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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finance DEPARTMENT

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G.O. No.	1975	Press.
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Government {188} of Madras.
FINANCIAL.

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MISCELLANEOUS.

Recd.

1881.

Regd.

G.O., No. 1975, 12th October 1881.

OCTOBER.

Decentralisation Scheme.

The Board of Revenue and the Accountant-General requested to submit their remarks by the 1st November 1881 on Resolution of the Government of India No. 3353 of 1881 regarding the extension of the —.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

Read—the following paper:—

Notification of the Government of India, Department of Finance and Commerce, dated Simla, 30th September 1881, No. 3353.

Resolution—By the Government of India, Department of Finance and Commerce.
Read again the following Account of Finance Proceedings:—

January 1871, Nos. 20 to 57.
 April 1877 " 31 to 35.
 May " " 3 to 5.
 June " No. 1.
 July " Nos. 117 to 121.
 August " No. 66.
 April 1878 " 350.
 June 1879, Nos. 305 to 307.
 June " " 377 to 398.

RESOLUTION.—These proceedings contain the record of the existing agreements with the several Local Governments for the administration of the provincial services.

2. These agreements are the outcome of what is popularly known as Lord Mayo's decentralisation scheme of 1870. The principles of that scheme could in 1870 only be applied in a limited and tentative manner. Certain heads of expenditure were handed over to the more unfettered control of Local Governments, together with the means of providing for them, consisting partly of the receipts under the same heads and partly of a fixed consolidated allotment from the Imperial revenue. The Governments were to use as they pleased any surplus, but to make good any deficit, resulting from their administration.

3. In 1877 an important advance was made by handing over to certain Governments heads of revenue, but also introducing the principle of Provincial responsibility for works constructed for mere Local and Provincial purposes. At the same time were issued (Resolution, Financial Department, No. 1709, of 22nd March 1877) new "rules and conditions," which are still the standard for the administration by the Governments of all revenues and services handed over to them. All the Governments except that of Madras, which remains under the arrangements of 1870, readily accepted the more independent position offered to them; and in 1877, or subsequently, have entered into revised agreements of more or less extended scope, the latest (for Assam and British Burma) affecting almost all heads of revenue and expenditure. These agreements were in some cases for short terms, and all either have expired already, or will expire with the current year, except the two last specified, which extend to 1882-83. These two it is proposed, with the consent of the Local Governments concerned, to terminate on the 31st March next, in order to secure an early establishment of the decentralisation system in all the provinces on a uniform and extended basis.

4. In the first place, it is now proposed to apply to the whole of India the principle upon which the most recent settlement, namely, that with Burma in 1879, was framed. That principle is that, instead of giving Local Governments a fixed sum of money to make good any excess of provincialised expenditure over provincialised receipts, a certain proportion of the Imperial revenue of each province should be devoted to this object. Certain heads as few in number as possible, are wholly or with minute local exceptions only, reserved as Imperial; others are divided, in proportions for the most part equal, between Imperial and Provincial; the rest are wholly,

or with minute local exceptions only, made Provincial. The balance of transfers being against the Local Governments is rectified for each province by a fixed percentage on its Land Revenue (otherwise reserved as Imperial), except in Burma where the percentage is extended to the Imperial rice export duty and salt revenue also. The advantage of this system over that which now generally prevails is, that the Provincial Governments will be given a direct interest, not only in the provincialised revenue, but also in the most important item of Imperial revenue raised within their own province.

5. Another important change which is contemplated requires somewhat fuller explanation. In the Resolution, No. 3334, dated 14th December 1870, the Imperial Government, speaking broadly, announced a policy of divesting itself of both responsibility and control within certain limits, but a reservation was made (paragraph 17) of power to modify the resources granted, in the event of "some fiscal misfortune, such as heavy loss in the opium revenue, or national disaster, such as war or severe famine." On two occasions already within a decade this reservation has been acted on. On the occasion of the great famine of 1876-77 in Western and Southern India, the Supreme Government necessarily came to the rescue of the Local Government in meeting the enormous outlay involved; but it directed that all Provincial and Local resources must be exhausted before Imperial aid could be supplied. This decision was unexceptionable in the sense in which it was meant, but it may have led to developments which were not altogether intended. The second occasion on which the reservation has been acted on is that of the Afghan war. The Local Governments were called upon during the years 1879-80 and 1880-81 to contribute £670,000 from the resources made their own by the decentralisation policy, and in the Financial Statement of 1880-81 (paragraph 170) the hope was expressed that they had been able "to afford this timely help to the general finances with little apparent difficulty." The circumstances of the time were, without doubt, peculiar, and the strain upon the finances was undoubtedly severe. But the sudden suspension of improvements in progress, the starvation of public works, and the discouragement of care and economy by requiring a surrender of their results, could not, in themselves, be otherwise than prejudicial.

6. In modification, therefore, of the reservation hitherto in force, it is proposed to declare, on the one hand, that the Local Governments must look for no special aid from the Imperial Government except in the case of severe famine (and then only within limits to which allusion will presently be made); and on the other, that the Imperial Government will make no demand on them except in the case of disaster so abnormal as to exhaust the Imperial reserves and resources and to necessitate a suspension of the entire machinery of public improvement throughout the Empire.

7. The question of relief to be afforded on the occasion of severe famine presents considerable difficulties. It has been suggested that each Local Government should be held responsible for a fixed share of any expenditure incurred on famine relief, and that exceptional cases may be left for exceptional treatment at the time. To this course the objections are that any fixed share of the expenditure will always be either too much or too little, and that a time of actual famine is a bad time for driving bargains and defining responsibilities. It is obvious that the Provincial Government ought to have a direct interest in keeping down relief expenditure, and equally so that a Provincial Government, emerging from a great famine after exhausting all its resources, cannot be saddled with a further liability for interest on Imperial famine expenditure, and will even be crippled in its ordinary administration for many years to come. The real question seems to be, how far should Provincial resources be depleted before Imperial aid steps in?

8. Assuming that Provincial responsibility ought to be enforced within reasonable limits, His Excellency in Council considers that those limits must bear relation to the Provincial resources, not to the relief expenditure. Provincial resources consist of (1) current income during the period of distress; (2) accumulated savings of past years in excess of the ordinary "working balance;" and (3) the margin of provincialised income over expenditure in normal years, which is the Provincial Government's "profit on the contract" available for public improvements. Upon these, provincial responsibility will be enforced in proportion to their nature. The first should be entirely

exhausted, every avoidable expense in every department being retrenched, and the Public Works grants being applied to the line works to the very utmost possible. The second should be drawn upon up to two-thirds only of their total amount. The third will, in the first place, be made liable to whatever extent may be necessary, in addition to the ordinary Public Works grants, for the completion of works begun as relief works under the pressure of famine. In cases where no such need for completion remains after a famine, this third resource will be chargeable up to one-fourth, at most, for payment of interest of Imperial loans (if any) which have been raised to meet the excess cost of that famine in the Province.

9. In connection with this subject His Excellency in Council is pleased to declare that, though unable to give any absolute pledge at this early period, it is his intention, in the event of a sufficient surplus accruing at the close of the current financial year, to restore to the Provincial Governments the contributions, as per margin, which they made to the Imperial Government in the years 1879-80 and 1880-81, on receipt of satisfactory assurances that these amounts will be devoted to Productive Public Works.

10. There is, however, another very important question which is intimately connected with the general scheme for the decentralisation of finance, namely, the development of self-government. Allusion was prominently made to this point in the 23rd paragraph of the resolution of December 14th, 1870, in the following terms:—

“But beyond all this, there is a greater and wider object in view. Local interest, supervision, and care are necessary to success in the management of funds devoted to education, sanitation, medical charity and local public works. The operation of this Resolution in its full meaning and integrity will afford opportunities for the development of self-government, for strengthening municipal institutions, and for the association of Natives and Europeans to a greater extent than heretofore in the administration of affairs.”

In pursuance of the policy thus laid down, considerable progress has been made since 1870. The bulk of the local rates and cesses now existing has been imposed since that date; in some Provinces a portion of these have been entrusted to the management of Committees; in others, such as Bombay, the Committees previously existing have made great advances in resources and in efficiency. Municipalities, also, have increased in number and usefulness. At the same time, it must be admitted that there has been greater inequality in the progress in the direction of self-government attained in the various Provinces than their respective circumstances can be altogether held to justify. There undoubtedly exists very great variety in the weight of the burdens borne by different localities, and very great diversity in the objects for which the latter are called on to provide. The inequality sometimes produces a sense of injustice; the objects are often those the advantage or local obligation of which the people are least able to understand. Matters such as primary education and minor public works, which have in some Provinces been for many years under local management with acknowledged advantage, are in others reserved to the Provincial Government, while heavy contributions are levied from municipalities for Police, in the administration of which they necessarily can take no part.

11. His Excellency the Governor-General in Council is, therefore, of opinion that the time has now arrived when further practical development may be afforded to the intentions of Lord Mayo's Government, and that the Provincial agreements should no longer exclude from all consideration the mass of taxation under Local and Municipal management, together with the similar resources still retained in Provincial control, and ignore the question of local self-government. The Provincial Governments, while being now largely endowed from Imperial sources, may well, in their turn, hand over to local self-government considerable revenues, at present kept in

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their own hands, but similar in kind to many which have long been “locally” managed with success by Committees, partly composed of non-official members, and subject only to a general remedial control reserved to the State by the legislature. At the same time, such items should be generally made local as the people are most likely to be able to understand the use of and to administer well. His Excellency would, therefore, invite the Local Governments to undertake a careful scrutiny of Provincial, Local and Municipal accounts, with the view of ascertaining (1) what items of receipt and charge can be transferred from “Provincial” to “Local” heads, for administration by Committees comprising non-official, and, wherever possible, elected members, and what items already “Local” but not so administered, might suitably be so; (2) what redistribution of items is desirable in order to lay on Local and Municipal bodies those which are best understood and appreciated by the people; (3) what measures, legislative or otherwise, are necessary to ensure more local self-government. Incidentally to the scrutiny they will probably notice, and might carefully consider (4) ways of equalising local and municipal taxation throughout the Empire, checking severe or unsuitable imposts, and favouring forms most in accordance with popular opinion or sentiment. The Government of India have already made some preliminary inquiries in the same direction, the results of which will shortly be communicated to the several Local Governments for consideration in conjunction with their own.

12. Appended to this resolution are a schedule showing the heads under which it is proposed to make assignments for Provincial Services, and a figured statement of its actual operation, if applied to the estimates of 1881-82, in the case of each Government. Both are subject to any modifications in the direction of “de-provincialisation,” or transfer of funds to local and municipal bodies, which may result from the inquiries instituted in accordance with the preceding paragraph. The following remarks are offered in explanation of the schedule.

13. It is deemed expedient that the Imperial and Provincial Governments should have joint and equal interests in the net revenue from *Forest*, *Excise*, *Assessed Taxes*, *Stamps*, and *Registration*, including *Record Room Fees*. Such a joint interest in the more important of these revenues already practically exists in most Provinces, although in a somewhat complex form. Regarding *Registration*, however, it may be observed that the present policy of the Government of India is not to look upon it as a source of Revenue.

14. The Imperial Government will, henceforth, claim no share in the revenue from *Provincial rates*, which will be appropriated wholly by the Local Governments.

15. The *Medical establishments* have not hitherto been included in the provincial services, except in the case of Bombay and British Burma, because their cost is not immediately within the control of the Local Governments. But experience shows that these items are subject to little fluctuation; and it seems simpler and better now to include them in the provincial allotments. The *Ecclesiastical establishments* are, to some extent, in a similar position, but it appears desirable, for various reasons, that they should, for the present, be provincially administered outside the new arrangements, on the fixed allotment system.

16. With respect to *Pensions*, some of the Local Governments have hitherto objected to become responsible for them, because the pensioners of one Government may draw their pensions from treasuries under another Government. But, as it is evidently desirable that the Government which grants a pension or gratuity should be responsible for its cost, the Governor-General in Council has lately, in order to obviate that objection, allowed the inter-provincial adjustment of expenditure on pensions.

In the same way, it is proposed to allow the inter-provincial adjustment of revenue collected by one Local Government for another (such, for example, as the excise on spirit distilled, or on fermented liquors and drugs produced in India, when carried by land or sea, and under bond or otherwise, into some other Province).

None of these adjustments will appear in the Finance and Revenue Accounts; they will be effected outside these accounts by clearing or cancelling arrangements under the supervision of the Comptroller-General, who will record all claims

established, after mutual correspondence, by one Local Government against another or against the Imperial Government, and adjust them by periodical transfers from the balances of the debtor Governments to those of the creditor Governments.

17. *Railways, Irrigation and Navigation, and Other Public Works.*—The extent to

	Railways. Miles.	Irrigation Works, gross, including indirect Revenue.*
Now provincialised	1,181	60,83
Now imperial	2,463	2,35,48
Total	3,644	2,96,31

* In thousands of rupees.

which these works have up to the present time been provincialised is shown in the margin. Under the arrangements now in force, each Local Government bears, as a provincial charge, interest on the whole imperial part of the capital cost of every such work in its jurisdiction, of which capital and revenue accounts are kept, whether such cost has been recorded under 38. *Productive Public Works*, or under some other ordinary head, and is entirely responsible for its construction and administration. The connection of the Government of India with such works is confined to the enforcement of the rules and tests prescribed by itself or the Secretary of State, and to the provision of the funds required from the Imperial Treasury under the head of *Productive Public Works*. The Local Governments do not, of course, pay interest upon any part of the capital cost of such works which has been provided from Provincial Revenues, or by means of Local Debenture Loans the interest on which is a Provincial charge.

18. Since the time, however, when the arrangements just described were matured, Public Works policy and prospects have altered most materially. The "Famine Relief and Insurance" annual allotment has been permanently fixed, the invocation of private enterprise is producing a response the limits and effects of which no one can now foresee, and the resources of the Empire for public works will require manipulation, as a whole, from new standpoints, and for the attainment of hitherto un contemplated ends. Under these circumstances, it seems to be unwise, and might prove to be improvident, to stereotype, much more to alter hastily, the *status quo*. Irrigation works will, probably, still be constructed almost entirely by the State, in which case provincialisation may still be freely pursued; but as regards Railways, the future is altogether uncertain. The Governor-General in Council desires to make the administration of all these services as far as possible Provincial, but is unable, for the reasons explained, to give more than a general declaration of intention to provincialise hereafter every work which, on mature consideration, proves suitable for such treatment. Existing provincialisations will not be now interfered with, but should be considered to be provisional only.

19. The financial result shown in the figured statement may be summarised as under; the percentage of land revenue to be assigned to produce equilibrium is added:—

Provinces.	Revenue.*			Expenditure.*			Percentage of land revenue to be assigned to cover difference.
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	
Bengal	6,76,58,8	4,06,26,2	10,82,85,0	48,81,5	4,06,26,2	4,55,07,7	38-4864
Madras	6,03,75,3	2,11,72,9	8,15,48,2	77,74,1	2,11,72,9	2,89,47,0	26-8888
Bombay	4,33,01,3	3,38,51,0	7,71,52,3	71,38,5	3,38,51,0	4,09,89,5	58-5554
North-West Provinces and Oudh	5,18,50,0	2,79,46,0	7,97,96,0	32,51,6	2,79,46,0	3,11,97,6	22-3955
Punjab	1,47,65,0	1,43,57,0	2,90,62,0	27,73,7	1,43,57,0	1,71,30,7	43-2934
Central Provinces	53,89,1	65,72,9	1,19,62,0	14,25,7	65,72,9	79,98,6	48-4626
Assam	33,39,3	39,52,7	72,92,0	7,19,1	39,52,7	46,71,8	49-8224
British Burma	1,31,66,2	1,05,60,1	2,37,27,0	22,75,9	1,05,60,1	1,28,36,0	33-6156
Total	25,97,85,7	15,90,38,8	41,88,24,5	3,02,40,1	15,90,38,8	18,92,78,9	..

* In hundreds of rupees.

The above figures thus fall into the budget estimate of 1880-81, upon which the statement is based:—

	Amount comprised in the Provincial as above	Revenues.*	Expenditure.*
Amount excluded as entirely Local		41,88,24,5	18,92,78,9
" reserved as exclusively Imperial		2,75,16,0	3,06,13,0
Total		25,78,26,5	47,57,25,1
		70,41,67,0	69,56,17,0

* In hundreds of rupees.

Nearly three-fifths of the revenues, and above one-fourth of the expenditure of British India, would thus be "provincialised"; that is to say, the Provincial Governments would have to a greater or less extent, according to the circumstances of each head, an interest in, and responsibility for, their administration.

20. While thus inviting the Local Governments to assume new obligations, the Government of India has assigned to them, simultaneously, the means of discharging these obligations. The prospects of the revenues which it is proposed to divide between the Central and Local Governments, as well as of those which will be exclusively provincial, are good, and the details of the administration will be so completely in the hands of the Local Governments, that they will be able effectually to promote economy as well as to develop the revenues. Their share of the increased resources thus obtained will be at their free disposal, subject always to standing rules to be made from time to time. After such modifications as may be made upon a consideration of the criticisms of the Local Governments, it is intended that this scheme should supersede all the existing contracts, with effect from the beginning of the financial year 1882-83.

21. The views of the Local Governments on this resolution should reach the Government of India as early as possible. The object being simplicity and uniformity, combined with a complete development of the policy that it is expedient that a Local Government should possess a substantial independent interest in the improvement of the revenues which it collects, and the restriction of the expenditure which it incurs, the Governor-General in Council anticipates the cordial co-operation of the Local Governments in this measure, and is confident that objections thereto will not be made inconsiderately.

Revised Scheme of Provincial

(It is to be understood that these proposals refer, generally, only to items recorded in the Accounts of the several Provinces, whether Civil or Public Works, and do not refer to the Accounts of the Central Government and Coorg, the Guaranteed Railways or the East Indian, Front

Revenues.		
	Imperial.	Provincial.
I.—Land Revenue ..	The whole except as entered in the Provincial column.	In <i>Burma</i> , Fisheries; in the <i>North-Western Provinces and Oudh</i> , collections from the Terai, Bhabar and Dudhi Estates, Rents of Water Mills and Stone Quarries; and, in <i>Bombay</i> , Rents of Resumed Service Lands and Service Commutations. In all Provinces, a fixed percentage on the Imperial Land Revenue to cover the difference between the Provincial Revenue and the Provincial Expenditure.
II.—Tributes ..	The whole ..	Nil.
III.—Forest ..	Half ..	Half.
IV.—Excise ..	Do. ..	Do.
V.—Assessed Taxes ..	Do. ..	Do.
VI.—Provincial Rates ..	Nil ..	The whole.
VII.—Customs ..	All except as entered in the Provincial column.	All items other than Customs Duties; and, in <i>Burma</i> only, the same percentage on the Export Duties as on the Land Revenue.
VIII.—Salt ..	Do. ..	All items other than Duty on Salt and Sale of Salt; and, in <i>Burma</i> only, the same percentage on the Salt Revenue as on the Land Revenue.
IX.—Opium ..	The whole ..	Nil.
X.—Stamps ..	Half ..	Half.
XI.—Registration ..	Do. ..	Do.
XIII.—Post Office ..	Nil ..	The whole.
XIV.—Minor Departments ..	Do. ..	Do.
XVI.—Law and Justice ..	Do. ..	Do.
XVII.—Police ..	Do. ..	Do.
XVIII.—Marine ..	As at present ..	As at present.
XIX.—Education ..	Nil ..	The whole.
XX.—Medical ..	Do. ..	Do.
XXI.—Stationery and Printing ..	Do. ..	Do.
XXII.—Interest ..	All except as entered in Provincial column.	Interest on Government Securities (Provincial).
XXIII.—Pensions ..	Book transfers from the Military and Medical Funds and subscriptions to these Funds.	The remainder.
XXIV.—Miscellaneous ..	Gain by Exchange Imperial Transactions, Premia or Bills of Exchange.	Do.
XXV.—Railway ..	As at present ..	Whatever is now Provincial in each Province.
XXVI.—Irrigation and Navigation ..	Do. ..	Do.
XXVII.—Other Public Works ..	Receipts from Military Works ..	The remainder.
XXXI.—Gain by Exchange on Transactions with London ..	The whole ..	Nil.

Assignments for Provincial Services.

vinces, whether Civil or Public Works, and do not refer to the Accounts of the Central Government and Coorg, the Guaranteed Railways or the East Indian, Front

recorded in the Accounts of the Central Government and Coorg, the Guaranteed Railways or the East Indian, Front

Expenditure.		
	Imperial.	Provincial.
1.—Interest ..	The whole except as entered in the Provincial column.	Interest on Local Debenture Loans. 4½ per cent. on the capital cost to the commencement of the year, and 2½ per cent. on the capital cost during the year, of all Public Works, whether classified as <i>Productive Public Works</i> or not, of which capital and revenue accounts are kept; excepting, always, any portion of their cost supplied from Provincial Revenues or by Local Debenture Loans. The rate of interest on the cost of <i>Productive Public Works</i> will be the subject of special agreement.
2.—Interest on Service Funds and other accounts ..	Interest on Service Funds and deposits in Savings Banks.	The remainder.
3.—Refunds and Drawbacks ..	Of the Imperial share of the revenues ..	Of the Provincial share of the revenues.
4.—Land Revenue ..	The same percentage on charges for collection of Land Revenue and on the cost of surveys (including expenditure hitherto charged in the Accounts of the Central Government) and Settlements, elsewhere than in <i>Bombay</i> and <i>Madras</i> , as is retained of Land Revenue.	The remainder.
5.—Forest ..	Half ..	Half.
6.—Excise ..	Do. ..	Do.
7.—Assessed Taxes ..	Do. ..	Do.
8.—Provincial Rates ..	Nil ..	The whole.
9.—Customs ..	Do. ..	Do.
10.—Salt ..	In <i>Madras</i> the whole. Elsewhere the purchase and manufacture of salt, and the cost of operations; in <i>Bombay</i> , charges connected with the administration of Salt Revenue in Portuguese India.	The remainder.
11.—Opium ..	The whole ..	Nil.
12.—Stamps ..	Half ..	Half.
13.—Registration ..	Do. ..	Do.
15.—Post Office ..	Nil ..	The whole.
16.—Telegraph ..	Do. ..	Do.
17.—Administration ..	Account and Currency Offices and Allowances to Presidency Banks.	The remainder.
18.—Minor Departments ..	Archaeological and Meteorological Departments, Censuses, Gazetteers and Statistical Memoirs.	Do.
19.—Law and Justice ..	Nil ..	The whole.
20.—Police ..	Frontier Police and Police employed on Imperial State Railways and on Salt preventive duties.	The remainder.
21.—Marine ..	Whatever is now Imperial ..	What is now Provincial in each Province.
22.—Education ..	Do. ..	The whole.
23.—Ecclesiastical ..	The whole ..	Nil.
24.—Medical ..	Nil ..	The whole.
25.—Stationery and Printing ..	Stationery purchased for Central Stores ..	The remainder, including cost of stationery obtained from the Central Stores.
26.—Political ..	The whole ..	Nil.
27.—Allowances and Assignments ..	The whole except as in the Provincial column.	In <i>Bombay</i> , items now Provincial.
28.—Civil Furlough and Absentee Allowances ..	The whole ..	Nil.
29.—Superannuations ..	Items not provided for in the Provincial column.	All pensions and gratuities, except pensions payable from the Military and Medical Funds, brought to account in India; each Government being responsible for the pensions and gratuities which it now pays, or hereafter, grants or recommends, however earned and wherever paid.
30.—Miscellaneous ..	Remittance of treasure, and discount a Supply Bills.	The remainder.
31.—Famine Relief ..	See paragraph 7 of Resolution ..	See paragraph 7 of Resolution.
32.—Railways ..	As at present ..	Whatever is now Provincial.
33.—Irrigation ..	Payments to the Madras Canal Company ..	Do. do.
34.—Other Public Works ..	Military Public Works, and, except in <i>British Burma</i> , Offices of the Supreme Government; Works in the Salt, Opium, Post Office, Imperial Telegraph and Ecclesiastical Departments, and on Mints and Currency Offices; and the Bengal Surveyor-General's Offices.	Do. do.
38.—Loss by Exchange ..	The whole ..	Nil.

Revenue.	Central Provinces.			British Burma.			Assam.			Bengal.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
I.—Land Revenue	31,28.3	29,41.7	60,70.0	66,61.7	45,38.3	1,11,00.0	19,41.9	19,28.1	38,70.0	2,30,25.8	1,44,06.2	3,74,32.0
III.—Forest	5,90.0	5,80.5	11,70.5	7,10.0	7,10.0	14,20.0	9,60.0	9,60.0	19,20.0	2,93.0	2,93.0	5,86.0
IV.—Excise	9,14.0	9,14.0	18,28.0	8,88.5	8,88.5	17,77.0	9,60.0	9,60.0	19,20.0	42,05.0	42,05.0	84,10.0
V.—Assessed Taxes	3,55.0	1,35.0	4,90.0	Nil	Nil	Nil	Nil	Nil	Nil	8,00.5	8,00.5	16,01.0
VI.—Provincial Rates	Nil	2,92.0	2,92.0	Nil	Nil	Nil	Nil	Nil	Nil	35,62.0	35,62.0	71,24.0
VII.—Customs	Nil	Nil	Nil	43,27.3	14,22.7	57,50.0	Nil	Nil	Nil	84,23.0	84,23.0	168,46.0
VIII.—Salt	Nil	Nil	Nil	1,49.4	7,55.6	9,05.0	3,18.5	3,18.5	6,37.0	68,00.0	68,00.0	136,00.0
IX.—Stamps	5,84.0	5,84.0	11,68.0	3,94.5	3,94.5	7,89.0	18.5	18.5	37.0	3,37.5	3,37.5	6,75.0
X.—Post Office	29.0	29.0	58.0	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
XI.—Minor Departments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
XVI.—Law and Justice	Nil	6,00.0	6,00.0	Nil	4,93.0	4,93.0	Nil	1,64.0	1,64.0	Nil	1,64.0	3,28.0
XVII.—Police	Nil	63.0	63.0	Nil	1,61.0	1,61.0	Nil	68.0	68.0	Nil	68.0	136.0
XVIII.—Marine	Nil	Nil	Nil	2,00.0	2,00.0	4,00.0	Nil	Nil	Nil	Nil	Nil	Nil
XIX.—Education	82.0	82.0	164.0	38.0	38.0	76.0	22.0	22.0	44.0	Nil	Nil	44.0
XX.—Medical	3.0	3.0	6.0	9.0	9.0	18.0	1.0	1.0	2.0	1.05.0	1.05.0	2,10.0
XXI.—Stationery and Printing	19.0	19.0	38.0	12.0	12.0	24.0	1.0	1.0	2.0	15.0	15.0	30.0
XXII.—Interest	16.0	16.0	32.0	5.0	5.0	10.0	1.0	1.0	2.0	7,27.0	7,27.0	14,54.0
XXIII.—Superannuation	Nil	2.0	2.0	Nil	5.0	5.0	Nil	Nil	Nil	Nil	Nil	Nil
XXIV.—Miscellaneous	1.0	10.0	11.0	2.0	2.0	4.0	80.0	80.0	160.0	12.0	12.0	24.0
XXV.—Railways	Nil	3,00.0	3,00.0	14,5.0	14,5.0	29.0	Nil	Nil	Nil	Nil	Nil	Nil
XXVI.—Irrigation and Navigation	Nil	Nil	Nil	33.0	33.0	66.0	Nil	Nil	Nil	Nil	Nil	Nil
XXVII.—Other Public Works	2.8	64.7	67.5	6.0	9.0	15.0	1.4	1.4	2.8	5.0	5.0	10.0
Total	53,89.1	65,72.9	1,19,62.0	1,31,65.9	1,05,93.1	2,37,59.0	33,39.3	39,52.7	72,92.0	6,76,58.8	4,06,26.2	10,82,85.0

* The following adjustments have been made on account of Shahjehanpur Run, the duty on which will be credited to the Government of the Province in which the run is consumed:—

	Added to Bengal	Added to Punjab	Added to Bombay
Rs.	1,10.0	1,00.0	10.0
Deducted from North-Western Provinces	2,20.0		

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Revenue.	North-Western Provinces and Oudh.			Punjab.			Madras.			Bombay.			Total.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
I.—Land Revenue	4,58,37.7	1,34,52.3	5,92,90.0	1,16,17.5	38,69.5	1,54,87.0	1,26,11.2	4,69,10.0	1,29,10.0	3,79,04.0	2,49,94.0	8,25.0	8,37,41.3	22,29,68.0	3,74,32.0
III.—Forest	5,90.0	5,90.0	11,80.0	7,10.0	7,10.0	14,20.0	9,60.0	9,60.0	19,20.0	2,93.0	2,93.0	5,86.0	36,73.5	36,73.5	73,47.0
IV.—Excise	17,40.0	17,40.0	34,80.0	8,88.5	8,88.5	17,77.0	9,60.0	9,60.0	19,20.0	42,05.0	42,05.0	84,10.0	1,50,87.5	1,50,87.5	3,01,75.0
V.—Assessed Taxes	6,34.5	1,37.0	7,71.5	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	27,50.0	27,50.0	55,00.0
VI.—Provincial Rates	Nil	2,92.0	2,92.0	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	58,20.0	58,20.0	116,40.0
VII.—Customs	Nil	Nil	Nil	43,27.3	14,22.7	57,50.0	Nil	Nil	Nil	84,23.0	84,23.0	168,46.0	1,63,23.5	1,63,23.5	3,26,47.0
VIII.—Salt	Nil	Nil	Nil	1,49.4	7,55.6	9,05.0	3,18.5	3,18.5	6,37.0	68,00.0	68,00.0	136,00.0	1,43.0	1,43.0	2,86.0
IX.—Stamps	5,84.0	5,84.0	11,68.0	3,94.5	3,94.5	7,89.0	18.5	18.5	37.0	3,37.5	3,37.5	6,75.0	4,06.0	4,06.0	8,12.0
X.—Post Office	29.0	29.0	58.0	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	60,28.0	60,28.0	120,56.0
XI.—Minor Departments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	11,89.0	11,89.0	23,78.0
XVI.—Law and Justice	Nil	6,00.0	6,00.0	Nil	4,93.0	4,93.0	Nil	1,64.0	1,64.0	Nil	1,64.0	3,28.0	11,60.0	11,60.0	23,20.0
XVII.—Police	Nil	63.0	63.0	Nil	1,61.0	1,61.0	Nil	68.0	68.0	Nil	68.0	136.0	3,44.0	3,44.0	6,88.0
XVIII.—Marine	Nil	Nil	Nil	2,00.0	2,00.0	4,00.0	Nil	Nil	Nil	Nil	Nil	Nil	4,92.0	4,92.0	9,84.0
XIX.—Education	82.0	82.0	164.0	38.0	38.0	76.0	22.0	22.0	44.0	Nil	Nil	Nil	1,22.0	1,22.0	2,44.0
XX.—Medical	3.0	3.0	6.0	9.0	9.0	18.0	1.0	1.0	2.0	1.05.0	1.05.0	2,10.0	2,83.0	2,83.0	5,66.0
XXI.—Stationery and Printing	19.0	19.0	38.0	12.0	12.0	24.0	1.0	1.0	2.0	15.0	15.0	30.0	12,78.0	12,78.0	25,56.0
XXII.—Interest	16.0	16.0	32.0	5.0	5.0	10.0	Nil	Nil	Nil	Nil	Nil	Nil	53,00.0	53,00.0	106,00.0
XXIII.—Superannuation	Nil	2.0	2.0	Nil	5.0	5.0	Nil	Nil	Nil	Nil	Nil	Nil	61,07.0	61,07.0	122,14.0
XXIV.—Miscellaneous	1.0	10.0	11.0	2.0	2.0	4.0	80.0	80.0	160.0	12.0	12.0	24.0	31,26.7	31,26.7	62,53.4
XXV.—Railways	Nil	3,00.0	3,00.0	14,5.0	14,5.0	29.0	Nil	Nil	Nil	Nil	Nil	Nil	15,90,38.8	15,90,38.8	31,80,77.6
XXVI.—Irrigation and Navigation	Nil	Nil	Nil	33.0	33.0	66.0	Nil	Nil	Nil	Nil	Nil	Nil	7,71,52.8	7,71,52.8	15,43,05.6
XXVII.—Other Public Works	1.8	8,93.2	8,95.0	12.0	6,82.0	6,94.0	1,83.2	2,03.2	3,86.4	6,91.3	6,91.3	13,82.6	25,97,35.7	25,97,35.7	51,94,71.4
Total	5,18,50.0	2,79,46.0	7,97,96.0	1,47,55.0	1,13,57.0	2,61,12.0	2,11,79.9	8,15,48.2	4,35,01.3	3,88,51.0	7,71,52.8	15,90,38.8	41,80,24.6	41,80,24.6	83,60,49.2

* The following adjustments have been made on account of Shahjehanpur Run, the duty on which will be credited to the Government of the Province in which the run is consumed:—

	Added to Bengal	Added to Punjab	Added to Bombay
Rs.	1,10.0	1,00.0	10.0
Deducted from North-Western Provinces	2,20.0		

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Expenditure.	Central Provinces.			British Burma.			Assam.			Bengal.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Interest on Debt ..	..	2,89.0	2,89.0	..	6,49.0	6,49.0	Nil	Nil	Nil	..	37,69.0	37,69.0
2. Interest, Other Accounts ..	14.0	..	14.0	..	..	..	..	..	..	1,60.0	..	1,60.0
3. Refunds and Drawbacks ..	15.6	43.4	59.0	66.4	1,02.6	1,09.0	..	37.5	50.0	5,51.5	..	5,51.5
4. Land Revenue ..	..	6,48.0	6,48.0	10,86.2	10,94.8	21,81.0	2,10.8	6,72.2	8,83.0	1,57.2	29,65.8	31,23.0
5. Forest ..	3,30.6	8,50.6	11,81.2	6,05.0	10,10.0	16,15.0	..	80.0	1,80.0	1,88.0	1,88.0	3,76.0
6. Excise ..	29.0	26.0	55.0	..	7.5	16.0	..	6.0	10.0	1,36.0	1,36.0	1,46.0
7. Assessed Taxes ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Provincial Rates ..	..	..	..	..	..	..	..	..	..	..	..	..
9. Customs ..	..	..	..	..	..	..	..	..	..	..	..	..
10. Salt ..	..	..	..	..	..	..	..	..	..	..	..	..
11. Agriculture ..	..	..	..	..	..	..	..	..	..	..	..	..
12. Post Office ..	..	..	..	..	..	..	..	..	..	..	..	..
13. Administration ..	..	..	..	..	..	..	..	..	..	..	..	..
14. Minor Departments ..	..	..	..	..	..	..	..	..	..	..	..	..
15. Law and Justice ..	..	..	..	..	..	..	..	..	..	..	..	..
16. Police ..	..	..	..	..	..	..	..	..	..	..	..	..
17. Marine ..	..	..	..	..	..	..	..	..	..	..	..	..
18. Education ..	..	..	..	..	..	..	..	..	..	..	..	..
19. Medical ..	..	..	..	..	..	..	..	..	..	..	..	..
20. Stationery and Printing ..	..	..	..	..	..	..	..	..	..	..	..	..
21. Allowances ..	..	..	..	..	..	..	..	..	..	..	..	..
22. Superannuations ..	..	..	..	..	..	..	..	..	..	..	..	..
23. Miscellaneous ..	..	..	..	..	..	..	..	..	..	..	..	..
24. Railways ..	..	..	..	..	..	..	..	..	..	..	..	..
25. Irrigation and Navigation ..	..	..	..	..	..	..	..	..	..	..	..	..
26. Other Public Works ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	14,26.7	64,47.9	78,73.6	22,75.9	1,23,36.1	1,46,12.0	7,19.1	42,87.7	50,06.8	43,81.5	4,43,77.2	4,92,68.7
Provincial .. { Surplus .. (+) ..	..	..	..	..	..	..	..	..	..	..	..	..
Deficit .. (-) ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	14,26.7	65,72.9	79,98.6	22,75.9	1,06,60.1	1,28,36.0	7,19.1	39,62.7	46,71.8	43,81.5	4,06,26.2	4,65,07.7

Provincial .. { Surplus .. (+) ..

Deficit .. (-) ..

Total ..

Expenditure.	North-Western Provinces and Oudh.			Punjab.			Madras.			Bombay.			Total.		
	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Interest on Debt ..	..	22,49.0	22,49.0	..	..	..	..	..	..	..	..	..	..	..	..
2. Interest, Other Accounts ..	47.0	11.0	58.0	..	..	..	..	..	..	..	..	..	..	..	..
3. Refunds and Drawbacks ..	1,56.2	1,48.8	3,05.0	32.9	63.5	96.4	1,37.0	1,37.0	2,74.0	1,37.0	1,37.0	2,74.0	1,37.0	1,37.0	2,74.0
4. Land Revenue ..	5,84.4	39,09.6	44,94.0	3,77.1	65.0	4,42.1	3,77.1	65.0	4,42.1	3,77.1	65.0	4,42.1	3,77.1	65.0	4,42.1
5. Forest ..	4,27.5	8,55.0	12,82.5	3,09.0	6.0	3,15.0	2,07.5	4,15.0	6,22.5	2,07.5	4,15.0	6,22.5	2,07.5	4,15.0	6,22.5
6. Excise ..	75.5	1,51.0	2,26.5	29.5	2.0	31.5	1,10.0	2,20.0	3,30.0	96.0	1,92.0	2,88.0	26,58.5	4,87.5	31,46.0
7. Assessed Taxes ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Provincial Rates ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Customs ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Salt ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Agriculture ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. Post Office ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. Administration ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Minor Departments ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Law and Justice ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Police ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Marine ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Education ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Medical ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Stationery and Printing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Allowances ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Superannuations ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23. Miscellaneous ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24. Railways ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25. Irrigation and Navigation ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26. Other Public Works ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	32,51.6	2,71,00.0	3,03,51.6	27,73.7	1,44,16.0	1,71,89.7	77,74.1	2,10,90.0	2,88,65.0	71,38.5	3,36,55.0	4,07,93.5	3,02,40.1	16,37,10.8	19,39,50.9
Provincial .. { Surplus .. (+) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deficit .. (-) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	32,51.6	2,79,46.0	3,11,97.6	27,73.7	1,43,57.0	1,71,30.7	77,74.1	2,11,72.9	2,89,47.0	71,38.5	3,38,51.0	4,09,89.5	3,02,40.1	15,90,38.8	18,92,78.9

Provincial .. { Surplus .. (+) ..

Deficit .. (-) ..

Total ..

ORDER—No. 1975, Financial, dated 12th October 1881.

The Board of Revenue and the Accountant-General will be requested to submit their remarks on this resolution by the 1st November next.

(True Extract.)

R. DAVIDSON,
Chief Secretary.