Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 629-30.

DATED 28th August 1895

INDEXED. 28/29

[Despatch Abstract.]

PROVINCIAL ADVANCE AND LOAN ACCOUNT.-

Reviewing the statement showing the receipts and disbursements under-----for March 1895.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2525		95				
	1211		96				

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 28th August 1895,
Nos. 629, 630.

AUGUST.

Provincial Advance and Loan Account.

Reviewing the statement showing the receipts and disbursements under — for March 1895.

28th August 1895, Nos. 629, 630, Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Statement showing the Receipts and Disbursements under the Provincial Advance and Loan Account for March 1895.

[Statement.

Statement showing the Receipts and Disbursements under Provincial Advance and Loan Account for March 1895.

Receipts.	Current month.			Progressive total.			Budget estimate.	Revised estimate.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
CLASS I.								
Advances to Cultivators.								
Land Improvement Act Advances—Ordinary	57,708	10	5	6,42,655	15	0	4,62,000	7,20,000
Land Improvement Act Advances—Famine	..			46	9	9		
Famine Advances. Advances for relief operations	..			..				
Famine Advances. Advances for seed grain ..	83	2	0	149	4	10		
Famine Advances. Do. to weavers ..	..			..				
Agriculturists' Loans Act XII of 1884 ..	1,255	7	1	1,29,160	2	1		1,30,000
Advances in cases of distress	..			..				
Miscellaneous Advances	..			..				
	59,047	3	6	7,72,011	15	8	4,62,000	8,50,000
CLASS III.								
Loans to Landholders and other Notabilities.								
Banganapalle Nawab	..			27,779	2	8	27,800	27,780
Andipatti Poligar	..			..			..	..
Shulagiri Estate	..			2,714	13	2	2,700	2,720
	..			30,493	15	10	30,500	30,500
CLASS IV.								
Loans to Mofussil Municipalities.								
Cuddapah Municipality	..			171	13	2	172	172
Adóni do.	..			1,547	8	5	1,120	1,548
Tanjore do.	..			..			6,333	..
Kumbakônam do.	..			1,979	1	3	1,980	1,979
Máyavaram do.	..			475	0	0	374	475
Madura do.	..			2,804	0	0	2,800	2,804
Ootacamund do.	..			3,041	10	3	3,040	3,042
Coonoor do.	..			816	0	8	815	816
Calicut do.	..			2,000	0	0	2,000	2,000
Tellicherry do.	..			500	0	0	500	500
Cochin do.	..			746	9	8	740	747
	..			14,081	11	5	19,874	14,083
Loans to District and other Local Fund Committees.								
Local Fund Board, Saidapet	..			12,626	14	11	12,626	12,627
Do. Calicut	..			..			..	..
Do. Tellicherry	..			3,000	0	0	3,000	3,000
	..			15,626	14	11	15,626	15,627
Total ..	59,047	3	6	8,32,214	9	10	5,28,000	9,10,210

Disbursements.	Current month.			Progressive total.			Budget grant.	Revised estimate.
	RS.	A.	P.	RS.	A.	P.	RS.	RS.
CLASS I.								
Advances to Cultivators.								
Land Improvement Act Advances—Ordinary	60,477	8	2	2,63,709	3	3	7,00,000	1,45,000
Famine Advances. Advances for relief operations	..			..				..
Famine Advances. Advances for seed grain ..	..			..				..
Famine Advances. Do. to weavers ..	..			..				..
Agriculturists' Loans Act XII of 1884 ..	6,059	11	1	15,884	11	1		5,000
Advances in cases of distress	..			..				..
Miscellaneous Advances	..			..				..
	66,537	3	3	2,79,593	14	4	7,00,000	1,50,000
CLASS III.								
Loans to Landholders and other Notabilities.								
Banganapalle Nawab	..			..			..	..
Andipatti Poligar	..			..			..	..
Shulagiri Estate	..			..			..	..
	..			..			..	..
CLASS IV.								
Loans to Mofussil Municipalities.								
Cuddapah Municipality	..			..			..	..
Kurnool do.	42,165	0	0	56,220	0	0	52,000	56,220
Tanjore do.	25,900	0	0	25,900	0	0	..	25,900
Kumbakónam do.	..			..			..	..
Máyavaram do.	..			..			..	..
Trichinopoly do.	30,000	0	0	1,00,000	0	0	1,00,000	1,00,000
Tirupati do.	..			..			48,000	..
Ootacamund do.	..			..			..	..
Coonoor do.	..			..			..	..
Dindigul do.	..			..			28,000	..
Calicut do.	..			..			..	..
Cochin do.	..			..			..	..
Madura do.	..			..			11,000	35,240
Other do.	..			..			11,000	..
	98,065	0	0	1,82,120	0	0	2,50,000	2,17,360
Loans to Disrict and other Local Fund Committees.								
Local Fund Board, Saidapet	..			..			..	..
Do. Calicut	..			..			..	..
Do. Tellicherry	..			..			..	..
	..			..			..	..
Total ..	1,64,602	3	3	4,61,713	14	4	9,50,000	3,67,360

No. B.F.Y.—8.

To the Chief Secretary to Government, Financial Department, with reference to his memorandum, No. 1944, dated 9th December 1892.

Fort St. George,
23rd August 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Order—dated 28th August 1895, No. 629, Financial.

The account of Provincial loans and advances for 1894–95 presents the same unsatisfactory features as marked the transactions of previous years which were noticed in G.O , dated 13th November 1894, No. 981.

2. *Class I—Advances to Cultivators.*—A sum of 7 lakhs was provided in the sanctioned budget for land improvement and agricultural loans, but no more than 2·80 lakhs have been utilised. On the other hand, the repayments amounted to 7·72 against an estimate of 4·62 lakhs. The outstanding balance on the 31st March 1895 has been reduced to 31·54, or 10·78 lakhs less than was originally anticipated. These figures are not altogether satisfactory, but it is hoped that the revision of the rules contemplated in G.O., dated 25th May 1895, No. 301, Revenue, will effect an improvement.

G.O., dated 22nd April 1895, Nos. 257, 258, Political.

3. *Class III—Loans to Landholders and Notabilities.*—The loan to the Nawab of Banganapalle has been entirely liquidated, ·19 having been credited in the accounts of the current year. The only amount outstanding is a balance of ·13 due from the Shulagiri Estate.

G.O., dated 8th March 1895, No. 221, Financial.
G.O., dated 12th March 1895, No. 413 M.

4. *Class IV (a)—Loans to Municipalities.*—In the budget a provision of 2·50 lakhs was made, but until very near the close of the year the only amounts drawn were the loan of ·70 by the Trichinopoly Municipality and a sum of ·02 by the Kurnool Municipality. The attention of municipal councils was drawn to the matter by telegram in March 1895, and as a result nearly a lakh was paid in the accounts of that month. The total disbursements aggregated 1·82, including a sum of ·26 drawn by the Tanjore Municipality which was not included in the budget. The outstanding balance under this class rose from 5·72 at the beginning, to 7·40 at the close, of the year.

5. The provision of ·48 for the drainage of Tirupati lapsed owing to the scheme having been abandoned in favour of a water-supply project, which is to be carried out during the current year. The Dindigul water-supply scheme was also postponed.

6. The Local and Municipal Department will be requested to report why the provision of ·11, on account of the Madura water-supply, which was raised to ·35 in the revised estimate, was allowed to lapse. No provision on this account exists in the estimates of 1895–96, and the payment of the amount in the current year may lead to a derangement of the sanctioned programme and the postponement of other works of approved utility. Attention has recently * been drawn to the inconvenience caused by the failure of local bodies to draw sanctioned grants within the year in which budget allotments are made.

* G.O., dated 19th March 1895, No. 256 (paragraph 5).

G.O., dated 15th December 1894, No. 1107, Financial.

7. The recovery of ·06 expected from the Tanjore Municipality was not actually effected on the ground that, under article 129 (1) of the Civil Account Code, no repayment becomes due until the municipal council draws the whole of the sanctioned loan. It is observed that the last instalment was not taken until March 1895. Instructions have already been issued to the effect that loans should be taken concurrently with the grants, so as to prevent undue delays in the drawing of the former.

8. The total closing balance of the Provincial advance and loan account, which, in the budget estimate, was placed at 51·76, has in the actuals fallen to 39·87 lakhs.

9. The following figures extracted from the Government of India resolution recorded in G.O., dated 27th March 1895, No. 281, afford a striking contrast between the operations of the Provincial loan and advance account in this Presidency and in other provinces:—

Provinces.	Opening balance, 1894–95.	Closing balance, 1895–96.
Bengal	38·81	62·09
North-Western Provinces and Oudh	79·86	108·71
Punjab	52·82	57·02
Bombay	55·41	66·84
Madras	43·58	38·38

His Excellency the Governor in Council trusts that greater advantage will in future be taken of the facilities afforded for improving agriculture and sanitation in the Madras Presidency.

10. The Accountant-General will be requested to enter in future full particulars in all the columns of this statement, as has been done on page 2 of these Proceedings.

He will also sub-divide the heading "*Advances to Cultivators*" into the three classes usually shown by the Board of Revenue and embodied in Detailed Account 13-A of the Civil Estimates, viz.—

(i) Ordinary loans bearing interest at 6¼ per cent.
(ii) Loans under the special well rules bearing interest at 3 per cent.
(iii) Do. do. do. 4 do.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
„ Local and Municipal Department.
„ Sanitary Board.
„ Accountant-General.

ENDORSEMENT—dated 28th August 1895, No. 630, Financial.

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

J. F. PRICE,
Chief Secretary.

Exd. C. Rajagopaul.

Cir 831. Lodged 9/4/95
398: 23.5.94.
981/2: 13. 11. 94
257/8: 22.4.95 [illegible]
256: 19.3.95 [illegible]
1107/A: 15.12.94 "

1210

Com./488—20-4-9-94.

18

CHIEF SECRETARY
22 MAY. 1895
GOVERNMENT OF MADRAS

Regd. 22/5/95

Preliminary

STATEMENT

SHOWING THE

RECEIPTS AND DISBURSEMENTS

UNDER

PROVINCIAL ADVANCE AND LOAN ACCOUNT.

FOR

March 1895.

Ref.
There was a [illegible] revision [illegible] final acct for 1894-5 and last [illegible] I assume. Put it up. [illegible]

R.O. 981/2 / 13.11.94 put up

Preliminary

Statement showing the Receipts and Disbursements under Provincial Advance and Loan Account for March 1895.

Receipts.	Current Month. RS.	A.	P.	Progressive Total. RS.	A.	P.	Budget Estimate. RS.	Revised estimate
Class I.								
ADVANCES TO CULTIVATORS.								
Land Improvement Act Advances—Ordinary	58,265	9	-	6,43,212	13	7	3,19,000	6,20,000
Do. Do. Famine ..	-	-	-	46	9	9		
Famine Advances: Advances for relief operations.	-	-	-	-	-	-		
Famine Advances: Do. for seed grain ..	6	12	7	72	15	5		
Famine Advances: Do. to weavers ..	-	-	-	-	-	-		
Agriculturists' Loans Act, XII of 1884 ..	1101	2	6	129,005	13	6	1,43,000	1,38,000
Advances in cases of distress	-	-	-	-	-	-		
Miscellaneous Advances	-	-	-	-	-	-		
	59,373	8	1	772,338	4	3	4,62,000	7,50,000
Class III.								
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
Bunganapalle Nabob	-	-	-	27,779	2	8	27,800	27,780
Andipatti Poligar	-	-	-	-	-	-	-	-
Shulagiri Estate	-	-	-	2714	13	2	2,700	2,720
	-	-	-	30,493	15	10	30,500	30,500
Class IV.								
LOANS TO MOFUSSIL MUNICIPALITIES.								
Cuddapah Municipality	-	-	-	171	13	2	172	172
Adoni do	-	-	-	1547	8	5	1,120	1,548
Tanjore do.	-	-	-	-	-	-	6,353	-
Kumbakonum do.	-	-	-	1979	1	3	1,980	1,979
Mayavaram do.	-	-	-	475	-	-	374	475
Madura do	-	-	-	2804	-	-	2,800	2,804
Ootacamund do.	-	-	-	3041	10	3	3,040	3,042
Coonoor do.	-	-	-	816	-	8	815	816
Calicut do.	-	-	-	2,000	-	-	2,000	2,000
Tellicherry do	-	-	-	500	-	-	500	500
Cochin do.	-	-	-	746	9	8	746	747
	-	-	-	14,081	11	5	19,900	14,083
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
Local Fund Board, Saidápet	-	-	-	12,626	14	11	12,600	12,627
Do. Calicut	-	-	-	-	-	-	-	-
Do. Tellicherry ..	-	-	-	3,000	-	-	3000	3000
	-	-	-	15,626	14	11	15,600	15,627
Total ..	59,373	8	1	832,540	14	5	5,28,000	8,10,210

Disbursements.	Current Month RS.	A.	P.	Progressive Total. RS.	A.	P.	Budget Grant. RS.	Revised estimate
Class I.								
ADVANCES TO CULTIVATORS.								
Land Improvement Act Advances—Ordinary	60,477	8	2	263,709	3	3	6,85,000	2,45,000
Famine Advances: Advances for relief operations.	-	-	-	-	-	-		
Famine Advances: Do. for seed grain ..	-	-	-	-	-	-		
Famine Advances: Do. to weavers ..	-	-	-	-	-	-		
Agriculturists' Loans Act, XII of 1884 ..	6,057	-	-	15,882	-	-	15,000	5,000
Advances in cases of distress	-	-	-	-	-	-		
Miscellaneous Advance	-	-	-	-	-	-		
	66,534	8	2	279,591	3	3	7,00,000	2,50,000
Class III.								
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
Bunganapalle Nabob	-	-	-	-	-	-	-	-
Andipatti Poligar	-	-	-	-	-	-	-	-
Shulagiri Estate	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Class IV.								
LOANS TO MOFUSSIL MUNICIPALITIES.								
Cuddapah Municipality	-	-	-	-	-	-	-	-
Kurnool do	42,165	-	-	56,220	-	-	52,000	56,220
Tanjore do.	25,900	-	-	25,900	-	-	-	25,900
Kumbakonum do.	-	-	-	-	-	-	-	-
Mayavaram do.	-	-	-	-	-	-	-	-
Trichinopoly do.	30,000	-	-	100,000	-	-	1,00,000	1,00,000
Tirupati do	-	-	-	-	-	-	48,000	-
Ootacamund do.	-	-	-	-	-	-	-	-
Coonoor do.	-	-	-	-	-	-	-	-
Dindigul do	-	-	-	-	-	-	28,000	-
Calicut do.	-	-	-	-	-	-	-	-
Cochin do.	-	-	-	-	-	-	11,000	35,240
Madura do Other do	-	-	-	-	-	-	-	-
	98,065	-	-	182,120	-	-	2,50,000	2,17,360
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
Local Fund Board, Saidápet	-	-	-	-	-	-	-	-
Do. Calicut	-	-	-	-	-	-	-	-
Do. Tellicherry ..	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total ..	164,599	8	2	461,711	3	3	9,50,000	4,67,360

11,000

FORT ST. GEORGE,
Accountant-General's Office,
20 May 1895.

Offg Accountant-General.

Prepared.
Examined.

No. B.F.Y./4

To
The Chief Secretary to Government, Financial Department, with reference to his Memorandum No. 1944, dated 9th December 1892.

CURRENT No. 2099

$\frac{\text{Com.}}{488}$—20-4-9-94.

Final

STATEMENT

CHIEF SECRETARY
26 AUG. 1895
GOVERNMENT OF MADRAS

SHOWING THE

RECEIPTS AND DISBURSEMENTS

UNDER

PROVINCIAL ADVANCE AND LOAN ACCOUNT.

FOR

March 1895.

Recd. & Regd. 26-8-95

Final

Statement showing the Receipts and Disbursements under Provincial Advance and Loan Account for March 1895.

Receipts.	Current Month. RS.	A.	P.	Progressive Total. RS.	A.	P.	Budget Estimate. RS.
Class I.							
ADVANCES TO CULTIVATORS.							
Land Improvement Act Advances—Ordinary	57708	10	5	642655	15	"	
Do — Famine	"	"	"	46	9	9	
Famine Advances: Advances for relief operations.	"	"	"	"	"	"	
Famine Advances: Do. for seed grain	83	2	"	149	4	10	
Famine Advances: Do. to weavers	"	"	"	"	"	"	
Agriculturists' Loans Act, XII of 1884	1255	7	1	129160	2	1	
Advances in cases of distress	"	"	"	"	"	"	
Miscellaneous Advances	"	"	"	"	"	"	
	59047	3	6	772011	15	8	462000
Class III.							
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.							
Bunganapalle Nabob	"	"	"	27779	2	8	
Andipatti Poligar	"	"	"	"	"	"	
Shulagiri Estate	"	"	"	2714	13	2	
	"	"	"	30493	15	10	30500
Class IV.							
LOANS TO MOFUSSIL MUNICIPALITIES.							
Cuddapah Municipality	"	"	"	171	13	2	
Adoni do	"	"	"	1547	8	5	
Tanjore do.	"	"	"	"	"	"	
Kumbakonum do.	"	"	"	1979	1	3	
Mayavaram do.	"	"	"	475	"	"	
Madura do	"	"	"	2804	"	"	
Ootacamund do.	"	"	"	3041	10	3	
Coonoor do.	"	"	"	816	"	8	
Calicut do.	"	"	"	2000	"	"	
Cochin do.	"	"	"	746	9	8	
Tellicherry do	"	"	"	500	"	"	
	"	"	"	14081	11	5	19900
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.							
Local Fund Board, Saidápet	"	"	"	12626	14	11	
Do. Calicut	"	"	"	"	"	"	
Do. Tellicherry	"	"	"	3000	"	"	
	"	"	"	15626	14	11	15600
Total	59047	3	6	832214	9	10	528000

Disbursements.	Current Month RS.	A.	P.	Progressive Total. RS.	A.	P.	Budget Grant. RS.
Class I.							
ADVANCES TO CULTIVATORS.							
Land Improvement Act Advances—Ordinary	60477	8	2	263709	3	3	
Famine Advances: Advances for relief operations.	"	"	"	"	"	"	
Famine Advances: Do. for seed grain	"	"	"	"	"	"	
Famine Advances: Do. to weavers	"	"	"	"	"	"	
Agriculturists' Loans Act, XII of 1884	6059	11	1	15884	11	1	
Advances in cases of distress	"	"	"	"	"	"	
Miscellaneous Advance	"	"	"	"	"	"	
	66537	3	3	279593	14	4	700000
Class III.							
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.							
Bunganapalle Nabob	"	"	"	"	"	"	
Andipatti Poligar	"	"	"	"	"	"	
Shulagiri Estate	"	"	"	"	"	"	
	"	"	"	"	"	"	"
Class IV.							
LOANS TO MOFUSSIL MUNICIPALITIES.							
Cuddapah Municipality	"	"	"	"	"	"	
Kurnool do	42165	"	"	56220	"	"	
Tanjore do.	25900	"	"	25900	"	"	
Kumbakonum do.	"	"	"	"	"	"	
Mayavaram do.	"	"	"	"	"	"	
Trichinopoly do.	30000	"	"	100000	"	"	
Ootacamund do.	"	"	"	"	"	"	
Coonoor do.	"	"	"	"	"	"	
Calicut do.	"	"	"	"	"	"	
Cochin do.	"	"	"	"	"	"	
	98065	"	"	182120	"	"	250000
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.							
Local Fund Board, Saidápet	"	"	"	"	"	"	
Do. Calicut	"	"	"	"	"	"	
Do. Tellicherry	"	"	"	"	"	"	
	"	"	"	"	"	"	~~950000~~ B
Total	164602	3	3	461713	14	4	950000

FORT ST. GEORGE,
Accountant-General's Office,
23rd August 1895.

H Harrison
Offg Accountant-General.

No. B.F.Y./8

Prepared. B

Examined. W

To

The Chief Secretary to Government, Financial Department, with reference to his Memorandum No. 1944, dated 9th December 1892.

(2 Numbe[illegible])

[illegible]

81/

No. B.[illegible].Y.—4.

To the Chief Secretary to Governme[illegible], Financial Department, with reference to his memorandum, No. 1944, dated 9th De[illegible]ember 1892.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

FORT ST. GEORGE,
20th May 1895.

23rd August

Clean Proof

ORDER—dated 28th augt ~~June~~ 1895, No. 629 Financial.

The preliminary account of Provin[illegible]al loans and advances for 1894–95 presents the same unsatisfactory features as ma[illegible]ed the transactions of previous years which were noticed in G.O., dated 13th Novem[illegible]er 1894, No. 981.

Note
vide page ~~91~~ 92 of the Printed Civil Estimates:
App. G of the last financial statement 7 ~~or~~ page 8
of G.O. dt 21-12-93, No. 1295, Finl.
C.S.

2. *Class I—Advances to Cultivator*[illegible].—A sum of 7 lakhs was provided in the sanctioned budget for land improvemen[illegible] and agricultural loans, but no more than 2·80 lakhs have been utilised. On th[illegible] other hand, the repayments amounted to 7·72 against an estimate of 4·62 lakhs. The outstanding balance on the 31st March 1895 has been reduced to 31·54, or 10·7[illegible] lakhs less than was originally anticipated.

36.46
2.80
39.26
− 7.72
31.54

42.32
− 10.78

Years.	Advances.	Recoveri[illegible]
1889–90	7·73	5·39
1890–91	2·86	2·22
1891–92	17·73	2·13
1892–93	23·05	3·71
1893–94	4·51	8·78
1894–95	2·80	7·72
Total ..	58·68	29·95

The results evinced by the figures shown in the margin are disappointing, and the Revenue Department will be requested to consider whether any changes are required in the working of the rules.

Page 2 of G.O. 981/13-11-94 Finl.

These figures are not altogether satisfactory but it is hoped that the revision of the rules contemplated in G.O. of 28th May 1895, No. 301 Revenue will effect an improvement

Note Please see proposed para substituted ~~[illegible]~~ in the mss. notes following the draft order.
C.S.
17.8.95

Note
Please see paras 13, 16 & 22 of Bds Pros No. 504 dt 28-11-94 (Rev Settlt).
Summary recoveries are perhaps effected a little too stringently. The rates of interest on Special Well loans was raised from 3 to 4 p.c. in G.O. dt 16-5-92, No. 496 Rev:
a reversion to the old rate may perhaps be now tried as the financial outlook is somewhat more hopeful.
C.S.

3. *Class III—Loans to Landholde*[illegible] *and Notabilities.*—The loan to the Nawab of Banganapalle has been entirely liquidated, ·19 having been credited in the accounts of the current year. The only amount outstanding is a balance of ·13 due from the Shulagiri Estate.

G.O., dated 22nd April 1895, Nos. 257, 2[illegible], Political.

4. *Class IV (a)—Loans to Munici*[illegible]*alities.*—In the budget a provision of 2·50 lakhs was made, but until very near [illegible]he close of the year the only amounts drawn were the loan of ·70 by the Trichino[illegible]ly Municipality and a sum of ·02 by the Kurnool Municipality. The attention o[illegible] municipal councils was drawn to the matter by telegram in March 1895, and as a result nearly a lakh ~~appears to have been~~ was paid in the accounts of that month. The total disbursements aggregated 1·82, including a sum of ·26 drawn by the [illegible]anjore Municipality which was not included in the budget. The outstanding bal[illegible]ance under this class rose from 5·72 at the beginning, to 7·40 at the close, of the [illegible]ear.

See also
G.O. dt 26-3-95, No. 275 Finl.

G.O., dated 9th March 1895, Financial. 8/ No. 221/
" " 12th March 1895, No. 413M[illegible]

5.72
1.82
7.54
− 7.14
7.40

5. The provision of ·48 for the d[illegible]ainage of Tirupati lapsed owing to the scheme having been abandoned in favour of [illegible] water-supply project, which is to be carried out during the current year. The [illegible]indigul water-supply scheme was also postponed.

G.O. dt 9-3-95, No. 398 M
" " 13-3-95, No. 426 "

6. The Local and Municipal De[illegible]artment will be requested to report why the provision of ·11, on account of the M[illegible]dura water-supply, which was raised to ·35 in the revised estimate, was allowed to [illegible]apse. No provision on this account exists in the estimates of 1895–96, and the payment of the amount in the current year ~~will~~ may lead to a derangement of the sanctioned programme and the postponement of other works of approved utility. [illegible]ttention has recently been drawn to the inconvenience caused by the failure of lo[illegible]al bodies to draw sanctioned grants within the year in which budget allotments are [illegible]ade.

* G.O., dated 19th March 1895, No. 256 (paragraph 5.)

Authecasarato

Tanjore Municipality was not actually
29 (1) of the Civil Account Code no a/
council draws the whole of the sanc-
istalment was ~~taken~~ ~~in~~ March 1895. × not until
structions have already been issued to &
effect that ~~in such cases, the~~ loans
ould be taken concurrently with the
ants, so as to prevent undue delays in
drawing of the ~~loans~~. former.

ncil cannot but consider it eminently
satisfactory that, among the fifty-six
nicipalities in this Presidency, ~~no more~~ so small a sum as/
~~n about~~ one-and-a-quarter lakh should,
the average, have been borrowed,
ring the last six years, for the purpose
improving the drainage and water-
pply of important towns, and this
withstanding the facts that Govern-
nt lends money at a much lower rate
interest than obtains in the open market,
t in almost every case it contributes that it/
ortion of the cost of such schemes and
rs the bulk of the outlay on account of
vincial revenues.

Note for H.E.
This I think might go out
It is not altogether the faults
of the Municipalities as provision
is made for works and then
something occurs as in the case
of Dindigul to prevent their
being carried out as proposed
Sd
21/6.

ial advance and loan account, which in
tuals fallen to 39·86 lakhs. a/

The following figures extracted from ~~[illegible]~~ 2 ~~[illegible]~~ of the G. of I. resolution recorded in G.O. of 27. 3. 95, No. 281, afford a striking contrast between the operations of the Provincial Loan & Advance Account in this Presidency and in other provinces

Provinces	Opening Balance 1894-5		Closing Balance 1895-6
Bengal	38·81	—	62·09
N. W. Provinces & Oudh	79·86	—	108·71
Panjab	52·82	—	57·0
Bombay	55·41	—	66·8
Madras	43·58	—	38·3

H.E. the Governor in Council trusts that greater advantage will in future be taken in the Madras Presidency of the facilities afforded for improving agriculture and Sanitation.

Sd 21/8/95

ested to enter in future full particulars
n done on page 2 of these Proceedings.
vances to Cultivators" into the three
e and embodied in Detailed Account

t 6¼ per cent.
les bearing interest at 3 per cent.
do. 4 do.

WE 10.8.95

Financial.

ce and Commerce Depart ment.

~~J. F. PRICE,~~
~~*Chief Secretary.*~~

1 from Orders!

C.S.
26. 8. 95

WE 27/8

G.O. 13-12-94, No. 1939m.

7. The recovery of ·06 expected from th effected on the ground that under Article repayment becomes due until the municipal tioned loan. It is observed that the last

G.O., dated 15th December 1894, No. 1107, Financial.

8. His Excellency the Governor in Co

Page 2 B

G.O. 981/2
13.11.94

Years.	Amounts. LAKHS.
1889–90	·28
1890–91	·50
1891–92	·64
1892–93	2·15
1893–94	2·35
1894–95	1·82
6)	7·74
	1·29

the engineering and supervising staff from

43.57
4.62
48.19
- 8.33
39.86.

budget

9. The total closing balance of the Pro the estimates was placed at 51·76, has in th

10 ~~10.~~ The Accountant-General will be r in all the columns of this statement, as has

He will also subdivide the heading classes usually shown by the Board of Rev 13-A of the Civil Estimates, viz.—

(i) Ordinary loans bearing intere
(ii) Loans under the special well
(iii) Do. do.

CB
17.vi

To the Revenue Department.
" Local and Municipal Department.
" Sanitary Board.
" Accountant-General.

ENDORSEMENT—dated 28th Augt, ~~th June~~ 1895, No.

Copy to the Government of India, Fi

CB.
17.vi.

Provincial Loan & Advance
Account
1894-95

H.M.

To

The Secy to Govt, Rev Deptt.
the ~~Asstt~~ under Secy, L&M Deptt
} for favour of Counterinitials

W 10.8.95

Note

With reference to para. 2 of the Financial Deptt Draft G.O. on Provincial Advance and Loans accounts for 1894-95.

It is not clear why the figures of 'advances' and 'recoveries' tabulated in para. 2 are stated to be disappointing.

The large advances in 1891-92 and 1892-93 were due to the drought in those years. Special measures were then taken to encourage ryots to take Govt. loans largely for Agricultural purposes.

The fall in advances in the next two years was due to improvement in the seasons, as explained by the Bd. in paras 11 & 12 of its Pro. at pages 3-4 of Finl. G.O. $\frac{21.12.93}{1295-96}$ and in para. 2 of its Pro. $\frac{1.11.94}{461}$

561

Stitched with G.O.
of 21.11.94 No. 4543 Rev.

The large recoveries in 1893-9~~4~~3 and 94-~~94~~95 were due to the large advances made in previous years. It will be remembered that repayments generally commence about a year or two after the advances are made.

There is nothing in the Bd. Pro. referred to in the marginal note, to show that summary recoveries are effected too stringently. It is however a noticeable fact[a] that ~~so~~ large an amount as R 3,62,149# was not applied ~~[illegible]~~ by borrowers.

As regards rate of interest on special well loans, it will be remembered that the Local Govt. has suggested to the Govt. of India that a uniform rate of
5

[a] This will be noticed in the review of the Bd. Jamabandi report.

Col. 3 of the statt. in para. 16 at page 7 of B.P. 504/28.11.94

5 per cent per annum may be fixed for all loans under both the Loans Acts (except for loans granted for the relief of distress) — vide para. 7 (iii) of Letter to India No. 301 A of 25.5.95.

R.P.S.
25/7

Seeing that the rules are now under correspondence with the Govt. of India, it would perhaps be wise to omit the second clause of ~~draft~~ para. 2 of the draft G.O.

Q.V.S.
25/7

Note for C.S.

This states the case correctly & I would omit the second clause of para 2. As to the rate of interest, referred to in the M.S. note, I see no reason to lower it. It was not raised on grounds of financial pressure. As to recoveries it is well known to all who had to do with advances in 91-3 that a good deal of the money advanced was not taken, much less applied for constructing wells. That, of course, was the

contract.

ostensible ground of application but even if the application was made at first in good faith, second thoughts diverted the loan to other purposes in many instances — Cf the Cuddapah Sub-Division — That in such cases the money should have been recovered on the return of better times seems to me to be ground not for disappointment but for congratulation —

D.G.
29/7.

Financial Department

Remarks on note by the Revenue Department.

The Financial department was not of course aware of the steps taken in the Revenue Department to amend the loans rules; but the remarks in the manuscript note opposite para. 2 of the draft order as regards summary recoveries being perhaps effected a little too stringently appear to be [redacted] borne out by G.O. dated 26th January 1894, No.72 Revenue (now put up with the file by the Revenue Department) - E.g.

Paragraph 11 "The present rules in regard to "recovery.........are said to be too "stringent and to exercise a deterrent "effect &c."

Paragraph 4 "Sufficient experience has not yet "been gained to enable the Board to "furnish any useful information &c"

2. As regards the lowering of the rates of interest, it is contended that the increase of the rate from 3 to 4 per cent has not been generally felt ((paragraph 7 of the G.O.). But is not this ~~[illegible] entirely~~ in a great measure, due to the

the ignorance apathy and backwardness of the masses in regard to State loans (vide para. 9 of Mr. Gompertz's note on page 4 of the G.O.) ? In Bombay the rates are $3\frac{1}{8}$, 4½, 5, 6 & $6\frac{1}{4}$ p.c.

3. It is submitted that Mr. Gompertz correctly summarized the object of the loans as being given ''primarily, not to benefit individual "ryots, but the country at large and to "save the public revenue from the drain "on it caused by periodical famine'', (vide paragraph 3 of his Memo. on page 8 of G.O. dated 26th January 1894 No. 72 Rev) and from this point of view it is thought that the steady decline in the amount advanced is disappointing. The main object of the system appear~~s~~ to be lost sight of, if ryots avail ~~[illegible]~~ themselves of these loans only during time of scarcity.

4. The misapplication of loans in a few cases, and misappropriation by middlemen in the past should, it is thought, disappear~~s~~ under improved systems of administration.

5. Perhaps the following in lieu of paragraph 3 of the draft order will meet the views of the Revenue Department.

The

Years	Madras Rates 3; 4; and 6¼ %		Bombay 3⅛; 4½; 5; 6; and 6¼	
	Advances	Recoveries	Advances	Recoveries
1889-90	7.73	5.39	1.15	.67
1890-91	2.86	2.22	1.74	.84
1891-92	17.73	2.13	7.94	1.22
1892-93	23.05	3.71	9.22	3.07
1893-94	4.51	8.78	6.27	4.75
	55.88	22.23	26.32	10.55
1894-95	2.80	7.72		
Outstanding balance on 31st March/94	36.46		17.54	
on 31st March/96	29.54		27.09	

The results, when compared with those in Bombay, seem ~~are~~ somewhat discouraging, but it is hoped that the revision of the rules contemplated in G.O. dated 25th May 1895, No. 801, Revenue will effect ~~ensure~~ an improvement ~~better results~~. Energetic steps should, however, be taken to give wider publicity to the system of State aid and to dispose of applications rapidly.

CS
13.8.95

13/8/95

PROVINCIAL AND LOAN

ADVANCE ACCOUNT 1894-9

The Secretary to Govt., Revenue Department.

Note But India requires Financial to review Provincial Accounts (vide G.O. d/ 27.6.94 No. 504/5 Fnl B in v Rains)

C.S.
19/8/95

Note

It may be remarked, to begin with, that as the transactions under the Land Improvements and Agriculturists' Loans, Acts are regularly reviewed in the Revenue Dept., it seems unnecessary to review them in any detail in the Financial Dept also. It was mainly in view of this consideration that it was suggested in the previous note that the second clause of para 2 of the Financial ~~Dept.~~ draft order might be omitted: the first clause of that para appearing to be sufficient for the purposes of the Finl review, so far as these transactions are concerned.

The second sentence of the clause (now proposed) contains no doubt a valuable instruction; but as that is what the Board and the Govt. in the Rev. Dept. are constantly impressing on Dt. officers and as there is nothing to show that

the

the fall in the advances during the last two years was due to delay in the disposal of applications, the sentence in question may well be omitted.

The first sentence of the clause may perhaps stand; but in that case the Madras figures for 1889-90 will need correction, as they do not represent the transactions of that year. What they represent is not clear: possibly the transactions up to the year 1889-90. Taking only the figures appertaining to the several years from 1887-88, which was the first year in which the new Loans Rules were brought into operation, the advances will be as shown in the Margin.

The only striking feature about these figures is the great rise in the years 1891-92 + 1892-93 and the subsequent fall, but this is explained by the circumstance that a large stimulus was given in those years to the taking of loans by the drought which then prevailed. The figure for 1893-94 is also comparatively large; but

it

On the contrary - I believe that to a large extent the delays wh. formerly occurred have, during the last two years, been generally curtailed - The establishments have, in many districts, been temporarily increased to enable them to cope with the work & the officials & the people have become more familiar with the provisions - Moreover the large sums advanced during '91-3 nearly exhausted the demand for loans for the time being - C.L.

Amounts advanced.

	In lakhs of Rs.
1887-88	1·18
-88-89	1·67
'89-90	1·84
'90-91	2·86
'91-92 . . .	17·73
'92-93 . . .	23·05
'93-94 . . .	4·57
'94-95	2·80 ·

N.B. (7·73)

X The figure for 1889-90 in the draft agrees with that on page 227 of the "Finance & Revenue Accts" for 1889-90. The Revenue Dept is apparently working on the figures of the Board of Revenue which must exclude some special advances.

~~227~~

C.S.
17.8.95

(X)

The increase in the (estimated) outstanding balance in Bombay on 31st March '96 as compared with the balance on 31st March 1894 is not considered by the Govt. of India as a satisfactory feature.* for it writes (para-4 at ~~page~~ 2 of G.O. of 27-3-95 No. 287 Fin.)

* But ~~directly~~ are not the remarks of the G. of I. directed against the absence of any explanations for the large increase in the Bombay estimates? C.S. 17.8.95

= It appears from the Statement - - - - - that the outstanding balance of agricultural loans in Bombay is expected to rise from R 17,53,662 on 31st March 1894 to R 27,08,575 on 31st March 1896. No reasons are given for this large increase in the outstanding balance. The G. G. in C. however presumes that the Govt. of Bombay are in no doubt about the due realization of the amounts; but would like some explanation of the large increase in outstandings, and a statement as to the period for which the loans are ordinarily current. R-V.L

it is due presumably to the disposal during the year of several applications received during the previous year.

The increase in recoveries during recent years and the decrease (X) in the outstanding balances are necessary consequences of the abnormal increase in the advances in the years 1891+92+93.

In regard to Bombay also, it will be noted that the large increase in 1891-92 was due in a large measure to the drought that prevailed in that year in several parts of that Presidency - vide the remarks in the bottom para at page 256 of the Bombay Administration Report for 1892-93. From the same para it also appears that there was not the same fall there as here, subsequent to the period of distress; but some of the remarks contained in that para seem to show that a large portion of the advance made in 1892-3 was due indirectly to the distress of the previous year. In these circumstances, it may be doubted whether the proposed comparison between

were

were Madras & Bombay need be made-

R. V. S.
16/8-

On the whole I would suggest that the para. might be curtailed & made to run as follows:

"These figures are not altogether satisfactory, but it is hoped that the revision of the Rules contemplated in G.O. 301/25.5.95 Rev. will effect an improvement"-

17/8

The substituted para is submitted for Hon's approval

C.S.
17/8/95

I think that ~~this~~ would be ~~enough~~

13/8/95

Rs 44000 for Maulmein
C.S.

Yes-
Ooty also got some Rs 40000 - but as this is not shown here, I presume it was a grant, not a loan.
If so, please don't apply

26/8/95

Provl. Loan & Advance Acct

H.M.

To Financial - E

C.S.

Draw Order

C. No. 2099 (filed with this) contains the final figures but the alterations are slight & occur under the hundreds.

C.S. The order may issue?
26/8/95

27/8

The Secy. Revenue Dept. for favour of counter-initials

S.A.

May this issue now? The Rev. secy has counter-initialled the draft

28/8/95

In Cll of 28th Aug/95-
No. 629-30

B.C.

Check every figure in a clean proof of the order vide C. No. 2099 - and see that Press put corrections in properly

C.S.
26/8/95

C 2?
26/8

---

3 Pantulu

No. B.F.Y.—4.

To the Chief Secretary to Government, Financial Department, with reference to his memorandum, No. 1944, dated 9th December 1892.

FORT ST. GEORGE,
20th May 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

ORDER—dated June 1895, No. 981, Financial.

The preliminary account of Provincial loans and advances for 1894–95 presents the same unsatisfactory features ~~as were marked by~~ the transactions of the ~~last few~~ previous years which were noticed in (G.O., dated 13th November 1894, No. 981, Financial).

2. *Class I—Advances to Cultivators.*—A sum of 7 lakhs was provided in the sanctioned budget for land improvement and agricultural loans, but no more than 2·80 lakhs have been utilised. On the other hand, the repayments amounted to 7·72 against an estimate of 4·62 lakhs. The outstanding balance on the 31st March 1895 has been reduced to 31·54, or 10·78 lakhs less than was originally anticipated.

Years.			Advances.	Recoveries.
1889–90	..	..	7·73	5·39
1890–91	..	..	2·86	2·22
1891–92	..	..	17·73	2·13
1892–93	..	..	23·05	3·71
1893–94	..	..	4·51	8·78
1894–95	..	..	2·80	7·72
Total	..		58·68	29·95

~~The Government is disappointed at the results,~~ The results, as evinced by the figures shown in the margin are disappointing and ~~; it will be considered in~~ the Revenue Department will be requested to consider whether any changes are required in the working of the rules ~~whether the rules have not been worked with too great rigour in the past, and whether some leniency may not bring about a greater predilection, on the part of the poorer classes, for State loans for agricultural purposes.~~

3. *Class III.*—~~Under~~ *Loans to Landholders and Notabilities,* the entire balance ~~due from~~ loan to the Nawab of Banganapalle has ~~been paid up~~ been entirely liquidated (·19 being credited in the accounts of the current year) ~~; and~~ G.O. of 22. April 1895, No. 257/8 Political; the only amount outstanding is a balance of ·13 due from the Shulagiri Estate.

Press put in margin

4. *Class IV (a)—Loans to Municipalities.*—~~A sum of 2½ lakhs was provided for;~~ In the Budget a provision of 2·50 lakhs was made, but until ~~till~~ very near the close of the year ~~nothing~~ had been drawn ~~beyond a~~ the only amounts were the loan of ·70 by the Trichinopoly Municipality ~~; the Accountant-General was then directed to disburse as much as possible before the 31st March 1895~~, and as a result nearly a lakh appears to have been paid in the accounts of that month. The total disbursements aggregated 1·82, including a sum of ·26 drawn by the Tanjore Municipality which was not included in the budget. And a sum of ·02 by the Kumbakonam Municipality.

The provision of ·48 for the drainage of Tirupati lapsed owing to the scheme having been abandoned in favour of a water-supply project, which is to be carried out ~~in~~ during the current year. The Dindigul water-supply scheme was also ~~similarly~~ postponed. ~~These frequent postponements are much to be regretted.~~

6 T/

~~Enquiries will be made in~~ The Local and Municipal Department ~~as to~~ will be requested to report why the provision of ·11, which was raised to ·35 in the revised estimate, on account of the Madura water-supply, was allowed to lapse. ~~In paragraph 5 of G.O., dated 19th March 1895, No. 256, Financial,~~ Attention has recently been ~~was~~ drawn to the ~~grave~~ inconvenience caused by the failure of local bodies to draw sanctioned grants within the year in which budget allotments ~~were~~ are made. ~~In the present instance, there is no provision for so large an amount~~ in the estimates of 1895–96, and the payments of the amount in the current year will lead to ~~result will be a general~~ derangement of the sanctioned programme, whereby other works of approved utility ~~will have to be postponed. The special attention of the Local and Municipal Department is invited to this all important matter.~~

A/ 46/

The attention of Municipal Councils was drawn to the matter by telegram in March 1895

9th March 1895 Fnl.
12th March 1895 418 M.

on this account exist

and the postponements

G.O. of 19. 3.95. No. 256 (para 5

~~A repayment~~ 7. The recovery of ·06 expected from the Tanjore Municipality ~~has not been brought to book,~~ was not actually effected on the ground that under article 129 (1) of the Civil Account Code no repayment becomes due until the Municipal Council draws the whole of the sanctioned loan. It is observed that the last instalment was taken in March 1895. Instructions have already been issued to the effect that in such cases the loans should be taken concurrently with the grants, so as to prevent undue delays in the drawing of the loans.

G.O. of 15th Dec 1894 No. 1107 Fnl.

The outstanding balance under this class rose from 5·72 at the beginning, to 7·40 at the close, of the year.

7·40

Press This in margin

Years.	Amounts. LAKHS.
1889–90	·28
1890–91	·50
1891–92	·64
1892–93	2·15
1893–94	2·35
1894–95	1·82
	6) 7·74
	1·29

bulk of the

Towns

8/ the Gov. in Council

The ~~Government~~ cannot but consider it eminently unsatisfactory that among the fifty-six municipalities in this Presidency, no more than ~~an average sum of~~ one-and-a-quarter lakh should have been borrowed, for the purpose of improving the drainage and water-supply of ~~the most~~ important centres during the last six years, and this notwithstanding the fact that Government lends money at a much lower rate of interest than ~~is offered~~ in the open market, that it ~~contributes half the cost in almost every case *gratis*~~, and bears the ~~entire~~ outlay on account of the engineering and supervising staff from Provincial revenues. ~~The attention of the municipal councils concerned should be invited to this point.~~

about / on the average

s/ obtained /

it contributes a portion of the cost of such schemes

91

5. The total closing balance of the Provincial advance and loan account, which in the ~~sanctioned~~ estimates was ~~taken~~ at 51·76, has in the actuals fallen to 39·86 lakhs.

place

6. The Accountant-General will be requested to enter full particulars in future in all the columns of this statement, as has been done on page 2 of these Proceedings.

10

(True Extract.)

To the Revenue Department.
" ~~Local and~~ Municipal Department.
" Accountant-General.
" Sanitary Board, with copy of G.O. dated 13th Nov. No 981 Fin.

ENDORSEMENT—dated th June 1895, No. Financial.

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

J. F. PRICE,
Chief Secretary.

He will also subdivide the heading "Advances to Cultivators" into the three classes usually shown by the Board of Revenue and embodied in Detailed account 13 A of the Civil Estimates, viz

(i) Ordinary loans bearing interest at 6¼%
(ii) ~~Special~~ Loans under the special rules bearing interest at 3 percent
(iii) Do Do Do 4 percent

BC

Please see my queries and send clean proof 2 copies. with neat pencil references in one – I have made rather a mess of the business but this proof contains my corrections neatly. My queries are on the inside proof.

A – Show calculations wherever necessary to help H.M. in reading the draft. He will have to turn to so many papers otherwise.

CMS
7/VI/95

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Preliminary Statement showing the Receipts and Disbursements under the Provincial Advance and Loan Account for March 1895.

[Statement.]

PRELIMINARY Statement showing the Receipts and Disbursements under Provincial Advance Loan and Account for March 1895.

Receipts.	Current month.	Progressive total.	Budget estimate.	Revised estimate.
	RS. A. P.	RS. A. P.	RS.	RS.
CLASS I. *Advances to Cultivators.*				7
Land Improvement Act Advances—Ordinary	58,265 9 0	6,43,212 13 7		
Land Improvement Act Advances—Famine	..	46 9 9		
Famine Advances. Advances for relief operations	..	..	~~3,19,000~~ 4,62,000	4,20,000
Famine Advances. Advances for seed grain	6 12 7	72 15 5		
Do. to weavers	..			
Agriculturists' Loans Act XII of 1884	1,101 2 6	1,29,005 13 6	~~1,43,000~~	1,30,000
Advances in cases of distress	..	..	..	..
Miscellaneous Advances	..	..	..	..
	59,373 8 1	7,72,338 4 3	4,62,000	7,50,000
CLASS III. *Loans to Landholders and other Notabilities.*				8
Banganapalle Nabob	..	27,779 2 8	27,800	27,780
Andipatti Poligar	..	..	..	..
Shulagiri Estate	..	2,714 13 2	2,700	2,720
	..	30,493 15 10	30,500	30,500
CLASS IV. *Loans to Mofussil Municipalties.*				
Cuddapah Municipality	..	171 13 2	172	172
Adoni do.	..	1,547 8 5	1,120	1,548
Tanjore do.	..	..	6,353	..
Kumbakônam do.	..	1,979 1 3	1,980	1,979
Máyavaram do.	..	475 0 0	374	475
Madura do.	..	2,804 0 0	2,800	2,804
Ootacamund do.	..	3,041 10 3	3,040	3,042
Coonoor do.	..	816 0 8	815	816
Calicut do.	..	2,000 0 0	2,000	2,000
Tellicherry do.	..	500 0 0	500	500
Cochin do.	..	746 9 8	746	747
	..	14,081 11 5	19,900	14,083
Loans to District and other Local Fund Committees.				
Local Fund Board, Saidapet	..	12,626 14 11	12,600	12,627
Do. Calicut	..	..	..	..
Do. Tellicherry	..	3,000 0 0	3,000	3,000
	..	15,626 14 11	15,600	15,627
Total ..	59,373 8 1	8,32,540 14 5	5,28,000	8,10,210

Disbursements.	Current month.	Progressive total.	Budget grant.	Revised estimate.
	RS. A. P.	RS. A. P.	RS.	RS.
CLASS I. *Advances to Cultivators.*				
Land Improvement Act Advances—Ordinary	60,477 8 2	2,63,709 3 3	~~6,85,000~~ 7,00,000	2,45,000
Famine Advances. Advances for relief operations	..	..	..	..
Famine Advances. Advances for seed grain	..	..	..	..
Do. to weavers	..	..	..	..
Agriculturists' Loans Act XII of 1884	6,057 0 0	15,882 0 9	~~15,000~~	5,000
Advances in cases of distress	..	..	..	..
Miscellaneous Advance	..	..	..	..
	66,534 8 2	2,79,591 3 3	7,00,000	2,50,000
CLASS III. *Loans to Landholders and other Notabilities.*				
Banganapalle Nabob	..	..	..	..
Andipatti Poligar	..	..	..	..
Shulagiri Estate	..	..	..	..
	..	..	..	..
CLASS IV. *Loans to Mofussil Municipalities.*				
Cuddapah Municipality	..	..	..	..
Kurnool do.	42,165 0 0	56,220 0 0	52,000	56,220
Tanjore do.	25,900 0 0	25,900 0 0	..	25,900
Kumbakónam do.	..	..	..	..
Máyavaram do.	..	..	..	..
Trichinopoly do.	30,000 0 0	1,00,000 0 0	1,00,000	1,00,000
Tirupati do.	..	..	48,000	..
Ootacamund do.	..	..	..	..
Coonoor do.	..	..	..	..
Dindigul do.	..	..	28,000	..
Calicut do.	..	..	..	..
Cochin do.	..	..	..	..
Madura do.	..	..	11,000	35,240
Other do.	..	..	11,000	..
	98,065 0 0	1,82,120 0 0	2,50,000	2,17,360
Loans to Disrict and other Local Fund Committees.				
Local Fund Board, Saidapet	..	..	..	..
Do. Calicut	..	..	..	..
Do. Tellicherry	..	..	..	..
	..	..	..	..
Total ..	1,64,599 8 2	4,61,711 3 3	9,50,000	4,67,360

3/

G.O. 9-4-94 288 Fin. Post up.

B.C. ~~Accounts~~ G.O. accepted the budget submitted with No. 1296 Fin. of 21.12.93. but there is nothing in the file to show this. CS 7/6.

No. B.F.Y—4.

To the Chief Secretary to Government, Financial Department, with reference to his memorandum, No. 1944, dated 9th December 1892.

FORT ST. GEORGE,
20th May 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

ORDER—dated June 1895, No. 97, Financial.

preliminary

The account of Provincial loans and advances for 1894–95 presents the same unsatisfactory features as were marked by the transactions of the last few years (G.O., dated 13th November 1894, No. 981, Financial).

previous

2. *Class I—Advances to Cultivators.*—A sum of 7 lakhs was provided in the sanctioned budget for land improvement and agricultural loans, but no more than 2·80 lakhs have been utilised. On the other hand, the repayments amounted to 7·72 against an estimate of 4·62 lakhs. The outstanding balance has been reduced to 31·54, or 10·78 lakhs less than was originally anticipated.

on the ~~31st March~~ 1st April 1895 31st March

which were entered in

Years.			Advances.	Recoveries.
1889–90	..	..	7·73	5·39
1890–91	..	..	2·86	2·22
1891–92	..	..	17·73	2·13
1892–93	..	..	23·05	3·71
1893–94	..	..	4·51	8·78
1894–95	..	..	2·80	7·72
Total	..		58·68	29·95

~~The Government is disappointed at the results,~~ as evinced by the figures shown in the margin; it will be considered in the Revenue Department whether the rules have not been worked with too great rigour in the past, and whether some leniency may not bring about a greater predilection, on the part of the poorer classes, for State loans for agricultural purposes. *

are disappointing and the

will be requested to consider whether any changes are required in the working of the rules.

B.C. Marginal references required here in pencil. Done. Entered. And through the draft.

31·54

This note may stand in now. CS

*/ Note Please see paras. 13, 16 & 22 of Boards Proceedings No. 504 dt 28.11.94 (Revenue Settlement) – Summary recoveries seem to be effected a little too stringently. The rates of interest on special well loans was raised from 3 to 4 per cent in 90 ~~[illegible]~~; a reversion to the old rate may perhaps be now tried as the financial outlook ~~seems to be~~ is somewhat more hopeful

Quote G.O.

Done.

3. *Class III.*—Under *Loans to Landholders and Notabilities*, the ~~entire balance due from~~ the Nawab of Banganapalle has been ~~paid up~~ (·19 being credited in the accounts of the current year)~~; and the only~~ amount outstanding is a balance of ·13 due from the Shulagiri Estate.

The loan entirely liquidated having been. The only amounts outstanding

4. *Class IV (a)—Loans to Municipalities.*—A sum of 2½ lakhs was provided for; till very near the close of the year nothing had been drawn beyond a loan of ·70 by the Trichinopoly Municipality~~; the Accountant-General was then directed to disburse as much as possible before the 31st March 1895~~, and as a result nearly a lakh appears to have been paid in the accounts of that month. The total disbursements aggregated 1·82, including a sum of ·26 drawn by the Tanjore Municipality which was not included in the budget.

In the Budget a provision of 2·50 lakhs was made

and the sum of ·02 by the Kurnool Municipality

Point in margin

B.C. The difference between these two figures is 2·81 which apparently represents the balance outstanding at the beginning of 1889–90? CS 7/6.

The provision of ·48 for the drainage of Tirupati lapsed owing to the scheme having been abandoned in favour of a water-supply project, which is to be carried out in the current year. The Dindigul water-supply scheme was also similarly postponed. ~~These frequent postponements are much to be regretted.~~

The ~~Enquiries will be made in the~~ Local and Municipal Department ~~as to~~ will be requested to report why the provision of ·11, which was raised to ·35 in the revised estimate, on account of the Madura water-supply, was allowed to lapse. In paragraph 5 of G.O., dated 19th March 1895, No. 256, Financial, attention was drawn to the ~~grave~~ inconvenience caused by the failure of Local Bodies to draw sanctioned grants within the year in which ~~budget~~ allotments ~~were~~ made. ~~In the present instance, there is no provision for so large an amount~~ in the estimates of 1895–96, ~~and the result will be a general~~ derangement of the sanctioned programme~~, whereby~~ other works of approved utility ~~will have to be postponed.~~ ~~The special attention of the Local and Municipal Department is invited to this all important matter.~~ and to the postponement

on this account has been made

The recovery ~~A repayment~~ of ·06 expected from the Tanjore Municipality ~~has~~ was not ~~been brought to book.~~ actually effected on the ground that under Article 129 (1) of C. A. C. no repayment became due until the Municipal council drew the whole of the loan sanctioned; the ruling in para. 3 of G. O. of 15th Decr 1894, No. 1107 that the loans should be taken concurrently with the grants, will it is hoped, prevent the recurrence of similar irregularities in future.

The outstanding balance under this class rose from 5·72 at the beginning, to 7 40 at the close, of the year.

and the payment of the amount in the current year will lead

The attention of Municipal Councils was drawn to the matter in 1895 ~~and~~

G.O. of 22. April 1895 No. 257/8 Political

B.C. Quote references in pencil. CS

B.C. There is G.O. 221 Fin. 8.3.95 which should be quoted in the margin but I think L the words ordered to be circulated. Add this G.O. in the margin in pencil. Please fold in blank. CS

Done.

The ruling was made by the Honble Mr. Cox in the first para of G.O. 1107 15-12-94

The C.S. was not prepared to enforce it. B.C.

I cannot see how you make this out. The make take part of a loan will make part of a grant. Better make the ruling more. CS.

Years.	Amounts. LAKHS.
1889–90	·28
1890–91	·50
1891–92	·64
1892–93	2·15
1893–94	2·35
1894–95	1·82
6)	7·74
	1·29

e Government cannot but consider it ently unsatisfactory that among the fif municipalities in this Presidency, ne than an average sum of one-and-a-qu lakh should have been borrowed, fo purpose of improving the drainage a ater-supply of the most important ce during the last six years, and this no standing the fact that Govern-m lends money at a much lower rate of erest than is offered in the open m t, that it contributes half the cost in a every case *gratis*, and bears the entire outlay on account of the engineering d supervising staff from Provincial revenues. The attention of the municipal co s concerned should be invited to this point.

5. The total closing balance of the Provi l advance and loan account, which in the sanctioned estimates was taken at 51·76, in the actuals fallen to 39·86 lakhs.

6. The Accountant-General will be requ d to enter full particulars in future in all the columns of this statement, as has b done on page 2 of these Proceedings.

(True Ext .)

(?)

~~He will also~~ ~~It is also desirable~~ to sub-divide into the heading, "Advances to cultivators" under the three classes usually shown by the Board of Revenue & embodied in Detailed account No 13 A of the Civil estimates viz:-

(i) Ordinary loans bearing interest at 6 1/4 percent

(ii) Loans under the special well rules bearing interest at 3 p.c / 4 p.c

To the Revenue Department.
" Local and Municipal Department.
" Accountant-General.
" Sanitary Board - (all 3 memb.)

ENDORSEMENT—dated th June 1895, No. Financial.

Copy to the Government of India, Fin ce and Commerce Department.

J. F. PRICE,
Chief Secretary.

A.G.
5/6/95

8A
A small portion of the cost is recovered from the municipalities on behalf of which work is carried ~~on during the year~~, (vide page 2 of G.O. 991 of 15-11-94 [illegible]): but A does not represent the bulk of the indirect expenditure e.g. the time [illegible] [illegible] B. is

Sanitary Commr
Sany Engr P.W.D.
Chief Engr [illegible]
Inspr [illegible]
Assistant Secy [illegible]
Chief Engr [illegible] 10/6

note

To the secretary to Government Revenue Department
for favour of counterinitials

~~Assistant Secretary~~ Local & Municipal Department

This should be entered in the Draft on the subject of [illegible]
Chief

Provincial Adva
& Loan account
1894-95

A.

Hill
P.T.

Pencil.

G.O 1939 M dy 13-12-94

7. The recovery of ·06 expected m the Tanjore Municipality was not actually effected on the ground that under ule 129 (1) of the Civil Account Code no repayment becomes due until the m pal council draws the whole of the sanctioned loan. It is observed that ast instalment was ^not taken ~~in~~ ^until March 1895.

G.O., dated 15th December 1894, No. Financial. Instructions have already been issued to the effect that, in such cases, the loans should be taken concurrently with the grants, so as to prevent undue delays in the drawing of the loans.

8. His Excellency the Govern n Council cannot but consider it eminently unsatisfactory that among the fifty-six municipalities in this Presidency, no more than about one-and-a-quarter lakh should, on the average, have been borrowed, during the last six years, for the purpose of improving the drainage and water-supply of important towns, and this notwithstanding the facts that Government lends money at a much lower rate of interest than obtains in the open market, that in almost every case it contributes a portion of the cost of such schemes and bears the bulk of the outlay on account of the engineering and supervising staff om Provincial revenues.

Years.	A
1889-90	1
1890-91	1
1891-92	
1892-93	3
1893-94	2
1894-95	1
6)	7
	6

Pencil

43·57
4·62
48·19
−8·33
39·86

9. The total closing balance of t Provincial advance and loan account, which in the estimates was placed at 51·76, ha n the actuals fallen to 39·86 lakhs.

10. The Accountant-General wi be requested to enter in future full particulars in all the columns of this statement, has been done on page 2 of these Proceedings.

He will also subdivide the hea g "*Advances to Cultivators*" into the three classes usually shown by the Board Revenue and embodied in Detailed Account 13-A of the Civil Estimates, viz.—

(i) Ordinary loans bearing interest at 6¼ per cent.
(ii) Loans under the speci well rules bearing interest at 3 per cent.
(iii) Do. do. do. 4 do.

To the Revenue Department.
„ Local and Municipal Department
„ Sanitary Board.
„ Accountant-General.

Endorsement—dated th June 18 No. , Financial.

Copy to the Government of I ia, Finance and Commerce Department.

~~J. F. PRICE,~~
Chief Secretary.

Operations of the Provincial Loan & Advance A/c

~~The figures relating to the~~
~~In this~~ connection attention is again drawn to the more enlightened policy adopted, and the more rapid progress made in improving the agricultural and sanitary condition of the people, in other provinces, as shown by the figures given in the margin.

~~Paras~~ 2 to 5 of the Resolution of the G. of India in G.O. dy 27-3-95 No. 281.

Provinces	Opening balance 1894-95	Closing balance 1895-96
Bengal	38·81	62·09
N.W.P.	79·86	108·71
Punjab	52·82	57·02
Bombay	55·41	66·84
Madras	43·58	38·38

~~[illegible]~~ as given in paras afford a striking contrast ~~[illegible]~~ between the advantage that is taken of improving the agricultural & sanitary condition of the people in this Presidency & in other provinces

A.C.
14/6/95.

The following figures extracted from paras ——— ~~show the~~ afford a striking contrast between the operations of the Provincial Loan & Advance Acct in this Presidency and in other provinces. H.E. the Gov. in Council trusts that greater advantage will in [illegible] be taken of facilities which are offered in improving

Provincial Loan & Advance account

1894-95

H M

To the Secy to Govt Rev. depot }
the Asst Secy L & M dept } for favour of communication.

BC / I can find no page in the file by means of which this can be checked CS 7/6/95

approximate figures taken from BC estimates or from

3 7 80

1895

21-12-95

Preliminary Statement showing the Receipts and Disbursements under Provincial Advance Loan and Account for March 1895.

Receipts.	Current month. RS. A. P.	Progressive total. RS. A. P.	Budget estimate. RS.	Revised estimate. RS.
CLASS I. *Advances to Cultivators.*				
Land Improvement Act Advances—Ordinary	58,265 9 0	6,43,212 13 7	3,19,000	6,20,000
Land Improvement Act Advances—Famine	..	46 9 9		
Famine Advances. Advances for relief operations	..	..		
Famine Advances. Advances for seed grain	6 12 7	72 15 5		
Famine Advances. Do. to weavers	..			
Agriculturists' Loans Act XII of 1884	1,101 2 6	1,29,005 13 6	1,43,000	1,30,000
Advances in cases of distress	..	..	..	..
Miscellaneous Advances	..	..	..	..
	59,373 8 1	7,72,338 4 3	4,62,000	7,50,000
CLASS III. *Loans to Landholders and other Notabilities.*				
Banganapalle ~~Nabob~~ Nawab	..	27,779 2 8	27,800	27,780
Andipatti Poligar	..	..	..	..
Shulagiri Estate	..	2,714 13 2	2,700	2,720
	..	30,493 15 10	30,500	30,500
CLASS IV. *Loans to Mofussil Municipalties.*				
Cuddapah Municipality	..	171 13 2	172	172
Adoni do.	..	1,547 8 5	1,120	1,548
Tanjore do.	..	..	6,353	..
Kumbakônam do.	..	1,979 1 3	1,980	1,979
Máyavaram do.	..	475 0 0	374	475
Madura do.	..	2,804 0 0	2,800	2,804
Ootacamund do.	..	3,041 10 3	3,040	3,042
Coonoor do.	..	816 0 8	815	816
Calicut do.	..	2,000 0 0	2,000	2,000
Tellicherry do.	..	500 0 0	500	500
Cochin do.	..	746 9 8	746	747
	..	14,081 11 5	19,900	14,083
Loans to District and other Local Fund Committees.				
Local Fund Board, Saidapet	..	12,626 14 11	12,600	12,627
Do. Calicut	..	..	..	..
Do. Tellicherry	..	3,000 0 0	3,000	3,000
	..	15,626 14 11	15,600	15,627
Total	59,373 8 1	8,32,540 14 5	5,28,000	8,10,210

Disbursements.	Current month. RS. A. P.	Progressive total. RS. A. P.	Budget grant. RS.	Revised estimate. RS.
CLASS I. *Advances to Cultivators.*				
Land Improvement Act Advances—Ordinary	60,477 8 2	2,63,709 3 3	6,85,000	2,45,000
Famine Advances. Advances for relief operations	..	..	..	..
Famine Advances. Advances for seed grain	..	..	..	..
Famine Advances. Do. to weavers	..	..	..	..
Agriculturists' Loans Act XII of 1884	6,057 0 0	15,882 0 9	15,000	5,000
Advances in cases of distress	..	..	..	..
Miscellaneous Advance	..	..	..	..
	66,534 8 2	2,79,591 3 3	7,00,000	2,50,000
CLASS III. *Loans to Landholders and other Notabilities.*				
Banganapalle Nabob	..	..	..	..
Andipatti Poligar	..	..	..	..
Shulagiri Estate	..	..	..	..
	..	..	..	..
CLASS IV. *Loans to Mofussil Municipalities.*				
Cuddapah Municipality	..	..	..	..
Kurnool do.	42,165 0 0	56,220 0 0	52,000	56,220
Tanjore do.	25,900 0 0	25,900 0 0	..	25,900
Kumbakônam do.	..	..	..	..
Máyavaram do.	..	..	..	..
Trichinopoly do.	30,000 0 0	1,00,000 0 0	1,00,000	1,00,000
Tirupati do.	..	..	48,000	..
Ootacamund do.	..	..	..	..
Coonoor do.	..	..	..	..
Dindigul do.	..	..	28,000	..
Calicut do.	..	..	..	..
Cochin do.	..	..	..	..
Madura do.	..	..	11,000	35,240
Other do.	..	..	11,000	..
	98,065 0 0	1,82,120 0 0	2,50,000	2,17,360
Loans to Disrict and other Local Fund Committees.				
Local Fund Board, Saidapet	..	..	..	..
Do. Calicut	..	..	..	..
Do. Tellicherry	..	..	..	..
	..	..	..	..
Total	1,64,599 8 2	4,61,711 3 3	9,50,000	4,67,360

BC / ~~It~~ Have these carefully checked and total again CS

BC. Where do you get this from? CS 7/6

JUNE 1895, No. , FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Preliminary Statement showing the Receipts and Disbursements under the Provincial Advance and Loan Account for March 1895.

[Statement.]

PRELIMINARY Statement showing the Receipts and Disbursements under Provincial Advance Loan and Account for March 1895.

Receipts.	Current month. RS.	A.	P.	Progressive total. RS.	A.	P.	Budget estimate. RS.	Revised estimate. RS.
CLASS I. *Advances to Cultivators.*								
Land Improvement Act Advances—Ordinary	58,265	9	0	6,43,212	13	7	4,62,000	6,20,000
Land Improvement Act Advances—Famine	..			46	9	9		
Famine Advances. Advances for relief operations	..							
Famine Advances. Advances for seed grain	6	12	7	72	15	5		
Famine Advances. Do. to weavers	..							
Agriculturists' Loans Act XII of 1884	1,101	2	6	1,29,005	13	6		1,30,000
Advances in cases of distress	..			..				
Miscellaneous Advances	..			..				
	59,373	8	1	7,72,338	4	3	4,62,000	7,50,000
CLASS III. *Loans to Landholders and other Notabilities.*								
Banganapalle Nabob	..			27,779	2	8	27,800	27,780
Andipatti Poligar	..			..				..
Shulagiri Estate	..			2,714	13	2	2,700	2,720
	..			30,493	15	10	30,500	30,500
CLASS IV. *Loans to Mofussil Municipalties.*								
Cuddapah Municipality	..			171	13	2	172	172
Adóni do.	..			1,547	8	5	1,120	1,548
Tanjore do.	..			..			6,353	..
Kumbakónam do.	..			1,979	1	3	1,980	1,979
Máyavaram do.	..			475	0	0	374	475
Madura do.	..			2,804	0	0	2,800	2,804
Ootacamund do.	..			3,041	10	3	3,040	3,042
Coonoor do.	..			816	0	8	815	816
Calicut do.	..			2,000	0	0	2,000	2,000
Tellicherry do.	..			500	0	0	500	500
Cochin do.	..			746	9	8	746	747
	..			14,081	11	5	19,900	14,083
Loans to District and other Local Fund Committees.								
Local Fund Board, Saidapet	..			12,626	14	11	12,600	12,627
Do. Calicut	..			..			..	..
Do. Tellicherry	..			3,000	0	0	3,000	3,000
	..			15,626	14	11	15,600	15,627
Total ..	59,373	8	1	8,32,540	14	5	5,28,000	8,10,210

Disbursements.	Current month. RS.	A.	P.	Progressive total. RS.	A.	P.	Budget grant. RS.	Revised estimate. RS.
CLASS I. *Advances to Cultivators.*								
Land Improvement Act Advances—Ordinary	60,477	8	2	2,63,709	3	3	7,00,000	2,45,000
Famine Advances. Advances for relief operations	..			..				..
Famine Advances. Advances for seed grain	..			..				..
Famine Advances. Do. to weavers	..			..				..
Agriculturists' Loans Act XII of 1884	6,057	0	0	15,882	0	9		5,000
Advances in cases of distress	..			..				..
Miscellaneous Advance	..			..				..
	66,534	8	2	2,79,591	3	3	7,00,000	2,50,000
CLASS III. *Loans to Landholders and other Notabilities.*								
Banganapalle Nabob	..			..			..	..
Andipatti Poligar	..			..			..	..
Shulagiri Estate	..			..			..	..
	..			..			..	..
CLASS IV. *Loans to Mofussil Municipalities.*								
Cuddapah Municipality	..			..			..	..
Kurnool do.	42,165	0	0	56,220	0	0	52,000	56,220
Tanjore do.	25,900	0	0	25,900	0	0	..	25,900
Kumbakónam do.	..			..			..	..
Máyavaram do.	..			..			..	..
Trichinopoly do.	30,000	0	0	1,00,000	0	0	1,00,000	1,00,000
Tirupati do.	..			..			48,000	..
Ootacamund do.	..			..			..	..
Coonoor do.	..			..			..	..
Dindigul do.	..			..			28,000	..
Calicut do.	..			..			..	..
Cochin do.	..			..			..	..
Madura do.	..			..			11,000	35,240
Other do.	..			..			11,000	..
	98,065	0	0	1,82,120	0	0	2,50,000	2,17,360
Loans to Disrict and other Local Fund Committees.								
Local Fund Board, Saidapet	..			..			..	..
Do. Calicut	..			..			..	..
Do. Tellicherry	..			..			..	..
	..			..			..	..
Total ..	1,64,599	8	2	4,61,711	3	3	9,50,000	4,67,360

B C Checked carefully compared [illegible]
C No 2099
C.S. 26/8/95

28 JUNE 1895, No. , FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

C. No. 1210 + 2045

READ—the following paper:—

Preliminary Statement showing the Receipts and Disbursements under the Provincial Advance and Loan Account for March 1895.

[Statement]

3. [illegible]
4 [illegible]

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 28th August 1895,
Nos. 629, 630.

AUGUST.

Provincial Advance and Loan Account.

Reviewing the statement showing the receipts and disbursements under — for March 1895.

Draft.
I send you the [illegible] the other day

Proof for D.G.

4/9

28th August 1895, Nos. 629, 630, Financial.

Correct & strike off 75 copies
~~[illegible]~~ [illegible]
AB 4/9/95
8b 4/9/95.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Statement showing the Receipts and Disbursements under the Provincial Advance and Loan Account for March 1895.

[Statement.

STATEMENT showing the Receipts and Disbursements under Provincial Advance and Loan Account for March 1895.

Receipts.	Current month.	Progressive total.	Budget estimate.	Revised estimate.
	RS. A. P.	RS. A. P.	RS.	RS.
CLASS I. *Advances to Cultivators.*				
Land Improvement Act Advances—Ordinary	57,708 10 5	6,42,655 15 7	4,62,000	
Land Improvement Act Advances—Famine	..	46 9 9		7,20,000
Famine Advances. Advances for relief operations	..	..		
Famine Advances. Advances for seed grain	83 2 0	149 4 10		
Do. to weavers	..	..		
Agriculturists' Loans Act XII of 1884	1,255 7 1	1,29,160 2 1		1,30,000
Advances in cases of distress	..	..		
Miscellaneous Advances	..	..		
	59,047 3 6	7,72,011 15 8	4,62,000	8,50,000
CLASS III. *Loans to Landholders and other Notabilities.*				
Banganapalle Nawab	..	27,779 2 8	27,800	27,780
Andipatti Poligar	..	..	.	.
Shulagiri Estate	..	2,714 13 2	2,700	2,720
	..	30,493 15 10	30,500	30,500
CLASS IV. *Loans to Mofussil Municipalities.*				
Cuddapah Municipality	..	171 13 2	172	172
Adóni do.	..	1,547 8 5	1,120	1,548
Tanjore do.	..	..	6,353	
Kumbakônam do.	..	1,979 1 3	1,980	1,979
Máyavaram do.	..	475 0 0	374	475
Madura do.	..	2,804 0 0	2,800	2,804
Ootacamund do.	..	3,041 10 3	3,040	3,042
Coonoor do.	..	816 0 8	815	816
Calicut do.	..	2,000 0 0	2,000	2,000
Tellicherry do.	..	500 0 0	500	500
Cochin do.	..	746 9 8	746	747
	..	14,081 11 5	19,900	14,083
Loans to District and other Local Fund Committees.				
Local Fund Board, Saidapet	..	12,626 14 11	12,600	12,627
Do. Calicut	..	..	..	..
Do. Tellicherry	..	3,000 0 0	3,000	3,000
	..	15,626 14 11	15,600	15,627
Total ..	59,047 3 6	8,32,214 9 10	5,28,000	9,10,210

Disbursements.	Current month.	Progressive total.	Budget grant.	Revised estimate.
	RS. A. P.	RS. A. P.	RS.	RS.
CLASS I. *Advances to Cultivators.*				
Land Improvement Act Advances—Ordinary	60,477 8 2	2,63,709 3 3	7,00,000	1,45,000
Famine Advances. Advances for relief operations	..	..		..
Famine Advances. Advances for seed grain	..	..		..
Do. to weavers	..	..		..
Agriculturists' Loans Act XII of 1884	6,059 11 1	15,884 11 1		5,000
Advances in cases of distress	..	..		..
Miscellaneous Advances	..	..		..
	66,537 3 3	2,79,593 14 4	7,00,000	1,50,000
CLASS III. *Loans to Landholders and other Notabilities.*				
Banganapalle Nawab	..	..	..	..
Andipatti Poligar	..	..	..	..
Shulagiri Estate	..	..	..	..
	..	..	..	..
CLASS IV. *Loans to Mofussil Municipalities.*				
Cuddapah Municipality	..	..	..	..
Kurnool do.	42,165 0 0	56,220 0 0	52,000	56,220
Tanjore do.	25,900 0 0	25,900 0 0	..	25,900
Kumbakônam do.	..	..	..	..
Máyavaram do.	..	..	..	..
Trichinopoly do.	30,000 0 0	1,00,000 0 0	1,00,000	1,00,000
Tirupati do.	..	..	48,000	..
Ootacamund do.	..	..	..	..
Coonoor do.	..	..	..	..
Dindigul do.	..	..	28,000	..
Calicut do.	..	..	..	..
Cochin do.	..	..	..	..
Madura do.	..	..	11,000	35,240
Other do.	..	..	11,000	..
	98,065 0 0	1,82,120 0 0	2,50,000	2,17,360
Loans to Disrict and other Local Fund Committees.				
Local Fund Board, Saidapet	..	..	..	..
Do. Calicut	..	..	..	..
Do. Tellicherry	..	..	..	..
	..	..	..	..
Total ..	1,64,602 3 3	4,61,713 14 4	9,50,000	3,67,360

No. B.F.Y.—8.

To the Chief Secretary to Government, Financial Department, with reference to his memorandum, No. 1944, dated 9th December 1892.

FORT ST. GEORGE,
23rd August 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

ORDER—dated 28th August 1895, No. 629, Financial.

The account of Provincial loans and advances for 1894–95 presents the same unsatisfactory features as marked the transactions of previous years which were noticed in G.O., dated 13th November 1894, No. 981.

2. *Class I—Advances to Cultivators.*—A sum of 7 lakhs was provided in the sanctioned budget for land improvement and agricultural loans, but no more than 2·80 lakhs have been utilised. On the other hand, the repayments amounted to 7·72 against an estimate of 4·62 lakhs. The outstanding balance on the 31st March 1895 has been reduced to 31·54, or 10·78 lakhs less than was originally anticipated. These figures are not altogether satisfactory, but it is hoped that the revision of the rules contemplated in G.O., dated 25th May 1895, No. 301, Revenue, will effect an improvement.

3. *Class III—Loans to Landholders and Notabilities.*—The loan to the Nawab of Banganapalle has been entirely liquidated, ·19 having been credited in the accounts of the current year. The only amount outstanding is a balance of ·13 due from the Shulagiri Estate.

G.O., dated 22nd April 1895, Nos. 257, 258, Political

4. *Class IV (a)—Loans to Municipalities.*—In the budget a provision of 2·50 lakhs was made, but until very near the close of the year the only amounts drawn were the loan of ·70 by the Trichinopoly Municipality and a sum of ·02 by the Kurnool Municipality. The attention of municipal councils was drawn to the matter by telegram in March 1895, and as a result nearly a lakh was paid in the accounts of that month. The total disbursements aggregated 1·82, including a sum of ·26 drawn by the Tanjore Municipality which was not included in the budget. The outstanding balance under this class rose from 5·72 at the beginning, to 7·40 at the close, of the year.

G.O., dated 8th March 1895, No. 221, Financial.
G.O., dated 12th March 1895, No. 413 M.

5. The provision of ·48 for the drainage of Tirupati lapsed owing to the scheme having been abandoned in favour of a water-supply project, which is to be carried out during the current year. The Dindigul water-supply scheme was also postponed.

6. The Local and Municipal Department will be requested to report why the provision of ·11, on account of the Madura water-supply, which was raised to ·35 in the revised estimate, was allowed to lapse. No provision on this account exists in the estimates of 1895–96, and the payment of the amount in the current year may lead to a derangement of the sanctioned programme and the postponement of other works of approved utility. Attention has recently * been drawn to the inconvenience caused by the failure of local bodies to draw sanctioned grants within the year in which budget allotments are made.

* G.O., dated 19th March 1895, No. 256 (paragraph 5).

7. The recovery of ·06 expected from the Tanjore Municipality was not actually effected on the ground that, under article 129 (1) of the Civil Account Code, no repayment becomes due until the municipal council draws the whole of the sanctioned loan. It is observed that the last instalment was not taken until March 1895. Instructions have already been issued to the effect that loans should be taken concurrently with the grants, so as to prevent undue delays in the drawing of the former.

G.O., dated 15th December 1894, No. 1107, Financial.

8. The total closing balance of the Provincial advance and loan account, which, in the budget estimate, was placed at 51·76, has in the actuals fallen to 39·86 lakhs.

9. The following figures extracted from the Government of India resolution recorded in G.O., dated 27th March 1895, No. 281, afford a striking contrast between the operations of the Provincial loan and advance account in this Presidency and in other provinces:—

Provinces.	Opening balance, 1894–95.	Closing balance, 1895–96.
Bengal	38·81	62·09
North-Western Provinces and Oudh	79·86	108·71
Punjab	52·82	57·02
Bombay	55·41	66·84
Madras	43·58	38·38

His Excellency the Governor in Council trusts that greater advantage will in future be taken of the facilities afforded for improving agriculture and sanitation in the Madras Presidency.

10. The Accountant-General will be requested to enter in future full particulars in all the columns of this statement, as has been done on page 2 of these Proceedings.

He will also sub-divide the heading "*Advances to Cultivators*" into the three classes usually shown by the Board of Revenue and embodied in Detailed Account 13-A of the Civil Estimates, viz.—

(i) Ordinary loans bearing interest at 6¼ per cent.
(ii) Loans under the special well rules bearing interest at 3 per cent.
(iii) Do. do. do. 4 do.

(True Extract.)

Chief Secretary.

To the Revenue Department.
,, Local and Municipal Department.
,, Sanitary Board.
,, Accountant-General.

ENDORSEMENT—dated 28th August 1895, No. 630, Financial.

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

J. F. PRICE,
Chief Secretary.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Statement showing the Receipts and Disbursements under the Provincial Advance and Loan Account for March 1895.

[Statement.

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STATEMENT showing the Receipts and Disbursements under Provincial Advance and Loan Account for March 1895.

Receipts.	Current month.	Progressive total.	Budget estimate.	Revised estimate.
CLASS I.	RS. A. P.	RS. A. P.	RS.	RS.
Advances to Cultivators.				
Land Improvement Act Advances—Ordinary	57,708 10 5	6,42,655 15 1	4,62,000	7,20,000
Land Improvement Act Advances—Famine	..	46 9 9		
Famine Advances. Advances for relief operations	..	..		
Famine Advances. Advances for seed grain	83 2 0	149 4 10		
Do. to weavers	..	..		
Agriculturists' Loans Act XII of 1884	1,255 7 1	1,29,160 2 1		1,30,000
Advances in cases of distress	..	..		
Miscellaneous Advances	..	..		
	59,047 3 6	7,72,011 15 8	4,62,000	8,50,000
CLASS III.				
Loans to Landholders and other Notabilities.				
Banganapalle Nawab	..	27,779 2 8	27,800	27,780
~~Andipatti Poligar~~	..	..	..	..
Shulagiri Estate	..	2,714 13 2	2,700	2,720
	..	30,493 15 10	30,500	30,500
CLASS IV.				
Loans to Mofussil Municipalities.				
Cuddapah Municipality	..	171 13 2	172	172
Adóni do.	..	1,547 8 5	1,120	1,548
Tanjore do.	..	..	6,353	..
Kumbakônam do.	..	1,979 1 3	1,980	1,979
Máyavaram do.	..	475 0 0	374	475
Madura do.	..	2,804 0 0	2,800	2,804
Ootacamund do.	..	3,041 10 3	3,040	3,042
Coonoor do.	..	816 0 8	815	816
Calicut do.	..	2,000 0 0	2,000	2,000
Tellicherry do.	..	500 0 0	500	500
Cochin do.	..	746 9 8	746	747
	..	14,081 11 5	19,900	14,083
Loans to District and other Local Fund Committees.				
Local Fund Board, Saidapet	..	12,626 14 11	12,600	12,627
Do. Calicut	..	..	..	..
Do. Tellicherry	..	3,000 0 0	3,000	3,000
	..	15,626 14 11	15,600	15,627
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Disbursements.	Current month.	Progressive total.	Budget grant.	Revised estimate.
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Advances to Cultivators.				
Land Improvement Act Advances—Ordinary	60,477 8 2	2,63,709 3 3	7,00,000	1,45,000
Famine Advances. Advances for relief operations	..	..		..
Famine Advances. Advances for seed grain	..	..		..
Do. to weavers	..	..		..
Agriculturists' Loans Act XII of 1884	6,059 11 1	15,884 11 1		5,000
Advances in cases of distress	..	..		..
Miscellaneous Advances	..	..		..
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Banganapalle Nawab	..	..	..	..
~~Andipatti Poligar~~	..	..	..	..
Shulagiri Estate	..	..	..	..
	..	..	..	..
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Kumbakónam do.	..	..	..	..
Máyavaram do.	..	..	..	..
Trichinopoly do.	30,000 0 0	1,00,000 0 0	1,00,000	1,00,000
Tirupati do.	..	..	48,000	..
Ootacamund do.	..	..	..	..
Coonoor do.	..	..	..	..
Dindigul do.	..	..	28,000	..
Calicut do.	..	..	..	..
Cochin do.	..	..	..	..
Madura do.	..	..	11,000	35,240
Other do.	..	..	11,000	..
	98,065 0 0	1,82,120 0 0	2,50,000	2,17,360
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Local Fund Board, Saidapet	..	..	..	..
Do. Calicut	..	..	..	..
Do. Tellicherry	..	..	..	..
	..	..	..	..
Total	1,64,602 3 3	4,61,713 14 4	9,50,000	3,67,360

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No. B.F.Y.—8.

To the Chief Secretary to Government, Financial Department, with reference to his memorandum, No. 1944, dated 9th December 1892.

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Offg. Accountant-General.

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G.O., dated 12th March 1895, No. 413 M.

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Punjab	52·82	57·02	+ 4·20
Bombay	55·41	66·84	+ 11·43
Madras	43·58	38·38	− 5·20

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(ii) Loans under the special well rules bearing interest at 3 per cent.
(iii) Do. do. do. 4 do.

(True Extract.)

Chief Secretary.

To the Revenue Department. 7
" Local and Municipal Department. 6
" Sanitary Board. 6
" Accountant-General. 6

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ENDORSEMENT—dated 28th August 1895, No. 630, Financial.

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J. F. PRICE,
Chief Secretary.

Exd. C. Rajagopaul.

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