

Public Works (1897) Department.

G.O., No. 2327 W

DATED 24th August 1897

[Despatch Abstract.]

Preliminary Amount of Provincial Services
Pro: Financial Dept reviewing the —
for 1896-97, recorded.

J.C.
24/8

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

0.25380 n19/d

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From the Accountant-General, dated 5th May 1897, No. B.J.H.—4, submitting the preliminary account of Provincial Services for 1896–97, with a memorandum showing the approximate Provincial balance on 31st March 1897, and including further adjustments that will be made in the final accounts for March 1897.

From the Public Works Department, dated 10th May 1897, No. 162-D., and 5th June 1897, No. 457-D., forwarding statements of Public Works receipts and charges for 1896–97.

From the Accountant-General, No. B.F.W.—2, dated 15th July 1897, forwarding statement of the final accounts for 1896–97 distributed under Imperial, Provincial and Local.

ORDER—No. 602, Financial, dated 2nd August 1897.

The Provincial accounts for 1896–97, as revised by the last of the papers read above, are reproduced in appendix A to these proceedings.

2. The actuals compare with the budget and revised estimates as follows:—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	41.88	43.01	43.01
Receipts	327.67	321.41	322.62
	369.55	364.42	365.63
Charges	342.93	338.57	340.02
	26.62	25.85	25.61
Closing balance			

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

	As compared with	
	Budget estimate.	Revised estimate.
	LAKHS.	LAKHS.
Land Revenue Collections	— 7.85	+ 1.59
Salt	— .37	+ .10
Stamps	+ 1.12	+ .24
Excise	+ .85	+ .30
Assessed Taxes	+ 1.41	— .22
Forest	— .67	+ .13
Law and Justice—Courts	+ .59	+ .37
Scientific and other Minor Departments		
Civil Works—P.W.D.	+ .62	+ .06

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

Heads.	Actuals as compared with		
	Budget grant.	Revised estimate.	Altered grant.
	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	+ .05	— .07	— .17
3. Land Revenue	— .62	+ .80	+ 1.15
5. Salt	— 1.15	— .32	+ .35
6. Stamps	— .21	— .25	— .25
7. Excise	— .17	— .01	+ .03
9. Customs	— .06	— .06	— .06
10. Assessed Taxes			+ .07
11. Forest	— .67	— .02	
12. Registration	— .24	+ .04	— .02
13. Interest	— .02	— .01	— .01
15. Post Office	— .06	+ .02	— .08
18. General Administration	+ .17	+ .02	— .15
19-A. Law and Justice—Courts	— 1.11	+ .65	+ .02
19-B. Law and Justice—Jails	+ .14	+ .06	+ .31
20. Police	+ .67	— .01	— .23
21. Marine	+ .78	— .01	+ .11
22. Education	— .66	+ .26	+ .31
24. Medical	+ .19	+ .18	+ .03
25. Political	— .01	+ .03	— .14
26. Scientific and other Minor Departments	— .25	+ .06	+ .04
29. Superannuation—Allowances and Pensions	+ .01	+ .12	+ .37
30. Stationery and Printing	+ .96	+ .35	— .08
32. Miscellaneous	— .08	— .06	— 1.79
33. Famine Relief—Civil Officers	+ 1.33	+ .13	+ 2.67
Do. —Public Works Department	+ 2.67	+ .67	— .22
37. Construction of Railways	— .22	— .02	— .16
38. State Railways	— .16	— .15	— .12
43. Minor Works and Navigation—Civil Officers	— .12	— .27	— .41
Do. —Public Works Department	— .79	— .11	— .01
45. Civil Works—Civil Officers	— .08	— .23	— .92
Do. —Public Works Department	— 4.04	— .34	+ .26
Adjusting heads	+ .76	+ .23	
Total	— 2.91	+ 1.45	+ .90

5. The variations between the budget and revised estimates have already been explained in the Financial Statement discussed in the Legislative Council at its meeting on the 9th April 1897. The present figures are subject to alteration and the results of the final adjustments and the Accountant-General's appropriation audit report will be awaited.

6. The differences between the revised estimates and the actuals of revenue are comparatively small. Under *I. Land Revenue*, the anticipated fall in the revised estimate was partly counterbalanced by certain advance collections credited within the official year owing to the change of kistbandi in Tanjore. In G.O., No. 400, Financial, dated 15th May 1897, the Revenue department was requested to scrutinise the district accounts, in view of ascertaining how far the collections under this head as well as those under *IV. Stamps* and *V. Excise* have been affected by the famine. The causes of the steady annual increases under *VIII. Assessed Taxes* and *IX. Forest* should also be examined when the budget estimates for the ensuing year are under preparation so that the normal rate of development in ordinary years may be determined as approximately as possible.

7. On the expenditure side the lower rates of exchange compensation allowance sanctioned during the year were accountable for a saving of over a lakh on the budget grant. The revised estimate and altered grant under *3. Land Revenue* did not allow sufficiently for the cost of additional famine establishments debited to departmental heads. The attention of the Board of Revenue will, with reference to the correspondence in G.O., No. 94, Financial, dated 29th January 1897, be drawn to the fact that the actuals under *11. Forest* fell short of the Accountant-General's revised estimates; now that the subordinate establishments have been strengthened, similar lapses should not be allowed to recur.

8. It was impossible to frame reliable estimates of *Famine Relief* expenditure during the course of the year, and the figures adopted by the Government of India in the revised estimate, viz., 3.25 under Provincial and .75 under Local, were exceeded by .86 as shown below :—

	Revised Estimate.	Actuals.	Difference.
Civil Department. { Provincial	1.25	1.33	+ .13
{ Local	.75	.82	+ .07
Total	2.00	2.20	+ .20
Public Works Department—Provincial. { Civil Department Works	2.00	.63	+ .50
{ Local Fund Works		1.87	+ .16
{ Irrigation Works		.16	+ .16
Total	2.00	2.66	+ .66
Total, 33. Famine Relief	4.00	4.86	+ .86

The bulk of the expenditure in the Public Works Department was incurred in Bellary, chiefly on Local Fund works, which have for the present been classed as Provincial under the instructions issued in G.O., No. 133, Financial, dated 8th February 1897. The correct redistribution as between these funds has not yet been decided upon, but as the accounts of each year should be closed separately *, the Accountant-General will be requested to be so good

* Paragraph 10 of G.O., No. 470, Financial, dated 12th June 1897, as to forward a report on the subject as early as practicable.

9. In consequence of the orders passed by the Government of India in regard to the reduction of expenditure in all possible directions and the deputation of officers on famine duty, the Public Works Department surrendered a considerable portion of the grant under 45. *Civil Works*, the bulk of which was re-appropriated for famine and other purposes.

(True Extract.)

J. F. Price
Chief Secretary.

To the Accountant-General.

- " Revenue Department.
- " Local and Municipal Department.
- " Public Works Department.
- " Board of Revenue (all departments).

ENDORSEMENT—No. 603, Financial, dated 2nd August 1897.

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

J. F. PRICE,
Chief Secretary.

[Appendix.

ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1896-97.

APPROXIMATE

RECEIPTS.

Of the Provincial Revenue and Expenditure of

Provincial Services.		Actuals.	Budget estimate.	Revised estimate.
To Sundry Revenue Heads as detailed—		LAKHS.	LAKHS.	LAKHS.
I. Land Revenue.	{ Proper Adjustment	125.47	134.50	124.10
III. Salt		32.74	31.56	32.52
IV. Stamps		1.34	1.71	1.24
V. Excise		59.55	59.85	59.63
VII. Customs		37.24	36.12	37.00
VIII. Assessed Taxes		.68	.76	.70
IX. Forest		12.30	11.45	12.00
X. Registration		11.49	10.03	11.71
XII. Interest		6.06	6.20	5.95
XIII. Post Office		1.59	1.48	1.69
XVI-A. Law and Justice—Courts				
XVI-B. Law and Justice—Jails		7.03	7.70	6.90
XVII. Police		4.27	4.26	4.84
XVIII. Marine		4.50	4.57	4.60
XIX. Education				.07
XX. Medical		1.98	1.93	2.05
XXI. Scientific and other Minor Departments		1.25	1.22	1.28
XXII. Superannuations		2.72	2.13	2.35
XXIII. Stationery and Printing		.45	.47	.51
XXV. Miscellaneous		1.30	1.38	1.32
XXX. Minor Works and Navigation		1.58	1.54	1.68
XXXII. Civil Works		.11	.16	.12
		.03	.08	.09
Total, Ordinary Receipts as per Civil Books ..		313.68	319.15	312.35
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts		2.67	2.71	2.70
XXX. Minor Works and Navigation		1.75	1.70	1.65
XXXII. Civil Works		1.87	1.25	1.81
Total, Public Works Receipts ..		6.19	5.66	6.16
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education				
Medical College		.21	.24	.24
Inspecting Sanitary Agency		.24	.27	.27
Outlers' Establishment in the Medical Storekeeper's office				
Medical Reserve Staff		.04	.03	.03
Public Works		.12	.20	.20
Half the cost of the Māvaram-Muttupet Railway		.26	.60	.47
Stationery supplied from Central Stores			.10	.10
Printing work executed by Government Presses		.12	.11	.11
Controlling Establishment at the Presidency		.71	.58	.71
Repayment of Contribution made to wipe off deficits in previous years				
From Local and Special funds—				
Local Fund Audit Clerks		.74	.73	.77
Further adjustments		.31		
Total, Adjusting Heads ..		2.75	2.86	2.90
Total ..		322.62	327.67	321.41
Add opening balance of the year ..		43.01	41.88	43.01
Total ..		365.63	369.55	364.42

ACCOUNT

the Government of Madras for 1896-97.

DISBURSEMENTS.

Provincial Services.				Actuals.	Budget grant.	Alterations as per Appendix A.	Altered grant.	Revised estimate.	
				LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	
By Sundry Charge Heads as detailed—				1.27	1.22	+	.22	1.44	1.34
1. Refunds and Drawbacks				52.41	53.03	—	1.77	51.26	51.61
3. Land Revenue				5.94	7.09	—	1.50	5.59	6.26
5. Salt				2.42	2.63	+	.04	2.67	2.67
6. Stamps				1.77	1.94	—	.20	1.74	1.78
7. Excise				2.33	2.39	..	..	2.39	2.39
9. Customs				.13	.13	..	..	.13	.13
10. Assessed Taxes				7.68	8.35	—	.74	7.61	7.75
11. Forest				4.06	4.30	—	.24	4.06	4.08
12. Registration				1.70	1.72	..	..	1.72	1.66
13. Interest on Ordinary Debt				1.01	1.07	—	.05	1.02	1.02
15. Post Office				9.90	9.73	+	.25	9.98	9.88
18. General Administration				45.94	47.05	—	.96	46.09	45.92
19-A. Law and Justice—Courts				10.65	10.51	+	.12	10.63	10.00
19-B. Law and Justice—Jails				46.49	45.82	+	.36	46.18	46.55
20. Police				1.18	.40	+	1.01	1.41	1.19
21. Marine				16.75	17.41	—	.77	16.64	16.49
22. Education				13.26	13.07	—	.12	12.95	13.08
24. Medical				.83	.84	—	.04	.80	.80
25. Political				4.14	4.39	—	.11	4.28	4.08
26. Scientific and other Minor Departments				15.64	15.60	+	.59	15.60	15.52
29. Superannuations				9.35	8.39	+	..	8.98	9.00
30. Stationery and Printing				1.44	1.52	..	..	1.52	1.50
32. Miscellaneous				1.38	..	+	3.17	3.17	1.25
33. Famine Relief				4.08	4.20	..	..	4.20	4.35
43. Minor Works and Navigation				1.14	1.20	+	.03	1.23	1.28
45. Civil Works. { Agency, &c.				6.79	5.85	—	.10	5.75	5.89
{ Municipal				1.04	1.00	..	..	1.00	1.08
{ Mount Capper Jails									
Total, Ordinary Charges as per Civil Books				269.72	270.85	—	.81	270.04	268.55
By Public Works Charges—				.16					2.00
33. Famine Relief .. { Irrigation				2.51				.40	.20
{ Civil Works				.18	.40			1.68	1.67
37. Construction of Railways				1.52	1.68				
38. State Railways—Working Expenses				..	..				
41. Miscellaneous Railways				38.16	38.95	—	.38	38.57	38.27
43. Minor Works and Navigation				23.96	28.00	—	3.12	24.88	24.30
45. Civil Works									
Total, Public Works Charges ..				66.49	69.03	—	3.50	65.53	66.44
By Disbursements under Adjusting Heads—									
To Local Funds (Act V of 1884)—									
Education				..	.93			.93	.93
Miscellaneous				..	.37			.37	.37
Public Works				..	1.25	+	.50	1.75	1.75
Half the net traffic receipts of the Māyavaram-Muttupet Railway				..	.50			.50	.53
Total, Adjusting Heads ..				3.81	3.05	+	.50	3.55	3.58
Total ..				340.02	342.93	—	3.81	339.12	338.57
Add Approximate closing balance of the year ..				25.61	26.62	+	3.81	30.43	25.85
Total ..				365.63	369.55			369.55	364.42

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8 APPENDIX B TO G.O., Nos. 602, 603, FINANCIAL, DATED 2ND AUGUST 1897.

STATEMENT of Alterations to the Provincial Budget Grant for 1896-97.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
1. Refunds and Drawbacks ..	rs. + 21,542	122	6th February 1897.	
3. Land Revenue ..	— 8,250 — 50,000 — 2,000 — 6,000 — 20,000 — 35,000 — 15,700 — 500 — 42,180 — 2,400	Mis. 475 52 78 111 182 201 192 213	13th August 1896. 20th January 1897. 27th " " 5th February " 22nd " " 4th March " 1st " " 6th " "	
5. Salt ..	— 1,77,030 — 37,500 — 30,000 — 83,000	208 284 210	5th March 1897. 29th " " 5th " "	
6. Stamps ..	— 1,50,500	210	5th March 1897.	
7. Excise ..	+ 4,500 — 4,500 — 16,000	210	5th " "	
11. Forest ..	— 20,500 — 3,000 — 2,000 — 1,200 — 8,000 — 60,000	286 288 302 283	29th March 1897. 29th " " 31st " " 29th " "	
12. Registration ..	— 74,200 — 4,100 — 1,000 — 1,500 — 2,560 — 15,000 — 180	Mis. 455 Mis. 507 Mis. 537 R 1004 598 R 144	5th August 1896. 24th " " 3rd September 1896. 7th " " 18th " " 4th February 1897.	
15. Post Office ..	— 24,340 — 5,000	146	13th February 1897.	
18. General Administration ..	+ 25,000 + 100 + 25,100	897 63	23rd December 1896. 23rd January 1897.	
19-A. Law and Justice—Courts ..	— 150 — 300 — 25,000 — 40 — 50,000 — 100 — 20,000	826 855 897 21 52 63 159	2nd December 1896. 10th " " 23rd " " 11th January 1897. 20th " " 23rd " " 17th February "	
19-B. Law and Justice—Jails ..	— 95,590 + 4,100 + 22,584 + 281 + 4,420 + 383 — 20,000	Mis. 455 742 799 49 R 129 285	5th August 1896. 5th November 1896. 20th " " 20th January 1897. 2nd February " 29th March "	
20. Police ..	+ 11,768 + 15,700 — 30,000 — 10,000	201 284 204	4th March 1897. 29th " " 4th " "	
	+ 35,700			

APPENDIX B TO G.O., Nos. 602, 603, FINANCIAL, DATED 2ND AUGUST 1897. 9

Statement of Alterations to the Provincial Budget Grant for 1896-97—cont.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
21. Marine ..	rs. + 3,250 + 50,000 + 50,000 — 2,600	Mis. 475 52 52 123	13th August 1896. 20th January 1897. 20th " " 8th February "	
22. Education ..	+ 1,00,650 + 950 + 2,350 — 80,000	R 565 187 203	27th May 1896. 23rd February 1897. 4th March "	
24. Medical ..	— 76,700 + 10,000 + 2,000 + 500 — 11,000 — 13,600	1337 78 192 130 279	26th November 1896. 27th January 1897. 1st March " 8th February " 29th March "	
25. Political ..	— 12,100 — 3,800	181	22nd February 1897.	
26. Scientific, &c., Departments ..	+ 1,500 + 200 + 400 — 6,071 — 6,540	Mis. 537 594 R 987 212 213	3rd September 1896. 18th " " 3rd " " 6th March 1897. 6th " "	
30. Stationery and Printing ..	— 11,311 + 150 + 20,300 + 38 40 + 73,000 — 14,650	826 855 21 151 213	2nd December 1896. 10th " " 11th January 1897. 16th February " 6th March "	
32. Miscellaneous ..	+ 58,840 — 200 — 100	594 213	18th September 1896. 6th March 1897.	
33. Famine Relief ..	— 300 + 6,000 + 1,000 + 15,000 + 20,000 + 3,000 + 5,000 + 20,000 + 20,000 + 60,000 + 35,000 + 35,000 + 20,000 + 35,000 + 13,000 + 500 + 20,000 + 1,800 + 3,000 + 8,000 + 2,000 + 1,200 — 7,800	111 Mis. 507 598 809 823 6 39 147 148 225 182 208 205 159 257 286 302 288 303	5th February 1897. 24th August 1896. 18th September 1896. 24th November " 2nd December " 4th January 1897. 18th " " 15th February " 15th " " 10th March " 22nd February " 5th March " 4th " " 17th February " 23rd March " 29th " " 31st " " 29th " " 31st " "	
43. Minor Works and Navigation— Public Works Department ..	+ 3,16,700 — 50,000 — 20,000 — 3,000 — 5,000 — 2,000 — 20,000 + 46,000 + 24,500 — 8,518	658 809 823 6 39 97 208 R 449	3rd October 1896. 24th November 1896. 2nd December " 4th January 1897. 18th January " 3rd February " 5th March " 7th April "	
	— 38,018			

Statement of Alterations to the Provincial Budget Grant for 1896-97—concluded.

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
45. Civil Works—	RS.			
Civil Officers	+ 2,560	R 1004	7th September 1896.	
	+ 180	R 144	4th February 1897.	
	+ 2,740			
Municipal Works	— 10,000	1337	26th November 1896.	
Public Works Department ..	— 950	R 565	27th May ..	
	— 22,584	742	5th November ..	
	— 281	799	20th ..	
	— 4,420	49	20th January 1897.	
	— 383	R 129	2nd February ..	
	— 46,000	97	3rd ..	
	— 73,000	151	16th ..	
	— 60,000	147	15th ..	
	— 85,000	148	15th ..	
	— 35,000	225	10th March ..	
	— 2,350	187	23rd February ..	
	— 500	205	4th March ..	
	— 1,800	257	23rd ..	
	— 30,000	139	11th February ..	
	— 3,12,268			
Adjusting Heads	+ 50,000	658	3rd October 1896.	

APPENDIX C.

Adjustment of Provincial proportion of Land Revenue—1896-97 (in thousands of rupees).		Details.	
Provincial proportion	1	Contract transfers—	
Total, Land Revenue—Imperial and Provincial	5,01,88	Imperial to Provincial—	
		Fixed assignment under the contract	32,54
		Subsequent recurring transfers—	
		Imperial to Provincial—	
Deduct—		Cost of additional Customs establishment (Government of India, Financial Department, No. 4449-A., dated 14th September 1895) as per accompanying statement	49
Land Revenue on account of the new Village Cess Act	—	On account of the amalgamation of the appointment of Military Examiner in Hindustani and of Persian and Hindustani Translator to the Government of Madras (Government of India, Financial Department, No. 4969-A., dated 19th October 1895)	3
Gross Land Revenue to be divided proportionally	5,01,88	On account of the meteorological observatories to the Public Works Department (Government of India, Financial Department, No. 1596-A., dated 10th April 1896)	1
Above divided proportionally—		Provincial to Imperial—	53
Imperial	3,76,41	Pay and allowance of the Assistant Agricultural Chemist in connection with his visit to the Agricultural College, Saidapet (Government of India Financial Department, No. 3671-A., dated 31st July 1895)	2
Provincial	1,25,47	Amount placed at the disposal of the Military Department for the construction of a new detention hospital	45
Contract transfers	— 32,54	Cost of publication of the Madras daily weather report (Government of India, Financial Department, No. 5745-A., dated 12th December 1895)	5
Subsequent recurring transfers	+ 57	Cost of the audit of the Forest accounts in the Madras Presidency transferred from the Examiner of Forest Accounts to the Local Accountant-General (Government of India, Financial Department, No. 4171-A., dated 26th September 1893)	3
Miscellaneous adjustments	— 77	Cost of the Military Secretariat abolished (Government of India, Financial Department, No. 5293½-A., dated 6th November 1895)	55
Total Transfers	— 32,74		1,10
Corrected distribution—		Net Provincial to Imperial	57
Imperial	3,43,67	Miscellaneous adjustments—	
Provincial	1,58,21	Imperial to Provincial—	
Land Revenue not included in the division—		On account of the loss to Provincial Revenue in connection with the introduction of copy stamped paper in Revenue and Judicial offices in 1895-96 and 1896-97 (Government of India, Financial Department, No. 1904-A., dated 28th April 1897)	77
Imperial (on account of the new Village Cess Act)	—		
Local	23,33		
Total Land Revenue—			
Imperial	3,43,67		
Provincial	1,58,21		
Local	23,33		
Total	5,25,21		

FORT ST. GEORGE,
15th July 1897.(Signed) F. C. HARRISON,
Offg. Accountant-General.