Public Works (1898) Department.

G.O., No. 2287 45

DATED 3rd September 98

for copy book see 87/34 97

[Despatch Abstract.]

Preliminary Accounts of Irrl: Revenues & Expenditure : Fros: Irrl. Deptt. covering the ——— in 1897-98, Vendor

B

Indexed.

[F. W. 25. 1,000—23-6-98.]

BACK PAPERS.

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

FURTHER PAPERS.

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

No 2327 W dt 24-8-97

Spare P.W. Current No: 6982

Government {1898} of Madras.

FINANCIAL.

Recd. 22. 8. } 1898. *Enclosures*

Regd. 22-8. *Spare copies* 10

G.O., &c., Nos. 670, 671, 5th August 1898.

No 2287 W dt 3.9.98

Received.

AUGUST.

PKS

B/ PKS To The C.E. for Irrigation & Electric Power
C.E. for Railways
Essay P.W. Accts with Govt

Preliminary Accounts of Provincial Revenues and Expenditure.

Reviewing the — in 1897-98. Copy to the Government of India.

3/9/98

O-L S 333 R3/8

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From the Accountant-General, dated 5th May 1898, No. B.J.H.-4, submitting the preliminary account of Provincial Services for 1897–98, with a memorandum showing the approximate Provincial balance on the 31st March 1898 and including further adjustments that will be made in the final accounts for March 1898.

From the Public Works Department, dated 7th May 1898, No. 236 D, and 10th June 1898, No. 454 D, forwarding statements of Public Works receipts and charges for 1897–98.

From the Accountant-General, dated 15th July 1898, No. B. F. W.-2, forwarding statement showing the distribution under Imperial, Provincial and Local of the probable revenue and expenditure for 1897–98.

Order—No. 670, Financial, dated 5th August 1898.

The preliminary accounts of Provincial revenues and expenditure in 1897–98 as recorded in the foregoing papers 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	25·85	22·95	22·95
Receipts	316·84	317·95	318·95
	342·69	340·90	341·90
Charges	332·69	330·90	331·90
Closing balance	10·00	10·00	10·00

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.	Actuals as compared with Revised estimate.
	LAKHS.	LAKHS.
III. Salt	— ·45	— ·18
IV. Stamps	+ 3·30	+ ·52
V. Excise	— 1·70	— ·20
VIII. Assessed Taxes	+ ·37	+ ·12
IX. Forest	— 1·19	— ·57
X. Registration	+ 1·45	+ ·15
XII. Interest	— ·07	— ·24
XVI-A. Law and Justice—Courts	+ 1·05	+ ·15
XVI-B. Do. Jails	— ·56	+ ·55
XIX. Education	— ·23	— ·10
XXIII. Stationery and Printing	— ·29	+ ·05

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.	Actuals as compared with Revised estimate.	Actuals as compared with Altered grant.
	LAKHS.	LAKHS.	LAKHS.
1. Refunds and Drawbacks	+ ·14	+ ·01	+ ·01
3. Land Revenue	+ 3·28	+ ·31	+ ·31
5. Salt	— 1·50	+ ·01	+ ·02
6. Stamps	— ·04	+ ·13	+ ·06
7. Excise	+ ·92	+ ·06	+ ·07
9. Customs	— ·10	+ ·02	+ ·02
10. Assessed Taxes	+ ·01	+ ·01	..
11. Forest	— ·76	— ·14	— ·26
12. Registration	— ·15	+ ·03	— ·09
13. Interest on ordinary Debt	+ ·38	— ·01	+ ·33
15. Post Office	+ ·01	+ ·01	+ ·01
18. General Administration	— ·03	— ·09	— ·31
19A. Law and Justice—Courts	— ·43	+ ·29	— ·50
19B. Do. Jails	+ ·41	+ ·38	— ·30
20. Police	+ ·36	+ ·13	— ·10
21. Marine	..	..	..
22. Education	— ·08	+ ·54	+ ·19
24. Medical	+ ·10	+ ·06	— ·08
25. Political	+ ·03	..	— ·06
26. Scientific and other Minor Departments	— ·07	+ ·06	— ·25
29. Superannuation Allowances and Pensions	— ·43	— ·09	— ·43
30. Stationery and Printing	+ ·28	+ ·24	— ·16
32. Miscellaneous	— ·08	+ ·04	— ·12
33. Famine Relief	+ ·35	— 3·16	+ ·35
37. Construction of Railways	— ·07	— ·01	— ·07
38. State Railways—Working Expenses	— ·18	+ ·02	— ·18
43. Minor Works and Navigation—Civil Officers	— ·82	+ ·46	+ ·33
Do. Public Works Department	..	+ ·24	+ ·25
45. Civil Works—Civil Officers	— 1·65	+ ·17	— ·66
Do. Public Works Department	— ·44	+ 1·27	+ ·91
Adjusting Heads	— ·18	+ ·01	— ·06
Total	— ·79	— 1·00	— ·77

5. The variations in the revised estimates as compared with the budget grants have already been explained in the financial statement presented to the Legislative Council at its meeting * on the 4th April 1898. The present figures are subject to alterations and the results of the final adjustments and of the Accountant-General's appropriation audit report will be awaited.

* Fort St. George Gazette supplement, dated 3rd May 1898.

6. The differences between the revised estimates and the actuals of revenue are comparatively small, except in the case of *IV.* Stamps (+·52), *IX.* Forest (— ·57), and *XVI-B.* Jails (+·55), where the variations are due to unexpected fluctuations in the collections of the closing months of the year.

7. The excess expenditure under *3.* Land Revenue (+·31) and *19.* Law and Justice—Courts and Jails (+·67) was due to the famine. That under *22.* Education (+·54) and *43.* Minor Works and Navigation (+·46) occurred under *Grants-in-aid* and *Repairs*, respectively. The figures under Public Works are liable to further adjustments.

8. Pending final orders as to the amounts to be recovered from Local Funds, the expenditure on *33.* Famine Relief, which aggregated 92·59 lakhs, has been distributed between Imperial, Provincial and Local as shown below:—

33. Famine relief.		Budget estimate.	Revised estimate.	Actuals.
		LAKHS.	LAKHS.	LAKHS.
Civil Department	Imperial	1·93	4·38	6·41
	Provincial	2·70	16·62	13·46
	Local	5·00	5·00	5·00
	Total	9·63	26·00	24·87
Public Works Department	Imperial	..	66·86	67·72
	Provincial	10·41	..	..
	Local	..	..	..
	Total	10·41	66·86	67·72
Grand Total, 33. Famine Relief	Imperial	1·93	71·24	74·13
	Provincial	13·11	16·62	13·46
	Local	5·00	5·00	5·00
	Total	20·04	92·86	92·59

(True Extract.)

for *Chief Secretary.*

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department.
" Board of Revenue (all Departments).

Endorsement—No. 671, Financial, dated 5th August 1898.

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

G. STOKES,
Chief Secretary.

Exd. W. D'Moss.

APPEN

RECEIPTS.

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	150·92	150·92	150·92
{ Adjustment	— ·64	— 1·10	— 1·10
III. Salt	·82	1·27	1·00
IV. Stamps	63·15	59·85	62·63
V. Excise	36·55	38·25	36·75
VII Customs	·70	·73	·72
VIII. Assessed Taxes	12·37	12·00	12·25
IX. Forest	10·68	11·87	11·25
X. Registration	7·65	6·20	7·50
XII. Interest	1·73	1·80	1·97
XIII. Post Office	..	..	..
XVI-A. Law and Justice—Courts of Law	8·05	7·00	7·90
XVI-B. Law and Justice—Jails	4·25	4·81	3·70
XVII. Police	4·38	4·41	4·35
XVIII. Marine	..	..	..
XIX. Education	1·80	2·03	1·90
XX. Medical	1·28	1·31	1·23
XXI. Scientific and other Minor Departments	2·28	2·35	2·27
XXII. Superannuations	·53	·55	·52
XXIII. Stationery and Printing	1·12	1·41	1·07
XXV. Miscellaneous	2·03	1·88	1·85
XXX. Minor Works and Navigation	·09	·12	·08
XXXII. Civil Works	·04	·09	·04
Total, Ordinary Receipts as per Civil Books	309·78	307·75	308·80
To Public Works Receipts—			
XXVI. State Railways—Gross Traffic Receipts	2·59	2·70	2·50
XXX. Minor Works and Navigation	1·74	1·65	1·72
XXXII. Civil Works	1·87	1·67	1·90
Total, Public Works Receipts	6·20	6·02	6·12
To Receipts under Adjusting Heads—			
From Local Funds (Act V of 1884)—			
Education	..	..	..
Proportionate cost of Medical College	·26	·27	·25
Inspecting Sanitary Agency	·24	·27	·25
Cutlers' Establishment in the Medical Storekeeper's office	..	..	..
Medical Reserve Staff	·05	·03	·04
Public Works	·10	·31	·21
Half the cost of the Máyavaram-Muttupet Railway	..	·34	·34
Stationery supplied from Central Stores	·01	·09	·17
Printing work executed by Government Presses	·09	·12	·13
Controlling Establishment at the Presidency	·92	·87	·87
Repayment of Contribution made to wipe off deficits in previous years	·50	..	..
From Local and Special funds—			
Local Fund Audit Clerks	·80	·77	·77
Total, Adjusting Heads	2·97	3·07	3·03
Total	318·95	316·84	317·95
Add opening balance of the year	22·95	25·85	22·95
Total	341·90	342·69	340·90

DIX A.

Expenditure of the Government of Madras for 1897-98.

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	1·32	1·18	+ ·13	1·31	1·31
3. Land Revenue	54·68	51·35	+ 2·97	54·32	54·32
5. Salt	3·95	5·45	— 1·52	3·93	3·94
6. Stamps	2·57	2·61	— ·10	2·51	2·44
7. Excise	2·49	1·57	+ ·85	2·42	2·43
9. Customs	2·35	2·45	— ·12	2·33	2·33
10. Assessed Taxes	·14	·13	+ ·01	·14	·13
11. Forest	7·86	8·62	— ·50	8·12	8·00
12. Registration	4·15	4·30	— ·06	4·24	4·12
13. Interest on Ordinary Debt	1·86	1·53	..	1·53	1·87
15. Post Office	1·08	1·07	..	1·07	1·07
18. General Administration	10·08	10·11	+ ·28	10·39	10·17
19-A. Law and Justice—Courts of Law	46·24	46·67	+ ·07	46·74	45·95
19-B. Law and Justice—Jails	11·58	11·17	+ ·71	11·88	11·20
20. Police	46·60	46·24	+ ·46	46·70	46·47
21. Marine	·08	·08	..	·08	·08
22. Education	17.44	17·52	— ·27	17·25	16·90
24. Medical	13.01	12·91	+ ·18	13·09	12·95
25. Political	·85	·82	+ ·09	·91	·85
26. Scientific and other Minor Departments	4·23	4·30	+ ·18	4·48	4·17
29. Superannuations	15·89	16·32	..	16·32	15·98
30. Stationery and Printing	9·60	9·32	+ ·44	9·76	9·36
32. Miscellaneous	1·68	1·76	+ ·04	1·80	1·64
33. Famine Relief	13·46	2·70	..	2·70	16·62
43. Minor Works and Navigation	3·68	4·50	— 1·15	3·35	3·22
45. Civil Works. { Agency, &c.	·81	1·01	— ·51	·50	·82
{ Municipal	2·20	3·00	+ ·20	3·20	2·05
{ Mount Capper Jails	·43	1·08	— ·68	·40	·40
Total, Ordinary Charges as per Civil Books	280·26	269·77	+ 1·70	271·47	280·79
By Public Works Charges—					
33. Famine Relief	..	10·41	..	10·41	..
37. Construction of Railways	·27	·34	..	·34	·28
38. State Railways—Working Expenses	1·52	1·70	..	1·70	1·50
41. Miscellaneous Railways	..	..	..	..	..
43. Minor Works and Navigation	28·95	28·95	— ·25	28·70	28·71
45. Civil Works	17·97	18·41	— 1·35	17·06	16·70
Total, Public Works Charges	48·71	59·81	— 1·60	58·21	47·19
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884)—					
Education	·93	1·03	..	1·03	1·00
Miscellaneous	·37	·37	— ·02	·35	·36
Public Works	1·07	1·25	— ·10	1·15	1·03
Half the net traffic receipts of the Máyavaram-Muttupet Railway	·56	·46	..	·46	·53
Total, Adjusting Heads	2·93	3·11	— ·12	2·99	2·92
Total	331·90	332·69	— ·02	332·67	330·90
Add Approximate closing balance of the year	10·00	10·00	+ ·02	10·02	10·00
Total	341·90	342·69	..	342·69	340·90

APPENDIX B.

STATEMENT of Alterations to the Provincial Budget Grant for 1897-98.

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
1. Refunds and Drawbacks ..	+ 12,000	136	12th February 1898.	
	+ 1,250	280	16th March 1898.	
	+ 13,250			
3. Land Revenue	+ 176	629	11th August 1897.	
	+ 2,00,000	113	7th February 1898.	
	+ 8,000	25	10th January ,,	
	+ 800	92	2nd February ,,	
	+ 88,000	332	31st March ,,	
	+ 2,96,976			
5. Salt	— 1,40,000	113	7th February 1898.	
	— 12,000	136	12th ,, ,,	
	— 1,52,000			
6. Stamps	— 500	1035	9th December 1897.	
	— 500	1074	20th ,, ,,	
	— 8,000	25	10th January 1898.	
	— 770	217	3rd March ,,	
	— 9,770			
7. Excise	+ 60,000	280	16th March 1898.	
	+ 25,000			
	+ 85,000			
9. Customs	— 10,000	280	16th ,, ,,	
	— 1,250			
	— 500			
	— 130			
	— 100			
	— 20			
	— 12,000			
10. Assessed Taxes	+ 500	280	16th ,, ,,	
11. Forest	— 50,000	113	7th February 1898.	
12. Registration	— 683	729	6th September 1897.	
	— 1,200	201	28th February 1898.	
	— 1,300	206	1st March ,,	
	— 3,000	212	2nd ,, ,,	
	— 6,183			
18. General Administration ..	+ 500	183	23rd February 1898.	
	+ 3,000	212	2nd March 1898.	
	+ 4,110	242	8th ,, ,,	
	+ 21,000	332	31st ,, ,,	
	+ 28,610			
19-A. Law and Justice—Courts of Law—	— * 1,840	161	18th February 1898.	* Irrigation Cess Fund, Local.
	— 33,000	185	24th ,, ,,	
	— 1,700			
	— 9,000	211	2nd March ,,	
	+ 53,000	333	31st ,, ,,	
	+ 7,460			
19-B. Law and Justice—Jails ..	+ 68,000	322	29th March 1898.	
	+ 3,000			
	+ 71,000			

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897-98—*cont.*

Major Head.	Alterations.	Government Order, Financial. Number.	Government Order, Financial. Date.	Remarks.
	Rs.			
20. Police	+ 33,000	185	24th February 1898.	
	+ 13,000	313	28th March ,,	
	+ 46,000			
22. Education	— 23,000	733	8th September 1897.	
	— 10,000	113	7th February 1898.	
	+ 5,700	228	4th March 1898.	
	— 27,300			
24. Medical	+ 1,060	59	24th January 1898.	
	+ 600	78	31st ,, ,,	
	+ 140	164	18th February ,,	
	+ 275	190	25th ,, ,,	
	+ 770	217	3rd March ,,	
	+ 10,000	241	8th ,, ,,	
	+ 5,000	276 / 321	16th ,, ,, / 29th ,, ,,	
	+ 17,845			
25. Political	+ 9,000	211	2nd March 1898.	
26. Scientific, &c.	+ 23,000	733	8th September 1897.	
	— 5,700	228	4th March 1898.	
	+ 500	1035	9th December 1897.	
	+ 500	1074	20th ,, ,,	
	+ 600	96	3rd February 1898.	
	— 700	238	7th March ,,	
	+ 130	287 / 280	18th ,, ,, / 16th ,, ,,	
	+ 18,330			
30. Stationery and Printing ..	+ 5,700	728	6th September 1897.	
	— 4,500	201	28th February 1898.	
	+ 1,700	185	24th ,, ,,	
	+ 700	238	7th March ,,	
	+ 40,000	283	17th ,, ,,	
	+ 100	280	16th ,, ,,	
	+ 20			
	+ 43,720			
32. Miscellaneous	+ 683	729	6th September 1897.	
	— 1,060	59	24th January 1898.	
	— 600	78	31st ,, ,,	
	— 800	92	2nd February ,,	
	— 600	96	3rd ,, ,,	
	— 140	164	18th ,, ,,	
	— 275	190	25th ,, ,,	
	+ 1,300	206	1st March ,,	
	— 500	183	23rd February ,,	
	+ 6,000	332	31st March ,,	
	+ 4,008			
43. Minor Works, &c., Civil Officers.	— 88,000	332	31st March 1898.	
	— 21,000			
	— 6,000			
	— 1,15,000			
43. Minor Works—Public Works Officers.	— 25,000	280	16th March 1898.	

APPENDIX B—*cont.*

Statement of Alterations to the Provincial Budget Grant for 1897–98—*cont.*

Major Head.	Alterations.	Government Order, Financial.		Remarks.
		Number.	Date.	
	RS.			
45. Civil Works—Civil Officers ..	+ 2,000	711	2nd September 1897.	Municipal.
	+ 18,220	8	5th January 1898.	Waterworks.
	+ 1,607	10	5th " "	Mahamakam Festival.
	— 68,000	322	29th March "	Capper Jail.
	— 53,000	333	31st " "	Agency works, &c.
	— 99,173			
45. Civil Works—Public Works Officers.	— 176	629	11th August 1897.	
	— 10,000	739	9th September 1897.	
	— 5,000	276	16th March 1898.	
	— 60,000	280	16th " "	
	— 40,000	283	17th " "	
	— 13,000	313	28th " "	
	— 4,110	242	8th " "	
	— 3,000	322	29th " "	
	— 1,35,286			
Adjusting Heads (Provincial to Local).	— 2,000	711	2nd September 1897.	Public Works.
	+ 10,000	739	9th " "	Do.
	— 18,220	8	5th January 1898.	Do.
	— 1,607	10	5th " "	Miscellaneous.
	— 11,827			
Total ..	— * 1,840			* Irrigation Cess Fund, Local.

APPENDIX C.

ADJUSTMENT of Provincial proportion of Land Revenue, 1897–98.

	LAKHS.	*Details.*	LAKHS.
Provincial proportion	..	Subsequent Recurring Transfers—	
Total Land Revenue, Imperial and Provincial	538·44	Provincial to Imperial—	
Above divided proportionally—		Amount placed at the disposal of the Military department for the construction of a new Detention hospital ..	·63
Imperial	387·52		
Provincial	150·92		
Contract transfers	..	Miscellaneous Adjustments—	
Subsequent recurring transfers	+ ·63	Provincial to Imperial—	
Miscellaneous adjustments	+ ·01	Amount recovered from Local Funds on account of contribution for the ferry flats required in the Gódávari delta (Government of India, Financial Department, No. 296-A, dated 3rd July 1897)	·01
Total Transfers ..	+ ·64		
Corrected distribution—			
Imperial	388·16		
Provincial	150·28		
Land Revenue not included in the division—			
Local	22·90		
Total Land Revenue—			
Imperial	388·16		
Provincial	150·28		
Local	22·90		
Total ..	561·34		