[F]

FINANCIAL (189) DEPARTMENT.

Chief Secretary's letter to the Under Secretary of State for India.

Jan C

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No.

Dated

Transmitting, in duplicate, last pay certificate granted to

[1]

Fort St. George,
30 Dec 1895.

Chief Secretariat Madras

Fin Dept
Acc 3419

Number R 1200

To

THE UNDER SECRETARY OF STATE FOR INDIA.

SIR,

I am directed to forward in duplicate ~~a~~ all amended pay certificate which ~~has~~ had been granted to Mr. M. D. Bell, I.C.S. and Mr. F. S. Marshall of the Salt & Abkari Department with Copy of the Accountant General's letter submitting the same.

C.S. 23/11.95

for C.S.

~~I have the honour to be,~~

~~Sir,~~

~~Your most obedient Servant,~~

~~Chief Secretary.~~

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government
Public Department

CHIEF SECRETARY'S GOVERNMENT 22 DEC 1895 MADRAS No. 3419

Dated 21st December 95
Received 22
Regd 23
Entered

No.

SUBJECT.

Forwarding for transmission through Financial Secretary to the India Office, London, Amended Last Pay Certificates of Messrs. M. D. Bell and F. S. Marshall.

CURRENT NO. 74

Gazetted Credit

DEPARTEMENT.

FORT ST. GEORGE,

Accountant-General's Office,

21st December 1895.

No. 3604

From F. C. Harrison Esquire,

Offg. ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,

Public Department.

SIR,

With reference to Article 919 of the Civil Service Regulations, 2nd Edition, I have the honour to forward for transmission to the Financial Secretary, India Office, London, amended Last Pay Certificates, in duplicate of Messrs. M. L. Bell and F. G. Marshall. These officers reported that they would embark on the 16th December 1895 but sailed on the 14th idem and it has therefore become necessary to alter column 13 of the Last Pay Certificate in respect to the periods to which their leave may be extended without medical certificate.

I have the honour to be,

Sir,

Your most obedt. Servant,

Offg. Accountant General.

List of Imperial, Provincial and Local Services of the Government of Madras—*continued.*

Heads of expenditure.	Budget estimate for 1883-84.	Description of expenditure.
Provincial—(continued).	Rs.	
15. Post Office	1,13,000	Cost of district post establishments.
19. Law and Justice	48,03,000	Salaries of high court judges and registrars, of advocate-general, government solicitor, government pleader, coroner, administrator-general, and justices of the peace, and of their establishments; charges for mufassal witnesses attending the high court; rents, rates, taxes, and other contingent charges; salaries of district and sessions judges, subordinate judges and munsifs and their establishments; cost of process service establishment; allowances to witnesses at the district, &c., courts, and contingent charges; salaries of judges of the small cause court, and their establishment; of special assistant agents, Jeypore and Ganjam; of cantonment magistrates; of subordinate magistrates, Ganjam; of special magistrates; contingent criminal court charges; one-fifth of salaries of collectors, magistrates and others shown under Land Revenue; salaries of inspector-general of jails, his subordinates, and their establishments; allowances to gaol superintendents; rations, clothing and bedding, and miscellaneous district jail charges; diet money to lock-up prisoners; cost of raw materials and new machinery; commission to gaolers; charges for transporting convicts.
22. Education	10,90,000	Salaries of director of public instruction and inspecting educational officers and their establishments; of principals, professors, masters, and mistresses, in government colleges, high, middle, primary, normal, art, and ordnance artificers' schools; cost of civil engineering college; scholarships; prizes; grants for encouragement of learning; cost of government book depôt; grants-in-aid; payments by results; preparation and editing of books; gymnasia; library of oriental manuscripts; translators; miscellaneous.
24. Medical	10,58,000	Salaries of surgeon-general with the government of Madras; of surgeons-major, surgeons, honorary and native surgeons, apothecaries, hospital assistants, and their establishments; cost of sanitary commissioner's and vaccine department; cost of Medical college professors and establishment; Medical college scholarships and stipends; salary of lunatic asylum superintendent, apothecaries, &c.; of health officer and of lock hospital apothecary, with connected establishments; salary of chemical examiner, establishment and contingent charges.
46. Irrigation and Navigation ..	3,50,000	Expenditure on extending and maintaining the Buckingham canal.
48. Civil buildings, roads and services.	24,93,000	Outlay on public original and repair works (not being military, irrigation, salt, postal, telegraph, or post) carried out by the department, and by civil officers; cost of public works secretariat (excluding the secretary to government for railways), account, and executive, establishments.
Local.		
Fettered local funds.		
Local funds (Act IV of 1871) ..	*69,78,260	Construction, repair, and maintenance of roads and communications; construction and repair of school-houses; maintenance of schools; cost of inspecting schools and training teachers; construction, repair of, and charges connected with, hospitals, dispensaries, lunatic asylums, choultries, markets, tanks and wells; cost of training vaccinators and medical practitioners; expenses connected with the sanitary inspection of towns and villages subject to the Act; or with the cleansing of roads, streets, and tanks; and other works of public utility, health, or comfort.
Canal and Ferry fund	1,70,200	Salaries payable, and expenses and claims for compensation under the Act; cost of constructing, improving, repairing, and extending channels and ferries subject to its provisions.
Village Service fund	31,30,110	Pay of village servants.
Irrigation cess fund	36,630	Repairing and maintaining the channels in connection with which the cess is paid in Karúr, Coimbatore, Satyamangalam, Perundurai and Palladam taluks, and in Salem and Trichinopoly.
Road fund, Bhadráchalam and Rékapalle taluks.		Constructing and repairing roads in the two taluks in question which were handed over to Madras by the Central provinces administration in 1874, and now form part of the Godávari district.
Police Lodging fund	23,478	Constructing and repairing police lines.
Book depôt fund	52,470	Expenditure connected with the Central book depôt.
Excluded local funds.		
Cantonment fund	11,767	Public improvements within the limits of the cantonment.
Port and Marine funds	2,56,800	Pay and allowances of persons on establishment of port; cost of buoys, beacons, lights and all other works for benefit of vessels when in, approaching, or leaving the port, or the rivers or channels leading to the port.
Educational building fund	54,490	Educational buildings.
University fee fund	69,750	Expenses of Madras University.
Endowment fund	15,330	Maintaining the charitable houses already named in the description of the Endowment fund receipts.
Unfettered local funds.		
Pound fund	2,32,900	Pay of pound-keepers; expenses of constructing and maintaining pounds, or of other purposes connected with the execution of the Act; the balance is applied to constructing and maintaining roads and bridges, and to other purposes of public utility.

* For 1882-83.

List of Imperial, Provincial and Local Services of the Government of Madras—*continued.*

Heads of expenditure.		Budget estimate for 1883-84.	Description of expenditure.
		Rs.	
Imperial—Provincial—(continued).			
8. Stamps	I.	75,000	Salaries of superintendent, clerks and servants; one-fifth freight on stores from Europe; rents, rates, taxes; other contingent charges; establishment for sale of general stamps; discount on sale of stamps; charges on sale of court-fee stamps; miscellaneous charges.
	P.	75,000	
		1,50,000	
9. Excise	I.	1,05,000	Pay of excise superintendent and assistant superintendent; of inspectors, accountants and servants; law charges; cost of manufacture and purchase of liquor; miscellaneous contingencies; rents, rates, and taxes.
	P.	1,05,000	
		2,10,000	
12. Assessed taxes	I.	5,000	Collection of license-tax.
	P.	5,000	
		10,000	
14. Registration	I.	2,17,700	Salaries of inspector-general, registrars and sub-registrars; payment of commission; pay of registration and joint stock establishments; travelling allowances, office and house rent, rates, taxes; postage; miscellaneous charges.
	P.	2,17,700	
		4,35,400	
18. General Administration ..	I.	3,04,000	*Imperial.*—Civil office of audit and account; currency department; allowance to Presidency banks.
	P.	10,03,000	*Provincial.*—Salaries of the Governor and civilian members of executive council; of the Governor's private secretary and his office; expenses connected with the Governor's band; expenditure from contract allowance, including tour expenses of the Governor and his staff; salaries of chief, revenue, and military department secretaries and their establishments; expenses of annual move to the hills; salaries of board of revenue and establishments.
20. Police	I.	77,000	*Imperial.*—Customs preventive establishment and police salt guards.
	P.	37,61,000	*Provincial.*—Inspector-general of police; police officers and subordinates, at the presidency town and in the districts; village police; marine police.
21. Marine	I.	5,000	*Imperial.*—Establishment of steamers *Margaret Northcote* and *Prince.*
	P.	7,000	*Provincial.*—Cost of dredging Pámban channel; contingencies.
26. Scientific and other minor departments.	I.	17,000	*Imperial.*—Archæological department and Sanskrit manuscripts; gazetteers and statistical memoirs.
	P.	4,16,000	*Provincial.*—Madras museum and observatory establishment; chinchona establishment; donations to scientific societies; government farms; public exhibitions and fairs; government bull and stallion charges; botanical gardens; Senate house park; emigration establishments; registration of river-borne traffic; Provincial statistics; and examinations.
29. Superannuation allowances and pensions.	I.	10,11,000	Superannuation and retired allowances; compassionate allowances; gratuities; donations to service funds; pensions of the military and medical retiring funds; covenanted civil service pensions.
	P.	8,61,000	
30. Stationery and Printing ..	I.	1,20,000	*Imperial.*—Stationery purchased for central stores.
	P.	6,97,000	*Provincial.*—Stationery office; Government and collectorate presses; cost of printing at private presses; cost of stationery supplied from central stores.
31. Miscellaneous	I.	36,000	*Imperial.*—Charges for remittance of treasure.
	P.	2,27,000	*Provincial.*—Rewards for proficiency in oriental languages; cost of books and publications; donations for charitable purposes; charges on account of European vagrants; rewards for destruction of wild animals; cost of establishments for stamping weights and measures and of storekeeper of machinery; conservancy establishments; special commissions of inquiry; allowances to civil servants out of employ; travelling allowances to officers attending examinations; unforeseen charges.
Provincial.			
5. Land Revenue		44,32,000	Collectors, sub, assistant, and deputy collectors and establishments; tahsildars and establishments; temporary and medical establishments; rents, rates and taxes; office and miscellaneous expenses; travelling and tentage allowances (the foregoing items are charged four-fifths to Land Revenue and one-fifth to Law and Justice); cost of land; charges for remittance of treasure *within* districts; law charges; charges for serving revenue processes; charges on account of fishery collections; revenue survey and revenue settlement establishments with contingent travelling and postage charges; inám commissioner.
11. Customs		1,83,000	Land and sea customs salaries, establishments and contingencies at Madras and other ports.
13. Forest		9,21,000	Cost of conservancy and works, namely, timber and other produce removed from the forests by Government agency and by consumers or purchasers; confiscated drift and waif wood; rent of leased forests and payments to shareholders in forests managed by Government; cost of live and dead stock; cost of demarcating, improving, extending, and protecting forests from fires; salaries and allowances of establishments; contingencies.

List of Imperial, Provincial, Local, and Special Funds of the Government of Madras—*continued.*

Heads of revenue.	Opening balance for 1883-84.	Estimate for 1883-84.	Description of receipts.
Excluded Funds (being funds not incorporated in the general accounts).	RS.	RS.	
Municipal Fund	* 1,19,800	*14,72,200	Rates and taxes, leviable under the Towns Improvement Act of 1871, on houses, buildings, lands, arts, professions, trades, callings, carriages, horses and other animals; fees on registration of carts; tolls on carriages, carts, and animals entering municipal limits.
Cantonment Fund	471	12,344	Consists of funds levied under section 19 of Act I of 1866 from pound collections and sale-proceeds of grass and other produce within cantonments.
Port and Marine Fund	7,34,821	3,95,000	Dues levied under section 45 of the Indian Ports Act XII of 1875; salvage money, and sale-proceeds of waifs; fines, and other miscellaneous receipts.
Educational Building Fund	8,002	41,800	Surplus pagoda funds; to which private subscriptions for building schools are added. It has been suggested to the director of public instruction that this fund should now be wound up.
University Fee Fund	7,078	70,780	Fees for degrees conferred by the Madras University, and admission fees, imposed from time to time, under section 15 of Act XXVII of 1857.
Endowment Fund	9,092	16,400	Is comprised of old endowments and grants made for the support of hospitals, dispensaries, alms-houses and like charitable (non-religious) institutions for the use of the people. The Munro chattram and dispensary in Anantapúr; the Kurnool tope; four chattrams in Tinnevelly and another on the Nílgiris are maintained from this fund.
Unfettered Funds (being funds incorporated in the general accounts, but practically at the unfettered disposal of the Government for expenditure in any part of the Presidency).			
Pound Fund	2,66,000	2,03,720	Fines paid on strayed cattle; sale-proceeds of unclaimed cattle.

* For 1882-83.

List of Imperial, Provincial and Local Services of the Government of Madras—*continued.*

Heads of expenditure.	Budget estimate for 1883-84.	Description of expenditure.
Imperial.	RS.	
1. Interest on ordinary debt ..	9,000	Interest on Government of India stock notes.
2. Interest on deposits	7,58,000	Interest on treasury notes in favor of service funds; on civil funds; on apothecaries' fund; on presidency savings bank deposits; on soldiers' deposits in savings bank; on railway funds; on deposits of administrator-general; on land-revenue collections refunded; on miscellaneous accounts.
4. Assignments and compensations.	11,81,000	Assignments to inámdárs and other grantees; pensions in lieu of resumed lands; compensations (general and salt) to French government under convention of 1815; to Travancore and Cochin on account of customs revenue; to Ádi Rájá Bíbi for the Amendivi island; rents, rates and taxes; payment to French government at Pondicherry on account of arrack farm in the Masulipatam *loge;* and other miscellaneous payments.
7. Salt	19,00,000	Salaries of commissioner, deputy and assistant commissioners, of clerks, servants and boat establishment; contingent charges such as rents, rates, taxes, rewards; travelling allowances; postage charges, petty works of construction and repair; purchase of salt and manufacturers' share; freight on imported salt; cost of conveyance and storing; cost and repair of salt machines; cost of export of salt and gathering of spontaneous salt; miscellaneous charges.
23. Ecclesiastical	3,59,000	Salaries of bishop, archdeacon, chaplains, chaplains of Church of Scotland, registrar, marriage registrar, organist, verger, servants and cemetery establishments; bishop's visitation allowance; rewards for proficiency in Oriental languages; house-rent and travelling allowances of chaplains.
25. Political	2,16,000	Salaries of the residents and assistant residents in Travancore *cum* Cochin, and in Maisúr; of Chepák agent and assistant agent; of residency surgeons; allowances to officers in charge of Bangalore treasury; pay of clerks, servants, and treasury establishment; durbar presents; charges on account of State prisoners, and Tipú's and Haidar's mahals.
27. Territorial and Political pensions.	10,44,000	Tanjore, Vellore and Carnatic pensions; pension of Masulipatam Navváb; marriage and funeral allowances; commutation of political pensions; guards of honor to two Carnatic begams; other allowances.
Imperial—Provincial.		
3. Refunds and drawbacks ..	I. 1,30,000 P. 71,000	Repayments of revenue erroneously collected under land revenue, stamps, and other heads; refunds of magisterial fines on appeal; drawbacks (being the portion of customs revenue due by law to exporters or importers for re-exportation or re-importation).
	2,01,000	

List of Imperial, Provincial, Local, and Special Funds of the Government of Madras—*continued.*

Heads of revenue.	Estimate for 1883-84.	Description of receipts.
Provincial.	Rs.	
IX. Forest	9,25,000	Sale-proceeds of timber, firewood and charcoal, bamboos, sandalwood, grass, and other products; confiscated drift and waif wood; fines, refunds, and other miscellaneous sources.
XII. Post Office	....	.....
XV. Law and Justice ..	7,78,000	Sale-proceeds of unclaimed and escheated property; court fees realised in cash; general fees, fines, and forfeitures; gaol manufactures; receipts from convict labor; and miscellaneous receipts.
XVI. Police	3,29,000	Hire of police by railways, municipalities, cantonments and towns, and by departments; cash receipts under Arms Act; other fees and fines.
XVII. Marine	18,000	Pilotage receipts; dockyard services, and supplies to departments or private persons; sale-proceeds of vessels and stores; registration fees.
XVIII. Education	2,05,000	Fees from government colleges and schools; contributions; sale-proceeds of books; and miscellaneous receipts.
XIX. Medical	78,000	Medical college fees; hospital and lunatic asylum receipts; proceeds of medicines sold by civil surgeons; contributions; and miscellaneous receipts.
XX. Scientific and other Minor Departments.	99,000	Model farm and botanical garden receipts; examination and emigration fees.
XXIII. Stationery and Printing..	80,000	Stationery receipts; sale-proceeds of gazettes and other publications; press receipts.
XXXII. Irrigation and Navigation	1,29,000	Buckingham canal tolls.
XXXV. Civil Buildings, Roads and Services.	2,05,000	Rents for government buildings; sale-proceeds of materials, tools and plant; and miscellaneous receipts.

Heads of revenue.	Opening balance for 1883-84.	Estimate for 1883-84.	Description of receipts.
Local Fettered Funds (being funds incorporated in the general accounts, but not at the unfettered disposal of the Government for expenditure in any part of the Presidency).	Rs.	Rs.	
Local Funds (Act IV of 1871) ..	27,93,062	* 52,47,740	These funds comprise (*a*) *land-cess*; (*b*) *house-tax*; (*c*) *tolls*. The first (*a*) is the cess of not more than one anna in the rupee on the annual rent-value of all occupied land held on any tenure. The second (*b*) is the rate not exceeding five rupees, leviable on houses within unions where Local fund schools are established. This tax has not been levied since 1873. The third (*c*) are levied on carriages, carts, and animals passing along roads within the circle.
Canal and Ferry Fund	1,66,893	1,32,430	Derived from tolls and license-fees levied under Act I of 1870 on canals, lines of navigation, and ferries in three districts—Godávari, Kistna and Tanjore.
Village Service Fund	15,46,834	31,12,700	Comprised of proceeds of village service ináms placed under attachment; the ancient fees (mirás) paid by raiyats for village services; the cess levied under Act IV of 1864 in lieu of such fees; and the quit-rent imposed on enfranchised village service ináms in Godávari, Kurnool and Trichinopoly.
Irrigation Cess Fund	54,053	35,120	A cess, regarded as voluntary, but in practice compulsory in some taluqs, paid by raiyats holding lands in certain districts (Trichinopoly, Madura and Coimbatore) in lieu of customary labor.
Bearer's Fee Fund	2,194	..	Consists of small fees collected in the Godávari district from persons for whom dáks are laid by government officers; intended to cover petty contingent charges connected with laying dáks. The fund may before long be closed.
Road Fund, Bhadráchalam and Rékapalle Taluqs.	37	..	Derived from a cess of 2 per cent. levied on the land revenue and is expended in making roads. These taluqs were transferred to the Madras presidency from the Central Provinces in the year 1874.
Police Lodging Fund	1,373	22,730	Formed of deductions made from pay of the police force on account of their lodgings.
Book Depôt Fund	28,026	60,000	Sale-proceeds of English and vernacular text-books; elementary school-books and maps.

* For 1882-83.

List of Imperial, Provincial, Local, and Special Funds of the Government of Madras.

Heads of revenue.		Estimate for 1883-84.	Description of receipts.
Imperial.			
I. Land Revenue		Rs. *4,50,50,000	Collections on account of settled demand, comprising peshkash (permanent assessment) on zamíndári lands, jágírs (fiefs), muththas (estates corresponding to zamíndáris), and pálaiyams (properly life grants in return for military services)—raiyatwári settlements—and quit-rent on srotriyam villages (assigned at favorable rates in reward for past services or on religious tenures), and inám entire villages (held on tenures originally rent free but now subject to payment of quit-rent); sale-proceeds of waste land; receipts on account of redemption of land-tax; pearl fishery receipts; rent on grants; lands cultivated but not included in jamábandi (yearly closing of the land-tax accounts); grazing-tax; water-tax on zamíndári and inám lands; quit-rent; process-servers' fees; &c.
XI. Tributes from Native States.		34,46,000	Tribute from Travancore; peshkash and subsidy from Cochin, Travancore, and Mysore.
Imperial and Provincial.			
III. Salt	I.	1,35,98,000	*Imperial.*—Customs and excise duties on salt; sale-proceeds of government salt.
	P.	25,000	*Provincial.*—Rents of warehouses; fines and forfeitures; and miscellaneous receipts.
		1,36,23,000	
IV. Stamps	I.	27,00,000	Sale-proceeds of one-anna stamps for receipts and cheques; bills of exchange; other general stamps and court-fee stamps; duty on impressing documents; fines and penalties; miscellaneous receipts.
	P.	27,00,000	
		54,00,000	
V. Excise	I.	33,00,000	License and distillery fees; duties for sale of liquors and drugs; sale-proceeds of excise opium and gain on such sale-proceeds; fines, confiscations, and miscellaneous receipts.
	P.	33,00,000	
		66,00,000	
VII. Customs	I.	9,35,000	*Imperial.*—Sea customs (export duty on rice and paddy, and import duty on arms, ammunition, military stores, liquors, opium not covered by a pass, and salt); land customs (transit and frontier duties levied on cordons round Yanam, Pondicherry, Karikal, and Mahé). *Provincial.*—Warehouse and wharf rents, and miscellaneous receipts.
	P.	50,000	
		9,85,000	
VIII. Assessed Taxes ..	I.	2,25,000	License-tax.
	P.	2,25,000	
		4,50,000	
X. Registration	I.	3,00,000	Fees for registering documents.
	P.	3,00,000	
		6,00,000	
XXI. Interest	I.	6,29,000	*Imperial.*—Interest on loans to municipalities and other public bodies; on loans to native states or private persons; and on arrears of revenue; miscellaneous receipts.
	P.	3,000	*Provincial.*—Interest on government securities.
		6,32,000	
XXII. Receipts in aid of superannuation, retired, or compassionate allowances.	I.	4,00,000	*Imperial.*—Subscriptions to the (late) military and medical retiring funds.
	P.	41,000	*Provincial.*—Subscriptions under the Indian civil service family pension regulations; contributions for pensions and gratuities, and miscellaneous receipts.
		4,41,000	
XXIV. Miscellaneous ..	I.	11,000	*Imperial.*—Premium on bills; unclaimed bills of exchange of more than three years' standing.
	P.	69,000	*Provincial.*—Unclaimed deposits; sale-proceeds of durbar presents and of old stores and materials; fees for government audits; miscellaneous fees, fines and forfeitures; miscellaneous cash recoveries of service payments; other miscellaneous receipts.
		80,000	

* Of this 28·8073 per cent. is provincialised.

LIST

OF

IMPERIAL, PROVINCIAL, LOCAL, AND SPECIAL FUNDS

OF THE GOVERNMENT OF MADRAS.

List of Imperial, Provincial, Local, and Special Funds of the Government of Madras.

Heads of revenue.		Estimate for 1883-84.	Description of receipts.
Imperial.			
I. Land Revenue		Rs. *4,50,50,000	Collections on account of settled demand, comprising peshkash (permanent assessment) on zamíndárí lands, jágírs (fiefs), muththas (estates corresponding to zamíndáris), and pálaiyams (properly life grants in return for military services)—raiyatwárí settlements—and quit-rent on srotriyam villages (assigned at favorable rates in reward for past services or on religious tenures), and inám entire villages (held on tenures originally rent free but now subject to payment of quit-rent); sale-proceeds of waste land; receipts on account of redemption of land-tax; pearl fishery receipts; rent on grants; lands cultivated but not included in jamábandí (yearly closing of the land-tax accounts); grazing-tax; water-tax on zamíndárí and inám lands; quit-rent; process-servers' fees; &c.
XI. Tributes from Native States.		34,46,000	Tribute from Travancore; peshkash and subsidy from Cochin, Travancore, and Mysore.
Imperial and Provincial.			
III. Salt	I.	1,35,98,000	*Imperial.*—Customs and excise duties on salt; sale-proceeds of government salt.
	P.	25,000	*Provincial.*—Rents of warehouses; fines and forfeitures; and miscellaneous receipts.
		1,36,23,000	
IV. Stamps	I.	27,00,000	Sale-proceeds of one-anna stamps for receipts and cheques; bills of exchange; other general stamps and court-fee stamps; duty on impressing documents; fines and penalties; miscellaneous receipts.
	P.	27,00,000	
		54,00,000	
V. Excise	I.	33,00,000	License and distillery fees; duties for sale of liquors and drugs; sale-proceeds of excise opium and gain on such sale-proceeds; fines, confiscations, and miscellaneous receipts.
	P.	33,00,000	
		66,00,000	
VII. Customs	I.	35,000 in	*Imperial.*—Sea customs (export duty on rice and paddy, and import duty on arms, ammun… stores, liquors, opium not covered by a pass, and salt); land customs (transit and frontier duties… cordons round Yanam, Pondicherry, Karikal, and Mahé).
	P.	50,000	*Provincial.*—Warehouse and wharf rents, and miscellaneous receipts.
		9,85,000	
VIII. Assessed Taxes ..	I.	2,25,000	License-tax.
	P.	2,25,000	
		4,50,000	
X. Registration	I.	3,00,000	Fees for registering documents.
	P.	3,00,000	
		6,00,000	
XXI. Interest	I.	6,29,000	*Imperial.*—Interest on loans to municipalities and other public bodies; on loans to native states or private persons; and on arrears of revenue; miscellaneous receipts.
	P.	3,000	*Provincial.*—Interest on government securities.
		6,32,000	
XXII. Receipts in aid of superannuation, retired, or compassionate allowances.	I.	4,00,000	*Imperial.*—Subscriptions to the (late) military and medical retiring funds.
	P.	41,000	*Provincial.*—Subscriptions under the Indian civil service family pension regulations; contributions for pensions and gratuities, and miscellaneous receipts.
		4,41,000	
XXIV. Miscellaneous ..	I.	11,000	*Imperial.*—Premium on bills; unclaimed bills of exchange of more than three years' standing.
	P.	69,000	*Provincial.*—Unclaimed deposits; sale-proceeds of durbar presents and of old stores and materials; fees for government audits; miscellaneous fees, fines and forfeitures; miscellaneous cash recoveries of service payments; other miscellaneous receipts.
		80,000	

* Of this 28·8073 per cent. is provincialised.

List of Imperial, Provincial, Local, and Special Funds of the Government of Madras—*continued.*

Heads of revenue.	Estimate for 1883-84.	Description of receipts.
Provincial.	RS.	
IX. Forest	9,25,000	Sale-proceeds of timber, firewood and charcoal, bamboos, sandalwood, grass, and other products; confiscated drift and waif wood; fines, refunds, and other miscellaneous sources.
XII. Post Office	....	.....
XV. Law and Justice ..	7,78,000	Sale-proceeds of unclaimed and escheated property; court fees realised in cash; general fees, fines, and forfeitures; gaol manufactures; receipts from convict labor; and miscellaneous receipts.
XVI. Police	3,29,000	Hire of police by railways, municipalities, cantonments and towns, and by departments; cash receipts under Arms Act; other fees and fines.
XVII. Marine	18,000	Pilotage receipts; dockyard services, and supplies to departments or private persons; sale-proceeds of vessels and stores; registration fees.
XVIII. Education	2,05,000	Fees from government colleges and schools; contributions; sale-proceeds of books; and miscellaneous receipts.
XIX. Medical	78,000	Medical college fees; hospital and lunatic asylum receipts; proceeds of medicines sold by civil surgeons; contributions; and miscellaneous receipts.
XX. Scientific and other Minor Departments.	99,000	Model farm and botanical garden receipts; examination and emigration fees.
XXIII. Stationery and Printing. .	80,000	Stationery receipts; sale-proceeds of gazettes and other publications; press receipts.
XXXIII. Irrigation and Navigation	1,29,000	Buckingham canal tolls.
XXXV. Civil Buildings, Roads and Services.	2,05,000	Rents for government buildings; sale-proceeds of materials, tools and plant; and miscellaneous receipts.

Heads of revenue.	Opening balance for 1883-84.	Estimate for 1883-84.	Description of receipts.
Local Fettered Funds (being funds incorporated in the general accounts, but not at the unfettered disposal of the Government for expenditure in any part of the Presidency).	RS.	RS.	
Local Funds (Act IV of 1871) ..	27,93,062	* 52,47,740	These funds comprise (*a*) *land-cess*; (*b*) *house-tax*; (*c*) *tolls*. The first (*a*) is the cess of not more than one anna in the rupee on the annual rent-value of all occupied land held on any tenure. The second (*b*) is the rate not exceeding five rupees, leviable on houses within unions where Local fund schools are established. This tax has not been levied since 1873. The third (*c*) are levied on carriages, carts, and animals passing along roads within the circle.
Canal and Ferry Fund	1,66,893	1,32,430	Derived from tolls and license-fees levied under Act I of 1870 on canals, lines of navigation, and ferries in three districts—Godávari, Kistna and Tanjore.
Village Service Fund	15,46,834	31,12,700	Comprised of proceeds of village service ináms placed under attachment; the ancient fees (mirás) paid by raiyats for village services; the cess levied under Act IV of 1864 in lieu of such fees; and the quit-rent imposed on enfranchised village service ináms in Godávari, Kurnool and Trichinopoly.
Irrigation Cess Fund	54,053	35,120	A cess, regarded as voluntary, but in practice compulsory in some taluqs, paid by raiyats holding lands in certain districts (Trichinopoly, Madura and Coimbatore) in lieu of customary labor.
Bearer's Fee Fund	2,194	..	Consists of small fees collected in the Godávari district from persons for whom dáks are laid by government officers; intended to cover petty contingent charges connected with laying dáks. The fund may before long be closed.
Road Fund, Bhadráchalam and Rékapalle Taluqs.	37	..	Derived from a cess of 2 per cent. levied on the land revenue and is expended in making roads. These taluqs were transferred to the Madras presidency from the Central Provinces in the year 1874.
~~Police Lodging Fund .. ..~~	1,373	22,730	~~Formed of deductions made from pay of the police force on account of their lodgings.~~
~~Book Depôt Fund .. .. ..~~	28,026	60,000	~~Sale-proceeds of English and vernacular text-books; elementary school-books and maps.~~

* For 1882-83.

List of Imperial, Provincial, Local, and Special Funds of the Government of Madras—*continued.*

Heads of revenue.	Opening balance for 1883-84.	Estimate for 1883-84.	Description of receipts.
Excluded Funds (being funds not incorporated in the general accounts).	RS.	RS.	
Municipal Fund	*1,19,800	*14,72,200	Rates and taxes, leviable under the Towns Improvement Act of 1871, on houses, buildings, lands, arts, professions, trades, callings, carriages, horses and other animals; fees on registration of carts; tolls on carriages, carts, and animals entering municipal limits.
Cantonment Fund	471	12,344	Consists of funds levied under section 19 of Act I of 1866 from pound collections and sale-proceeds of grass and other produce within cantonments.
Port and Marine Fund	7,34,821	3,95,000	Dues levied under section 45 of the Indian Ports Act XII of 1875; salvage money, and sale-proceeds of waifs; fines, and other miscellaneous receipts.
Educational Building Fund	8,002	41,800	Surplus pagoda funds; to which private subscriptions for building schools are added. It has been suggested to the director of public instruction that this fund should now be wound up.
University Fee Fund	7,078	70,780	Fees for degrees conferred by the Madras University, and admission fees, imposed from time to time, under section 15 of Act XXVII of 1857.
Endowment Fund	9,092	16,400	Is comprised of old endowments and grants made for the support of hospitals, dispensaries, alms-houses and like charitable (non-religious) institutions for the use of the people. The Munro chattram and dispensary in Anantapúr; the Kurnool tope; four chattrams in Tinnevelly and another on the Nílgiris are maintained from this fund.
Unfettered Funds (being funds incorporated in the general accounts, but practically at the unfettered disposal of the Government for expenditure in any part of the Presidency).			
Pound Fund	2,66,000	2,03,720	Fines paid on strayed cattle; sale-proceeds of unclaimed cattle.

*For 1882-83.

List of Imperial, Provincial and Local Services of the Government of Madras—*continued.*

Heads of expenditure.	Budget estimate for 1883-84.	Description of expenditure.
Imperial.	RS.	
1. Interest on ordinary debt ..	9,000	Interest on Government of India stock notes.
2. Interest on deposits	7,58,000	Interest on treasury notes in favor of service funds; on civil funds; on apothecaries' fund; on presidency savings bank deposits; on soldiers' deposits in savings bank; on railway funds; on deposits of administrator-general; on land-revenue collections refunded; on miscellaneous accounts.
4. Assignments and compensations.	11,81,000	Assignments to inámdárs and other grantees; pensions in lieu of resumed lands; compensations (general and salt) to French government under convention of 1815; to Travancore and Cochin on account of customs revenue; to Adí Rájá Bibí for the Amendivi island; rents, rates and taxes; payment to French government at Pondicherry on account of arrack farm in the Masulipatam *loge;* and other miscellaneous payments.
7. Salt	19,00,000	Salaries of commissioner, deputy and assistant commissioners, of clerks, servants and boat establishment; contingent charges such as rents, rates, taxes, rewards; travelling allowances; postage charges, petty works of construction and repair; purchase of salt and manufacturers' share; freight on imported salt; cost of conveyance and storing; cost and repair of salt machines; cost of export of salt and gathering of spontaneous salt; miscellaneous charges.
23. Ecclesiastical	3,59,000	Salaries of bishop, archdeacon, chaplains, chaplains of Church of Scotland, registrar, marriage registrar, organist, verger, servants and cemetery establishments; bishop's visitation allowance; rewards for proficiency in Oriental languages; house-rent and travelling allowances of chaplains.
25. Political	2,16,000	Salaries of the residents and assistant residents in Travancore *cum* Cochin, and in Maisúr; of Chepák agent and assistant agent; of residency surgeons; allowances to officers in charge of Bangalore treasury; pay of clerks, servants, and treasury establishment; durbar presents; charges on account of State prisoners, and Tipú's and Haidar's mahals.
27. Territorial and Political pensions.	10,44,000	Tanjore, Vellore and Carnatic pensions; pension of Masulipatam Naváb; marriage and funeral allowances; commutation of political pensions; guards of honor to two Carnatic begams; other allowances.
Imperial—Provincial.		
3. Refunds and drawbacks ..	I. 1,30,000 P. 71,000 2,01,000	Repayments of revenue erroneously collected under land revenue, stamps, and other heads; refunds of magisterial fines on appeal; drawbacks (being the portion of customs revenue due by law to exporters or importers for re-exportation or re-importation).

List of Imperial, Provincial and Local Services of the Government of Madras—*continued.*

Heads of expenditure.		Budget estimate for 1883-84.	Description of expenditure.
Imperial—Provincial—(continued).		Rs.	
8. Stamps	I.	75,000	Salaries of superintendent, clerks and servants; one-fifth freight on stores from Europe; rents, rates, taxes; other contingent charges; establishment for sale of general stamps; discount on sale of stamps; charges on sale of court-fee stamps; miscellaneous charges.
	P.	75,000	
		1,50,000	
9. Excise	I.	1,05,000	Pay of excise superintendent and assistant superintendent; of inspectors, accountants and servants; law charges; cost of manufacture and purchase of liquor; miscellaneous contingencies; rents, rates, and taxes.
	P.	1,05,000	
		2,10,000	
12. Assessed taxes	I.	5,000	Collection of license-tax.
	P.	5,000	
		10,000	
14. Registration	I.	2,17,700	Salaries of inspector-general, registrars and sub-registrars; payment of commission; pay of registration and joint stock establishments; travelling allowances, office and house rent, rates, taxes; postage; miscellaneous charges.
	P.	2,17,700	
		4,35,400	
18. General Administration ..	I.	3,04,000	*Imperial.*—Civil office of audit and account; currency department; allowance to Presidency banks.
	P.	10,03,000	*Provincial.*—Salaries of the Governor and civilian members of executive council; of the Governor's private secretary and his office; expenses connected with the Governor's band; expenditure from contract allowance, including tour expenses of the Governor and his staff; salaries of chief, revenue, and military department secretaries and their establishments; expenses of annual move to the hills; salaries of board of revenue and establishments.
20. Police	I.	77,000	*Imperial.*—Customs preventive establishment and police salt guards.
	P.	37,61,000	*Provincial.*—Inspector-general of police; police officers and subordinates, at the presidency town and in the districts; village police; marine police.
21. Marine	I.	5,000	*Imperial.*—Est... *Margaret Northcote* and *Prince*.
	P.	7,000	*Provincial.*—Cos... ...boan channel; contingencies.
26. Scientific and other minor departments.	I.	17,000	*Imperial.*—Archae... d p department and Sanskrit manuscripts; gazetteers and statistical memoirs.
	P.	4,16,000	*Provincial.*—Madras ...useum and observatory establishment; chinchona establishment; donations to scientific societies; government farms; public exhibitions and fairs; government bull and stallion charges; botanical gardens; Senate house park; emigration establishments; registration of river-borne traffic; Provincial statistics; and examinations.
29. Superannuation allowances and pensions.	I.	10,11,000	Superannuation and retired allowances; compassionate allowances; gratuities; donations to service funds; pensions of the military and medical retiring funds; covenanted civil service pensions.
	P.	8,61,000	
30. Stationery and Printing ..	I.	1,20,000	*Imperial.*—Stationery purchased for central stores.
	P.	6,97,000	*Provincial.*—Stationery office; Government and collectorate presses; cost of printing at private presses; cost of stationery supplied from central stores.
31. Miscellaneous	I.	36,000	*Imperial.*—Cha...s for remittance of treasure.
	P.	2,27,000	*Provincial.*—Rewards for proficiency in oriental languages; cost of books and publications; donations for charitable purposes; charges on account of European vagrants; rewards for destruction of wild animals; cost of establishments for stamping weights and measures and of storekeeper of machinery; conservancy establishments; special commissions of inquiry; allowances to civil servants out of employ; travelling allowances to officers attending examinations; unforeseen charges.
Provincial.			
5. Land Revenue		44,32,000	Collectors, sub, assistant, and deputy collectors and establishments; tahsildars and establishments; temporary and medical establishments; rents, rates and taxes; office and miscellaneous expenses; travelling and tentage allowances (the foregoing items are charged four-fifths to Land Revenue and one-fifth to Law and Justice); cost of land; charges for remittance of treasure *within* districts; law charges; charges for serving revenue processes; charges on account of fishery collections; revenue survey and revenue settlement establishments with contingent travelling and postage charges; inám commissioner.
11. Customs		1,83,000	Land and sea customs salaries, establishments and contingencies at Madras and other ports.
13. Forest		9,21,000	Cost of conservancy and works, namely, timber and other produce removed from the forests by Government agency and by consumers or purchasers; confiscated drift and waif wood; rent of leased forests and payments to shareholders in forests managed by Government; cost of live and dead stock; cost of demarcating, improving, extending, and protecting forests from fires; salaries and allowances of establishments; contingencies.

List of Imperial, Provincial and Local Services of the Government of Madras—*continued.*

Heads of expenditure.	Budget estimate for 1883-84.	Description of expenditure.
Provincial—(continued).	Rs.	
15. Post Office	1,13,000	Cost of district post establishments.
19. Law and Justice	48,03,000	Salaries of high court judges and registrars, of advocate-general, government solicitor, government pleader, coroner, administrator-general, and justices of the peace, and of their establishments; charges for mufassal witnesses attending the high court; rents, rates, taxes, and other contingent charges; salaries of district and sessions judges, subordinate judges and munsifs and their establishments; cost of process service establishment; allowances to witnesses at the district, &c., courts, and contingent charges; salaries of judges of the small cause court, and their establishment; of special assistant agents, Jeypore and Ganjam; of cantonment magistrates; of subordinate magistrates, Ganjam; of special magistrates; contingent criminal court charges; one-fifth of salaries of collectors, magistrates and others shown under Land Revenue; salaries of inspector-general of jails, his subordinates, and their establishments; allowances to gaol superintendents; rations, clothing and bedding, and miscellaneous district jail charges; diet money to lock-up prisoners; cost of raw materials and new machinery; commission to gaolers; charges for transporting convicts.
22. Education	10,90,000	Salaries of director of public instruction and inspecting educational officers and their establishments; of principals, professors, masters, and mistresses, in government colleges, high, middle, primary, normal, art, and ordnance artificers' schools; cost of civil engineering college; scholarships; prizes; grants for encouragement of learning; cost of government book depôt; grants-in-aid; payments by results; preparation and editing of books; gymnasia; library of oriental manuscripts; translators; miscellaneous.
24. Medical	10,58,000	Salaries of surgeon-general with the government of Madras; of surgeons-major, surgeons, honorary and native surgeons, apothecaries, hospital assistants, and their establishments; cost of sanitary commissioner's and vaccine department; cost of Medical college professors and establishment; Medical college scholarships and stipends; salary of lunatic asylum superintendent, apothecaries, &c.; of health officer and of lock hospital apothecary, with connected establishments; salary of chemical examiner, establishment and contingent charges.
46. Irrigation and Navigation ..	3,50,000	Expenditure on extending and maintaining the Buckingham canal.
48. Civil buildings, roads and services.	24,93,000	Outlay on public [illegible] and repair works (not being military, irrigation, salt, postal, telegraph, or post) carried out by [illegible]ment, and by civil officers; cost of public works secretariat (excluding [illegible] account, and executive, establishments.
Local.		
Fettered local funds.		
Local funds (Act IV of 1871) ..		[illegible], repair and maintenance of roads and communications; construction and repair of school-houses; maintenance of schools; cost of inspecting schools and training teachers; construction, repair of, and charges connected with, hospitals, dispensaries, lunatic asylums, choultries, markets, tanks and wells; cost of training vaccinators and medical practitioners; expenses connected with the sanitary inspection of towns and villages subject to the Act; or with the cleansing of roads, streets, and tanks; and other works of public utility, health, or comfort.
Car[illegible] and Ferry fund	1,70,200	Salaries payable, and expenses and claims for compensation under the Act; cost of constructing, improving, repairing, and extending channels and ferries subject to its provisions.
Village Service fund	31,30,110	Pay of village servants.
Irrigation cess fund	36,630	Repairing and maintaining the channels in connection with which the cess is paid in Karúr, Coimbatore, Satyamangalam, Perundurai and Palladam taluks, and in Salem and Trichinopoly.
Road fund, Bhadráchalam and Rékapalle taluks.		Constructing and repairing roads in the two taluks in question which were handed over to Madras by the Central provinces administration in 1874, and now form part of the Godávari district.
Police Lodging fund	23,478	Constructing and repairing police lines.
Book depôt fund	52,470	Expenditure connected with the Central book depôt.
Excluded local funds.		
Cantonment fund	11,767	Public improvements within the limits of the cantonment.
Port and Marine funds	2,56,800	Pay and allowances of persons on establishment of port; cost of buoys, beacons, lights and all other works for benefit of vessels when in, approaching, or leaving the port, or the rivers or channels leading to the port.
Educational building fund	54,490	Educational buildings.
University fee fund	69,750	Expenses of Madras University.
Endowment fund	15,330	Maintaining the charitable houses already named in the description of the Endowment fund receipts.
Unfettered local funds.		
Pound fund	2,32,900	Pay of pound-keepers; expenses of constructing and maintaining pounds, or of other purposes connected with the execution of the Act; the balance is applied to constructing and maintaining roads and bridges, and to other purposes of public utility.

* For 1882-83.