

Marine (1897) Department.

G.O., No. 83 Mar

DATED 28. January 1897

[Despatch Abstract.]

Civil Budget Estimates; Pros: Financial
Dept reviewing the — for 1897-98 and addressing
the Govt of India in regard thereto, Comd to the
P.P. Officer.

Reviewing the — for 1897-98 and addressing the Government of India in regard thereto.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th January 1897, No. 121.

I have the honour to forward the Civil budget estimate of this Presidency for 1897-98 and to observe that, according to the present figures, the Provincial balance, which stood at Rs. 43,01,000 on the 31st March last, will be reduced to Rs. 23,25,000 at the close of the current year and to Rs. 3,92,000 at the end of 1897-98. As this balance is considerably below the prescribed minimum of Rs. 20,00,000, I presume that the previous sanction of the Government of India has been obtained to its reduction. If not, I respectfully request that sanction be applied for as soon as possible.

2. The following alterations have been made in the estimates passed by Government :—

3. *Land Revenue*.—The provision of Rs. 16,000 for the travelling allowance of establishment has been restored, the estimates under "3. Land Revenue" and "19-A. Law and Justice—Courts of Law" have been raised by Rs. 13,000 and Rs. 3,000, respectively. It was found that the previous elision of this figure was incorrect.

5. *Salt*.—The estimates for Orissa have been retained pending the decision of the Government of India to the transfer of the Orissa Salt department to Bengal. But the charges for "Salt purchase and freight" have been treated as wholly Imperial and shown wholly under this head.

19. *A. Law and Justice—Courts of Law*.—The provision, aggregating Rs. 7,000 for diet and road money to accused persons under *Criminal Courts*, was omitted as the necessary provision was made under "Charges for Police Custody—Jails."

21. *Marine*.—As the orders of the Government of India have not been received, I have kept the estimates for the "Pearl fishery vessels" under this head.

29. *Superannuation Allowances and Pensions*.—As the charges for "Imperial Marine Department Pensions" will be provincialised from 1st April 1897, I have raised the Provincial figure by Rs. 2,000.

ORDER—No. 46, Financial, dated 19th January 1897.

An analysis of the civil estimates for 1897-98 shows the following results :—

REVISED ESTIMATES, 1896-97.

2. The current year opened with a Provincial balance of 43.01 lakhs—the highest on record since 1891-92. The receipts are estimated by the Accountant-General at 321.30, or 6.37 less than in the sanctioned budget, notwithstanding anticipated increases under several heads, e.g., V. Excise (.93) and IX. Forest (1.17). The falling off occurs mainly under Land Revenue collections (8.00).

3. The charges are placed at 341.06, or 1.87 less than the sanctioned estimate.

4. There are marked differences in some cases between the revised estimates as framed by the Accountant-General and those framed by heads of departments. These differences are explained by the Accountant-General as being due to the fact that his estimates are based on the later actuals of eight months. The attention of heads of departments is specially drawn to the alterations in view to the necessary surrenders being made or applications for additional allotments being submitted with reference to paragraph 14 of G.O., No. 139, Financial, dated 3rd March 1896, and paragraph 4 of G.O., No. 777, dated 14th November 1896. The Honourable the Judges of the High Court and the heads of departments concerned will be requested to report, at a very early date, as regards the undermentioned amounts shown against the heads under their control :—

Heads.	Budget, 1896-97.	Revised estimate, departmental.	Accountant-General's revised estimate.
Receipts.	LAKHS.	LAKHS.	LAKHS.
III.—Salt	1.71	1.12	1.24
XVII.—Police (Proper)	1.03	.91	1.04
XX.—Medical	1.22	1.21	1.28
XXI.—Scientific, &c., Departments—Cinchona Plantations	1.00	1.00	1.10
Expenditure.	LAKHS.	LAKHS.	LAKHS.
3. Land Revenue—			
Charges of District Administration (Contingencies)	3.34	3.92	3.32
Revenue Surveys—Professional Survey Parties	3.99	3.90	3.66
Revenue Settlement—Settlement Parties	2.66	2.37	2.18
5. Salt	7.09	6.62	6.36
7. Excise	1.94	1.87	1.81
11. Forest—Conservancy and Works	4.46	4.45	3.75
19-A. Law and Justice—Courts of Law	47.05	46.33	45.92
19-B. Law and Justice—Jails	10.51	10.90	10.24
20. Police—Pounds	2.81	2.84	2.56
22. Education	17.41	16.61	16.49
24. Medical—			
Medical Establishment	5.20	5.44	5.34

BUDGET ESTIMATES FOR 1897-98.

5. The opening balance on the 1st April 1897 is estimated at 23.25 lakhs. The receipts, excluding the adjusting contribution from Imperial revenues, are estimated at 302.94, against 296.11 in the original estimates of the current year, the increase occurring chiefly under V. Excise (2.13) and IX. Forest (1.79). Excluding the provision of 2.00 for Famine relief and omitting "Salt purchase and freight" and "Orissa Salt charges" from the Provincial section of the estimate, the expenditure is placed at 327.96 lakhs, against the sanctioned grant for the current year of 340.93. The difference is accounted for by the reductions of 8.15 and 9.05 in the assignments under 43. *Minor Works and Navigation* and 45. *Civil Works*, respectively, which have been necessitated by the curtailment proposed by the Government of India in the adjusting contribution from Imperial revenues from 32.54 in the present quinquennium to 8.43 in the next contract period.

6. The transactions of 1897-98 are expected, under the above conditions, to result in a deficit of 19.33 lakhs, the closing balance being brought down to 3.92 lakhs. The Accountant-General has drawn attention to this low figure and has requested that the sanction of the Government of India should be sought immediately, if it has not already been obtained, to the reduction below the prescribed minimum of 20 lakhs. The Government does not consider this course necessary for the reason that its estimate of the adjusting assignment from Imperial revenues, as indicated in its letter to the Government of India, No. 905, Financial, dated 29th December 1896, is 28.60 lakhs. Were this figure adopted in the present estimates, the closing balance of 1897-98 would stand at 24.09 lakhs.

7. It is observed that the total estimate for 1897-98 under I. *Land Revenue* (545.04) includes collections postponed from the current year to the extent of 18.32 and that the outstanding balance on 1st April 1897 has been computed at 36.36 lakhs against 21.45 on the same day in the previous year.

8. The grants under 15. *Post Office* and 22. *Education* are subject to the condition that the Government of India admits the contract assignments which have been proposed by His Excellency the Governor in Council under those heads.

9. The lump provision of '66 for the reorganization of the Department of Land Records will be retained subject to the final orders of the Government of India on the proposed scheme.

10. The following letter will be despatched to the Government of India:—

[Here enter letter, No. 47, Financial, dated 19th January 1897.]

(True Extract.)

A. R. Kuap
W Chief Secretary.

To the Educational Department.
 " the Revenue Department.
 " the Local and Municipal Department.
 " the Marine Department.
 " the Public Works Department.
 " the Honourable the Chief Justice (with C.L.).
 " the Accountant-General.
 " all heads of departments under the Chief Secretary.
 Editors' Table.

APPENDIX.

PROVINCIAL SERVICES

Heads of Revenue.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue—				
Collections	136.26	126.50	134.50	133.16
Adjustments	8.01	31.57	31.56	35.30
III.—Salt	1.27	1.24	1.71	1.61
IV.—Stamps	59.64	59.62	59.85	59.76
V.—Excise	38.25	37.05	36.12	35.96
VII.—Customs	.73	.70	.76	.83
VIII.—Assessed Taxes	11.75	11.75	11.45	11.43
IX.—Forest	11.87	11.25	10.08	10.55
X.—Registration	6.30	5.95	6.20	6.11
Total ..	274.08	285.63	292.23	294.71
XII.—Interest	1.80	1.69	1.48	1.57
Post Office, Telegraph, and Mint.				
XIII.—Post Office	..	..	..	..
Receipts by Civil Departments.				
XVI.—Law and Justice—				
A.—Courts of Law	7.62	6.73	7.70	7.42
B.—Jails	4.81	4.58	4.26	4.84
XVII.—Police—				
Police	.86	1.04	1.03	1.20
Pounds	3.55	3.46	3.54	3.60
XVIII.—Marine	.01	..	..	1.13
XIX.—Education	2.03	2.05	1.93	1.95
XX.—Medical	1.31	1.28	1.22	1.33
XXI.—Scientific and other Minor Departments.	2.20	2.25	2.13	2.17
Total ..	22.39	21.39	21.81	23.64
Miscellaneous.				
XXII.—Receipts in aid of Superannuation	.55	.51	.47	.46
XXIII.—Stationery and Printing	1.51	1.32	1.38	1.33
XXV.—Miscellaneous	1.71	1.68	1.54	1.75
Total ..	3.77	3.51	3.39	3.54
Railways.				
XXVI.—State Railways (Gross Traffic Receipts).	2.70	2.70	2.71	2.47
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	.12	.12	.16	.11
Public Works Department	1.60	1.60	1.70	1.56
Total ..	1.72	1.72	1.86	1.67
Buildings and Roads.				
XXXII.—Civil Works—				
Civil Officers	.09	.09	.08	.26
Public Works Department	1.67	1.67	1.25	1.70
Total ..	1.76	1.76	1.33	1.96
Contributions from Local Funds.				
Ordinary	2.73	2.43	2.26	2.40
Máyavaram-Muttupet Railway	..	.47	.60	.63
Total ..	2.73	2.90	2.86	3.03
Total Revenue and Receipts ..	310.95	321.30	327.67	332.59
Opening Balance ..	23.25	43.01	41.88	38.60
Grand Total ..	334.20	364.31	369.55	371.19

BUDGET ESTIMATES—MADRAS.

Heads of Expenditure.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Direct Demands on the Revenue.	1.18	1.34	1.22	1.16
1.—Refunds and Drawbacks	..	..	..	..
Charges in respect of Collections.	52.98	51.61	53.03	52.00
3.—Land Revenue	6.06	6.36	7.09	6.19
5.—Salt	2.61	2.67	2.63	2.67
6.—Stamps	1.67	1.81	1.94	1.75
7.—Excise	2.46	2.39	2.39	2.32
9.—Customs	.13	.13	.13	.12
10.—Assessed Taxes	9.13	7.64	8.35	7.23
11.—Forest	4.42	4.13	4.30	4.08
12.—Registration	..	..	..	..
Total ..	80.64	78.08	81.08	77.52
Interest.	1.96	1.69	1.72	1.59
13.—Interest on ordinary debt	..	..	..	..
Post Office, Telegraph, and Mint.	1.07	1.02	1.07	.88
15.—Post Office	..	..	..	..
Salaries and Expenses of Civil Departments.	10.18	9.88	9.73	10.27
18.—General Administration	..	..	..	..
19.—Law and Justice—	47.06	45.92	47.05	46.70
A.—Courts of Law	11.19	10.24	10.51	10.35
B.—Jails	..	..	..	..
20.—Police—	43.20	43.99	43.01	43.20
Police	2.84	2.56	2.81	2.64
Pounds	.19	1.19	.40	.15
21.—Marine	17.57	16.49	17.41	16.71
22.—Education	12.96	12.96	13.07	13.00
24.—Medical	.83	.86	.84	.83
25.—Political	4.51	4.10	4.39	4.05
26.—Scientific and other Minor Departments	..	..	..	..
Total ..	150.53	148.19	149.22	147.90
Miscellaneous Civil Charges.	16.32	15.59	15.60	14.85
29.—Superannuation Allowances and Pensions	9.32	9.00	8.39	9.48
30.—Stationery and Printing	1.56	1.50	1.52	1.44
32.—Miscellaneous	..	..	..	..
Total ..	27.20	26.09	25.51	25.77
Famine Relief and Insurance.	2.00	2.15	..	.62
33.—Famine Relief	..	..	..	..
Construction of Railways.	..	.40	.40	.53
37.—Construction of Railways, &c.	..	..	..	..
Railway Revenue Accounts.	1.77	1.63	1.68	1.53
38.—State Railway—Working Expenses	..	..	..	..
41.—Miscellaneous Railways	..	..	..	..
Total ..	1.77	1.63	1.68	1.53
Irrigation.				
43.—Minor Works and Navigation—				
Civil Officers	4.50	4.20	4.20	3.72
Public Works Department	30.50	38.02	38.95	31.83
Total ..	35.00	42.22	43.15	35.55
Buildings and Roads.				
45.—Civil Works—				
Civil—Agency Works	.92	.95	1.11	..
Civil—Municipal Works	3.00	5.89	5.85	..
Miscellaneous Public Improvements	.09	.41	.09	..
Mount Capper Jail and other jail buildings.	1.08	1.00	1.00	..
Public Works Department	21.91	27.76	28.00	25.31
Total ..	27.00	36.01	36.05	33.87
Contribution to Local Funds.	2.65	3.05	2.55	2.55
Ordinary	.46	.53	.50	.47
Máyavaram-Muttupet Railway	..	..	..	..
Total ..	3.11	3.58	3.05	3.02
Total Expenditure ..	330.28	341.06	342.93	328.18
Closing Balance ..	3.92	23.25	26.62	43.01
Grand Total ..	334.20	364.31	369.55	371.19
Surplus ..	..	..	..	4.41
Deficit ..	— 19.33	— 19.76	— 15.26	..