Pension (1899) Department.

CURRENT No. 374

List

GOVERNMENT OF MADRAS. 6 PENSION DEPARTMENT.

From

The Examiner P.W. Accounts, Madras Coast

Order, 26th May 1899 No. 295.

Forwarded to the Accts. Genl. with reference to G.O. No. 239 Pension 3/24-4-99.

No. 1388 B/E

To The A.G. with L.R.C.

DMA 18/5/99

Dated 5th May 1899.

Received 6-5-99

Registered 6-5-99

Enclosures

Spare copies

SUBJECT.

V. R. Narayanasawmy Iyer Superintendent Cauvery Vennar Regulator, Tanjore Division — forwards duly countersigned the Last Pay Certificate of

Lodged.

BACK PA...

G.O.	No.	Department.	Date.
fo.	239	Rn.	24-4-99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Pension 1899 Department

Government (1899) of Madras.

FINANCIAL. Current No 384

GOVERNMENT OF MADRAS
PENSION DEPARTMENT.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 557, 28th April 1899.

APRIL.

Special leave concessions for plague work.

Communicating to the departments of the Secretariat letter from the Government of India stating that that Government has decided that the period of the — shall run for two years from the issue of the Finance and Commerce Department Resolution of the 29th June 1898, and that they will not be continued beyond the year 1900.

Lodged.

25/4/99. 29/4/99

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 982, Financial, dated 25th November 1897.

Abstract.—Directing the publication in three consecutive issues of the *Fort St. George Gazette* of the Resolution of the Government of India stating that the Secretary of State has sanctioned certain concessions to officers employed on duties connected with famine relief or the plague.

G.O., No. 622, Financial, dated 18th July 1898.

Abstract.—Communicating to the departments of the Secretariat and to all heads of departments under the Chief Secretary resolution of the Government of India regarding the scope and interpretation of the orders contained in Resolution, No. 5047 P., dated 15th November 1897, granting certain concessions to officers employed on duties connected with famine relief or the plague.

Read—also the following paper:—

From A. H. L. FRASER, Esq., C.S.I., Officiating Secretary to the Government of India, Home Department—Public, to the Chief Secretary to the Government of Madras, dated Simla, 15th April 1899, No. 773.

I am directed to state that the question has been raised for how long the special leave concessions for plague work granted by the Resolutions of the Government of India in the Department of Finance and Commerce, No. 5047 P., dated the 15th November 1897, and No. 2852 P., dated the 29th June 1898, shall continue.

2. The Government of India have decided that the period of the concessions shall run for two years from the issue of the Resolution of the 29th June 1898. The special leave may, under these orders, be taken at any time before the 29th June 1900 for plague service rendered at any time before that date. The concession will not be continued beyond the year 1900, because it was intended as a reward for special services rendered during the stress of a temporary calamity; and the Government of India have recognized that it is no longer possible to treat plague duty in this manner by relaxing the orders prohibiting the grant of special allowances to officers appointed to plague duty in addition to their ordinary work.

Order—No. 557, Financial, dated 28th April 1899.

Communicated to the departments of the Secretariat.

(True Extract.)

A. Edgington
for *Chief Secretary.*

To all departments of the Secretariat. (Pension)
" the Accountant-General.
" the Postmaster-General.

Exd. P. Seetharam.

Pension (1898) Dept

Government {1899} of Madras.

PUBLIC.

Current No. 412

GOVERNMENT OF MADRAS
16 MAY 1899
PENSION DEPARTMENT

Recd. 16/V
Regd. 16/5.
} 1899.

Enclosures —
Spare copies —1

G.O., No. 514, 6th May 1899.

MAY.

Bills—Legislative.

Communicating to the departments of the Secretariat letter from the Government of India stating that a hundred spare copies of draft — circulated by the Administrative departments of that Government for opinion will in future be forwarded to this Government.

Lodged.

16/5/99. 16/5/99

2547 V/1

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

Read—the following paper :—

From R. NATHAN, Esq., Under Secretary to the Government of India, Home Department (Judicial), to the Chief Secretary to the Government of Madras, dated Simla, 28th April 1899, No. 640.

I am directed to state that the Government of India have had under consideration the question of the number of spare copies of draft Bills circulated for opinion by the Administrative Departments of the Government of India which should be supplied to Local Governments and Administrations. It has been decided that, in order to save the expense and delay of reprinting draft Bills in such cases for circulation to selected officials and non-official bodies whom it may be considered desirable to consult, 100 copies will ordinarily, in future, be forwarded to the Government of Madras.

Order—No. 514, Public, dated 6th May 1899.

Communicated to the departments of the Secretariat.

(True Extract.)

A. Eddington
for *Chief Secretary.*

To all Departments of the Secretariat. (Pension)

Exd. A. F. Eccleston.

Pension (1899) Department

Government {1899} of Madras.

FINANCIAL.

Current No. 413.

Recd. 16/V. } 1899. *Enclosures*

Regd. 16/5. *Spare copies*

G.O., No. 571, 4th May 1899.

MAY.

Supply of Screw-top Ink Bottles.

Approving the proposal of the Superintendent of Stationery to restrict the — to gazetted officers in receipt of Rs. 200 and upwards per mensem who have to travel frequently, and requesting him to ascertain and report what the requirements would be, if the issue of these ink bottles were extended to all touring officers — gazetted and non-gazetted — and to camp clerks in all departments.

Lodges.

25529 25/5/99

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Endorsement No. 7 M., Financial, dated 17th April 1899.

Read—the following paper :—

From the Board of Revenue (Land Revenue), Ref. No. 100 (Forest), dated 24th March 1899.

Read—letter from J. W. CHERRY, Esq., Acting Conservator of Forests, Central Circle, Ref. on Cur. No. 1979 (*a*), dated 9th March 1899, requesting the Board to obtain the sanction of Government for the purchase of four ink bottles with screw tops.

Reference—No. 100 (Forest), dated 24th March 1899.

The Board requests the sanction of Government for the supply of ink bottles with screw tops to touring officers. Under the Stationery rules, the supply of such bottles is at present restricted to military officers requiring "Field equipments"; but the extension of their supply to touring officers appears equally desirable. The Conservator, Central Circle, at whose instance the present reference is made, asks for four such bottles—two for himself and two for the use of his camp clerk—and the Board requests that the Superintendent of Stationery may be authorized to make the supply and to issue bottles of the same description to other touring officers who may apply for them.

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Endt. Mis. No. 1324.

Transferred to the Financial Department.

Fort St. George,
6*th April* 1899.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Government.

Endorsement—No. 7 M., Financial, dated 17th April 1899.

Referred to the Superintendent of Stationery for remarks.

(Signed) G. STOKES,
Chief Secretary.

From H. BRADLEY, Esq., I.C.S., Acting Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 28th April 1899, Dis. No. 1025.

In returning the paper received with memorandum No. 7 M., dated 17th instant, I have the honour to state that there are undoubted advantages to be obtained from the use of screw-top ink bottles by touring officers. I submit one (sent separately) for inspection. The cost is Rs. 5–14–8 a dozen against Rs. 1–7–6, the price of the ordinary ink glass. I have no data from which to calculate the number of camp clerks attached to touring officers throughout the Presidency, but the expenditure that would be involved by extending the supply to them as well as to officers would be very considerable. I would therefore propose to restrict the supply at first to gazetted officers in receipt of Rs. 200 and upwards who have to travel frequently. The number of such officers may be roughly estimated at about 600. At two each—one for black and one for red ink—100 dozen of these bottles would be required at a total cost of Rupees 591–10–8. The supply is, however, a decennial one, and the value of 100 dozen of ordinary glasses being Rs. 146–14–0, the additional expenditure would be Rupees 444–12–8 or Rs. 44–7–8 per annum. I think that this outlay is fully justified in the circumstances.

Order—No. 571, Financial, dated 4th May 1899.

The proposal of the Superintendent of Stationery is approved.

2. The Superintendent of Stationery will be requested to ascertain and report what the requirements would be, if the issue of screw-top ink bottles were extended to all touring officers—gazetted and non-gazetted—and to camp clerks in all departments.

(True Extract.)

A Edgington
for *Chief Secretary.*

To all Departments of the Secretariat. (Pension)
„ the Board of Revenue (all departments).
„ the Accountant-General.
„ the Superintendent of Stationery.
„ the Postmaster-General.

Exd. A. F. Eccleston.

Pension (1899) Department

Government {1899} of Madras.

FINANCIAL.

Current No. 414.

GOVERNMENT OF MADRAS
16 MAY 1899
PENSION DEPARTMENT

Recd. 16/V
Regd. 145.
} 1899.
Enclosures
Spare copies

G.O., &c., Nos. 579, 580, 8th May 1899.

MAY.

Budget Estimates.

Communicating to the departments of the Secretariat letter from the Government of India passing orders on the — of this Presidency for 1899–1900, and making certain allotments from the undistributed provision of 8·73 lakhs placed by that Government in the estimates under *45. Civil Works.* Copy to the Government of India.

Lodged.
16/5/99

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., Nos. 1220, 1221, Financial, dated 13th December 1898.

Abstract.—Passing orders in regard to the distribution of the contribution of 5 lakhs which the Government of India insists on being realized from Local Funds on account of famine expenditure.

G.O., Nos. 123, 124, Financial, dated 19th January 1899.

Abstract.—Forwarding to the Government of India, with remarks, the civil budget estimates of this Government for 1899–1900.

G.O., Mis. No. 161, Financial, dated 31st January 1899.

Abstract.—Communicating to the Accountant-General, with remarks, proceedings, Revenue Department, approving the recommendation of the Board of Revenue to grant local allowances to inferior servants in the Nilgiris.

G.O., No. 163, Financial, dated 31st January 1899.

Abstract.—Requesting the Government of India, by telegram, to make certain alterations in the budget estimates for 1899–1900 of receipts under IV. Stamps and charges under 11. Forest and 12. Registration.

G.O., No. 208, Financial, dated 10th February 1899.

Abstract.—Communicating to the Accountant-General proceedings, Public Works Department (Railway Branch), on letter from the Government of India regarding the debit of the cost of the Mutupet-Avadaiyárkóvil Railway Survey, and directing that officer to debit the Tanjore District Board with the sum of Rs. 12,000 ordered to be placed at the disposal of the Agent, South Indian Railway, and to eliminate from the final issue of the civil estimates for 1899–1900 the provision made under 41. Miscellaneous—Railway Expenditure.

G.O., No. 217, Financial, dated 11th February 1899.

Abstract.—Informing the Board of Revenue that the necessary provision for "repairs to boats" under 3-A. Land Revenue—Charges of District Administration—General Establishments —Contingencies will be made in the budget estimates for 1899–1900, and requesting the Government of India by telegram to raise the provision made for the same in the estimates for 1899–1900 from Rs. 900 to Rs. 2,200.

G.O., Mis. No. 231A, Financial, dated 13th February 1899.

Abstract.—Requesting the Government of India by telegram to make certain alterations in the budget estimates for 1899–1900 under 5-A. Salt—Salaries, Establishment and Contingencies —Madras Establishment.

G.O., Mis. No. 255, Financial, dated 16th February 1899.

Abstract.—Requesting the Government of India, by telegram, to make provision under Land Revenue and Courts of Law of Rs 2,000 in the budget estimates for 1899–1900 for the entertainment of a Stationary Sub-Magistrate for Coonoor and a clerk for him and also a clerk for the Deputy Tahsildar at Coonoor.

G.O., Nos. 261, 262, Financial, dated 18th February 1899.

Abstract.—Communicating to the Local and Municipal Department letter from the Government of India forwarding copy of correspondence with the Government of Bombay regarding the principles on which plague expenditure should be regulated; and addressing the Government of India on the procedure adopted in this Presidency in the matter and on the necessity for a special assignment being made to Provincial funds and Local Boards on account of plague expenditure.

G.O., Nos. 263, 264, Financial, dated 18th February 1899.

Abstract.—Addressing the Government of India in regard to the financial position of the Madras Government.

G.O., No. 271, Financial, dated 19th February 1899.

Abstract.—Informing the Accountant-General that his statement that the Government of India has made certain reductions in the budget estimates for 1899–1900 must be incorrect, as that Government has intimated that it has as yet passed no orders upon the estimates.

G.O., Nos. 275, 276, Financial, dated 20th February 1899.

Abstract.—Alterations in the budget estimates for 1899–1900 proposed by the Accountant-General, Madras.

G.O., Mis. No. 303, Financial, dated 27th February 1899.

Abstract.—Stating that intimation of the provision required in the budget for next year, viz., Rs. 6,000, for further experiments in connection with Salem iron-ore has already been given to the Accountant-General and telegraphing to the Government of India to admit a provision for that amount in the budget for next year.

G.O., Mis. No. 308, Financial, dated 28th February 1899.

Abstract.—Requesting the Government of India by telegram to enhance provision under 24-A. Medical—Medical Establishment by Rs. 2,400 in the next year's budget on account of extra charges consequent on the promotion of two Civil Assistant Surgeons to the newly created grade.

G.O., Mis. No. 321, Financial, dated 3rd March 1899.

Abstract.—Recording letter from the Registrar of the High Court furnishing reasons for certain omissions in its budget estimates for 1899–1900 and the large provision under "Purchase of books," noticed by Government on reviewing the estimates; stating that the charges for the Lawrence Asylum Press Almanac and the Civil List are debitable to 32. Miscellaneous; and requesting the Accountant-General to make the necessary provision through his budget notes.

G.O., Mis. No. 322, Financial, dated 4th March 1899.

Abstract.—Communicating to the Accountant-General proceedings, Revenue Department, approving the Board's recommendation that the whole work at present done by the Customs Treasury at Tuticorin may be transferred to the Deputy Tahsildar and that the additional establishment required may be sanctioned; stating that the alterations in the estimates to provide for the extra expenditure involved will be spread over several heads in comparatively small amounts; and requesting the Accountant-General to carry out the alterations in the final issue of civil budget estimates.

G.O., Mis. No. 340, Financial, dated 8th March 1899.

Abstract.—Recording papers regarding contribution from civil charges to the maintenance of the telegraph lines to the Madras Observatory.

G.O., No. 350, Financial, dated 9th March 1899.

Abstract.—Requesting the Government of India by telegram to adopt certain figures in the revised and budget estimates for the current and next years under Contribution from and to Local Funds—Máyavaram-Muttupet Railway, 37. Construction of Railways and 38. State Railways—Working Expenses.

G.O., Mis. No. 351, Financial, dated 10th March 1899.

Abstract.—Stating that the Government of India has been addressed, by telegram, in view to certain sums being provided in the budget estimates for 1899-1900 for additional plague establishments.

G.O., Mis. No. 363, Financial, dated 11th March 1899.

Abstract.—Sanctioning, with remarks, proposition statement for the entertainment of a special establishment in Ganjám for the purpose of disposing of waste lands and tank-bed lands, and revising the assessment on occupied waste lands under the Rushikulya project.

G.O., No. 369, Financial, dated 13th March 1899.

Abstract.—Communicating to the Accountant-General proceedings, Revenue Department, sanctioning the entertainment of certain establishment for the Government Botanist; stating that the Government of India has been requested by telegram to make the necessary provision in the budget estimates for 1899-1900 to meet the additional expenditure; and directing the submission of the necessary proposition statement.

G.O., Mis. No. 397, Financial, dated 16th March 1899.

Abstract.—Communicating to the Accountant-General proceedings, Revenue Department, regarding the block survey and classification of the whole inam villages in the Nellore district, and stating that the Government of India has been requested by telegram to raise the provision under 3-B. Survey and Settlement by ·19 lakh and to take credit for repayment of the sum by the District Board under Contributions.

G.O., Mis. No. 401, Financial, dated 17th March 1899.

Abstract.—Requesting the Accountant-General to enter the provision of Rs. 140 under Rents, Rates and Taxes applied for by the Government Epigraphist, by making the necessary alterations in the final issue of the civil budget estimates.

G.O., Mis. No. 449, Financial, dated 27th March 1899.

Abstract.—Communicating, with remark, to the Accountant-General proceedings, Revenue Department, sanctioning proposition statement for the entertainment from 1st March 1899 of a special temporary establishment for arranging the records in the Separate Revenue Department of the Board's office.

G.O., Nos. 455, 456, Financial, dated 28th March 1899.

G.O., Mis. No. 511, Financial, dated 15th April 1899.

Abstract.—Communicating to the Accountant-General proceedings, Revenue Department, sanctioning the permanent entertainment of a tinker and carpenter on Rs. 15 and of an assistant on Rs. 6 per mensem in the office of the Superintendent of Stamps, Madras; drawing the attention of the Board of Revenue to the remarks of the Accountant-General in paragraph 3 of his endorsement; and approving the suggestion of the Accountant-General to include the provision in the final issue of the civil budget estimates.

Read—also the following papers:—

Extracts from the Financial Statement of the Government of India for 1899-1900, dated 20th March 1899.

"54. *Madras.*—The expanding revenues of this Province have carried it through its period of disaster. It contributed moderately, that is, a total of a little over 20 lakhs (Rx. 200,000), towards its famine expenditure, the Government of India having undertaken all the rest (viz., Rx. 732,995) so as to leave the Province with an opening balance of Rx. 71,800 in 1898-99. The Government of India further propose to make a grant to Madras of the amount of direct famine and plague expenditure incurred by it in 1898-99, namely, Rx. 20,700, and to estimate for next year a similar grant of Rx. 64,100. They also grant a further sum of Rx. 30,000 in 1898-99, placing the amount at the disposal of the Local Government for grants-in-aid to such Municipalities and Local Bodies as have been most affected by plague expenditure. With its famine and plague expenditure thus made up the Province shows a fair surplus on its transactions of 1898-99, and a small deficit in 1899-1900

"The detailed figures are:—

	1898-99.	1899-1900.
	Rx.	Rx.
Revenue Accounts	2,655,700	2,632,400
Leduct—Railway and Irrigation Account ..	310,900	313,900
Net available revenue ..	2,344,800	2,318,500
Proposed expenditure, excluding Plague and Famine	2,266,300	2,331,200
Plague and Famine	20,700	64,100
Total ..	2,287,000	2,395,300

"58. The grants shown in the above paragraphs may be regarded as grants in the ordinary way of business, that is, grants made on the principle that in any case of extreme calamity, when Local aid has been exhausted, the charge must fall, as far as possible, on Provincial resources, and when they are exhausted the Imperial Government must bear the burden; and I think a liberal interpretation has been given to

this Imperial responsibility, for we have taken over the direct Provincial expenditure on famine and plague of the two Provinces most affected by plague, without insisting upon their first defraying any part of it out of their own balances, and it is our desire at present to go still farther. On one or two past occasions, when Imperial finances have been subjected to great stress, we have called upon the Provincial Governments to give us aid out of their resources, and under present circumstances, when Imperial finance by the recovery of exchange and from other causes is prosperous, and Provincial finance has been sore smitten by the consequences of famine and plague, we consider that a portion of our surplus cannot be better employed than in restoring the financial condition of the various provinces and relieving them from the financial difficulties which accompany the emergence from a state of famine and plague, so as to enable them to carry on their ordinary administration and meet their ordinary administrative necessities.

"63. The claim of Madras arises mainly in respect of the fact that, at the last revision of the Provincial contracts, a larger resumption of revenue was made from it than from any other Province. We propose to make a grant to it of Rx. 100,000, besides the abovementioned grants for the famine and plague expenditure, namely, Rx. 50,700 in 1898–99 and Rx. 64,100 in 1899–1900.

"65. All these amounts will be granted in the accounts of the year 1898–99, and the same amount (less the excess expenditure in the Central Provinces, Assam, Bengal, Madras, and Bombay already provided for by the Provincial Governments in their estimates) will be entered in the estimates of 1899–1900 as expenditure out of Provincial balances under the head of Civil Works,—not as an invitation to the several Local Governments to expend the amounts in that year, but as a permission to them to do so (by re-appropriation or otherwise), if on a consideration of their general financial position and of the necessity of keeping a balance in hand, they deem it advisable. The amounts thus entered include in the case of Bengal and Madras the payments they may make against the grants of Rx. 20,000 and Rx. 30,000 referred to in paragraphs 51 and 54. The Provincial Governments should, however, bear in mind that the grants now made are grants made once for all, and that it will be dangerous for them to take them as warranting any expenditure of a recurring character; also that the Government of India in making the grants admits against itself no liability to make good to Provincial Governments the loss or expenditure incurred by them in respect of the kinds of expenditure to which it has had regard in assessing the distribution of the grants; but admits merely that as in times of Provincial financial prosperity it has called upon the Provinces to come to the aid of the general exchequer, so in times of Imperial financial prosperity it is reasonable and expedient that it should depart from a strict interpretation of its financial relations to the Provincial Governments and aid them when at the same time they have had, and have, special financial misfortunes pressing on them. Perhaps I may refer in this connexion to paragraphs 127, 128 and 129 of Major Baring's (Lord Cromer's) financial statement of 1883.

"66. These several free grants, as they may be called, are specially entered in the figures attached to the Financial Statement and are in addition to those entered at the end of the statement in paragraph 47. They are—

	Rx.
Central Provinces	50,000
Assam	100,000
Bengal	130,000
North-Western Provinces	100,000
Punjab	50,000
Madras	100,000
Bombay	150,000
Total ..	700,000

"67. We have made fairly ample provision next year, namely, Rx. 126,400, in connexion with the estimates of Bombay, Rx. 64,100 in Madras, and Rx. 209,500 not yet appropriated, for expenditure on combating the plague, which we may not

unlikely have to meet in the future out of Imperial resources as we have done in the past. But we are not prepared, in a general way, to pay, out of Imperial resources, all the direct expenditure which the plague may cause, or to relieve Municipalities and other Local Bodies from the burden which necessarily falls upon them in respect of sanitary and medical expenditure caused by the approach or the advent of plague. Still less can we undertake to make up to Provincial Governments the excess expenditure which may have to be incurred under Police or in the other ordinary departments of Provincial Administration, or invite them to deal with ordinary administrative demands upon them with the same freedom which might be possible and even advisable, were we not all in the presence of a threatening calamity that necessitates our husbanding our resources as far as is possible."

From H. H. RISLEY, Esq., Officiating Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Calcutta, 29th March 1899, No. A—1429-L.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1899–1900, and of the correspondence noted in the margin.

Letter from Government of Madras, No. 1221, dated 13th December 1898.
Letter from Government of Madras, No. 30 (Marine), dated 10th January 1899.
Letter to Government of Madras, No. 756 A., dated 16th February 1899.
Letter from Government of Madras, No. 262, dated 18th February 1899.
Letter from Government of Madras, No. 264, dated 18th February 1899.
Letter from Government of Madras, No. 276, dated 20th February 1899.

2. It was stated in paragraph 11 of my letter No. 756 A., dated the 16th February 1899, that the Government of India had decided to charge to Imperial Revenues all direct famine and plague expenditure in Madras in 1898–99 and 1899–1900, which in ordinary course would be debitable to Provincial Revenues. In accordance with this decision contributions of Rs. 2,07,000 in the revised estimates and Rs. 6,41,000 in the budget have been made through the Land Revenue head in the figures of the estimates. The actual contributions to be made will depend on the expenditure as finally recorded in the accounts. The grant in 1899–1900 of Rupees 6,41,000 is of course contingent on expenditure to that extent being required to be incurred by the Government of Madras. If more expenditure is found necessary, it must not be assumed that the Government of India accept the obligation to provide for it all.

3. I am also to refer you to paragraphs 41 to 67 of the Financial Statement containing a review of the Provincial finances of all the Provinces from 1892–93 to 1899–1900. Tables are annexed to this letter showing how the totals there stated have, in the case of the Government of Madras, been reached. It will be seen from paragraphs 54 and 63 of the statement that the Government of India have decided to make a free grant to the Madras Provincial Revenues of Rs. 10,00,000 in 1898–99, and also to make a further grant of Rs. 3,00,000 for distribution at the discretion of the Government of Madras among such Municipalities and Local bodies as may have been seriously affected by plague expenditure. The total grant of Rs. 13,00,000 will be adjusted in the accounts of 1898–99 by a transfer from Imperial to Provincial through the Land Revenue head. As explained in paragraph 65 of the Financial statement, the budget estimates of Provincial Expenditure in Madras during 1899–1900 have been prepared so as to exhibit a deficit on the year's transactions of Rs. 10,00,000, and a special addition of Rs. 8,73,000 has been made under the head "45.—Civil Works" to produce this result. This amount can be wholly spent on Provincial services during the year or can be utilised partly in building up the minimum Provincial balance as may be deemed expedient. The Government of Madras is requested to consider and make its proposals for the expenditure of the additional funds thus placed at its disposal, due regard being had to the necessity of accumulating the prescribed minimum balance within a short period of time.

4. The accompanying statement of estimates for 1899–1900 shows the figures of Revenue and Expenditure passed by the Government of India as compared with the corresponding figures recommended by the Government of Madras. The heads under which differences occur are the heads "V.—Excise," "3.—Land Revenue," "5.—Salt," "7.—Excise," "24.—Medical," "26.—Scientific and other Minor Departments," "30.—Stationery and Printing," and "45.—Civil Works."

Under the head "V.—Excise" the Government of Madras in their letter No. 276, dated the 20th February 1899, agreed to the reduction of their original estimate for 1899–1900 from Rs. 1,46,00,000 to Rs. 1,44,00,000, but as only Rupees 1,39,00,000 are expected to be realized in the current year, it has been considered safer to take the estimate for next year at Rs. 1,42,00,000.

Under the head "3.—Land Revenue" a lump deduction of Rs. 21,000 has been made from the provision for Taluqa gumastas, as the scheme is not likely to take effect before 1st July 1899.

As regards the heads "5.—Salt" and "7.—Excise," I am to say that the Government of India have, on a consideration of the remarks in paragraph 5 of your letter No. 276, dated 20th February 1899, decided to restore Rs. 70,000 out of the original reduction of Rs. 1,50,000 under combined establishments, and a reduction of Rs. 1,00,000 has also been made with reference to past actuals in the provision for Salt purchase and freight.

Under the head "24.—Medical" a small addition of Rs. 2,400 was suggested in your telegram of 28th February on account of extra charges consequent on the promotion of two Civil Assistant Surgeons, and a similar addition of Rs. 2,400 under "26.—Scientific and other Minor Departments" for tents and establishment to Government botanists was suggested in your telegram of the 2nd of March, but these were not considered of sufficient importance to be specially provided for.

A reduction of Rs. 8,000 has been made in the provision for Government Presses, and I am to say with reference to paragraph 18 of your letter No. 276, dated the 20th February 1899, that even after this reduction the provision appears to be sufficiently high with reference to past actuals.

Your telegram of 11th February regarding Budget Notes. You are under some misapprehension about Budget Estimates. The Government of India have as yet passed no orders upon them; nor has the Accountant-General gone beyond his prescribed duty in criticising the figures proposed by the Local Government. The usual procedure is being followed which is laid down in Article 153 of the Civil Account Code and the Budget Notes are merely the means of collecting the necessary information to lay before the Supreme Government for settlement of the figures to be finally taken. The Budget Notes were made available to the Government of Madras, at its express desire and contrary to the wishes of the Government of India. See this Department letter No. 982 A., of 23rd February 1895. They are a convenient way of communicating to the Accountant-General the points on which he has to take the orders of the Government of Madras, as in the pressure of Budget work separate correspondence and enquiry on each such point would be impossible. It will be a great convenience if Madras follows the usual procedure in considering the points raised and passing orders on them at the instance of the Accountant-General without a formal letter from the Government of India.

The addition under the head 45.—Civil Works has already been explained in paragraph 3 above.

5. I am to take this opportunity to invite attention to my telegram of the 13th February quoted in the margin, in which it was explained that the Budget Notes are a convenient means of settling the figures of the estimates in communication with the Accountant-General and the Local Government. The Government of Madras have, in connection with the present Budget, suggested a large number of changes in the figures by telegrams addressed to the Government of India, instead of communicating them through the Accountant-General. This course results in practically excluding from the discussion and settlement of the figures the Accountant-General who actually prepares the statements upon which the Government of India work, and being the recognised adviser of both the Imperial and Provincial Governments in matters relating to the Budget, is in a better position than any one else to suggest means of giving effect to the wishes of the Local Government. I am accordingly to request that, with the permission of His Excellency the Governor, the usual procedure, which has stood the test of many years' experience, may be followed in future.

6. Separate orders will issue from this department regarding the estimates under "IX and 11.—Forests," and the Public Works Department will communicate in usual

course the reasons for the adoption of the estimates under the Public Works heads. The figure under the head "13.—Interest" has been explained in the Resolution in this department, No. 1216-A., dated the 15th March 1899.

7. In Government of Madras, Marine Department, letter No. 30, dated the 10th January 1899, it is requested that a special assignment from Imperial Revenues of Rs. 2,58,850 may be made in 1899–1900 for the construction of light-houses in Madras. The money required for the construction of the light-houses should, as already stated in the letter from this department, No. 3285 S.R., dated the 27th July 1898, be ultimately provided for by the levy of light dues, but if the expenditure is charged to Government, it must be charged as ordinary expenditure under the head "45.—Civil Works," which is wholly Provincial, in accordance with the terms of the current Provincial settlement, as there is no authority for charging such expenditure to Loan Funds. The special grants to Provincial Revenues mentioned in this letter will enable the Government of Madras to pursue, without interruption, their policy in the matter of the construction of light-houses, but it is to be understood that if any expenditure is incurred out of Government funds, it will be ultimately recovered from light dues.

8. The usual memorandum showing how the Provincial share of Land Revenue has been calculated is annexed. In making this calculation a special contribution of Rs. 6,41,000 in aid of plague expenditure has, as already stated, been taken into account.

Copy, with copy of the annexures, forwarded to the Comptroller and Auditor General, and the Accountant-General, Madras, for information.

(By order.)

(Signed) H. H. RISLEY,
Offg. Secretary to the Government of India.

Summary of Provincial Accounts, Madras.

Net Revenue Account. (*See Statement A.*)	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
Variable share of Provincial Revenues	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Fixed Adjustment	32,54	33,09	32,48	32,69	32,30	32,94	—63	18,57	16,48
Total	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24
Net Expenditure Account. (*See Statement B.*)									
Civil Expenditure (excluding Famine and Plague)	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	..	..	..	..	..	4,71	15,97	17	5
Plague	..	2,44	2	..	2	1	22	1,90	6,41
Deduct—Special Contribution from Imperial	..	..	..	..	..	..	..	..	..
Net Famine and Plague	..	2,44	2	..	2	4,72	16,19	2,07	6,46
Total Expenditure Account	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53
Railways and Irrigation	—31,39	—40,91	—36,07	—31,90	—33,48	—39,66	—29,75	—31,09	—31,39
Surplus (+) or Deficit (—)	..	—15,91	+3,36	+12,24 (*a*)	+1,41 (*a*)	—20,06	—15,77	+5,78	—7,68
Closing Balances	..	26,00	29,36	41,60	43,01	22,95	7,18	12,96	5,28
Famine Expenditure directly charged to Imperial	..	..	..	..	..	..	73,30	..	..

(*a*) Excludes a special transfer of 3,00 from 1894-95 to 1895-96. (Contribution to Imperial.)

Statement A.—Revenue Account.

Revenue Account.	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised Estimate.	1899-1900, Budget Estimate.
Revenue.									
I.—Land Revenue	4,84,00	5,04,99	5,28,78	5,35,13	5,32,65	5,01,65	5,38,41	5,61,54	5,54,51
III.—Salt (Rents and Miscellaneous)	1,58	1,69	1,35	1,58	1.61	1,34	77	87	1,14
IV.—Stamps	66,00	73,64	74,32	78,73	79,67	79,41	84,20	83,50	84,50
V.—Excise	1,22,00	1,21,12	1,28,74	1,36,72	1,43,84	1,48,97	1,46.19	1,39,00	1,42,00
VIII.—Assessed Taxes	16,50	18,53	20,62	22,06	22,86	24,60	24,73	26,50	26,50
IX.—Forests	19,50	15,77	19,47	18,94	21,11	23,03	21,36	21,80	23,30
X.—Registration	11,00	13,19	11,99	12,16	12,22	12,11	15,30	13,10	13,10
XII.—Interest	59	85	1,79	1,81	1,57	1,59	1,73	2,44	2,51
Total Revenue	7,21,17	7,49,78	7,87,06	8,07,13	8,15,53	7,92,70	8,32,69	8,48,75	8,47,56
Provincial Share (variable portion).	2,26,67	2,38.04	2,49,30	2,56,98	2,60,15	2,55,01	2,83,82	2,71,77	2,72,61
Expenditure.									
1.—Refunds and Drawbacks	2,12	2,89	2,29	3,45	2,41	3,05	2,91	3,20	2,71
5.—Salt (Provincial)	6,01	5,13	5,40	5,76	6,19	6,06	3,94	3,93	4 49
6.—Stamps	2,54	3,18	3,25	3,47	3,55	3,22	3,43	3,41	3,48
7.—Excise	5,00	5,74	6,05	6,18	6,99	7,07	9,92	9,96	10,46
10.—Assessed Taxes	16	17	20	23	24	26	28	29	30
11.—Forests	16,00	13,23	13,55	13,83	14,46	15,34	15,73	16,00	16,80
12.—Registration	7,07	7,40	7,61	7,95	8,17	8,12	8,30	8,34	8,44
13.—Interest	56	1,42	1,79	1,67	1,59	1,70	1,86	2,07	2,08
Total Expenditure	39,46	39,16	40,14	42,57	43,60	44,82	46,37	47,20	48,76
Provincial Share	22,34	22,03	22,99	24,32	24,78	25,24	24,34	24,77	25,85
Net Revenue Account Total	6,81,71	7,10,62	7,46,92	7,64,56	7,71,93	7,47,88	7,86,32	8,01,55	7,98,80
Net Revenue Account Provincial (variable portion)	2,04,33	2,16,01	2,26,31	2,32,66	2,35,37	2,29,77	2,59,48	2,47,00	2,46,76
Net fixed addition	32,54	33,09	32,48	32,69	32,30	32,94	—63	18,57	16,48
Total Provincial Share	2,36,87	2,49,10	2,58,79	2,65,35	2,67,67	2,62,71	2,58,85	2,65,57	2,63,24

Statement B.—Expenditure Accounts.

Expenditure Account.	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised estimate.	1899-1900, Budget estimate.
Civil.									
3.—Land Revenue Administration—Survey and Settlement	7,13	9,10	10,30	9,59	8,44	6,80	6,02	4,24	5,39
Other Charges	38,58	41,66	41,37	42,20	43,56	45,62	48,58	44,98	46,03
9.—Customs	1,62	1,67	1,75	2,01	2,32	2,33	2,35	2,38	2,51
15.—Post Office (District)	1,07	78	82	85	88	1,01	1,07	1,03	1,08
Other Civil Departments.									
18.—General Administration	9,44	10,02	10,04	10,25	10,27	9,92	10,07	10,02	9,76
19A.—Courts of Law	44,03	44,88	45,27	46,53	46,70	45,95	46,25	45,91	46,79
19B.—Jails	8,60	10,30	10,57	10,26	10,35	10,65	11,58	12,18	11,58
20.—Police	40,26	42,21	43,71	43,96	45,84	46,48	46,62	45,95	47,72
21.—Marine	19	1,09	1,24	48	15	1,18	8	8	14
22.—Education	14,29	15,64	16,18	16,39	16,71	16,75	17,47	17,40	17,43
24.—Medical	10,77	12,22	13,17	12,98	13,00	13,33	12,83	12,31	13,12
25.—Political	75	91	78	85	83	82	85	74	75
26.—Scientific, etc., departments	3,32	3,72	4,21	4,07	4,05	4,19	4,28	5,55	6,10
Miscellaneous Civil Charges.									
29.—Superannuation, etc., charges	14,00	13,58	13,79	14,46	14,85	15,66	15,90	15,97	16,42
30.—Stationary, etc.	7,48	7,48	8,02	9,00	9,48	9,34	10,37	9,81	10,34
32.—Miscellaneous	1,35	1,41	1,44	1,39	1,44	1,44	1,72	1,52	1,72
Total Civil Departments	2,02,88	2,16,67	2,22,66	2,25,27	2,28,87	2,31,47	2,36,04	2,30,07	2,36,88
Deduct—Receipts	18,49	22,58	23,43	25,27	28,02	25,73	26,66	27,62	27,72
Net Civil Departments	1,84,39	1,94,09	1,99,23	2,00,00	2,00,85	2,05,74	2,09,38	2,02,45	2,09,16
Public Works.									
45.—Civil Works by Public Works Officers	19,10	21,53	22,91	20,90	25,31	24,24	17,79	24,00	22,16
Civil Works by Civil Officers	1.00	3,85	3,50	4,21	8,56	7,97	3,45	1,62	3,03
Total	20,10	25,38	26,41	25,11	33,87	32,21	21,24	25,62	25,19
Deduct—Receipts	1,07	1,36	1,77	1,56	1,96	1,96	1,92	1,87	1,87
Net Civil Works	19,03	24,02	24,64	23,55	31,91	30,25	19,32	23,75	23,32
Contribution to Local (net)	74	355	— 4,53	— 2,34	..	2,40	—2	43	59
Addition to Expenditure allowed for in Assignment	1,00	..	..	..	..	..	..	..	..
Miscellaneous Adjustments	32	..	..	..	..	..	..	..	..
Total Expenditure, excluding Famine and Plague	2,05,48	2,21,66	2,19,34	2,21,21	2,32,76	2,38,39	2,28,68	2,26,63	2,33,07
Famine	..	2,44	2	..	2	4,71	15,97	17	5
Plague	..	..	..	..	..	1	22	1,90	6,41
Total	2,05,48	2,24,10	2,19,36	2,21,21	2,32,78	2,43,11	2,44,87	2,28,70	2,39,53

Estimates,

Heads of Revenue.	Local Govt., Acct.-Genl., Depts., &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—										
I.—Land Revenue { Proper	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	3,43,73,000	1,38,63,000	23,96,000	5,06,32,000	..	..
I.—Land Revenue { Adjustments	—16,48,000	+16,48,000	..	..	—22,89,000	—22,89,000	..	..	..	..
III.—Salt	1,78,17,000	1,14,000	..	1,79,31,000	1,78,17,000	1,14,000	..	1,79,31,000	..	..
IV.—Stamps	21,12,000	63,38,000	..	84,50,000	21,12,000	63,38,000	..	84,50,000	..	..
V.—Excise	1,08,00,000	36,00,000	..	1,44,00,000	1,06,50,000	35,50,000	..	1,42,00,000	..	2,00,000
VI.—Provincial rates.	..	..	79,17,000	79,17,000	..	..	79,17,000	79,17,000	..	..
VII.—Customs ..	35,25,000	75,000	..	36,00,000	35,25,000	75,000	..	36,00,000	..	..
VIII.—Assessed Taxes .	13,25,000	13,25,000	..	26,50,000	13,25,000	13,25,000	..	26,50,000	..	..
IX.—Forest	11,65,000	11,65,000	..	23,30,000	11,65,000	11,65,000	..	23,30,000	..	..
X.—Registration ..	6,55,000	6,55,000	..	13,10,000	6,55,000	6,55,000	..	13,10,000	..	..
XI.—Tributes ..	45,11,000	..	..	45,11,000	45,11,000	..	..	45,11,300	..	..
Total ..	7,46,35,000	2,87,83,000	1,03,13,000	11,37,31,000	7,38,44,000	2,93,74,000	1,03,13,000	11,35,31,000	..	2,00,000
XII.—Interest	2,95,000	2,51,000	54,000	6,00,000	2,95,000	2,51,000	54,000	6,00,000	..	..
Receipts by Civil Departments—										
XVI.—Law and Justice—										
Courts of Law.	..	8,04,000	23,000	8,27,000	..	8,04,000	23,000	8,27,000	..	..
Jails	..	4,55,000	..	4,55,000	..	4,55,000	..	4,55,000	..	..
XVII.—Police	..	4,47,000	..	4,47,000	..	4,47,000	..	4,47,000	..	..
XIX.—Education ..	..	1,92,000	2,42,000	4,34,000	..	1,92,000	2,42,000	4,34,000	..	..
XX.—Medical ..	..	1,01,000	49,000	1,50,000	..	1,01,000	49,000	1,50,000	..	..
XXI.—Scientific and other Minor Departments ..	..	3,35,000	..	3,35,000	..	3,35,000	..	3,35,000	..	..
Total ..	..	23,34,000	3,14,000	26,48,000	..	23,34,000	3,14,000	26,48,000	..	..
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c.	85,000	62,000	1,000	1,48,000	85,000	62,000	1,000	1,48,000	..	..
XXIII.—Stationery and Printing ..	15,000	1,04,000	..	1,19,000	15,000	1,04,000	..	1,19,000	..	..
XXV.—Miscellaneous.	27,000	1,97,000	6,07,000	8,31,000	27,000	1,97,000	6,07,000	8,31,000	..	..
Total ..	1,27,000	3,63,000	6,08,000	10,98,000	1,27,000	3,63,000	6,08,000	10,98,000	..	..
Railways—										
XXVI.—State Railways (Gross traffic receipts) ..	1,48,60,000	2,60,000	..	1,51,20,000	1,48,60,000	2,60,000	..	1,51,20,000	..	..
XXVIII.—Subsidised Companies, &c. ..	2,95,000	..	..	2,95,000	2,95,000	..	..	2,95,000	..	..
Total ..	1,51,55,000	2,60,000	..	1,54,15,000	1,51,55,000	2,60,000	..	1,54,15,000	..	..
Irrigation—										
XXIX.—Major Works (Direct receipts) ..	2,85,000	..	..	2,85,000	2,85,000	..	..	2,85,000	..	..
Portion of Land Revenue due to Irrigation.	72,15,000	..	..	72,15,000	72,15,000	..	..	72,15,000	..	..
XXX.—Minor Works and Navigation	..	1,88,000	..	1,88,000	..	1,88,000	..	1,88,000	..	..
Total ..	75,00,000	1,88,000	..	76,88,000	75,00,000	1,88,000	..	76,88,000	..	..
Buildings and Roads—										
XXXI.—Military Works ..	3,000	..	..	3,000	3,000	..	..	3,000	..	..
XXXII.—Civil Works .	..	1,87,000	10,28,000	12,15,000	..	1,87,000	10,28,000	12,15,0	..	..
Total ..	3,000	1,87,000	10,28,000	12,18,000	3,000	1,87,000	10,28,000	12,18,000	..	..
Total Revenues ..	9,77,15,000	3,23,66,000	1,23,17,000	14,23,98,000	9,69,24,000	3,29,57,000	1,23,17,000	14,21,98,000	..	2,00,000
Contribution	..	2,79,000	3,38,000	..	..	2,79,000	3,38,000	..	..	..
Opening Balance ..	..	12,96,000	31,15,000	..	..	28,03,000	31,15,000	..	..	..
Grand Total ..	..	3,39,41,000	1,57,70,000	..	..	3,60,39,000	1,57,70,000	..	..	..

1899-1900.

Heads of Expenditure.	Local Govt., Acctt.-Genl., Depts., &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues—										
1.—Refunds and Drawbacks ..	2,09,000	1,29,000	6,000	3,44,000	2,09,000	1,29,000	6,000	3,44,000	..	..
2.—Assignments and Compensations	11,54,000	..	..	11,54,000	11,54,000	..	..	11,54,000	..	..
Charges in respect of Collection—										
13.—Land Revenue	..	51,63,000	50,25,000	1,01,88,000	..	51,42,000	50,25,000	1,01,67,000	..	21,000
5.—Salt (including cost of production)	17,55,000	4,61,000	..	22,16,000	16,19,000	4,49,000	..	20,68,000	..	1,48,000
6.—Stamps	87,000	2,61,000	..	3,48,000	87,000	2,61,000	..	3,48,000	..	..
7.—Excise	8,08,000	2,69,000	..	10,78,000	7,85,000	2,61,000	..	10,46,000	..	32,000
9.—Customs	..	2,51,000	..	2,51,000	..	2,51,000	..	2,51,000	..	..
10.—Assessed Taxes	15,000	15,000	..	30,000	15,000	15,000	..	30,000	..	..
11.—Forest	8,40,000	8,40,000	..	16,80,000	8,40,000	8,40,000	..	16,80,000	..	..
12.—Registration	4,22,000	4,22,000	..	8,44,000	4,22,000	4,22,000	..	8,44,000	..	..
Interest— Total ..	52,91,000	78,11,000	50,31,000	1,81,33,000	51,31,000	77,70,000	50,31,000	1,79,32,000	..	2,01,000
13.—Interest on Debt (other than that charged to Railways and Irrigation Works) ..	..	2,08,000	..	2,08,000	..	2,08,000	..	2,08,000	..	..
14.—Interest on other Obligations	21,000	..	2,000	23,000	21,000	..	2,000	23,000	..	..
Total ..	21,000	2,08,000	2,000	2,31,000	21,000	2,08,000	2,000	2,31,000	..	..
Post Office, Telegraph and Mint—										
15.—Post Office	..	1,08,000	..	1,08,000	..	1,08,000	..	1,08,000	..	..
Salaries and Expenses of Civil Departments—										
18.—General Administration ..	2,71,000	9,76,000	3,48,000	15,95,000	2,71,000	9,76,000	3,48,000	15,95,000	..	..
19.—Law and Justice—										
A.—Courts of Law ..	..	46,79,000	..	46,79,000	..	46,79,000	..	46,79,000	..	..
B.—Jails	..	11,58,000	..	11,58,000	..	11,58,000	..	11,58,000	..	..
20.—Police	..	47,72,000	..	47,72,000	..	47,72,000	..	47,72,000	..	..
21.—Marine (including River Navigation)	..	14,000	..	14,000	..	14,000	..	14,000	..	..
22.—Education	..	17,43,000	10,71,000	28,14,000	..	17,43,000	10,71,000	28,14,000	..	..
23.—Ecclesiastical	3,85,000	..	..	3,85,000	3,85,000	..	..	3,85,000	..	..
24.—Medical	..	19,55,000	22,74,000	42,29,000	..	19,53,000	22,74,000	42,27,000	..	2,000
25.—Political	16,000	75,000	..	91,000	16,000	75,000	..	91,000	..	..
26.—Scientific and other Minor Departments	7,000	6,13,000	..	6,20,000	7,000	6,10,000	..	6,17,000	..	3,000
Total ..	6,79,000	1,59,85,000	36,93,000	2,03,57,000	6,79,000	1,59,80,000	36,93,000	2,03,52,000	..	5,000
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	6,40,000	..	..	6,40,000	6,40,000	..	..	6,40,000	..	..
28.—Civil Furlough and Absentee Allowances	1,000	..	..	1,000	1,000	..	..	1,000	..	..
29.—Superannuation Allowances and Pensions	34,000	16,42,000	21,000	16,97,000	34,000	16,42,000	21,000	16,97,000	..	..
30.—Stationery and Printing ..	4,09,000	10,42,000	31,000	14,82,000	4,09,000	10,34,000	31,000	14,74,000	..	8,000
32.—Miscellaneous	53,000	1,72,000	3,33,000	5,58,000	53,000	1,72,000	3,33,000	5,58,000	..	..
Total ..	11,37,000	28,56,000	3,85,000	43,78,000	11,37,000	28,48,000	3,85,000	43,70,000	..	8,000
Famine Relief and Insurance—										
33.—Famine Relief ..	..	5,000	..	5,000	..	5,000	..	5,000	..	..
34.—Construction of Protective Railways	49,00,000	..	..	49,00,000	49,00,000	..	..	49,00,000	..	..
35.—Construction of Protective Irrigation Works ..	31,000	..	..	31,000	31,000	..	..	31,000	..	..
Total ..	49,31,000	5,000	..	49,36,000	49,31,000	5,000	..	49,36,000	..	..
37.—Construction of Railways, &c.	..	22,000	..	22,000	..	22,000	..	22,000	..	..
Railway Revenue Account—										
38.—State Railways— Working Expenses ..	93,63,000	1,60,000	..	95,23,000	93,63,000	1,60,000	..	95,23,000	..	..
39.—Guaranteed Companies— Surplus profits, land and supervision	7,18,000	..	..	7,18,000	7,18,000	..	..	7,18,000	..	..
40.—Subsidised Companies— Land, &c.	7,000	..	..	7,000	7,000	..	..	7,000	..	..
41.—Miscellaneous Railway Expenditure	68,000	..	..	68,000	68,000	..	..	68,000	..	..
Total ..	1,01,56,000	1,60,000	..	1,03,16,00	1 01,56,000	1,60,000	..	1,03,16,000	..	..
Irrigation—										
42.—Major Works (Working Expenses)	15,25,000	..	..	15,25,000	15,25,000	..	..	15,25,000	..	..
42.—Minor Works and Navigation	..	34,05,000	9,000	34,14,000	..	34,05,000	9,000	34,14,000	..	..
Total ..	15,25,000	34,05,000	9,000	49,39,000	15,25,000	34,05,000	9,000	49,39,000	..	..
Buildings and Roads—										
44.—Military Works	69,000	..	..	69,000	69,000	..	..	69,000	..	..
45.—Civil Works	50,000	25,19,000	42 19,000	67,88,000	50,000	33,92,000	42,19,000	76,61,000	8,73,000	..
Total ..	1,19,000	25,19,000	42,19,000	68,57,000	1,19,000	33,92,000	42,19,000	77,30,000	8,73,000	..
Total, Expenditure ..	2,38,59,000	3,30,79,000	1,33,39,000	7,02,77,000	2,36,99,000	3,38,98,000	1,33,39,000	7,09,36,000	6,59,000	..
Contribution	..	3,38,000	2,79,000	..	..	3,38,000	2,79,000	..	..	..
Closing Balance	..	5,24,000	21,52,000	..	..	18,03,000	21,52,000	..	..	..
Grand Total ..	..	3,39,41,000	1,57,70,000	..	..	3,60,39,000	1,57,70,000	..	..	..
Provincial and Local—										
Surpluses (+)	..	..	..	..	..	..	..	..	..	..
Deficits (—)	..	—7,72,000	—9,63,000	..	..	—10,00,000	—9,63,000	..	..	..
		— 17,35,000				— 19,63,000				

Memorandum showing how the Provincial share of Land Revenue, Madras, has been calculated.

Gross Land Revenue (including the portion credited to Irrigation)			Rs.
			5,78,47,000
Deduct—			
Local portion of the Revenue			23,96,000
Total Revenue divisible			5,54,51,000
Provincial portion (one-fourth)			1,38,63,000
Add—			
Fixed assignment under the new settlement		17,46,000	
Special contribution in aid of plague expenditure		6,41,000	
On account of training Madras Hospital Assistant pupils for service in Burma		17,000	
		24,04,000	
Deduct—			
Repayment of contribution for the purchase of cinchona bark.		1,02,000	
On account of the transfer of the charges for freight, &c., to the head Salt purchase and freight from Salaries, Establishments, and Contingencies		13,000	
		1,15,000	
			22,89,000
			1,61,52,000
Distribution of Total Land Revenue—			
Imperial (excluding Land Revenue due to Irrigation)			3,20,84,000
Do. due to Irrigation			72,15,000
Provincial			1,61,52,000
Local			23,96,000
	Total		5,78,47,000

G.O., Mis. No. 1429, Revenue, dated 20th April 1899.

Read—the following paper:—

From the Director of the Government Cinchona Plantations, Nilgiris, to the Secretary to Government, Revenue Department, No. 14, dated 7th April 1899.

In September last, when framing the budget estimate of expenditure for the year 1899–1900, a sum of Rs. 43,750 was provided for the purchase of 200,000 lb. of $3\frac{1}{2}$ per cent. bark from private growers and was sanctioned by Government in G.O., No. 1094, Financial, dated 22nd November 1898.

2. When the above estimate was made, the unit in the London market was quoted at $\frac{3}{4}$ to $\frac{7}{8}$ pence against $\frac{7}{8}$ to $\frac{15}{16}$ in August; German quinine was selling at $9\frac{3}{4}$ *d.* and Howards brand at 1*s.* per ounce; the stock of bark on 1st September 1898 was 20,913 bales against stock of 20,084 bales in 1897, and 23,386 bales in 1896; the shipments from Java during August were 1,047,000 lb. against 697,000 lb. for the same month in the previous year, and the stock of quinine in London on 31st August 1898 was 1,719,136 ounces against 1,386,896 ounces in 1897.

3. After due consideration of the above facts, which illustrate the position of the bark and quinine markets in September, it was considered that no grounds existed for

anticipating any marked rise in the price of the unit, and it was thought that it would be safe to estimate the value of the unit for purchases to be made in April 1899 at 1 penny.

4. At this rate $3\frac{1}{2}$ per cent. bark is worth As. 3–6 per lb., and a sum of Rs. 43,750 was therefore provided for the purchase of 200,000 lb.

5. The last bark sale held in London in 1898 was on the 13th December, when the unit was quoted $1\frac{5}{16}d.$ to 1 penny and at the sale on 24th January 1899, which showed a weaker tone, the price of the unit was about the same, viz., $\frac{7}{8}d.$ to 1 penny. A sudden and totally unexpected shortage of shipments of bark from Java sent up the price of the unit at the February sale to $1\frac{3}{8}d.$ and at the sale held in London on 28th March, the unit was quoted (according to Reuter's telegram) at $2\frac{1}{4}d.$, a figure which it has not reached since 1888.

6. Arrangements for the purchase of the bark required for the year were made in January and early in February, and it was then stipulated that the unit rate ruling in the London market at the April sale should form the basis on which payments would be made. This sale will be held on the 25th instant, and as the latest advices report continued speculation in quinine, there seems little prospect of any decline in the price of bark on that date, while it is possible that there may be a further rise. Assuming, however, that the unit is quoted at $2\frac{1}{4}d.$ on the 25th April and that exchange is at 1*s.* 4*d*, the cost of each pound of $3\frac{1}{2}$ per cent. bark will be 7·875 annas, and the 200,000 lb. of bark already purchased will cost Rs. 98,437–8–0 or Rs. 54,687–8–0 in excess of the budget provision.

7. A formal application for an additional grant will be made in due course when the actual requirements are known, but as I shall probably be away when news of the April sale arrives, I have the honour to bring this matter to the notice of Government.

Order—Mis. No. 1429, Revenue, dated 20th April 1899.

The formal application promised by the Director will be awaited.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
for *Secretary to Government.*

To the Director, Government Cinchona Plantations.
" Financial Department.

Order—No. 579, Financial, dated 8th May 1899.

The letter from the Government of India, No. A.—1429 L., dated 29th March 1899, will be communicated to the departments of the Secretariat.

2. The following allotments will be made from the undistributed provision of 8·73 lakhs which has been placed by the Government of India in the budget estimate for 1899–1900 under 45. Civil Works:—

(i) The grant under 45. Civil Works—Public Works Department will be increased by 2 lakhs. Of this amount, one lakh will be assigned for the construction of lighthouses in accordance with paragraph 7 of the letter from the Government of India, and ·50 lakh will be allotted to the Cooum Improvement Scheme.

(ii) A sum of 3 lakhs will be placed at the disposal of the Local and Municipal Department for distribution among such municipalities and district boards as may have been seriously affected by plague expenditure. Orders will issue in that department setting forth the detailed distribution of this sum in view to ascertaining the exact amounts to be charged to each of the heads 45. Civil Works—In charge of Civil Officers and Contributions.

(iii) A further sum of ·70 lakh will be transferred to the head Civil Works—In charge of Civil Officers, and will be placed at the disposal of the Local and Municipal Department for the purpose of a contribution of ·50 lakh to the Negapatam water-works and of a grant of ·20 lakh to the Berhampur water-works.

(iv) A sum of 1·15 lakhs will be transferred to the major head 43. MINOR WORKS AND NAVIGATION, and will be placed at the disposal of the Public Works Department for tank and monsoon repairs.

(v) An additional allotment of ·15 lakh will be made to the head 12. REGISTRATION to meet the cost of the introduction during the current year of the scheme for the reorganization of that department, submitted to the Government of India, Home Department, with letter No. 316, Judicial, dated 20th February 1899.

(vi) The budget provision under the head 26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS will be increased by ·575 lakh in order to provide for the additional grant (·55 lakh) which will be required under CINCHONA PLANTATIONS as intimated in the letter from the Director recorded in G.O., Mis. No. 1429, Revenue, dated 20th April 1899, read again above and for the amount (·025) which, as indicated in paragraph 4 of the foregoing letter from the Government of India, has not been included in the estimates as finally sanctioned, for tents and establishment for the Government Botanist.

(vii) The grant under 24. MEDICAL will be similarly raised by Rs. 2,500 to provide for the promotion of two Civil Assistant Surgeons.

(viii) The balance (1·13) will be held in reserve for the present.

3. The foregoing grants will be reported to the Government of India with reference to paragraph 3 of its letter. Paragraph 5 of the same communication will be recorded pending the receipt of a reply to this Government's letter, No. 456, Financial, dated the 28th March 1899.

(True Extract.)

A. Elgin

for *Chief Secretary.*

To all Departments of the Secretariat. (Pension)
„ the Accountant-General.

ENDORSEMENT—No. 580, Financial, dated 8th May 1899.

Copy to the Government of India, Finance and Commerce Department.

G. STOKES,
Chief Secretary.

Exd. A. Rungasawmy Aiyangar.

Pension (1899) Department

Government (1899) of Madras.

FINANCIAL.

Current No. 415

Recd. 18/V
Regd. 18/5.
} 1899.
Enclosures —
Spare copies 1

G.O., No. 595, 11th May 1899.

MAY.

1

Exchange Compensation Allowance.

Communicating to the departments of the Secretariat resolution of the Government of India stating that — should be counted with salary proper for the purposes of Civil Court attachments.

Lodged.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Resolution of the Government of India, Finance and Commerce Department (Salaries, Establishment, &c.—Exchange Compensation Allowance), dated Simla, 28th April 1899, No. 1840-Ex.

Read—

Letter from the Government of India in the Public Works Department, to the Government of Madras, Public Works Department, Railway Branch, No. 703-R.E., dated the 18th April 1899.

With reference to your letter No. 254-Railway, dated 3rd March 1899, in which enquiry is made whether Exchange Compensation Allowance is to be reckoned as "Salary" and whether as such it is liable to attachment by a Civil Court, I am directed to state that Exchange Compensation Allowance is an addition to salary granted on account of the depreciation in the value of the Currency in which salary is paid, and should be counted with salary proper for the purposes of section 266 (*h*), Civil Procedure Code.

Copy forwarded to all Local Governments and Administrations, to all departments of the Government of India, to the Private Secretary to His Excellency the Viceroy, to heads of departments subordinate to the Finance Department, to the Comptroller and Auditor General, and to all Accountants-General and Comptrollers.

(By Order.)

(Signed) W. S. MEYER,
Dy. Secy. to the Government of India.

ORDER—No. 595, Financial, dated 11th May 1899.

Communicated to the departments of the Secretariat.

(True Extract.)

for *Chief Secretary.*

To the Departments of the Secretariat. (Pension)
" Postmaster-General.
" Accountant-General.

Exd. M. Munisami.

Pension (1899) Department

Government (1899) of Madras.

FINANCIAL.

Current No. 453

GOVERNMENT OF MADRAS 25 MAY 1899 PENSION DEPARTMENT.

Recd. 25/5 } 1899. *Enclosures*
Regd. 25/5 } *Spare copies*

G.O., No. 574, 5th May 1899.

MAY.

Diaries.

Issuing a list of the — at present purchased by departments and officers, authorising the Accountant-General to admit charges within the limits of this list, and directing that additions to the same should not be made without the sanction of Government.

Lodged.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., Mis. No. 508, Financial, dated 6th June 1898.

Abstract.—Requesting the departments of the Secretariat to obtain and furnish the Financial Department with statements showing the number of copies of diaries purchased annually by heads of departments, the description, the sizes and the cost of the same; and calling on the Accountant-General, the Superintendent of Stationery and the Postmaster-General to furnish similar information.

Read—also the following papers:—

From the Superintendent of Stationery, dated 28th June 1898, No. 1258.
" the Pension Department, dated 1st July 1898, No. 455.
" the Marine Department, Endorsement, dated 8th July 1898, No. 367 E.
" the Accountant-General, dated 14th July 1898, No. 3632
" the Revenue Department, Endorsement, dated 13th July 1898, No. 1122.
" the " " dated 18th July 1898, No. 1131.
" the " " dated 19th July 1898, No. 1144
" the Public Works Department, Railway, dated 25th July 1898, No. 261 R.M.
" the Postmaster-General, dated 21st July 1898, S.D. 8 No. 95/3527.
" the Public Works Department, Memorandum, dated 3rd August 1898, No. 740 D.
" the Local and Municipal Department, Endorsement, dated 10th August 1898, No. 911.
" the Board of Revenue (RevenueSettlement, Land Records and Agriculture), dated 16th August 1898, Mis. No. 4976.
" the Educational Department, Endorsement, dated 23rd August 1898, No. 1783.
" the Political Department, Endorsement, dated 30th August 1898.
" the Revenue Department, Endorsement, dated 25th August 1898, R. No. 1281 A.
" the " " dated 25th August 1898, O.N. No. 53.
" the Ecclesiastical Department, dated 9th September 1898, R. No. 112.
" the Judicial Department, dated 14th September 1898, R. No. 1185.
" Messrs. Vest & Co., dated 30th September 1898.
" the Public Department, dated 28th October 1898, No. 1106.
" the Legislative Department.

Order—No. 574, Financial, dated 5th May 1899.

The Government has had under consideration the question whether any appreciable saving would result either from the printing at the Government Press of diaries required by departments and officers, or by the direct supply of the same from England. The inquiries which have been made show, however, that the saving which could be effected by the first method would not be commensurate with the extra work thrown upon the Press, and that nothing would be gained by the adoption of the second method.

2. The statement appended to these proceedings contains a list of the diaries at present purchased by departments and officers. The Accountant-General will be authorised to admit charges within the limits of this list, additions to which should not be made without the sanction of Government.

(True Extract.)

for *Chief Secretary.*

To all departments of the Secretariat. (Pension)
" the Accountant-General.
" the Superintendent of Stationery.
" the Postmaster-General.
" the Superintendent, Government Press.

Exd. C. M. Thumbuswamy.

DIARIES purchased by Departments and Officers.

Name of department or officer.	Number of diaries purchased.	Description.
Public Works Department, Railway Branch.	3	Letts' rough diary, 8vo size, at Rs. 1-5-0.
Inspector of Steam Boilers and Prime Movers	1	Letts' costing Rs. 1-8-0.
High Court	2	Hoe & Co.'s diary No. 3, 8vo. size, at Re. 1 each.
	1	Letts' No. 41, foolscap size, Rs. 3-12-0.
	3	Letts' No. 35, 8vo size, at 12 annas each.
Court of Small Causes	2	Letts' No. 31, foolscap size, at Rs. 1-2-0.
	5	Letts' No. 31, 12¾ in. × 8 in. interleaved, at Rs. 2-3-0 each.
	1	Letts' No. 31, plain, 12¾ in. × 8 in., costing Rs. 1-5-0.
	1	Letts' No. 33, plain, 8in. × 10 in. costing Rs. 1-12-0.
	2	Letts' No. 43, plain, 8 in. × 10 in. at Rs. 3½ each.
	3	Letts' No. 47, interleaved, 5¼ in. × 7¾ in., at 14 annas each.
Presidency Magistrate	2	Pocket diaries, plain, 3 in. × 4¾ in. at 4 annas each.
	1	Do. costing 6 annas.
Military Secretary to His Excellency the Governor	2	Letts' No. 33, rough diary, 4to size, at Re. 1 each.
	4	Letts' No. 35, rough diary, 8vo size, at 12 annas each.
Senior Chaplain, Church of Scotland ..	6	Higginbotham & Co.'s blotting pad diaries, 18 in. × 3½ in., at Re. 1 each.
Superintendent, Government Museum ..	1	Costing Rs. 2.
	1	Letts' No. 35, Colonial and Indian rough diary, 8 in. × 5 in., costing Rs. 1-5-0.
Inspectors of Schools and Inspectresses of Girls' Schools	6	Letts' diary, 4to size (10 × 8), with interleaved blotting, boards, etc., at a cost not exceeding Rs. 1-12-0 each.
Assistant Inspectors of Schools	9	Do. do.
Sub-Assistant Inspectors of Schools	62	Do. do.