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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Final

DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

26th May 1881, No. 925.

Budget Estimate.

Read the following paper :—

From H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 12th April 1881, No. 1387 [Current No. 948].

Budget Department.

With reference to the Proceedings of Government in the Financial Department, No. 732, dated the 9th April 1880, I have the honor to forward, for the information of the Right Honorable the Governor in Council, the historical review of the actuals of three years ending with the 31st March 1880, and to state that, in consequence of the books of 1879-80 not having been as yet finally closed, the figures given for that year are liable to alteration under the instructions of the Comptroller-General.

HISTORICAL REVIEW of the Actuals of three Years ending with 1879-80.

NOTE.—Italic figures denote additions and deductions necessary on account of changes in classification.

Heads of Account	1877-78.	1878-79.	1879-80.	Remarks
I.—REVENUES AND RECEIPTS.				
I.—Land Revenue—				
Imperial	Rs. 349,48,839	Rs. 494,90,473	Rs. 493,67,310	The receipts of the last two years have been abnormally large owing to the collection in these years of the revenue suspended in the two preceding years in consequence of the famine. The normal revenue of a year previous to the famine having been roughly Rs. 454 lakhs, the short collection in 1877-78 and the year preceding it amounted to Rs. 229 lakhs. In the two subsequent years about Rs. 804 lakhs out of that amount were recovered, leaving a balance of Rs. 148½ lakhs. It is expected that about Rs. 29 lakhs will be recovered in 1880-81 and 1881-82, and probably very little after that date.
Local	..	1,65,006	1,27,563	This receipt appertains to the Village Service Fund and was formerly included under VI, Provincial Rates. The exact amount so included not being at present ascertainable the first column is blank.
II.—Tributes and Contribution from Native State—				
Imperial	Rs. 34,46,430	Rs. 34,46,430	Rs. 34,46,430	This is a fixed receipt.
III.—Forest—				
Imperial	4,04,337	3,83,694	3,65,750	The gradual falling off is due partly to the diminished demand for timber by the Public Works and other Departments, and to the railway contractors obtaining their wood largely from private forests. In the last year there was a large decrease in the receipts from sandalwood.
Local	1,42,637	2,23,094	2,60,418	The receipts of 1877-78 were unusually low on account of the famine. The increase in 1879-80 is due to the unexpected sale of a large number of trees blown down in Nellore by a storm, and to the collection of large arrears in Salem.

IV.—Excise on Spirits and Drugs—	47,10,686	58,79,262	59,44,533	The revenue of 1877-78 was considerably affected by the famine, and did not even in 1878-79 regain its normal amount.
Imperial	130	7,99,547	8,06,426	The first column embraces recoveries of arrears in connection with the abolished Income Tax.
V.—Assessed Taxes—				
Imperial	49,66,682	61,18,993	69,17,368	The revenue under this head suffered in 1877-78 proportionately with the Land Revenue as it consists for the most part of land cesses levied under the Local Funds Act IV of 1871 or under the Village Service Cess Act. The large receipts in 1879-80 are due to the collection of arrears and to the extension of the Village Cess Act to parts of Nellore and Chingleput.
VII.—Customs—	20,33,500	20,66,320	23,24,513	The improvement in 1879-80 is due chiefly to the revival of the export trade in rice and indigo which received a check during the famine.
Imperial	114,21,865	146,32,145	157,33,258	The actuals of 1877-78 would have been larger by Rs. 16,17,263 but for the introduction in that year of a change of system under which salt sold on credit and not paid out for during the year is excluded from the receipts of the year. The increase in 1878-79 is owing to the enhancement of the selling price of salt and the further increase in the following year to the suppression of the illicit manufacture and use of earth salt in the Ceded and Southern Districts.
VIII.—Salt—				
Imperial	48,92,215	53,01,351	53,46,027	The revenue under this and the following head has been gradually improving.
X.—Stamps—				
Imperial	4,45,524	5,20,375	5,30,164	The improvement is partly due to the importance of registration becoming more generally known to the people and to the opening of additional registry offices.
XI.—Registration—				
Provincial	1,183	220	6,209	The increase in 1879-80 consists for the most part of the proceeds of uncurrent copper coin destroyed, the full nominal value of which has been now for the first time charged <i>per contra</i> instead of the net sum only as formerly.
XII.—Mint—				
Imperial				

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Heads of Account.	1877-78.	1878-79.	1879-80.	Remarks.
L.—REVENUES AND RECEIPTS—continued.				
XV.—Minor Departments—				
Imperial	Rs. 33,420	Rs. 23,118	Rs. 37,823	The variation under this head occurs chiefly in the sales of Cinchona plants and seeds, and in the supply of the Cinchona bark to the Medical Store Departments. There has been also an increase in Emigration fees in consequence of larger emigration.
Provincial	56,746	59,541	74,087	The improvement in 1879-80 is chiefly in the item of fees on examinations, and is due to the recent introduction of Middle School Examinations through the agency of the Commissioner for the Unconquered Civil Services Examinations.
XVI.—Law and Justice—				
Imperial	4,56,795	4,14,801	3,63,157	The receipts on account of unclaimed estates, an item of a fluctuating nature, were somewhat larger than usual in 1877-78. The decrease in the later years is also due to the transfer to the head of Salt of the fines levied by Courts for breaches of the salt laws.
Provincial	3,39,597	3,27,023	2,58,887	The receipts under this head vary with the demand for jail manufactures by Public Departments and private persons. It was particularly large in 1877-78 on account of the extensive requirements for the additional Police Force employed during the distress which prevailed in that year.
Local	51,050	78,780	74,413	This item represents receipts of the Convict Labor Fund, a fund composed for the most part of a portion of the receipts from Convict Labor on jail manufactures. The low figures of 1877-78 are due to a smaller proportion of the total profits from jail labor having been reckoned as a credit to this fund in that year, and this fact accounts partly for the larger actuals in 1877-78 under the preceding head—Provincial.
XVII.—Police—				
Provincial	6,08,756	3,58,629	3,62,334	The first item includes nominal transfers affecting both sides of the account, as well as a large amount representing the proceeds of an investment made in the previous year from the assets of the Cattle Pound Fund.

Local	22,430	22,088	22,436	These variations are not of sufficient importance to need any notice.
XVIII.—Marine—				
Imperial	9,184	4,646	3,900	In the first year there were large recoveries for supplies of coal to steamers employed on famine relief service.
Provincial	11,118	12,331	17,629	The improvement in 1879-80 is due to the revival of traffic in the Pamban Channel which have diminished during the famine.
XIX.—Education—				
Provincial	1,35,710 —2,740	1,55,599	1,54,479	The increase in the last two years is owing to the introduction of a higher scale of fees and to the credit to this head since 1878-79 of the proceeds of manufactures in the School of Industrial Arts which were formerly appropriated towards the purchase of materials for further manufactures.
Local	29,633	30,704	37,830	These variations are not of much importance.
XX.—Medical—				
Provincial	35,279	52,351	1,03,993	The improvement in 1878-79 and 1879-80 is due to the levy from that year of fees in the Senior Department of the Medical College and of contributions from the Municipalities towards the maintenance of the College and Medical Schools.
Local	18,492	26,177	21,440	A further excess in 1879-80 consists of the recovery of arrears of contribution due by the Madras Municipality towards the cost of hospitals and dispensaries in the town.
XXI.—Stationery and Printing—				The small excess in 1878-79 consists of the recovery of the charges incurred in previous years on account of diet of patients in dispensaries maintained from Local Funds.
Imperial	..	6,205	10,699	The receipts on this account previous to 1878-79 were included under the major head XXIV, Miscellaneous.
Provincial	27,244	27,020	31,806	The improvement in 1879-80 is due to the rate of subscription to the <i>Fort St. George Gazette</i> and the charge for the insertion of private advertisements in it having been raised.
XXII.—Interest—				
Imperial	2,81,766	7,13,370	10,81,940	The excess in 1878-79 over 1877-78 is due to the recovery of Rs. 3,29,890 on account of interest on a loan of Rs. 80 lakhs granted to the Maisur State, while Rs. 70,000 more was recovered on this account in the following year. The Ramnad Estate also paid interest on the loan due by it to the extent of Rs. 1,98,550 in 1879-80 on account of which there was no recovery in the previous year. The remainder of the excess in the last two years compared with 1877-78 consists of arrears of interest on the revenue uncollected during the famine.

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Heads of Account.	1877-78.	1878-79.	1879-80.	Remarks.
<i>I.—REVENUES AND RECEIPTS—continued.</i>				
<i>XXII.—Interest—continued.</i>				
Provincial	Rs. 2,740	Rs. 2,946	Rs. 2,701	The receipts of 1877-78 were included under XIX, Education.
Local	..	..	16,494	In this case likewise the receipts of 1877-78 and 1878-79 were included under XXIV, Miscellaneous. Information is not forthcoming of the amounts so included.
<i>XXIII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—</i>				
Imperial	24,75,587	25,44,982	18,47,485	The actuals of 1877-78 were unusually low, the amount in the year preceding having been Rs. 25,51,370. The decrease in 1879-80 has been caused by the extinction of the balances at the credit of the abolished Military and Medical Funds from which transfers were annually made to this head to the extent of deficits in the income of the respective accounts.
<i>XXIV.—Miscellaneous—</i>				
Imperial	1,39,868	79,170	55,386	The receipts of 1877-78 include the transfer of a further asset of Rs. 13,656 in connection with the abolished Civil Service Annuity Fund. The decrease in the two following years on the other hand is chiefly due to a smaller amount of unclaimed deposits having been carried to the credit of Government in those years, and to a smaller sale of old stores and materials.
Provincial	70,837	22,198	37,468	In 1877-78 a sum of Rs. 43,146, being the balance which stood in favor of the General Fund under the Customs Consolidated Act VI of 1863 was absorbed into Provincial Services which accounts for the large excess in the first column. The other variations occur in several small items, and are not of importance.
Local	4,87,988	7,66,935	5,74,326	Excluding from the second column Rs. 1,30,261 on account of certain special items, relating to the Village Service Fund, the progressive increase in the last two years of the series is due to the general improvement of the country since the famine.

<i>XXVI.—Irrigation and Navigation—</i>				
Local	53,208	55,663	..	A sum of Rs. 74,070 has yet to be brought in to the accounts of 1879-80. The necessary advice regarding it was received too late from the Public Works Account Department to admit of its being adjusted in the final accounts for March 1880. The improvement in the last year over the two previous years is owing to the introduction of revised rules for traffic on the Buckingham Canal to which the transactions under this head relate.
<i>XXVII.—Other Public Works—</i>				
Provincial	1,92,967	2,04,116	1,87,595	The receipts on this account consist for the most part of sales of lands and houses belonging to Government and of tools and plant, all items which from their nature are variable in amount.
Local	20,84,974	3,90,594	5,04,904	The figures of the first column are reduced to Rs. 4,50,074 by the omission of the difference which stands included on both sides. The other variations are not of importance except that in 1879-80 there have been larger receipts from tolls on roads and from ferry rents due to general improvement since the famine.
<i>XXX.—Gain by Exchange—</i>				
Imperial	99,206	1,04,385	2,41,053	The increase in 1879-80 is due chiefly to the transfer from that year from the Military to the Civil Accounts of the gain by exchange on the Military Department transactions with the Secretary of State for India.
<i>II.—EXPENDITURE.</i>				
<i>2. Interest on Service Funds and other Accounts—</i>				
Imperial	5,36,257	5,76,684	5,75,225	The excess in the last two years is chiefly owing to the growth of the capital funds of the Civil Fund in deposit with Government which involved an increase of Rs. 50,143 in the charge for interest in 1878-79 over the previous year, and of Rupees 31,756 more in 1879-80. On the other hand there has been a decrease of over Rs. 30,000 due to the transfer of certain local loans to the books of the Government of India from 1879-80. This charge previous to 1878-79 was included under Grant 30, Miscellaneous.
Local	+ 12,333	13,859	14,424	
<i>3. Refunds—</i>				
Imperial	2,40,310	3,36,214	2,46,612	The increase in 1878-79 is due chiefly to the refund of Rupees 90,000 to the Rajah of Pithapuram on account of water-tax overpaid by him.

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Heads of Account.	1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.				
3. Refunds—continued.				
Provincial	7,762	15,184	8,515	A refund of Rs. 10,781 in 1878-79 to the Madras Municipality on account of excess recoveries towards the cost of Hospitals and Dispensaries caused the excess in that year.
Local	24,985	33,150	7,600	In 1878-79 a sum of Rs. 23,768 was refunded in the North Arcot District, being the unexpended portion of the grant for famine purposes out of the Mansion House Fund. The other variations are not of importance.
4. Land Revenue—				
Imperial	46,35,988	44,61,585	44,93,059	The first item includes a special charge of Rs. 1,71,190 on account of famine batta. There were also other excesses in that year in consequence of the famine, such as in the charge for postage, telegrams, movement of treasure within the district, and the like. The only other item of importance is the charge for process servers which amounted to Rs. 1,28,416, 1,52,501, 1,58,185, respectively, in the three years.
Provincial	17,556	17,463	29,060	The increase in the last column is chiefly due to the charge to Provincial for the first time from that year of the allowance for office accommodation of the Survey and Settlement Departments formerly borne from the Imperial Revenues.
Local	18,80,555	23,61,966	25,31,141	The larger payments in the last two years consist of the arrears of pay of the village establishments which were unadjusted during the famine owing to insufficiency of assets of the Village Service Fund arising from the suspension of collection of the Land-cess.
5. Forest—				
Imperial	3,81,217	3,41,804	3,81,207	The decrease in 1878-79 is due to the restriction of felling operations in that year in consequence of a falling off in the sales as <i>per contra</i> .

Provincial	1,207	..	21	The entry in the first column relates to rents, rates, and taxes of the Forest Department since transferred to the Imperial Section above; and that in the last column is on account of the supply of European stores recently transferred from Imperial Services with an annual assignment to Provincial Services.
Local	1,82,708	1,53,943	1,66,660	The decrease in the last two years is owing to conservancy operations from the Jungle Conservancy Fund not having been carried on as extensively as in 1877-78.
6. Excise—				
Imperial	2,64,495	2,07,446	2,14,009	The decrease in the last two years is due to decreased expenditure on the purchase and manufacture of country liquor.
Provincial	..	..	329	This charge is on account of rents, rates, and taxes which, prior to 1879-80, was debited in gross to Grant 30, Miscellaneous.
7. Assessed Taxes—				
Imperial	..	30,292	47,030	There was no charge on this account in 1877-78 as the License Tax Act III of 1878 came into force only in 1878-79, and the partial effect of it in that year accounts for the smaller expenditure compared with 1879-80.
8. Provincial Rates—				
Local	28,780	32,391	31,493	These variations are not of sufficient importance to need notice.
9. Customs—				
Imperial	2,27,244	2,26,075	2,34,087	The increase in 1879-80 is owing to the charge to this head of the salary of the Officiating Collector of Customs at Madras during the absence of the permanent incumbent on privilege leave, and also during his employment on other duty.
Provincial	5,211	4,271	8,702	The increase in 1879-80 is due to larger expenditure on account of petty construction and repairs having been necessary.
10. Salt—				
Imperial	11,37,237	13,23,758	9,36,415	The charge under this head, consisting chiefly of the purchase and manufacture of salt the smaller outlay in 1877-78 and in 1879-80 as compared with 1878-79, is due to diminished expenditure on that account in those two years; the decrease in the last of the three years being due to the exceedingly unfavorable character of the season in the Northern Coast Districts, the quantity manufactured and stored there and in Chingleput having fallen below last year by over three million maunds.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
10. Salt—continued.					
Provincial ..	..	528	1,436	6,985	The excess in 1879-80 is chiefly due to the actuals of the previous years having been partly included under Grant 30, Miscellaneous, in the item of rents, rates, and taxes, but the amount so included is not exactly ascertainable.
12. Stamps—					
Imperial ..	..	1,45,772	1,45,937	1,43,683	The decrease in 1879-80 is due to the sale of stamps being now largely carried on by ex-officio vendors who receive no extra pay for the duty in lieu of by vendors receiving a commission on their sales.
Provincial ..	..	..	..	827	<i>Vide</i> remark against Provincial under Grant 10, Salt.
13. Registration—					
Provincial ..	..	3,06,471	3,46,358	3,65,131	The gradual increase in the charge under this head is owing to the establishment from time to time of additional Sub-Registry Offices, and to the larger charge for commission with reference to the progressive increase in the receipts as credited <i>per contra</i> .
14. Mint—					
Imperial ..	..	19,526	14,844	14,364	The variations under this head are not of sufficient importance to need notice, the charge consisting chiefly of loss by the destruction of uncurrent copper coins.
15. Post Office—					
Provincial ..	..	1,04,931	1,05,905	1,06,792	This needs no notice.
17. Administration—					
Imperial ..	..	12,48,767	12,50,890	12,67,022	The first column does not include any charge on account of movement of the Government Offices to the Hills, while the last column includes an arrear payment of Rs. 16,155 to the Bank of Madras for conducting the duties of the Public Debt Office. The other variations arose chiefly in the salaries of Gazetted Officers saved by absence on leave to Europe.
Provincial ..	..	22,534	4,080	2,050	The first column includes Rs. 18,380 on account of cost of establishment employed in the Central Offices on Local Funds Work, improperly charged in the accounts of that year under this instead of the next sub-division.

Local ..	..	21,250	40,118	49,570	Including the last-mentioned sum in the first column the difference between the total amount and that entered in the succeeding column is small. The large excess in 1879-80 is owing to the transfer to the Local Fund Boards during the year of the cost of the Local Fund Establishment employed in the Government Secretariat, and also to the entertainment of additional hands.
18. Minor Departments—					
Imperial ..	..	1,45,393	1,69,035	1,72,642	The excess in 1878-79 over 1877-78 is owing to a sum of Rs. 16,549 having been expended in the former year in the employment of Mr. Brough Smyth on gold researches in the Wynad and the Nilgiris. The continuance of that officer on the work cost Rs. 21,070 in 1879-80, while the remainder of the increase in that year is due chiefly to one officer having for the major part of 1878-79 conducted the duties of the Consular Agents at Pondicherry and Karikal.
Provincial ..	..	1,11,864 + 39,181	1,45,435	1,47,088	The last two columns embrace an excess of Rs. 32,913 and Rs. 32,899, respectively, being the portion of the charges in connection with the Agricultural Farm at Sâidapet borne from the Unsettled Cattle Pound Fund, the expenditure on which account was included in 1877-78 under Grant 20, Police. The remainder of the excess in 1879-80 is on account of the Middle School Examinations lately introduced under the management of the Commissioner for the Uncoovenanted Civil Service Examination.
19. Law and Justice—					
Imperial ..	..	39,16,435	36,75,703	36,47,941	The excess in the first column is almost entirely due to the additional charges which were rendered necessary in consequence of the famine, batta alone amounting to Rs. 1,77,821. The further decrease in 1879-80 is due to diminished expenditure on "Law Charges."
Provincial ..	..	10,16,863	12,63,729	13,73,022	The expenditure of the first two years was really higher by Rs. 15,26,516 and Rs. 7,02,502, respectively, those sums having been removed to a distinct major head—Famine Relief. The last column, however, does not represent normal expenditure, for, notwithstanding all the efforts used to release prisoners (admitted into the jails during the distress from famine), wherever it could be done without detriment to public interest, it has been found impossible to bring down the expenditure in 1879-80 to its normal rate.

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Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
19.—Law and Justice—continued.					
Local	..	4,826	..	1,590	The charge in 1879-80 has been since removed to Grant 34, Other Public Works.
20. Police—					
Imperial	..	1,90,628	1,97,454	2,02,937	These variations are not of such importance as to need notice. The real amounts of the charges under this head in the first two years were Rs. 11,62,310 and Rs. 2,90,296, respectively, in excess of the amounts shown, these amounts having been removed to a distinct major head—Famine Relief. The actuals of 1879-80 do not under this head also represent the normal expenditure of a year.
Provincial	..	37,37,972	38,69,150	39,36,349	
Local	..	—39,181	..	..	The smaller actuals of 1878-79 are due to the requirements for the construction and repair of Police huts not having been as extensive as in the other years.
21. Marine—					
Imperial	..	17,769	11,939	19,841	The excess in 1877-78 occurred on account of a large supply of coal in that year to the Steamer <i>John Chapman</i> which was employed for famine purposes.
Provincial	..	88,699	80,720	79,138	The last two columns include expenses incurred on dredging operations in the Pamban Channel. A sum of Rs. 8,994 was also adjusted in the accounts of 1879-80 on account of the value of instruments received from the Secretary of State for making tidal observations in that channel.
22. Education—					
Provincial	..	9,71,628	9,91,301	10,05,461	The excess in the last two columns may be said to be due chiefly to the change of system from 1878-79 by which the proceeds of manufactures in the School of Industrial Arts are not now directly appropriated towards the purchase of materials for further manufacture, but are paid into the treasury to the credit of Government, and the cost of materials is drawn from it from time to time as required.
Local	..	4,46,384	3,85,861	3,85,481	The decrease in the last two years is due to some of the schools having been closed for want of attendance and to the strict-

ness of the new result grant rules having excluded many private schools which previously obtained result grants.					
The smaller expenditure in 1878-79 arose from the absence of the Bishop on leave during a part of the year. The further decrease in the last two years is due to the absence of a larger number of Chaplains on leave to Europe.					
These variations are not of sufficient importance to need notice.					
The charge under this head varies with the changes in rank of the Medical Officers in charge of Civil Stations.					
The larger expenditure in the first two years occurred chiefly in the cost of diet of patients in the hospitals, and is due to the high prices of articles of consumption after the famine had set in. The non-payment by the Madras Municipality within the year 1877-78 of its quota of the cost of hospitals and dispensaries in the Town of Madras accounts for the larger actuals of 1878-79 over 1877-78.					
The increase in 1879-80 is partly due to the larger resort of patients to local dispensaries and hospitals which are gradually becoming popular, and partly to the charge of previous years on account of grants for medical purposes having been included under Grant 30, Miscellaneous.					
The variations are chiefly in the charge for the purchase of stationery which have been larger in the last two years owing to the supply from England not having been received in time.					
The first two columns include Rs. 24,540 and Rs. 19,293, respectively, on account of the printing of trade and navigation statistics which cost Rs. 8,786 only in 1879-80 owing to changes in the forms and in the size of the volume. Increased printing work in connection with the famine also accounts for the larger actuals in the first two years.					
The first column includes a sum of Rs. 28,066 on account of charges connected with the Imperial Assemblage at Delhi and for public rejoicings and local durbars held on the 1st January 1877.					
This amount was a special payment in that year.					
23. Ecclesiastical—					
Imperial	..	3,42,506	3,21,842	3,27,920	
Provincial	..	5,305	5,370	5,841	
24. Medical—					
Imperial	..	3,21,907	3,16,364	3,34,607	
Provincial	..	6,76,942	7,10,450	6,32,877	
Local	..	3,31,227 + 53,728	3,58,348 + 57,091	4,37,988	
25. Stationery and Printing—					
Imperial	..	1,27,941	1,50,750	1,36,920	
Provincial	..	3,13,554	3,07,590	2,74,696	
26. Political—					
Imperial	..	1,31,336	98,262	98,979	
Provincial	..	475	..	..	

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Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
27. Allowances and Assignments—					
Imperial	..	..	22,23,253	19,76,676	A decrease of Rs. 66,323 in 1878-79 and Rs. 1,54,480 in 1879-80 occurred in the charge for pensions in lieu of resumed lands being due to the reversion to the old system of direct payment to religious institutions of the land-revenue collections which are now made in the net on that account, instead of in gross as formerly. On the other hand, arrears of pension to the extent of Rs. 17,000 were drawn in 1878-79 by the senior widow of the late Raja of Tanjore. In 1879-80 there was a further decrease of Rs. 18,970 by the discontinuance of compensation to the Travancore State on account of salt wasted on its voyage thither. The actuals of 1878-79 include a special donation of Rs. 50,000 to the Apothecaries' Fund, while the increased assets of the Civil Fund caused an increased amount of donation from Government to the extent of Rs. 51,332 in 1878-79 and Rs. 37,818 more in 1879-80. Pensionary charges and gratuities also rose in 1879-80 over 1878-79 by Rs. 40,578 and Rs. 1,24,588, respectively, from the extensive reductions made during the year in several branches of the service, and more particularly in the Public Works, Settlement, and Survey Departments.
Local	..	..	..	753	The charges on account of 1877-78 and 1878-79 which were debited to 30, Miscellaneous, have not been separately shown in the accounts.
29. Miscellaneous—					
Imperial	..	92,385	1,21,273	62,404	In 1878-79 and 1879-80 sums amounting to Rs. 42,280 and Rs. 21,620, respectively, were expended in connection with the Special Famine Commission. The other variations occur in the charges for the remittance of treasure, in which there was a decrease of Rs. 9,398 in 1878-79 and a further sum of Rs. 41,040 in 1879-80, the saving being due to the remittances from the districts to the central treasury, and from this

Provincial	..	2,28,071	2,27,586	3,57,402	Presidency to the other provinces having been more largely effected by means of drafts and transfers than by actual movement of specie. The increase in 1879-80 is chiefly due to the charge to this head of a sum of Rs. 1,16,749 on account of liabilities in connection with the last famine which remained unadjusted up to the 31st March 1879. It is also partly due to larger expenditure on account of books and publications and for European vagrancy charges.
Local	..	5,90,657 —66,111	5,85,742 —57,091	4,88,599	The decrease may be ascribed to the more favorable prices of food-grains and other necessities of life, which tended to diminish the cost of feeding the poor in alms-houses. The actuals of previous years also included the contributions to Municipalities in aid of dispensaries which have been from 1879-80 transferred to Grant 24, Medical.
33. Irrigation and Navigation—	..	23,307	14,516	..	Although the last column is blank a sum of Rs. 2,16,701 expended by the Public Works Department on the Buckingham Canal awaits adjustment in the accounts of that year, the necessary returns from the above department not having been received in time to admit of the item being included in the final accounts for March 1880.
34. Other Public Works—	..	19,60,534	25,79,859	11,63,917	The actuals of 1878-79 include an expenditure of Rs. 8,18,930 on account of works executed from famine funds. The large decrease in the following year is due to the suspension of numerous works, all available funds being required to meet the expenditure on the Afghan war.
Local	..	42,73,524	26,14,467	26,29,085	The first column includes a sum of Rs. 16,34,900 on account of certain adjustments credited <i>per contra</i> instead of being deducted from the charges. Excluding that amount the variations between the three years are trifling.
37. Loss by Exchange on transactions with London—	..	1,69,671	2,18,669	3,65,643	The last column includes for the first time the loss by Exchange on the military transactions with the Secretary of State for India which was formerly borne in the accounts of the Military Department. The remainder of the increase is due to the larger drawings by the Secretary of State. The amount of drawings and the average rate in each of the last three years were as follow:—
Imperial	..	..	..	..	Rs. s. d.
					1877-78 9,74,124 at 1 9
					1878-79 10,87,021 at 1 7½
					1879-80 14,35,054 at 1 7½

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Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
Famine Relief—					
Imperial ..	..	436,36,713	1,60,934	..	This charge requires no explanation. The entry against the second head is in consideration of a special assignment made for that year from the Imperial Revenues to Provincial Services in order that the latter might meet all expenditure in connection with the famine which had to be incurred subsequent to 1877-78. The sum of Rs. 1,60,934 charged against Imperial in 1878-79 is, however, exceptional.
Provincial ..	..	..	16,36,922	..	
CONTRIBUTIONS.					
Receipts.					
Imperial from Provincial ..		..	..	(a) 6,16,174	Rs. 2,00,000 4,16,174 6,16,174 80,83,000
Provincial ..	{ From Imperial ..	80,83,000	108,84,938	(b) 84,86,120	(b) Assignment for 1877-78 Special assignment for 1878-79 to meet the remainder of famine charges falling due in that year ..
Local ..	{ From Local ..	18,380	13,440	2,37,870	
	{ From Provincial ..	83,005	3,60,376	2,37,882	Additional allotment on account of Police Process Service Grant for the Bangalore Cantonment Orphanage.
	{ From Local ..	..	..	..	
Imperial to Provincial ..		80,83,000	108,84,938	84,86,120	Deduct— Retrenchment on account of reduction in the selling price of salt in Ganjam ..
Provincial ..	{ To Imperial ..	..	..	6,16,174	
Local ..	{ To Local ..	83,005	3,60,376	2,37,882	109,23,175
	{ To Provincial ..	18,380	13,440	2,37,870	
	{ To Local ..	..	..	..	20,000

Retransfer to the Imperial Service of the pay of Land Customs, Police.	18,237	38,237
Allotment for 1878-79	108,84,938	108,84,938
Deduct special assignment for 1878-79 as above	28,09,875	28,09,875
Grant on account of the transfer to Provincial control of the supply of stationery from the Central Stores to public departments	4,11,200	80,75,063
Allotment for 1879-80	84,86,263	84,86,263
Difference in forming round numbers	143	143
The variations under other heads are chiefly due to temporary assistance from Provincial to Local Funds to efface deficit balances, and to the return of the amounts in the succeeding year.		

FORT ST. GEORGE,
12th April 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

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ENCLOSURE No. 2.

MEMORANDUM of Alterations in the figures for 1878-79 as given in the Historical Review for three Years ending with that Year and those given in this Return.

Heads of Account.	As given before.	As given now.	Difference.	Remarks.
RECEIPTS.				
I.—Land Revenue—	RS.	RS.	RS.	
Local	..	1,65,006	+ 1,65,006	From VI and XXIV.
VI.—Provincial Rates—				
Local	61,85,746	61,18,993	— 66,753	To I.
XI.—Registration—				
Provincial	..	5,20,375	+ 5,20,375	From XVI.
XVI.—Law and Justice—				
Provincial	8,47,398	3,27,023	— 5,20,375	To XI.
XIX.—Education—				
Provincial	1,58,545	1,55,599	— 2,946	To XXII.
XXII.—Interest—				
Provincial	..	2,946	+ 2,946	From XIX.
XXIV.—Miscellaneous—				
Local	8,67,188	7,68,935	— 98,253	To I.
XXVII.—Other Public Works—				
Provincial	2,04,111	2,04,116	+ 5	
Local	25,54,800	3,90,594	—21,64,206	By deduction <i>per contra</i> .
EXPENDITURE.				
2. Interest on Service Funds, &c.—				
Imperial	5,61,981	5,76,684	+ 14,703	By credit to Mil. Dept.
Local	..	13,850	+ 13,850	From 30.
4. Land Revenue—				
Imperial	44,67,106	44,61,585	— 5,521	To 25.
10. Salt—				
Imperial	15,21,212	13,23,758	— 1,97,454	To 20.
13. Registration—				
Provincial	..	3,46,358	+ 3,46,358	From 19.
17. Administration—				
Imperial	12,50,854	12,50,890	+ 36	From 30.
19. Law and Justice—				
Imperial	36,77,083	36,75,703	— 1,380	To 25.
Provincial	16,10,087	12,63,729	— 3,46,358	To 13.
20. Police—				
Imperial	..	1,97,454	+ 1,97,454	From 10.
21. Marine—				
Provincial	7,110	7,109	— 1	
25. Stationery and Printing—				
Imperial	1,43,849	1,50,750	+ 6,901	From 4 and 19.
Provincial	3,07,589	3,07,590	+ 1	
30. Miscellaneous—				
Imperial	1,21,309	1,21,273	— 36	To 17.
Local	5,99,592	5,35,742	— 13,850	To 2.
33. Irrigation and Navigation—				
Local	14,478	14,516	+ 38	From P.W.D.
34. Other Public Works—				
Provincial	17,51,929	25,70,859	+ 8,18,930	From Famine.
Local	47,77,994	26,14,467	—21,63,527	By deduction <i>per contra</i> .

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Memorandum of Alterations in the figures for 1878-79 as given in the Historical Review for three Years ending with that Year and those given in this Return—*continued*.

Heads of Account.	As given before.	As given now.	Difference.	Remarks.
EXPENDITURE—continued.				
	RS.	RS.	RS.	
Famine—				
Imperial	..	1,60,934	+ 1,60,934	By credit to P.W.D.
Provincial	45,24,529	16,36,922	—28,87,607	By reduction of assignment .. 19,90,125
				To 34 8,18,930
				To other heads .. 78,552
CONTRIBUTIONS.				
<i>Receipts.</i>				
Provincial from Imperial	1,25,75,063	1,08,84,938	—16,90,125	By reduction of famine charges.
Local from Provincial ..	3,70,372	3,60,376	— 9,996	By improvement of the assets of funds which closed with deficit balances.
<i>Expenditure.</i>				
Imperial to Provincial ..	1,25,75,063	1,08,84,938	—16,90,125	
Provincial to Local ..	3,70,372	3,60,376	— 9,996	

FORT ST. GEORGE,
12th April 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

ORDER THEREON, 26th May 1881, No. 925.

Recorded.
(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Accountant-General.
" Revenue Department.

Exd. J. Wright, T. O'Connor and F. R. Bantleman.

Gobt. of (1881) Madras.
FINANCIAL.

To THE ACCOUNTANT-GENERAL,
&c. &c. &c.

Dated May, 26th.

Issued

Recd.

Encl.

G.O., 26th May 1881, No. 925.

MAY.

Budget Estimates.—Letter from the Accountant-General forwarding the historical review of the actuals of three years ending with the 31st March 1880, recorded.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

26 May
April 1881, No. 925-

Budget Estimate.

Read the following paper:—

From H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 12th April 1881, No. 1387 [Current No. 948].

Budget Department.

With reference to the Proceedings of Government in the Financial Department, No. 732, dated the 9th April 1880, I have the honor to forward, for the information of the Right Honorable the Governor in Council, the historical review of the actuals of three years ending with the 31st March 1880, and to state that, in consequence of the books of 1879-80 not having been as yet finally closed, the figures given for that year are liable to alteration under the instructions of the Comptroller-General.

ENCLOSURE No. 1.

HISTORICAL REVIEW OF THE ACTUALS OF THREE YEARS ENDING WITH 1879-80.

Note.—Italic figures denote additions and deductions necessary on account of changes in classification.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.	
I.—REVENUES AND RECEIPTS.						
I.—Land Revenue—						
Imperial	Rs.	349,48,839	494,90,473	493,67,310	The receipts of the last two years have been abnormally large owing to the collection in those years of the revenue suspended in the two preceding years in consequence of the famine. The normal revenue of a year previous to the famine having been roughly Rs. 454 lakhs, the short collection in 1877-78 and the year preceding it amounted to Rs. 229 lakhs. In the two subsequent years about Rs. 80½ lakhs out of that amount were recovered, leaving a balance of Rs. 148½ lakhs. It is expected that about Rs. 20 lakhs will be recovered in 1880-81 and 1881-82, and probably very little after that date.	
Local	Rs.	1,65,006	1,27,563			
	Rs.	34,46,430	34,46,430	34,46,430		This is a fixed receipt.
	Rs.	4,04,337	3,83,694	3,65,750		The gradual falling off is due partly to the diminished demand for timber by the Public Works and other Departments, and to the railway contractors obtaining their wood largely from private forests. In the last year there was a large decrease in the receipts from sandalwood.
	Rs.	1,42,667	2,23,094	2,60,418	The receipts of 1877-78 were unusually low on account of the famine. The increase in 1879-80 is due to the unexpected sale of a large number of trees blown down in Nellore by a storm, and to the collection of large arrears in Salem.	
II.—Tributes and Contribution from Native						
State—						
Imperial	Rs.	34,46,430	34,46,430	34,46,430		
III.—Forest—						
Imperial	Rs.	4,04,337	3,83,694	3,65,750		
Local	Rs.	1,42,667	2,23,094	2,60,418		

IV.—Excess on Spirits and Drugs—

Imperial

V.—Assessed Taxes—

Imperial

VI.—Provincial Rates—

Local

VII.—Customs—

Imperial

VIII.—Salt—

Imperial

X.—Stamps—

Imperial

XI.—Registration—

Provincial

XII.—Mint—

Imperial

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
I.—REVENUES AND RECEIPTS—continued.					
XV.—Minor Departments—					
Imperial	..	33,429	23,118	37,823	The variation under this head occurs chiefly in the sales of Cinchona plants and seeds, and in the supply of the Cinchona bark to the Medical Store Departments. There has been also an increase in Emigration fees in consequence of larger emigration.
Provincial	..	56,746	59,541	74,087	The improvement in 1879-80 is chiefly in the item of fees on examinations, and is due to the recent introduction of Middle School Examinations through the agency of the Commissioner for the Unconvenanted Civil Service Examinations.
XVI.—Law and Justice—					
Imperial	..	4,56,795	4,14,801	3,63,157	The receipts on account of unclaimed estates, an item of a fluctuating nature, were somewhat larger than usual in 1877-78. The decrease in the later years is also due to the transfer to the head of Salt of the fines levied by Courts for breaches of the salt laws.
Provincial	..	3,39,597	3,27,023	2,58,887	The receipts under this head vary with the demand for jail manufactures by Public Departments and private persons. It was particularly large in 1877-78 on account of the extensive requirements for the additional Police Force employed during the distress which prevailed in that year.
Local	..	51,050	78,780	74,413	This item represents receipts of the Convict Labor Fund, a fund composed for the most part of a portion of the receipts from Convict Labor on jail manufactures. The low figures of 1877-78 are due to a smaller proportion of the total profits from jail labor having been reckoned as a credit to this fund in that year, and this fact accounts partly for the larger actuals in 1877-78 under the preceding head—Provincial.
XVII.—Police—	..	6,08,756	3,58,629	3,62,334	The first item includes nominal transfers affecting both sides of the account, as well as a large amount representing the proceeds of an investment made in the previous year from the assets of the Cattle Pound Fund.
Provincial	..	..	..	..	

Local	..	22,430	22,088	22,436	These variations are not of sufficient importance to need any notice.
XVIII.—Marine—					
Imperial	..	9,184	4,646	3,900	In the first year there were large recoveries for supplies of coal to steamers employed on famine relief service.
Provincial	..	11,118	12,331	17,629	The improvement in 1879-80 is due to the revival of traffic in the Pamban Channel which have diminished during the famine.
XIX.—Education—					
Provincial	..	1,35,710 —2,740	1,55,599	1,54,479	The increase in the last two years is owing to the introduction of a higher scale of fees and to the credit to this head since 1878-79 of the proceeds of manufactures in the School of Industrial Arts which were formerly appropriated towards the purchase of materials for further manufactures.
Local	..	29,633	30,704	37,830	These variations are not of much importance.
XX.—Medical—					
Provincial	..	35,279	52,351	1,03,993	The improvement in 1878-79 and 1879-80 is due to the levy from that year of fees in the Senior Department of the Medical College and of contributions from the Municipalities towards the maintenance of the College and Medical Schools.
Local	..	18,492	26,177	21,440	A further excess in 1879-80 consists of the recovery of arrears of contribution due by the Madras Municipality towards the cost of hospitals and dispensaries in the town.
XXI.—Stationery and Printing—					
Imperial	..	..	6,265	10,699	The small excess in 1878-79 consists of the recovery of the charges incurred in previous years on account of diet of patients in dispensaries maintained from Local Funds.
Provincial	..	27,244	27,020	31,806	The receipts on this account previous to 1878-79 were included under the major head XXIV, Miscellaneous.
Local	..	2,81,766	7,13,370	10,81,940	The improvement in 1879-80 is due to the rate of subscription to the <i>Fort St. George Gazette</i> and the charge for the insertion of private advertisements in it having been raised.
XXII.—Interest—					
Imperial	..	..	..	..	The excess in 1878-79 over 1877-78 is due to the recovery of Rs. 3,29,890 on account of interest on a loan of Rs. 80 lakhs granted to the Mair State, while Rs. 70,000 more was recovered on this account in the following year.
Provincial	..	..	..	..	The Ramnad Estate also paid interest on the loan due by it to the extent of Rs. 1,98,550 in 1879-80 on account of which there was no recovery in the previous year.
Local	..	..	..	..	The remainder of the excess in the last two years compared with 1877-78 consists of arrears of interest on the revenue uncollected during the famine.

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.	1877-78.	1878-79.	1879-80.	Remarks.
I.—REVENUES AND RECEIPTS—continued.				
XXII.—Interest—continued.				
Provincial	RS. .. + 2,740	RS. 2,946	RS. 2,701	The receipts of 1877-78 were included under XIX, Education. In this case likewise the receipts of 1877-78 and 1878-79 were included under XXIV, Miscellaneous. Information is not forthcoming of the amounts so included.
Local	..	..	16,494	
XXIII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—				
Imperial	24,75,587	25,44,982	18,47,485	The actuals of 1877-78 were unusually low, the amount in the year preceding having been Rs. 25,51,370. The decrease in 1879-80 has been caused by the extinction of the balances at the credit of the abolished Military and Medical Funds from which transfers were annually made to this head to the extent of deficits in the income of the respective accounts.
XXIV.—Miscellaneous—				
Imperial	1,39,868	79,170	55,386	The receipts of 1877-78 include the transfer of a further asset of Rs. 13,656 in connection with the abolished Civil Service Annuity Fund. The decrease in the two following years on the other hand is chiefly due to a smaller amount of undrawn deposits having been carried to the credit of Government in those years, and to a smaller sale of old stores and materials.
Provincial	70,837	22,198	37,468	In 1877-78 a sum of Rs. 43,145, being the balance which stood in favor of the General Fund under the Customs Consolidated Act VI of 1863 was absorbed into Provincial Services which accounts for the large excess in the first column. The other variations occur in several small items, and are not of importance.
Local	4,87,988	7,68,935	5,74,326	Excluding from the second column Rs. 1,30,261 on account of certain special items, relating to the Village Service Fund, the progressive increase in the last two years of the series is due to the general improvement of the country since the famine.

XXVI.—Irrigation and Navigation—

Local 53,208

55,663

..

A sum of Rs. 74,070 has yet to be brought in to the accounts of 1879-80. The necessary advice regarding it was received too late from the Public Works Account Department to admit of its being adjusted in the final accounts for March 1880. The improvement in the last year over the two previous years is owing to the introduction of revised rules for traffic on the Buckingham Canal to which the transactions under this head relate.

XXVII.—Other Public Works—

Provincial 1,92,967

2,04,116

1,87,595

The receipts on this account consist for the most part of sales of lands and houses belonging to Government and of tools and plant, all items which from their nature are variable in amount.

Local 20,84,974

3,90,594

5,04,904

The figures of the first column are reduced to Rs. 4,50,074 by the omission of the difference which stands included on both sides. The other variations are not of importance except that in 1879-80 there have been larger receipts from tolls on roads and from ferry rents due to general improvement since the famine.

XXX.—Gain by Exchange—

Imperial 99,206

1,04,385

2,41,053

The increase in 1879-80 is due chiefly to the transfer from that year from the Military to the Civil Accounts of the gain by exchange on the Military Department transactions with the Secretary of State for India.

II.—EXPENDITURE.

2. Interest on Service Funds and other Accounts—

Imperial 5,36,257

5,76,684

5,75,225

The excess in the last two years is chiefly owing to the growth of the capital funds of the Civil Fund in deposit with Government which involved an increase of Rs. 50,143 in the charge for interest in 1878-79 over the previous year, and of Rupees 31,756 more in 1879-80. On the other hand there has been a decrease of over Rs. 30,000 due to the transfer of certain local loans to the books of the Government of India from 1879-80. This charge previous to 1878-79 was included under Grant 30, Miscellaneous.

Local

13,850

14,424

3. Refunds—

Imperial 2,40,310

3,36,214

2,46,612

The increase in 1878-79 is due chiefly to the refund of Rupees 90,000 to the Rajah of Pithapuram on account of water-tax overpaid by him.

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
3. Refunds—continued.					
Provincial ..	..	7,702	15,184	8,515	A refund of Rs. 10,781 in 1878-79 to the Madras Municipality on account of excess recoveries towards the cost of Hospitals and Dispensaries caused the excess in that year.
Local ..	..	24,935	33,150	7,600	In 1878-79 a sum of Rs. 23,768 was refunded in the North Arcot District, being the unexpended portion of the grant for famine purposes out of the Mansion House Fund. The other variations are not of importance.
4. Land Revenue—					
Imperial ..	..	46,35,988	44,61,585	44,93,059	The first item includes a special charge of Rs. 1,71,190 on account of famine batta. There were also other excesses in that year in consequence of the famine, such as in the charge for postage, telegrams, movement of treasure within the district, and the like. The only other item of importance is the charge for process servers which amounted to Rs. 1,28,416, 1,52,501, 1,58,185, respectively, in the three years.
Provincial ..	..	17,556	17,463	29,060	The increase in the last column is chiefly due to the charge to Provincial for the first time from that year of the allowance for office accommodation of the Survey and Settlement Departments formerly borne from the Imperial Revenues.
Local ..	..	18,80,555	23,61,966	25,31,141	The larger payments in the last two years consist of the arrears of pay of the village establishments which were unadjusted during the famine owing to insufficiency of assets of the Village Service Fund arising from the suspension of collection of the Land-cess.
5. Forest—					
Imperial ..	..	3,81,217	3,41,804	3,81,207	The decrease in 1878-79 is due to the restriction of felling operations in that year in consequence of a falling off in the sales as <i>per contra</i> .

Provincial ..	..	1,207	..	21	The entry in the first column relates to rents, rates, and taxes of the Forest Department since transferred to the Imperial Section above; and that in the last column is on account of the supply of European stores recently transferred from Imperial Services with an annual assignment to Provincial Services.
Local ..	..	1,82,708	1,53,943	1,66,660	The decrease in the last two years is owing to conservancy operations from the Jungle Conservancy Fund not having been carried on as extensively as in 1877-78.
6. Excise—					
Imperial ..	..	2,64,495	2,07,446	2,14,009	The decrease in the last two years is due to decreased expenditure on the purchase and manufacture of country liquor.
Provincial ..	..	..	..	329	This charge is on account of rents, rates, and taxes which, prior to 1879-80, was debited in gross to Grant 30, Miscellaneous.
7. Assessed Taxes—					
Imperial ..	..	..	30,292	47,030	There was no charge on this account in 1877-78 as the License Tax Act III of 1878 came into force only in 1878-79, and the partial effect of it in that year accounts for the smaller expenditure compared with 1879-80.
8. Provincial Rates—					
Local ..	..	28,780	32,391	31,493	These variations are not of sufficient importance to need notice.
9. Customs—					
Imperial ..	..	2,27,244	2,26,075	2,34,087	The increase in 1879-80 is owing to the charge to this head of the salary of the Official Collector of Customs at Madras during the absence of the permanent incumbent on privilege leave, and also during his employment on other duty.
Provincial ..	..	5,211	4,271	8,702	The increase in 1879-80 is due to larger expenditure on account of petty construction and repairs having been necessary.
10. Salt—					
Imperial ..	..	11,37,237	13,23,758	9,36,415	The charge under this head, consisting chiefly of the purchase and manufacture of salt the smaller outlay in 1877-78 and in 1879-80 as compared with 1878-79, is due to diminished expenditure on that account in those two years; the decrease in the last of the three years being due to the exceedingly unfavorable character of the season in the Northern Coast Districts, the quantity manufactured and stored there and in Chingleput having fallen below last year by over three million maunds.

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
10. Salt—continued.					
Provincial ..	..	528	1,436	6,985	The excess in 1879-80 is chiefly due to the actuals of the previous years having been partly included under Grant 30, Miscellaneous, in the item of rents, rates, and taxes, but the amount so included is not exactly ascertainable.
12. Stamps—					
Imperial ..	..	1,45,772	1,45,937	1,43,583	The decrease in 1879-80 is due to the sale of stamps being now largely carried on by ex-officio vendors who receive no extra pay for the duty in lieu of by vendors receiving a commission on their sales.
Provincial ..	..	..	..	827	<i>Vide</i> remark against Provincial under Grant 10, Salt.
Provincial ..	..	3,06,471	3,46,358	3,65,131	The gradual increase in the charge under this head is owing to the establishment from time to time of additional Sub-Registry Offices, and to the larger charge for commission with reference to the progressive increase in the receipts as credited <i>per contra</i> .
14. Mint—					
Imperial ..	..	19,526	14,844	14,364	The variations under this head are not of sufficient importance to need notice, the charge consisting chiefly of loss by the destruction of uncurrent copper coins.
15. Post Office—					
Provincial ..	..	1,04,931	1,05,905	1,06,702	This needs no notice.
17. Administration—					
Imperial ..	..	12,48,767	12,50,890	12,67,022	The first column does not include any charge on account of movement of the Government Offices to the Hills, while the last column includes an arrear payment of Rs. 18,155 to the Bank of Madras for conducting the duties of the Public Debt Office. The other variations arose chiefly in the salaries of Gazetted Officers saved by absence on leave to Europe.
Provincial ..	..	22,534	4,080	2,080	The first column includes Rs. 18,380 on account of cost of establishment employed in the Central Offices on Local Funds Work, improperly charged in the accounts of that year under this instead of the next sub-division.

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Local ..	..	21,250	40,118	49,570	Including the last-mentioned sum in the first column the difference between the total amount and that entered in the succeeding column is small. The large excess in 1879-80 is owing to the transfer to the Local Fund Boards during the year of the cost of the Local Fund Establishment employed in the Government Secretariat, and also to the entertainment of additional hands.
18. Minor Departments—					
Imperial ..	..	1,45,393	1,59,035	1,72,642	The excess in 1878-79 over 1877-78 is owing to a sum of Rs. 16,549 having been expended in the former year in the employment of Mr. Brough Smyth on gold researches in the Wynad and the Nilgiris. The continuance of that officer on the work cost Rs. 21,070 in 1879-80, while the remainder of the increase in that year is due chiefly to one officer having for the major part of 1878-79 conducted the duties of the Consular Agents at Pondicherry and Karikal.
Provincial ..	..	1,11,864 + 39,181	1,45,435	1,47,088	The last two columns embrace an excess of Rs. 32,913 and Rs. 22,899, respectively, being the portion of the charges in connection with the Agricultural Farm at Sâidapet borne from the Unfettered Cattle Pound Fund, the expenditure on which account was included in 1877-78 under Grant 20, Police. The remainder of the excess in 1879-80 is on account of the Middle School Examinations lately introduced under the management of the Commissioner for the Unconvenanted Civil Service Examination.
19. Law and Justice—					
Imperial ..	..	39,16,495	36,75,703	36,47,941	The excess in the first column is almost entirely due to the additional charges which were rendered necessary in consequence of the famine, batta alone amounting to Rs. 1,77,821. The further decrease in 1879-80 is due to diminished expenditure on "Law Charges."
Provincial ..	..	10,16,863	12,63,729	13,73,022	The expenditure of the first two years was really higher by Rs. 15,25,516 and Rs. 7,02,502, respectively, those sums having been removed to a distinct major head—Famine Relief. The last column, however, does not represent normal expenditure, for, notwithstanding all the efforts used to release prisoners (admitted into the jails during the distress from famine), wherever it could be done without detriment to public interest, it has been found impossible to bring down the expenditure in 1879-80 to its normal rate.

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
19.—Law and Justice—continued.					
Local	..	..	..	1,500	The charge in 1879-80 has been since removed to Grant 34, Other Public Works.
20. Police—					
Imperial	..	..	1,97,454	2,02,937	These variations are not of such importance as to need notice. The real amounts of the charges under this head in the first two years were Rs. 11,62,310 and Rs. 2,90,296, respectively, in excess of the amounts shown, these amounts having been removed to a distinct major head—Famine Relief. The actuals of 1879-80 do not under this head also represent the normal expenditure of a year.
Provincial	..	..	38,69,150	39,36,349	
Local	..	..	..	19,841	The smaller actuals of 1878-79 are due to the requirements for the construction and repair of Police huts not having been as extensive as in the other years.
21. Marine—					
Imperial	..	..	80,720	79,138	The excess in 1877-78 occurred on account of a large supply of coal in that year to the Steamer <i>John Chapman</i> which was employed for famine purposes.
Provincial	..	..	7,109	27,832	The last two columns include expenses incurred on dredging operations in the Pamban Channel. A sum of Rs. 8,594 was also adjusted in the accounts of 1879-80 on account of the value of instruments received from the Secretary of State for making tidal observations in that channel.
22. Education—					
Provincial	..	..	9,91,301	10,05,461	The excess in the last two columns may be said to be due chiefly to the change of system from 1878-79 by which the proceeds of manufactures in the School of Industrial Arts are not now directly appropriated towards the purchase of materials for further manufacture, but are paid into the treasury to the credit of Government, and the cost of materials is drawn from it from time to time as required.
Local	..	..	4,46,384	3,85,481	The decrease in the last two years is due to some of the schools having been closed for want of attendance and to the strict-

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ness of the new result grant rules having excluded many private schools which previously obtained result grants.

23. Ecclesiastical—		3,42,506	3,21,842	3,27,920	The smaller expenditure in 1878-79 arose from the absence of the Bishop on leave during a part of the year. The further decrease in the last two years is due to the absence of a larger number of Chaplains on leave to Europe. These variations are not of sufficient importance to need notice.
Imperial	..	..	..	..	
24. Medical—		5,305	5,370	5,841	The charge under this head varies with the changes in rank of the Medical Officers in charge of Civil Stations. The larger expenditure in the first two years occurred chiefly in the cost of diet of patients in the hospitals, and is due to the high prices of articles of consumption after the famine had set in. The non-payment by the Madras Municipality within the year 1877-78 of its quota of the cost of hospitals and dispensaries in the Town of Madras accounts for the larger actuals of 1878-79 over 1877-78.
Imperial	..	..	..	..	
25. Stationery and Printing—		3,21,907	3,16,364	3,34,607	The increase in 1879-80 is partly due to the larger resort of patients to local dispensaries and hospitals which are gradually becoming popular, and partly to the charge of previous years on account of grants for medical purposes having been included under Grant 30, Miscellaneous.
Imperial	..	..	..	..	
26. Political—		6,76,042	7,10,450	6,32,877	The variations are chiefly in the charge for the purchase of stationery which have been larger in the last two years owing to the supply from England not having been received in time. The first two columns include Rs. 24,540 and Rs. 19,293, respectively, on account of the printing of trade and navigation statistics which cost Rs. 8,786 only in 1879-80 owing to changes in the forms and in the size of the volume. Increased printing work in connection with the famine also accounts for the larger actuals in the first two years.
Imperial	..	..	..	..	
27. Miscellaneous—		3,31,227	3,58,348	4,37,988	The first column includes a sum of Rs. 28,066 on account of charges connected with the Imperial Assemblage at Delhi and for public rejoicings and local durbars held on the 1st January 1877. This amount was a special payment in that year.
Imperial	..	..	..	..	
28. Miscellaneous—		53,728	57,091	..	The first column includes a sum of Rs. 28,066 on account of charges connected with the Imperial Assemblage at Delhi and for public rejoicings and local durbars held on the 1st January 1877. This amount was a special payment in that year.
Imperial	..	..	..	..	
29. Miscellaneous—		1,27,941	1,50,750	1,36,920	The variations are chiefly in the charge for the purchase of stationery which have been larger in the last two years owing to the supply from England not having been received in time. The first two columns include Rs. 24,540 and Rs. 19,293, respectively, on account of the printing of trade and navigation statistics which cost Rs. 8,786 only in 1879-80 owing to changes in the forms and in the size of the volume. Increased printing work in connection with the famine also accounts for the larger actuals in the first two years.
Imperial	..	..	..	..	
30. Miscellaneous—		3,13,554	3,07,590	2,74,696	The first column includes a sum of Rs. 28,066 on account of charges connected with the Imperial Assemblage at Delhi and for public rejoicings and local durbars held on the 1st January 1877. This amount was a special payment in that year.
Imperial	..	..	..	..	
31. Miscellaneous—		1,31,336	98,262	98,979	The first column includes a sum of Rs. 28,066 on account of charges connected with the Imperial Assemblage at Delhi and for public rejoicings and local durbars held on the 1st January 1877. This amount was a special payment in that year.
Imperial	..	..	..	..	
32. Miscellaneous—		475	..	..	The first column includes a sum of Rs. 28,066 on account of charges connected with the Imperial Assemblage at Delhi and for public rejoicings and local durbars held on the 1st January 1877. This amount was a special payment in that year.
Imperial	..	..	..	..	

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
27. Allowances and Assignments—					
Imperial	..	22,53,972	22,23,253	19,76,676	A decrease of Rs. 66,323 in 1878-79 and Rs. 1,54,480 in 1879-80 occurred in the charge for pensions in lieu of resumed lands being due to the reversion to the old system of direct payment to religious institutions of the land-revenue collections which are now made in the net on that account, instead of in gross as formerly. On the other hand, arrears of pension to the extent of Rs. 17,000 were drawn in 1878-79 by the senior widow of the late Raja of Tanjore. In 1879-80 there was a further decrease of Rs. 18,970 by the discontinuance of compensation to the Travancore State on account of salt wasted on its voyage thither.
28. Superannuation, Retired, and Compassionate Allowances—					
Imperial	..	13,89,299	14,68,558	16,05,103	The actuals of 1878-79 include a special donation of Rs. 50,000 to the Apothecaries' Fund, while the increased assets of the Civil Fund caused an increased amount of donation from Government to the extent of Rs. 51,332 in 1878-79 and Rs. 37,818 more in 1879-80. Pensionary charges and gratuities also rose in 1879-80 over 1878-79 by Rs. 40,578 and Rs. 1,24,588, respectively, from the extensive reductions made during the year in several branches of the service, and more particularly in the Public Works, Settlement, and Survey Departments.
Local	..	..	..	753	The charges on account of 1877-78 and 1878-79 which were debited to 30, Miscellaneous, have not been separately shown in the accounts.
30. Miscellaneous—					
Imperial	..	92,335	1,21,273	62,404	In 1878-79 and 1879-80 sums amounting to Rs. 42,280 and Rs. 21,620, respectively, were expended in connection with the Special Famine Commission. The other variations occur in the charges for the remittance of treasure, in which there was a decrease of Rs. 9,393 in 1878-79 and a further sum of Rs. 41,040 in 1879-80, the saving being due to the remittances from the districts to the central treasury, and from this

Provincial	..	2,28,071	2,27,586	2,57,402	Presidency to the other provinces having been more largely effected by means of drafts and transfers than by actual movement of specie.
Local	..	5,90,657 —66,111	5,85,742 —57,091	4,88,599	The increase in 1879-80 is chiefly due to the charge to this head of a sum of Rs. 1,16,749 on account of liabilities in connection with the last famine which remained unadjusted up to the 31st March 1879. It is also partly due to larger expenditure on account of books and publications and for European vagrancy charges.
33. Irrigation and Navigation—	..	23,307	14,516	..	The decrease may be ascribed to the more favorable prices of food-grains and other necessities of life, which tended to diminish the cost of feeding the poor in alms-houses. The actuals of previous years also included the contributions to Municipalities in aid of dispensaries which have been from 1879-80 transferred to Grant 24, Medical.
Local	..	..	..	..	Although the last column is blank a sum of Rs. 2,16,701 expended by the Public Works Department on the Buckingham Canal awaits adjustment in the accounts of that year, the necessary returns from the above department not having been received in time to admit of the item being included in the final accounts for March 1880.
34. Other Public Works—	..	19,60,534	25,70,859	11,63,917	The actuals of 1878-79 include an expenditure of Rs. 8,18,930 on account of works executed from famine funds. The large decrease in the following year is due to the suspension of numerous works, all available funds being required to meet the expenditure on the Afghan war.
Provincial	..	42,73,524	26,14,467	26,29,085	The first column includes a sum of Rs. 16,34,900 on account of certain adjustments credited <i>per contra</i> instead of being deducted from the charges. Excluding that amount the variations between the three years are trifling.
Local	..	1,69,671	2,18,669	3,65,643	The last column includes for the first time the loss by Exchange on the military transactions with the Secretary of State for India which was formerly borne in the accounts of the Military Department. The remainder of the increase is due to the larger drawings by the Secretary of State. The amount of drawings and the average rate in each of the last three years were as follow :—
37. Loss by Exchange on transactions with London—	..	..	..	..	
Imperial	..	..	..	..	
					Rs. s. d.
1877-78					 9,74,124 at 1 9
1878-79					 10,87,021 at 1 7 $\frac{1}{2}$
1879-80					 14,35,054 at 1 7 $\frac{1}{4}$

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Historical Review of the Actuals of three Years ending with 1879-80—continued.

Heads of Account.		1877-78.	1878-79.	1879-80.	Remarks.
II.—EXPENDITURE—continued.					
Famine Relief—					
Imperial ..	..	436,36,713	Rs. 1,60,934	..	This charge requires no explanation. The entry against the second head is in consideration of a special assignment made for that year from the Imperial Revenues to Provincial Services in order that the latter might meet all expenditure in connection with the famine which had to be incurred subsequent to 1877-78. The sum of Rs. 1,60,934 charged against Imperial in 1878-79 is, however, exceptional.
Provincial ..	..	..	16,36,922	..	
CONTRIBUTIONS.					
Receipts.					
Imperial from Provincial ..	..	..	..	(a) 6,16,174	Rs. 2,00,000
					4,16,174
					6,16,174
Provincial ..	{From Imperial ..	80,83,000	108,84,938	(b) 84,86,120	80,83,000
	{From Local ..	18,380	13,440	2,37,870	
Local ..	{From Provincial ..	83,005	3,60,376	2,37,882	
	{From Local ..	..	..	..	
Expenditure.					
Imperial to Provincial ..	..	80,83,000	108,84,938	84,86,120	28,09,875
Provincial ..	{To Imperial ..	..	..	6,16,174	30,000
	{To Local ..	..	..	2,37,882	300
Local ..	{To Provincial ..	18,380	13,440	2,37,870	109,23,175
	{To Local ..	..	..	..	
Deduct—					
Retrenchment on account of reduction in the selling price of salt in Ganjam 20,000					

Retransfer to the Imperial Service of the pay of Land Customs, Police.	18,237
Alloiment for 1878-79	108,84,938
Deduct special assignment for 1878-79 as above..	28,09,875
	80,75,063
Grant on account of the transfer to Provincial control of the supply of stationery from the Central Stores to public departments ..	4,11,200
Alloiment for 1879-80	84,86,263
Difference in forming round numbers	143
The variations under other heads are chiefly due to temporary assistance from Provincial to Local Funds to efface deficit balances, and to the return of the amounts in the succeeding year.	

Fort St. George,
12th April 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

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ENCLOSURE No. 2.

MEMORANDUM of Alterations in the figures for 1878-79 as given in the Historical Review three Years ending with that Year and those given in this Return.

Heads of Account.	As given before.	As given now.	Difference.	Remarks.
RECEIPTS.				
I.—Land Revenue—	RS.	RS.	RS.	
Local	..	1,65,006	+ 1,65,006	From VI and XX
VI.—Provincial Rates—				
Local	61,85,746	61,18,993	— 66,753	To I.
XI.—Registration—				
Provincial	..	5,20,375	+ 5,20,375	From XVI.
XVI.—Law and Justice—				
Provincial	8,47,398	3,27,023	— 5,20,375	To XI.
XIX.—Education—				
Provincial	1,58,545	1,55,599	— 2,946	To XXII.
XXII.—Interest—				
Provincial	..	2,946	+ 2,946	From XIX.
XXIV.—Miscellaneous—				
Local	8,67,188	7,68,935	— 98,253	To I.
XXVII.—Other Public Works—				
Provincial	2,04,111	2,04,116	+ 5	
Local	25,54,800	3,90,594	—21,64,206	By deduction per con
EXPENDITURE.				
2. Interest on Service Funds, &c.—				
Imperial	5,61,981	5,76,684	+ 14,703	By credit to Mily. D
Local	..	13,850	+ 13,850	From 30.
4. Land Revenue—				
Imperial	44,67,106	44,61,585	— 5,521	To 25.
10. Salt—				
Imperial	15,21,212	13,23,758	— 1,97,454	To 20.
13. Registration—				
Provincial	..	3,46,358	+ 3,46,358	From 19.
17. Administration—				
Imperial	12,50,854	12,50,890	+ 36	From 30.
19. Law and Justice—				
Imperial	36,77,083	36,75,703	— 1,380	To 25.
Provincial	16,10,087	12,63,729	— 3,46,358	To 13.
20. Police—				
Imperial	..	1,97,454	+ 1,97,454	From 10.
21. Marine—				
Provincial	7,110	7,109	— 1	
25. Stationery and Printing—				
Imperial	1,43,849	1,50,750	+ 6,901	From 4 and 19.
Provincial	3,07,589	3,07,590	+ 1	
30. Miscellaneous—				
Imperial	1,21,309	1,21,273	— 36	To 17.
Local	5,99,592	5,85,742	— 13,850	To 2.
33. Irrigation and Navigation—				
Local	14,478	14,516	+ 38	From P.W.D.
34. Other Public Works—				
Provincial	17,51,929	25,70,859	+ 8,18,930	From Famine.
Local	47,77,994	26,14,467	—21,63,527	By deduction per con

Memorandum of Alterations in the figures for 1878-79 as given in the Historical Review for three Years ending with that Year and those given in this Return—continued.

Heads of Account.	As given before.	As given now.	Difference.	Remarks.
EXPENDITURE—continued.				
Famine—	RS.	RS.	RS.	
Imperial	..	1,60,934	+ 1,60,934	By credit to P.W.D.
Provincial	45,24,529	16,36,922	—28,87,607	By reduction of assignment .. 19,90,125
CONTRIBUTIONS.				
Receipts.				
Provincial from Imperial	1,25,75,063	1,08,84,938	—16,90,125	By reduction of famine charges.
Local from Provincial ..	3,70,372	3,60,376	— 9,996	By improvement of the assets of funds which closed with deficit balances.
Expenditure.				
Imperial to Provincial ..	1,25,75,063	1,08,84,938	—16,90,125	
Provincial to Local ..	3,70,372	3,60,376	— 9,996	

FORT ST. GEORGE,
12th April 1881.

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

925
20

Karl.

948/81

Put in type for
Convenience

925/21
Financial DEPARTMENT.

Nos 948
& 1217.

From

[The Accountant General, Madras,
212 April 1881, N^o 1337,
forwarding an historical
review of the actuals of
three years ending with
31 March 1881.]

" 218 May 1881, N^o 1826,
explaining certain discrepancy
in the above & replying in regard
to credit of bond fund receipts.

FOR ORDERS

Circulated for
information -

2 - Further enquiries
will be made in regard
to the inclusion of cattle
bond transactions in the
Police accounts - So far
as I can judge at
present, the practice is
most objectionable. The
application of receipts
under the Cattle trespass
Act

See
MA

25/5/81

not be limited to certain
purposes, while Police
receipts are added to
the Imperial Assignment
of the following year
and are thus available
for any Provincial pur-
poses. Every year
the Pound Pound receipts
and outlay have to be
removed from the Police
figures in the Regular
estimate as furnished
by the Accountant Genl.
Their inclusion is not
only troublesome, but
calculated to mislead
any one preparing the
Provincial budget for
the first time.

3. I had proposed
to take up the matter
on receipt of the Police
estimate for 1882-83.

5/5/81

W. W. 5/81

9351
28/

Financial Deptt.

925/23

N^o 865.

FOR ORDERS.

26 May 1881 No 925

Mr. Muller

to save for me
also the order for
No 968
if found - if it should
be put in
Total
Rs 3/6

With reference to the
historical review of actuals,
enclosed in the Acctt
General's letter dated 12th
of April 1881 No 1387, he is
requested to state whether
the figures under VI,
Provincial Rates - Local,
have been correctly entered
They are ^{given} as follows.

1877-78.	1878-79.	1879-80
49,666.82	6,11,899	3,69,17,565.

2. It is presumed
that the figure 3 in the
last column properly belongs
to the second column.
and that the ~~real~~
actuals

actuals were really: -

1878-79.	1879-80
6,118,993	69,172,268.

3. The original statement is enclosed for inspection.

4. Mr. Flogston is also requested to state, with reference to XVII Police Provincial, what connection ~~there~~ ~~was~~ ~~between~~ the investment made in 1876-77 from the assets of the Cattle Pound Fund had with Police

If information in regard to this latter point is not immediately available

available, the Accountant General will be good enough to reply to the first query in this Memorandum, in order that the Statement may be corrected before being printed.

17451 925/24

Ostacammund
16 May 1881.

To the Accountant General.
with orig^l statement. } Recd 16/5/81.

13/5/81

Budget Department.

N^o 1387

From

The Accountant General $\frac{927}{25}$
to the Government of Madras.

The Chief Secretary to Government
Financial Department

Sir,

Fort Saint George.

With reference to the proceedings of
Government in the Financial Department N^o
732 dated the 9th April 1880, I have the
honor to forward, for the information of
the Right Honorable the Governor in
Council the historical review of the
accounts of three years ending with the
31st March 1880, and to state that
in consequence of the books of 1879/80
not having been as yet finally closed,
the figures given for that year are liable
to alteration under the instructions of
the Comptroller General. —

I have the honor to be
Sir,
Your obedient Servant

H. G. L. L.

Off Accountant General.

DISPOSED OF
25 May 81
BY G. O. M.

[Signature]

B. M.

Robt. Fairclough

11/5-

Ref. 11/5/81

Mail (1881 Department)

(Budget Set 1)

From

The Accountant General

Madras

R.D.

A. APL 81

To

The Chief Secretary to Govt

Financial Department

Fort St. George

CURRENT No. 948

to

Dated 12th April 1881
Received 14th

Est

No: 1387

Forwards historical
Review of the Actuals of three
years ending with 31st March
1880.

Order 26 May 81

No 925

Recorded

W.P.E.
4/5/81

To the Acct. Genl. & Depy
Gen. Depy
4/5/81

925
27

Recd 28/5

65-57
213-5-81

Per
Govt. of 1884 Madras.

File

DISPOSED OF

26 MAY 81

BY G.O. N^o. 925

(27)

7th 12/17/01
Budget Estimates. Letter
from the Accountant Gene-
ral forwarding ^{the} historical
review of the actuals of
three years ending with the
31st March 1880, recorded.