	2,49
9. Customs	2,45	2,53	..	2,53	2,38
10. Assessed Taxes	14	14	..	14	14
11. Forest	7,45	8,50	..	8,50	8,00
12. Registration	4,21	4,22	..	4,22	4,17
13. Interest on Ordinary Debt	..	2,13	..	2,13	2,07
15. Post Office	1,04	1,07	— 1	1,06	1,03
18. General Administration	9,94	10,04	+ 8	10,12	10,02
19-A. Law and Justice—Courts of Law	46,12	46,13	— 17	45,96	45,91
19-B. Law and Justice—Jails	11,87	10,89	+ 1,35	12,24	12,18
20. Police	45,45	46,69	— 24	46,45	45,95
21. Marine	8	8	..	8	8
22. Education	18,04	17,40	+ 52	17,92	17,40
24. Medical	14,18	13,28	+ 2,39	15,67	14,21
25. Political	74	75	..	75	74
26. Scientific and other Minor Departments	5,68	5,48	+ 21	5,69	5,55
29. Superannuations	15,91	16,40	— 56	15,84	15,97
30. Stationery and Printing	4,19	9,73	+ 31	10,04	9,81
32. Miscellaneous	1,59	1,69	— 2	1,67	1,52
33. Famine Relief	7	4,00	— 3,50	50	10
43. Minor Works and Navigation	3,94	4,25	— 35	3,90	3,95
45. Civil Works.	1,57	2,46	..	2,46	1,62
Total, Ordinary Charges as per Civil Books	2,53,07	2,67,87	+ 34	2,68,21	2,62,41
By Public Works Charges—					
33. Famine Relief	9	4,50	— 4,00	50	7
37. Construction of Railways	— 2	6	..	6	— 3
38. State Railways—Working Expenses	1,54	1,60	..	1,60	1,74
41. Miscellaneous Railways	..	..	+ 12	12	..
43. Minor Works and Navigation	23,71	29,80	..	29,80	29,77
45. Civil Works	21,17	25,00	— 96	24,04	24,00
Total, Public Works Charges ..	46,49	60,96	— 4,84	56,12	55,55
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	93	1,00	..	1,00	1,00
Miscellaneous	40	36	..	36	36
Public Works	90	1,25	— 20	1,05	1,25
Half the net traffic receipts of the Máyavaram-Muttupet Railway	17	51	..	51	40
Total, Adjusting Heads ..	2,40	3,12	— 20	2,92	3,01
Total ..	3,01,96	3,31,95	— 4,70	3,27,25	3,20,97
Add Approximate closing balance of the year ..	* 6,67	6,08	+ 4,70	10,78	28,03
Total ..	3,08,63	3,38,03	..	3,38,03	3,49,00

* Exclusive of the amounts mentioned in Appendix A.

No. B.J.H.—7.

To the Chief Secretary to Government, Financial Department, with reference to G.O., No. 667, Financial, dated 6th September 1895, and Memorandum from Government, Financial Department, No. 1643, dated 22nd June 1899.

Accountant-General.

APPENDIX A.

MEMORANDUM showing the Approximate Provincial balance on the 31st March 1899 including further adjustments that will be made in the Final Accounts for March 1899.

(*In thousands of rupees.*)

Particulars.	Amount.	Total.
	rs.	rs.
Balance on the 31st March 1899 as per Provincial account of March 1899, Preliminary No. B.J.H.—7, dated 6th July 1899	..	6,67
Add— *Receipts.*		
I. Land Revenue	31	
Do. Adjustments	33,64	
V. Excise	7	
IX. Forest	7	
XVI-A. Law and Justice—Courts of Law	— 7	
XVI-B. Law and Justice—Jails	21	
XVII. Police	— 7	
XXI. Scientific and other Minor Departments	9	
XXV. Miscellaneous	45	
Public Works in charge of Public Works Officers—		
XXVI. State Railways—Gross Traffic Receipts	22	
XXX. Minor Works and Navigation	12	
XXXII. Civil Works	36	
Adjusting Heads	19	
Total, Receipts ..	..	35,59
Total, including opening balance ..	..	42,26
Deduct— *Charges.*		
3. Land Revenue	6	
5. Salt	6	
6. Stamps	94	
11. Forest	51	
13. Interest on ordinary debt	2,06	
24. Medical	22	
26. Scientific and other Minor Departments	7	
30. Stationery and Printing	5,19	
32. Miscellaneous	— 15	
45. Civil Works	30	
Public Works in charge of Public Works Officers—		
33. Famine Relief	3	
38. State Railways—Working expenses	16	
43. Minor Works and Navigation	4,98	
45. Civil Works	4,17	
Adjusting Heads	23	
Total, Charges ..	..	18,83
Approximate balance on the 31st March 1899 ..	..	23,43

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1898-99.

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	rs.		
1. Refunds and Drawbacks	+ 9,250	80	12th January 1899.
	+ 9,250	225	13th February ,,
	+ 18,500		
3. Land Revenue	— 20,000	947	26th October 1898.
	+ 2,500	1136	1st December ,,
	+ 5,400	1242	17th ,, ,,
	+ 16,900	37	5th January 1899.
	— 755	1118	25th November 1898.
	+ 1,500	354	10th March 1899.
	+ 30,000	438	22nd ,, ,,
	+ 34,545		

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1898-99—*cont.*

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	rs.		
5. Salt	— 300	931	25th October 1898.
	— 700	86	12th January 1899.
	— 9,250	80	12th ,, ,,
	— 618	85	12th ,, ,,
	— 9,250	225	13th February ,,
	— 12,000	283	21st ,, ,,
	— 32,118		
6. Stamps	+ 12,000	283	21st February 1899.
15. Post Office	— 1,480	831	28th September 1898.
	+ 800	1246	17th December ,,
	— 680	416	3rd May 1898.
18. General Administration	+ 1,002	842	1st October 1898.
	— 17,000		
	+ 5,200		
	+ 8,000	438	22nd March 1899.
	+ 250	R. 1276	1st December 1898.
	+ 253	1223	14th ,, ,,
	+ 9,000	1182	7th ,, ,,
	+ 1,000	1237	17th ,, ,,
	— 150	1229	15th ,, ,,
	+ 7,555		
19-A. Law and Justice—Courts of Law	+ 5,000	1003	4th November 1898.
	+ 5,000	1043	11th ,, ,,
	+ 800	1246	17th December ,,
	— 1,200	352	10th March 1899.
	— 1,500	354	10th ,, ,,
	— 8,000	438	22nd ,, ,,
	— 545	274	20th February 1899.
	— 1,800	297	27th ,, ,,
	— 13,000	438	22nd March ,,
	— 16,845		
19-B. Law and Justice—Jails	— 4,730	581	6th July 1898.
	+ 1,40,000	1213	12th December 1898.
	+ 1,35,270		
20. Police	— 1,002	416	3rd May 1898.
	— 600	476	21st ,, ,,
	+ 3,000	883	18th October 1898.
	+ 1,400	1085	21st November ,,
	+ 800	1172	5th December ,,
	+ 560	1321	12th ,, ,,
	+ 525	274	20th February 1899.
	+ 1,200	352	10th March ,,
	— 30,000	438	22nd ,, ,,
	— 24,117		
22. Education	+ 16,500	484	26th May 1898.
	+ 15,000	1006	4th November 1898.
	+ 15,000	1252	20th December ,,
	+ 600	348	9th March 1899.
	+ 4,500	429	21st ,, ,,
	+ 51,600		
24. Medical	+ 25,000	834	30th September 1898.
	+ 450	871	12th October ,,
	+ 1,13,000	883	13th ,, ,,
		912	20th ,, ,,
		1093	22nd November ,,
	+ 500	1315	10th December ,,
	+ 432	1235	17th ,, ,,
	+ 1,375	86	12th January 1899.
	+ 700	1344	16th December 1898.
	+ 250	1237	17th ,, ,,
	+ 1,000	1246	17th ,, ,,
	+ 94,000	297	27th February 1899.
	+ 1,800		
	+ 2,38,507		

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1898-99—*cont.*

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
26. Scientific, &c., Departments	+ 600	476	21st May 1898.
	+ 300	931	25th October 1898.
	+ 2,600	1130	30th November 1898.
	+ 400	1149	2nd December "
	+ 755	1118	25th November "
	+ 3,500	1225	14th December "
	+ 200	1229	15th " "
	+ 13,000	438	22nd March 1899. "
	+ 21,355		
29. Superannuation	— 1,839		
	— 5,200	1242	17th December 1898.
	— 15,000	30	4th January 1899.
	— 5,000	1252	20th December 1898.
	— 15,900	51	9th January 1899.
	— 800	37	5th " "
	— 12,000	22	4th " "
	— 432	4	2nd " "
		1315	10th December 1898.
	— 56,171		
30. Stationery and Printing	+ 5,200		
	+ 5,000	30	4th January 1899.
	+ 618	51	9th " "
	+ 20,000	85	12th " "
		916	21st October 1898.
	+ 30,818		
32. Miscellaneous	— 2,500		
	+ 800	1136	1st December 1898.
	— 600	22	4th January 1899.
		348	9th March 1899.
	— 2,300		
33. Famine Relief { Civil officers	— 3,50,000	}	
{ Public Works officers	— 4,00,000	} 825	26th September 1898.
	— 7,50,000		
41. Miscellaneous Railway Expenditure	+ 12,000		
43. Minor Works and Navigation—Civil Officers ..	— 35,000	4	2nd January 1899.
45. Civil Works—Public Works Officers	— 16,500	939	26th October 1898.
	+ 4,730	484	26th May 1898.
	— 250	581	6th July "
	+ 20,000	R 1276	1st December "
	+ 1,480	197	8th February 1899.
	— 1,05,612	831	28th September 1898.
		338	8th March 1899.
	— 96,152		
Adjusting Heads—			
Contributions to Local for Public Works	— 20,000	197	8th February 1899.

CURRENT No. 2554

41 : 5. 1. 25.
1070 : 20-12-97

Statement showing the distribution under Imperial Provincial and Local of the probable Revenue and expenditure of the Govt of Madras for the year 1896-99.

Order
Pres

Recorded.

Ref:
A memo went to the A.G. last month on the March Preliminary Accts asking for some statements. Put it up please

Cont
4.2.98

Statement showing the distribution under Imperial, Provincial and Local of the Probable Revenue and Expenditure of the Government of Madras for the year 1898-99.

(IN THOUSANDS OF RUPEES.)

Revenue.	1898-99. Imperial.	Provincial.	Local.	Total.	—
I. Land Revenue	381,88	172,17	21,22	575,27	
III. Salt	198,99	85	-	199,84	
IV. Stamps	20,67	62,00	-	82,67	
V. Excise	102,58	34,19	-	136,77	
VI. Provincial Rates	-	-	77,13	77,13	
VII. Customs	35,58	80	-	36,38	
VIII. Assessed Taxes	12,99	12,99	-	25,98	
IX. Forest	10,56	10,57	-	21,13	
X. Registration	6,45	6,45	-	12,90	
XI. Tributes	45,11	-	-	45,11	
XII. Interest	3,11	2,59	53	6,23	
XIII. Post Office	-	-	-	-	
XV. Mint	-	-	-	-	
XVI-A. Law and Justice—Courts of Law ..	-	8,04	24	8,28	
XVI-B. Law and Justice—Jails	-	4,21	-	4,21	
XVII. Police	-	4,50	-	4,50	
XVIII. Marine	-	-	-	-	
XIX. Education	-	1,81	2,35	4,16	
XX. Medical	-	1,16	48	1,64	
XXI. Scientific and other Minor Departments	-	2,75	-	2,75	
XXII. Superannuations	79	53	1	1,33	
XXIII. Stationery and Printing	25	1,16	-	1,41	
XXV. Miscellaneous	4,27	1,79	6,68	12,74	
XXX. Minor Works and Navigation ..	-	9	-	9	
XXXII. Civil Works	-	4	10,42	10,46	
Total Ordinary Revenue as in Civil Books ..	823,23	328,69	119,06	1270,98	
P.W. Receipts as communicated by Examiners,					
P. W. Accounts—					
Ordinary Branches (including Irrigation)	-	3,44	7	3,51	
Railway "	-	2,46	-	2,46	
Receipts under Adjusting Heads	-	2,31	2,64	4,95	
Total ..	823,23	336,90	121,77	1281,90	
Opening Balance—Provincial and Local only.		7,18	37,39		
Total ..		344,08	159,16		

* Includes 1,47 charged to South Indian Railway at the instance of the Accountant General, Public Works Department for Government, made over for credit to the Board in connection with the transfer of the Railway.

Expenditure.	1898-99. Imperial.	Provincial.	Local.	Total.	—
1. Refunds and Drawbacks	2,21	1,42	18	3,81	
2. Assignments and Compensations ..	11,72	-	-	11,72	
Land Revenue	-	49,18	46,82	96,00	
Salt	13,45	3,97	-	17,42	
Stamps	81	2,42	-	3,23	
Excise	7,44	2,48	-	9,92	
8. Provincial Rates	-	-	-	-	
9. Customs	-	2,47	-	2,47	
11. Assessed Taxes	15	14	-	29	
12. Forest	7,96	7,96	-	15,92	
13. Registration	4,21	4,21	-	8,42	
Interest on Ordinary Debt	-	2,06	-	2,06	
Do. on other Obligations	15	-	3	18	
Post Office	-	1,04	-	1,04	
General Administration	2,79	9,97	3,42	16,18	
19-A. Law and Justice—Courts of Law ..	-	46,12	-	46,12	
19-B. Law and Justice—Jails, ...	-	11,88	-	11,88	
20. Police	-	45,45	-	45,45	
21. Marine	-	8	-	8	
22. Education	-	18,05	10,75	28,80	
23. Ecclesiastical	3,46	-	-	3,46	
24. Medical	-	14,89	18,87	33,26	
25. Political	14	74	-	88	
26. Scientific and other Minor Departments ..	6	5,76	-	5,82	
27. Territorial and Political Pensions ..	6,32	-	-	6,32	
28. Civil Furlough & Absentee Allowances ..	7	-	-	7	
29. Superannuations	54	15,89	27	16,70	
30. Stationery and Printing	4,80	9,38	-	14,18	
32. Miscellaneous	74	1,45	3,08	5,27	
33. Famine Relief	-	7	-	7	
43. Minor Works and Navigation	-	3,94	-	3,94	
45. Civil Works	-	1,87	41,13	43,00	
Total Ordinary Expenditure as in Civil Books.	67,02	262,39	124,55	453,96	
P. W. Charges as communicated by Examiners,					
P. W. Accounts—					
Ordinary Branches (including Irrigation) ..	-	54,14	46	54,60	
Railway "	-	1,68	-	1,68	
Expenditure under Adjusting Heads ..	-	2,62	2,33	4,95	
Total ..	67,02	320,83	127,34	515,19	
Closing Balance—Provincial and Local only.		23,25	31,82		
Total ..		344,08	159,16		

Provincial and Local Surplus or Deficit.

Provincial Services.

Revenue	336,90
Expenditure	320,83
Surplus ~~or Deficit~~ ..	16,07

Local.

Revenue	121,77
Expenditure	127,34
~~Surplus or~~ Deficit ..	5,57

Fort St. George,
Accountant-General's Office,
15 July 1899.

Accountant-General.

No. B F W, 2

To The Chief Secretary to Govt.
~~The Secretary to the Government of India~~, Financial Department,
with statement of division of Land Revenue, ~~with reference to Article 155 of the Civil Account Code~~.

GOVERNMENT OF MADRAS
SECRET RECEIPT
17 JUL 1899

G
24
500-28-6-99

16.8-99
17-8-99.

Financial DEPARTMENT.

E

Brice Sharp

C. No. 3573 From the Acct. Genl., Cncls 17.8.99, No. B.J.H. 7 dated 6-7- 1899.-F

" 3581 " " -do-, " B.F.W.2, " 15-7- 1899.-F

" , " , " , " 189 .

" , " , " , " 189 .

H. Vs. Issue 18/8 C T E R 40943930-8-99.
F.S.

16.8.99

The preliminary accounts of Provincial Services for 1398-99 are reproduced in appendix A to these proceedings.

3. The following statement compares the approximate actuals of the year with the budget and revised estimates.

Provincial	Budget estimate	Revised estimate	Approximate actuals.
	Lakhs	Lakhs	Lakhs
Opening Balance	10.00	7.13	7.13
Receipts	323.03	341.82	336.90
	333.03	349.00	344.03
Charges	331.95	320.97	320.83
Closing Balance	6.08	28.03	23.25

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

	Actuals as compared with	
	Budget estimate	Revised estimate
	Lakhs	Lakhs
I. Land Revenue (Proper	-2.40	-1.37
(Adjustments	+16.01	+ .02
III. Salt	- .35	- .02
IV. Stamps	- .63	- .63
V. Excise	- 4.06	- .56
VIII. Assessed Taxes	+ .49	- .36
IX. Forest	- 1.19	- .33
XII. Interest	+ .36	+ .15
XVI.A. Law and Justice- Courts of Law	+ .79	- .36
XVI.B. Law & Justice - Jails	- .14	- .54
XXI. Scientific & other Minor Depts.)	+ .48	+ .06
Adjustments.	- .29	- .27

4. The approximate actual expenditure compares with the budget grant, the revised estimate and the altered grant as follows:--

(Here enter Statement C annexed) See p. (3)

5. The Financial Statement presented to the Legislative Council at the meeting held on the 7th April 1899 explains the variations in the revised estimates as compared with the budget grants. The present accounts are subject to further adjustments, which will be brought out in the final accounts and in the Acct. Genl's appropriation report.

I

Supplement to the Fort St. George Gazette, d/16-5-99

6. The revised estimate of receipts was over-sanguine. The actuals under LAND REVENUE, SALT, EXCISE and FORREST were even lower than anticipated therein; the increases

increases under ASSESSED TAXES, REGISTRATION and LAW & JUSTICE- Courts of Law were placed too high; the anticipated revenue from STAMPS was not reached; and under LAW & JUSTICE - Jails, the actuals, instead of exceeding the budget estimate by .40 lakh, fell below it by .14 lakh. The decreased revenue under this head was, however, in a large measure, counterbalanced by decreased expenditure. The Acct. Genl. will doubtless explain fully the foregoing variations in his reappropriation report.. The fall under ADJUSTMENTS is understood to be nominal, as adjustments from Local Funds have yet to be made on account of the cost of the Mayavaram-Muttupet Railway and on account of Stationery supplied from Central Stores.

B.C.

Check this in Acct. Genl's office.

Cud checked MM 25/8/99

7. On the expenditure side, the total of the actuals closely approximated to the revised estimate. The most notable decreases occurred under JAILS, POLICE, STATIONERY AND PRINTING, MINOR WORKS AND NAVIGATION - IN CHARGE OF PUBLIC WORKS OFFICERS and ADJUSTING HEADS; whilst there were excesses under EDUCATION and CIVIL WORKS -P.W.Officers, under which heads the altered grants were also exceeded. Orders in regard to the excesses will issue in the Educational and P.W.Depts. The fall under STATIONERY & PRINTING is understood to be nominal, as further

Law and Justice

Ed. PWD } for c.l.

adjustments

adjustments have to be made.

3. In addition to the heads mentioned in the preceding paragraph the expenditure exceeded the altered grants under the following heads:--

LAW & JUSTICE - COURTS OF LAW, SCIENTIFIC & OTHER MINOR DEPARTMENTS, SUPERANNUATIONS, STATE RAILWAYS-WORKING EXPENSES and MINOR WORKS & NAVIGATION - IN CHARGE OF CIVIL OFFICERS.

Orders will issue in the Judicial Dept. as regards the first excess; the Acct. Genl's reappropriation report will be awaited with reference to the second and third, and the excesses under the two remaining heads will be dealt with in the Revenue and P.W. Depts. respectively.

To

The Acct. Genl.
" Revenue Dept.
" L. & M. "
" Educational "
" P.W.D.
" Board of Rev: (all depts
" Judicial Dept

No. 944.

Copy to the Govt. of India, Fin: & Com. Dept., with reference to Resolution No. 2564 A., dated 23rd May 1894.

B.C. Check again before issue.

Statement C

Heads.	Actuals as compared with		
	Budget grant.	Revised estimate.	Altered grant.
1. Refunds and Drawbacks.	+ .13	+ .01	- .05
3. Land Revenue.	- .16	- .04	- .51
5. Salt.	- .44	+ .04	- .12
6. Stamps.	+ .02	- .14	- .10
7. Excise.	- .09	- .01	- .09
9. Customs.	- .06	+ .09	- .06
10. Assessed Taxes.	"	"	"
11. Forest.	- .54	- .04	- .54
12. Registration.	- .01	+ .04	- .01
13. Interest on Ordinary Debt.	- .07	- .01	- .07
15. Post Office.	- .03	+ .01	- .02
18. General Administration.	- .07	- .05	- .15
19 A. Law and Justice-Courts of Law.	- .01	+ .21	+ .16
19 B. Do. Jails.	+ .99	- .30	- .36
20. Police.	-1.24	- .50	- 1.00
21. Marine.	"	"	
22. Education.	+ .65	+ .65	+ .13
24. Medical.	+1.11	+ .18	- 1.28
25. Political.	- .01	"	- .01
26. Scientific & Other Minor Depts.	+ .28	+ .21	+ .07
29. Superannuation Allowances and Pensions.	- .51	- .08	+ .05
30. Stationery and Printing.	- .35	- .43	- .66
32. Miscellaneous.	- .24	- .07	- .22
33. Famine Relief.	-8.32	+ .01	- .82
37. Contruction of Railways.	- .08	+ .01	- .08
38. State Railways-Working Expenses.	+ .10	- .04	+ .10
41. Miscellaneous Railways.	"	"	- 12
43. Minor Works and Navigation-in charge Civil Officers.	- .31	- .01	+ .04
Do. P.W. Dept.	-1.11	-1.08	- 1.11
45. Civil Works-in charge Civil Officers	- .59	+ .25	- .59
Do. P.W.Dept.	+ .34	+1.34	+ 1.30 Adjusting

Heads.	Actuals as compared with		
	Budget grant	Revised estimate	Altered grant.
Adjusting Heads.	- .50	- .39	- .30
Total.	-11.12	-.14	-6.42

Appendices A & B.

Approximate

~~PRELIMINARY~~ ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1898-99.

RECEIPTS.

Preliminary Account of the Provincial Revenue and

(In thousands

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. {Proper .. Adjustment	1,38,91	1,40,91	1,40,38
III. Salt ..	33·66	17,65	33,64
IV. Stamps ..	·84	1,10	·87
V. Excise ..	62,00	62,63	62,63
VII. Customs ..	34,12	38,25	34,75
VIII. Assessed Taxes ..	·78	·67	·77
IX. Forest ..	12,99	12,50	13,25
X. Registration ..	10,50	11,76	10,90
XII. Interest ..	6,45	6,25	6,55
XIII. Post Office ..	2,59	2,33	2,44
XVI-A. Law and Justice—Courts of Law ..	..	..	..
XVI-B. Law and Justice—Jails ..	8,11	7,25	8,30
XVII. Police ..	3,09	4,35	4,75
XVIII. Marine ..	4,57	4,48	4,57
XIX. Education ..	..	..	..
XX. Medical ..	1,81	1,95	1,84
XXI. Scientific and other Minor Departments ..	1,16	1,04	1,08
XXII. Superannuations ..	2,66	2,27	2,69
XXIII. Stationery and Printing ..	·53	·54	·52
XXV. Miscellaneous ..	1,14	1,28	1,18
XXX. Minor Works and Navigation ..	1,35	1,85	1,92
XXXII. Civil Works ..	·09	·11	·09
	·04	·04	·04
Total, Ordinary Receipts as per Civil Books ..	2,03,03	3,19,21	3,33,16
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts			
XXX. Minor Works and Navigation	2,24	2,60	2,40
XXXII. Civil Works ..	1,68	1,72	1,85
	1,34	1,90	1,83
Total, Public Works Receipts ..	5,21	6,22	6,08
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education ..	..	..	..
Proportionate cost of Medical College ..	·32	·25	·25
Inspecting Sanitary Agency ..	·23	·24	·24
Medical Reserve Staff ..	·05	·04	·04
Public Works ..	10	·10	·10
Half the cost of the Máyavaram-Muttupet Railway ..	..	·04	·02
Stationery supplied from Central Stores ..	..	·17	·17
Printing work executed by Government Presses ..	·10	·13	·09
Controlling Establishment at the Presidency ..	·72	·87	·85
Repayment of Contribution made to wipe off deficits in previous years ..	..	..	..
From Local and Special funds—			
Local Fund Audit Clerks ..	·79	·76	·82
Total, Adjusting Heads ..	2,31	2,60	2,58
Total ..	3,01,45	3,28,03	3,41,82
Add opening balance of the year ..	7,18	10,00	7,18
Total ..	3,08,63	3,38,03	3,49,00

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
6th July 1899.

Expenditure of the Government of Madras for 1898-99. DISBURSEMENTS

(In thousands of rupees)

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1,42	1,29	+ ·18	1,47	1,41
3. Land Revenue	49,12	49,34	+ ·35	49,69	49,22
5. Salt	3,90	4,41	— ·32	4,09	3,93
6. Stamps	1,48	2,40	+ ·12	2,52	2,56
7. Excise	2,49	2,57	..	2,57	2,49
9. Customs	2,45	2,53	..	2,53	2,38
10. Assessed Taxes	·14	·14	..	·14	·14
11. Forest	7,45	8,50	..	8,50	8,00
12. Registration	4,21	4,22	..	4,22	4,17
13. Interest on Ordinary Debt	2,05	2,13	..	2,13	2,07
15. Post Office	1,04	1,07	— ·01	1,06	1,03
18. General Administration	9,94	10,04	+ ·08	10,12	10,02
19-A. Law and Justice—Courts of Law ..	46,12	46,13	— ·17	45,96	45,91
19-B. Law and Justice—Jails	11,87	10,89	+ 1,35	12,24	12,18
20. Police	45,45	46,69	— ·24	46,45	45,95
21. Marine	·08	·08	..	·08	·08
22. Education	18,04	17,40	+ ·52	17,92	17,40
24. Medical	14,18	13,28	+ 2,39	15,67	14,21
25. Political	·74	75	..	·75	·74
26. Scientific and other Minor Departments ..	5,48	5,48	+ ·21	5,69	5,55
29. Superannuations	15,91	16,40	— ·56	15,84	15,97
30. Stationery and Printing	4,19	9,73	+ ·31	10,04	9,81
32. Miscellaneous	1,50	1,69	— ·02	1,67	1,52
33. Famine Relief	·07	4,00	— 3,50	·50	·10
43. Minor Works and Navigation	3,94	4,25	— ·35	3,90	3,95
45. Civil Works.	1,57	2,46	..	2,46	1,62
Total, Ordinary Charges as per Civil Books	2,53,07	2,67,87	+ ·34	2,68,21	2,62,41
By Public Works Charges—					
33. Famine Relief	·9	4,50	— 4,00	·50	·07
37. Construction of Railways	— ·02	·06	..	·06	— ·03
38. State Railways—Working Expenses ..	1,54	1,60	..	1,60	1,74
41. Miscellaneous Railways	..	..	+ ·12	·12	..
43. Minor Works and Navigation	28,71	29,80	..	29,80	29,77
45. Civil Works	21,17	25,00	— ·96	24,04	24,00
Total, Public Works Charges ..	46,49	60,96	— 4,84	56,12	55,55
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1,00	..	1,00	1,00
Miscellaneous	·40	·36	..	·36	·36
Public Works	·90	1,25	— ·20	1,05	1,25
Half the net traffic receipts of the Máyavaram-Muttupet Railway	·17	·51	..	·51	·40
Total, Adjusting Heads ..	2,40	3,12	— ·20	2,92	3,01
Total ..	3,01,96	3,31,95	— 4,70	3,27,25	3,20,97
Add Approximate closing balance of the year ..	6,67	6,08	+ 4,70	10,78	28,03
Total ..	3,08,63	3,38,03	..	3,38,03	3,49,00

* Exclusive of the amounts mentioned in Appendix A.

No. B.J.H.—7.

To the Chief Secretary to Government, Financial Department, with reference to G.O., No. 667, Financial, dated 6th September 1895, and Memorandum from Government, Financial Department, No. 1643, dated 22nd June 1899.

Accountant-General.

APPENDIX A.

MEMORANDUM showing the Approximate Provincial balance on the 31st March 1899 including further adjustments that will be made in the Final Accounts for March 1899.

(*In thousands of rupees.*)

Particulars.	Amount.	Total.
	Rs.	Rs.
Balance on the 31st March 1899 as per Provincial account of March 1899, Preliminary No. B.J.H.—7, dated 6th July 1899	..	6,67
Receipts.		
Add—		
I. Land Revenue	31	
Do. Adjustments	33,64	
V. Excise	7	
IX. Forest	7	
XVI-A. Law and Justice—Courts of Law	— 7	
XVI-B. Law and Justice—Jails	21	
XVII. Police	— 7	
XXI. Scientific and other Minor Departments	9	
XXV. Miscellaneous	45	
Public Works in charge of Public Works Officers—		
XXVI. State Railways—Gross Traffic Receipts	22	
XXX. Minor Works and Navigation	12	
XXXII. Civil Works	36	
Adjusting Heads	19	
Total, Receipts ..	..	35,59
Total, including opening balance ..	..	42,26
Charges.		
Deduct—		
3. Land Revenue	6	
5. Salt	6	
6. Stamps	94	
11. Forest	51	
13. Interest on ordinary debt	2,06	
24. Medical	22	
26. Scientific and other Minor Departments	7	
30. Stationery and Printing	5,19	
32. Miscellaneous	— 15	
45. Civil Works	30	
Public Works in charge of Public Works Officers—		
33. Famine Relief	3	
38. State Railways—Working expenses	16	
43. Minor Works and Navigation	4,98	
45. Civil Works	4,17	
Adjusting Heads	23	
Total, Charges ..	..	18,83
Approximate balance on the 31st March 1899 ..	..	23,43

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1898–99.

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
1. Refunds and Drawbacks	+ 9,250	80	12th January 1899.
	+ 9,250	225	13th February ,,
	+ 18,500		
3. Land Revenue	— 20,000	947	26th October 1898.
	+ 2,500	1136	1st December ,,
	+ 5,400	1242	17th ,, ,,
	+ 15,900	37	5th January 1899.
	— 755	1118	25th November 1898.
	+ 1,500	354	10th March 1899.
	+ 30,000	438	22nd ,, ,,
	+ 34,545		

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1898–99—*cont.*

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
5. Salt	— 300	931	25th October 1898.
	— 700	86	12th January 1899.
	— 9,250	80	12th ,, ,,
	— 618	85	12th ,, ,,
	— 9,250	225	13th February ,,
	— 12,000	283	21st ,, ,,
	— 32,118		
6. Stamps	+ 12,000	283	21st February 1899.
15. Post Office	— 1,480	831	28th September 1898.
	+ 800	1246	17th December ,,
	— 680		
18. General Administration	+ 1,002	416	3rd May 1898.
	— 17,000	842	1st October 1898.
	+ 5,200		
	+ 8,000	438	22nd March 1899.
	+ 250	R. 1276	1st December 1898.
	+ 253	1223	14th ,, ,,
	+ 2,000	1182	7th ,, ,,
	+ 1,000	1237	17th ,, ,,
	— 150	1229	15th ,, ,,
	+ 7,555		
19-A. Law and Justice—Courts of Law	+ 5,000	1003	4th November 1898.
	+ 5,000	1043	11th ,, ,,
	— 800	1246	17th December ,,
	— 1,200	352	10th March 1899.
	— 1,500	354	10th ,, ,,
	— 8,000	438	22nd ,, ,,
	— 545	274	20th February 1899.
	— 1,800	297	27th ,, ,,
	— 13,000	438	22nd March ,,
	— 16,845		
19-B. Law and Justice—Jails	— 4,730	581	6th July 1898.
	+ 1,40,000	1213	12th December 1898.
	+ 1,35,270		
20. Police	— 1,002	416	3rd May 1898.
	— 600	476	21st ,, ,,
	+ 3,000	883	13th October 1898.
	+ 1,400	1085	21st November ,,
	+ 800	1172	5th December ,,
	+ 560	1321	12th ,, ,,
	+ 525	274	20th February 1899.
	+ 1,200	352	10th March ,,
	— 30,000	438	22nd ,, ,,
	— 24,117		
22. Education	+ 16,500	484	26th May 1898.
	+ 15,000	1006	4th November 1898.
	+ 15,000	1252	20th December ,,
	+ 600	348	9th March 1899.
	+ 4,500	429	21st ,, ,,
	+ 51,600		
24. Medical	+ 25,000	834	30th September 1898.
	+ 450	871	12th October ,,
	+ 1,13,000	883	13th ,, ,,
		912	20th ,, ,,
	+ 500	1093	22nd November ,,
	+ 432	1315	10th December ,,
	+ 1,375	1235	17th ,, ,,
	+ 700	86	12th January 1899.
	+ 250	1344	16th December 1898.
	+ 1,000	1237	17th ,, ,,
	+ 94,000	1246	17th ,, ,,
	+ 1,800	297	27th February 1899.
	+ 2,38,507		

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1898-99—*cont.*

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
26. Scientific, &c., Departments	+ 600	476	21st May 1898.
	+ 300	931	25th October 1898.
	+ 2,600	1130	30th November 1898.
	+ 400	1149	2nd December ,,
	+ 755	1118	25th November ,,
	+ 3,500	1225	14th December ,,
	+ 200	1229	15th ,, ,,
	+ 13,000	438	22nd March 1899."
	+ 21,355		
29. Superannuation	— 1,839	1242	17th December 1898.
	— 5,200	30	4th January 1899.
	— 15,000	1252	20th December 1898.
	— 5,000	51	9th January 1899.
	— 15,900	37	5th ,, ,,
	— 800	22	4th ,, ,,
	— 12,000	4	2nd ,, ,,
	— 432	1315	10th December 1898.
	— 56,171		
30. Stationery and Printing	+ 5,200	30	4th January 1899.
	+ 5,000	51	9th ,, ,,
	+ 618	85	12th ,, ,,
	+ 20,000	916	21st October 1898.
	+ 30,818		
32. Miscellaneous	— 2,500	1136	1st December 1898.
	+ 800	22	4th January 1899.
	— 600	348	9th March 1899.
	— 2,300		
33. Famine Relief { Civil officers .. .. .. / Public Works officers	— 3,50,000 / — 4,00,000	825	26th September 1898.
	— 7,50,000		
41. Miscellaneous Railway Expenditure	+ 12,000	4	2nd January 1899.
43. Minor Works and Navigation—Civil Officers ..	— 35,000	939	26th October 1898.
45. Civil Works—Public Works Officers	— 16,500	484	26th May 1898.
	+ 4,730	581	6th July ,,
	— 250	R 1276	1st December ,,
	+ 20,000	197	8th February 1899.
	+ 1,480	831	28th September 1898.
	— 1,05,612	338	8th March 1899.
	— 96,152		
Adjusting Heads— Contributions to Local for Public Works	— 20,000	197	8th February 1899.

APPENDICES A. & B.

APPROXIMATE ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1899-1900.

RECEIPTS.

APPEN

Approximate Account of the Provincial Revenue and

Provincial Services.	Actuals.	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue. {Proper	138·51	140·91	140·38
{Adjustment	33·66	17·65	32·64
III. Salt	·85	1·10	·87
IV. Stamps	62·00	62·63	62·63
V. Excise	34·19	38·25	34·75
VII. Customs	·80	·67	·77
VIII. Assessed Taxes	12·99	12·56	13·25
IX. Forest	10·57	11·76	10·90
X. Registration	6·45	6·25	6·55
XII. Interest	2·59	2·33	2·44
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8·04	7·25	8·30
XVI-B. Law and Justice—Jails	4·21	4·35	4·75
XVII. Police	4·50	4·48	4·57
XVIII. Marine	..	..	..
XIX. Education	1·81	1·95	1·84
XX. Medical	1·16	1·04	1·08
XXI. Scientific and other Minor Departments	2·75	2·27	2·69
XXII. Superannuations	·53	·54	·52
XXIII. Stationery and Printing	1·16	1·28	1·18
XXV. Miscellaneous	1·79	1·85	1·92
XXX. Minor Works and Navigation	·09	·11	·09
XXXII. Civil Works	·04	·04	·04
Total, Ordinary Receipts as per Civil Books ..	328·69	319·21	333·16
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2·46	2·60	2·40
XXX. Minor Works and Navigation	1·74	1·72	1·85
XXXII. Civil Works	1·70	1·90	1·83
Total, Public Works Receipts ..	5·90	6·22	6·08
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	·32	·25	·25
Inspecting Sanitary Agency	·23	·24	·24
Medical Reserve Staff	·05	·04	·04
Public Works	·10	·10	·10
Half the cost of the Mayavaram-Muttupet Railway	..	·04	·02
Stationery supplied from Central Stores	..	·17	·17
Printing work executed by Government Presses	·10	·13	·09
Controlling Establishment at the Presidency	·72	·87	·85
Repayment of Contribution made to wipe off deficits in previous years	..	..	..
From Local and Special funds—			
Local Fund Audit Clerks	·79	·76	·82
Total, Adjusting Heads ..	2·31	2·60	2·58
Total ..	336·90	328·03	341·82
Add opening balance of the year ..	7·18	10·00	7·18
Total ..	344·08	338·03	349·00

DIX A.

Expenditure of the Government of Madras for 1899-1900. DISBURSEMENTS

Provincial Services.	Actuals.	Budget grant.	Alterations as per Appendix B.	Altered grant.	Revised estimate.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	1·42	1·29	+ ·18	1·47	1·41
3. Land Revenue	49·18	49·34	+ ·35	49·69	49·22
5. Salt	3·97	4·41	— ·32	4·09	3·93
6. Stamps	2·42	2·40	+ ·12	2·52	2·56
7. Excise	2·48	2·57	..	2·57	2·49
9. Customs	2·47	2·53	..	2·53	2·38
10. Assessed Taxes	·14	·14	..	·14	·14
11. Forest	7·96	8·50	..	8·50	8·00
12. Registration	4·21	4·22	..	4·22	4·17
13. Interest on Ordinary Debt	2·06	2·13	..	2·13	2·07
15. Post Office	1·04	1·07	— ·01	1·06	1·03
18. General Administration	9·97	10·04	+ ·08	10·12	10·02
19-A. Law and Justice—Courts of Law	46·12	46·13	— ·17	45·96	45·91
19-B. Law and Justice—Jails	11·88	10·89	+ 1·35	12·24	12·18
20. Police	45·45	46·69	— ·24	46·45	45·95
21. Marine	·08	·08	..	·08	·08
22. Education	18·05	17·40	+ ·52	17·92	17·40
24. Medical	14·39	13·28	+ 2·39	15·67	14·21
25. Political	·74	·75	..	·75	·74
26. Scientific and other Minor Departments	5·76	5·48	+ ·21	5·69	5·55
29. Superannuations	15·89	16·40	— ·56	15·84	15·97
30. Stationery and Printing	9·38	9·73	+ ·31	10·04	9·81
32. Miscellaneous	1·45	1·69	— ·02	1·67	1·52
33. Famine Relief	·07	4·00	— 3·50	·50	·10
43. Minor Works and Navigation	3·94	4·25	— ·35	3·90	3·95
45. Civil Works	1·87	2·46	..	2·46	1·62
Total, Ordinary Charges as per Civil Books ..	262·39	267·87	+ ·34	268·21	262·41
By Public Works Charges—					
33. Famine Relief	·11	4·50	— 4·00	·50	·07
37. Construction of Railways	— ·02	·06	..	·06	— ·03
38. State Railways—Working Expenses	1·70	1·60	..	1·60	1·74
41. Miscellaneous Railways	..	..	+ ·12	·12	..
43. Minor Works and Navigation	28·69	29·80	..	29·80	29·77
45. Civil Works	25·34	25·00	— ·96	24·04	24·00
Total, Public Works Charges ..	55·82	60·96	— 4·84	56·12	55·55
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1·00	..	1·00	1·00
Miscellaneous	·40	·36	..	·36	·36
Public Works	·90	1·25	— ·20	1·05	1·25
Half the net traffic receipts of the Mayavaram-Muttupet Railway	·39	·51	..	·51	·40
Total, Adjusting Heads ..	2·62	3·12	— ·20	2·92	3·01
Total ..	320·83	331·95	— 4·70	327·25	320·97
Add Approximate closing balance of the year ..	23·25	6·08	+ 4·70	10·78	28·03
Total ..	344·08	338·03	..	338·03	349·00

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1899–1900.

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
1. Refunds and Drawbacks	+ 9,250	80	12th January 1899.
	+ 9,250	225	13th February ,,
	+ 18,500 ✓		
3. Land Revenue	— 20,000	947	26th October 1898.
	+ 2,500	1136	1st December ,,
	+ 5,400	1242	17th ,, ,,
	+ 15,900	37	5th January 1899.
	— 755	1118	25th November 1898.
	+ 1,500	354	10th March 1899.
	+ 30,000	438	22nd ,, ,,
	+ 34,545 ✓		
5. Salt	— 300	931	25th October 1898.
	— 700	86	12th January 1899.
	— 9,250	80	12th ,, ,,
	— 618	85	12th ,, ,,
	— 9,250	225	13th February ,,
	— 12,000	283	21st ,, ,,
	— 32,118 ✓		
6. Stamps	+ 12,000	283	21st February 1899.
15. Post Office	— 1,480	831	28th September 1898.
	+ 800	1246	17th December ,,
	— 680 ✓		
18. General Administration	+ 1,002	416	3rd May 1898.
	— 17,000	842	1st October 1898.
	+ 5,200		
	+ 8,000	438	22nd March 1899.
	+ 250 R.	1276	1st December 1898.
	+ 253	1223	14th ,, ,,
	+ 9,000	1182	7th ,, ,,
	+ 1,000	1237	17th ,, ,,
	— 150	1229	15th ,, ,,
	+ 7,555 ✓		
19-A. Law and Justice—Courts of Law	+ 5,000	1003	4th November 1898.
	+ 5,000	1043	11th ,, ,,
	— 800	1246	17th December ,,
	— 1,200	352	10th March 1899.
	— 1,500	354	10th ,, ,,
	— 8,000	438	22nd ,, ,,
	— 545	274	20th February 1899.
	— 1,800	297	27th ,, ,,
	— 13,000	438	22nd March ,,
	— 16,845 ✓		
19-B. Law and Justice—Jails	— 4,730	581	6th July 1898.
	+ 1,40,000	1213	12th December 1898.
	+ 1,35,270 ✓		
20. Police	— 1,002	416	3rd May 1898.
	— 600	476	21st ,, ,,
	+ 3,000	883	13th October 1898.
	+ 1,400	1085	21st November ,,
	+ 800	1172	5th December ,,
	+ 560	1321	12th ,, ,,
	+ 525	274	20th February 1899.
	+ 1,200	352	10th March ,,
	— 30,000	438	22nd ,, ,,
	— 24,117 ✓		
22. Education	+ 16,500	484	26th May 1898.
	+ 15,000	1006	4th November 1898.
	+ 15,000	1252	20th December ,,
	+ 600	348	9th March 1899.
	+ 4,500	429	21st ,, ,,
	+ 51,600 ✓		

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1899–1900—*cont.*

Major Head.	Alterations.	Government Order, Financial.	
		Number.	Date.
	Rs.		
24. Medical	+ 25,000	834	30th September 1898.
	+ 450	871	12th October ,,
	+ 1,13,000	883	13th ,, ,,
		912	20th ,, ,,
	+ 500	1093	22nd November ,,
	+ 432	1315	10th December ,,
	+ 1,375	1235	17th ,, ,,
	+ 700	86	12th January 1899.
	+ 250	1344	16th December 1898.
	+ 1,000	1237	17th ,, ,,
	+ 94,000	1246	17th ,, ,,
	+ 1,800	297	27th February 1899.
	+ 2,38,507 ✓		
26. Scientific, &c., Departments	+ 600	476	21st May 1898.
	+ 300	931	25th October 1898.
	+ 2,600	1130	30th November 1898.
	+ 400	1149	2nd December ,,
	+ 755	1118	25th November ,,
	+ 3,500	1225	14th December ,,
	+ 200	1229	15th ,, ,,
	+ 13,000	438	22nd March 1899.
	+ 21,355 ✓		
29. Superannuation	— 1,839	1242	17th December 1898.
	— 5,200	30	4th January 1899.
	— 15,000	1252	20th December 1898.
	— 5,000	51	9th January 1899.
	— 15,900	37	5th ,, ,,
	— 800	22	4th ,, ,,
	— 12,000	4	2nd ,, ,,
	— 432	1315	10th December 1898.
	— 56,171 ✓		
30. Stationery and Printing	+ 5,200	30	4th January 1899.
	+ 5,000	51	9th ,, ,,
	+ 618	85	12th ,, ,,
	+ 20,000	916	21st October 1898.
	+ 30,818 ✓		
32. Miscellaneous	— 2,500	1136	1st December 1898.
	+ 800	22	4th January 1899.
	— 600	348	9th March 1899.
	— 2,300 ✓		
33. Famine Relief { Civil officers	— 3,50,000	825	26th September 1898.
Public Works officers	— 4,00,000		
	— 7,50,000 ✓		
41. Miscellaneous Railway Expenditure	+ 12,000	4	2nd January 1899.
43. Minor Works and Navigation—Civil Officers ..	— 35,000	939	26th October 1898.
45. Civil Works—Public Works Officers	— 16,500	484	26th May 1898.
	+ 4,730	581	6th July ,,
	— 250 R.	1276	1st December ,,
	+ 20,000	197	8th February 1899.
	+ 1,480	831	28th September 1898.
	— 1,05,612	338	8th March 1899.
	— 96,152 ✓		
Adjusting Heads— Contributions to Local for Public Works	— 20,000	197	8th February 1899.

APPENDIX C.

ADJUSTMENT of Provincial proportion of Land Revenue, 1898-99.

[In thousands of rupees.]

		Details.	
Provincial proportion	¼	Special Transfers—	
Total Land Revenue, Imperial and Provincial	554,05	Imperial to Provincial—	
		Fixed assignment under the Provincial settlement	17,46
Above divided proportionally—		Special contributions	12,10
Imperial	415,54	Contributions to Local Bodies in aid of Plague expenditure	3,00
Provincial	138,51	On account of training Madras Hospital Assistant pupils for service in Burma (*vide* Government of India Financial Department No. 5428-A, dated 17th December 1897)	17
Special Transfers	— 33,79	On account of contribution for the purchase of Cinchona Bark (*vide* Government of India Financial Department No. 1475-A, dated 28th March 1898) ..	1,02
Miscellaneous adjustments	+ 13	On account of cost of instruments, &c., for the Kodaikánal observatory (*vide* Government of India Financial Department No. 4804-A, dated 3rd November 1898).	4
Total Transfers ..	— 33,66		33,79
Corrected distribution—			
Imperial	381,88		
Provincial	172,17		
Land Revenue not included in the division—			
Local	21,22		
Total Land Revenue —		Miscellaneous Adjustments—	
Imperial	381,88	Provincial to Imperial—	
Provincial	172,17	On account of the transfer of the charges for freight, &c., to the head "Salt Purchase and Freight" from "Salaries, Establishments and Contingencies" (*vide* Government of India Financial Department No. 1659-A, dated 14th April 1898)	13
Local	21,22		
Total ..	575,27		

Adjustment of Provincial proportion of Land Revenue 1898-99
(In Thousands of Rupees)

Provincial proportion		1/4
Total Land Revenue Imperial and Provincial		554.05
Above divided proportionally		
Imperial	415.54	
Provincial	138.51	
Special Transfers		- 33.79
Miscellaneous Adjustments		+ 13
Total Transfers		- 33.66
Corrected Distribution		
Imperial	381.88	
Provincial	172.17	
Land Revenue not included in the Division		
Local	21.22	
Total Land Revenue		
Imperial	381.88	
Provincial	172.17	
Local	21.22	
Total	575.27	

Fort Saint George
Accountant General's Office
15 July 1899.

Details

Special Transfers

Imperial to Provincial

Fixed Assignment under the Provincial Settlement	17.46
Special Contributions	12.10
Contributions to Local Bodies in aid of Plague Expenditure	3.00
On account of training Madras Hospital Assistant pupils for service in Burma (Vide G.I.F.D. No 5428 A dated 17th December 1897)	17
On account of contribution for the purchase of Cinchona Bark (Vide G.I.F.D. No 1475 A dated 28th March 1898)	1.02
On account of cost of instruments &c. for the Kodaikanal observatory (Vide G.I.F.D. No 4804 A dated 3rd November 1898)	4
	33.79

Miscellaneous Adjustments

Provincial to Imperial

On account of the transfer of the charges for freight &c. to the head "Salt Purchase & Freight" from "Salaries Establishments and Contingencies" (Vide G.I.F.D. No 1659 A dated 14th April 1898)	13

A. M. B.
Accountant General

Financial Department.

E R R A T U M. No 2335

G. O. Nos. 943-944, Financial, dated 30th August 1899.

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On pages 5 (Title page), 7, 8 & 9 (headings)

For 1399-1900

Read 1393-1399.

for Chief Secretary.

Ootacamund,
18th September 1399.

Submitted to C.A. for approval before issue.

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17 JUL 1899
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