

Public Works (1899) Department.

G.O., No. 2586 W

DATED 3 October 1899.

[Despatch Abstract.]

[Despatch Abstract.]
Preliminary Account of Prov. Services

Pres. Mil: Deptt: reviewing the —
for 1898-99, commd to the officers
concerned —

[illegible]

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

• L5532 *Argy*

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	— .54	— .04	— .54
11. Forest	— .01	+ .04	— .01
12. Registration	— .07	— .01	— .07
13. Interest on Ordinary Debt	— .03	+ .01	— .02
15. Post Office	— .07	— .05	— .15
18. General Administration	— .01	+ .21	+ .16
19-A. Law and Justice—Courts of Law	+ .99	— .30	— .36
19-B. Do. Jails	— 1-24	— .50	— 1-00
20. Police	— .65	+ .65	+ .13
21. Marine	+ 1-11	+ .18	— 1-28
22. Education	— .01	— .01	— .01
24. Medical	+ .28	+ .21	+ .07
25. Political	— .61	— .08	— .05
26. Scientific and other Minor Departments	— .35	— .43	— .66
29. Superannuation Allowances and Pensions	— .24	— .07	— .22
30. Stationery and Printing	— 3-32	+ .01	— .82
32. Miscellaneous	— .08	+ .01	— .08
33. Famine Relief	+ .10	— .04	+ .10
37. Construction of Railways	— .31	— .01	— .12
38. State Railways—Working Expenses	— .31	— .01	+ .04
41. Miscellaneous Railways	— 1-11	— 1-08	— 1-11
43. Minor Works and Navigation—In charge of Civil Officers	— .59	+ .25	— .69
Do. do. P. W. Dept.	+ .34	+ 1-34	+ 1-30
45. Civil Works—In charge of Civil Officers	— .50	— .39	— .30
Do. do. P. W. Dept.			
Adjusting Heads			
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

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

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 Májavaram-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.)

J. J. J.
for Chief Secretary.

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

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.

Telephone.
From
The Budget Clerk,
Chief Secretariat.
To
H.C. P.W.D.

Please see pages 5 to 9
of G.O. No. 943-44 Financial
of 30th August 99. In the title
page to Appendix A, and
the headings of Appendices
A & B for "1899-1900"
read "1898-99".
The necessary errata
will issue shortly.

Reed & Co
mes
199.

Rh

CN-7367/89
Sent to H.C. on 9/9

HC

8. In addition to the heads exceeded the altered grants un-

LAW AND JUSTICE—COURT
SUPERANNUATIONS, STATE RAIL
NAVIGATION—CIVIL OFFICERS.

Orders will issue in the J
Accountant-General's re-appropriation
second and third, and the excess
in the Public Works and Revenue

To the Accountant-General.

„ Revenue Department.
„ Local and Municipal Department.
„ Educational Department.
„ Public Works Department.
„ Judicial Department.
„ Board of Revenue (all departments)

ENDORSEMENT—No. 944, Financial

Copy to the Government of
reference to Resolution No. 2564-

APPROXIMATE ACCOUNT

OF

PROVINCIAL SERVICES

FOR

~~1899-1900.~~

1898-1899

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 ..			
III. Salt ..	138.51	140.91	140.38
IV. Stamps ..	33.66	17.65	33.64
V. Excise ..	85	1.10	87
VII. Customs ..	62.00	62.63	62.63
VIII. Assessed Taxes ..	34.19	38.25	34.75
IX. Forest ..	80	67	77
X. Registration ..	12.99	12.50	13.25
XII. Interest ..	10.57	11.76	10.90
XIII. Post Office ..	6.45	6.25	6.55
XVI-A. Law and Justice—Courts of Law ..	2.59	2.33	2.44
XVI-B. Law and Justice—Jails ..	8.04	7.25	8.30
XVII. Police ..	4.21	4.35	4.75
XVIII. Marine ..	4.50	4.48	4.57
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 ..	32	25	25
Proportionate cost of Medical College ..	23	24	24
Inspecting Sanitary Agency ..	05	04	04
Medical Reserve Staff ..	10	10	10
Public Works ..	04	04	02
Half the cost of the Mayavaram-Muttupet Railway ..	10	17	17
Stationery supplied from Central Stores ..	72	13	09
Printing work executed by Government Presses ..	..	87	85
Controlling Establishment at the Presidency ..	..	..	..
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	+ .36	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	0.50	1.10
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	0.50	0.07
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	0.12	..
43. Minor Works and Navigation ..	25.69	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.
1. Refunds and Drawbacks	RS. + 9,250 + 9,250	80 225	12th January 1899. 13th February "
3. Land Revenue	+ 18,500 - 20,000 + 2,500 + 5,400 + 16,900 - 755 + 1,500 + 30,000	947 1136 1242 37 1118 354 438	26th October 1898. 1st December " 17th " 5th January 1899. 25th November 1898. 10th March 1899. 22nd "
5. Salt	+ 34,545 - 300 - 700 - 9,250 - 618 - 9,250 - 12,000	931 86 80 85 225 283	25th October 1898. 12th January 1899. 12th " 13th February " 21st "
6. Stamps	- 32,118	283	21st February 1899.
15. Post Office	+ 12,000 - 1,480 + 800	831 1246	28th September 1898. 17th December "
18. General Administration	- 680 + 1,002 - 17,000 + 5,200 + 8,000 + 250 + 253 + 9,000 + 1,000 - 150	416 842 438 1276 1223 1182 1237 1229	3rd May 1898. 1st October 1898. 22nd March 1899. 1st December 1898. 14th " 7th " 17th " 15th "
19-A. Law and Justice—Courts of Law.	+ 7,555 + 5,000 + 5,000 - 800 - 1,200 - 1,500 - 8,000 - 545 - 1,800 - 13,000	1003 1043 1246 352 354 438 274 297 438	4th November 1898. 11th " 17th December " 10th March 1899. 10th " 22nd " 20th February 1899. 27th " 22nd March "
19-B. Law and Justice—Jails	- 16,845 + 4,730 + 1,40,000	581 1213	6th July 1898. 12th December 1898.
20. Police	+ 1,35,270 - 1,002 + 600 + 3,000 + 1,400 + 800 + 560 + 525 + 1,200 - 30,000	416 476 883 1085 1172 1321 274 352 438	3rd May 1898. 21st " 13th October 1898. 21st November " 5th December " 12th " 20th February 1899. 10th March " 22nd "
22. Education	- 24,117 + 16,500 + 15,000 + 15,000 + 600 + 4,500	484 1006 1252 348 429	26th May 1898. 4th November 1898. 20th December " 9th March 1899. 21st "

APPENDIX B—cont.

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

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

APPENDIX C.

ADJUSTMENT of Provincial proportion of Land Revenue, 1898-99.
[In thousands of rupees.]

		Details.	
Provincial proportion	$\frac{1}{4}$	Special Transfers—	
Total Land Revenue, Imperial and Provincial.. .. .	554.05	Imperial to Provincial—	
Above divided proportionally—		Fixed assignment under the Provincial settlement	17.46
Imperial	415.54	Special contributions	12.10
Provincial	138.51	Contributions to Local Bodies in aid of Plague expenditure	3.00
Special Transfers	— 33.79	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
Miscellaneous adjustments	+ 13	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
Total Transfers	— 33.66	On account of cost of instruments, &c., for the Kodaikānal observatory (vide Government of India Financial Department No. 4804-A, dated 3rd November 1898).	4
Corrected distribution—			33.79
Imperial	381.88	Miscellaneous Adjustments—	
Provincial	172.17	Provincial to Imperial—	
Land Revenue not included in the division—		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 Land Revenue—			
Imperial	381.88		
Provincial	172.17		
Local	21.22		
Total	575.27		