11-2-16
11-11-21

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 667-667/A.

DATED 6th September 1895.

INDEXED.

50/51

[Despatch Abstract.]

PROVINCIAL ACCOUNTS.-

Passing orders on the ---for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C	2447		1875				

Read the following paper —

From the Accountant General dated

20th May 1895 No B-J-14-5 submitting

1211

Preliminary

Rcd. 22/5/95

ACCOUNT

OF

PROVINCIAL SERVICES

FOR

March 1895.

and Memorandum No B-J-14-6 showing the approximate Provincial balances on 31st March 1895, including further adjustments that will be made in the final accounts for March 1895.

Rec'd 8301, Ltr dtd 22/4/95
5D 2/5 : 27-B-94-5C

Form 178.

Preliminary

ACCOUNT OF THE PROVINCIAL REVENUE AND EXPENDITURE OF THE

RECEIPTS.

(Article 1255,

PROVINCIAL SERVICES.	Current month.	Progressive Total.	Budget Estimate.	~~Alterations.~~ Revised estimate	~~Altered Estimate.~~
	Rs.	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—					
I. Land Revenue { Other Assessment	3004.200	13401.800	128 65.000	131, 39, 000	
	"	~~X~~ 29,70,000	28.88.000	29,70,000	
III. Salt	15.000	155.400	167.000	1,45,000	
IV. Stamps	559.400	5904.900	5625.000	58,50,000	
V. Excise	395.000	3409.500	3225.000	33,75,000	
VII. Customs	6.300	56.900	41.000	60,000	
VIII. Assessed Taxes	119.700	1102.800	10.3.000	11,10,000	
IX. Forest	142.000	938.400	900.000	9,50,000	
X. Registration	52.200	608.200	660.000	6,60,000	
XII. Interest	15.700	180.500	219.000	1,92,000	
XIII. Post Office	"	"	"	-	
XVI-A. Law and Justice—Courts of Law.	74.400	737.900	721.000	7,17,000	
XVI-B. Law and Justice—Jails ..	33.200	410.500	362.000	4,25,000	
XVII. Police	39.300	459.000	460.000	4,60,000	
XVIII. Marine	"	"	1.000	-	
XIX. Education	32.700	181.700	167.000	1,83,000	
XX. Medical	28.500	113.500	95.000	1,08,000	
XXI. Scientific and other minor Depts	33.00	184.400	195.000	1,82,000	
XXII. Superannuations	3.600	40.700	33.000	39,000	
XXIII. Stationery and Printing ..	19.400	122.500	106.000	1,25,000	
XXV. Miscellaneous	8.000	(a) 133.000	148.000	1,64,000	
XXX. Minor Works and Navigation.	3.400	16.600	7.000	12,000	
XXXII. Civil Works	7.100	31.200	28.000	28,000	
Total Ordinary Receipts as per Civil Books	4562.400	~~28.80.400~~ 311,39,400	299.00.000	308,87,000	
To Public Works Receipts.					
Ordinary	"	~~X~~ 1,25,000	104.000	1,25,000	
State Railways	"	~~X~~ 2,12,000	225.000	2,22,000	
Minor Works and Navigation ..	"	~~X~~ 1,79,000	160.000	1,79,000	
	"	~~X~~ 5,16,000	489.000	5,16,000	
To Receipts under Adjusting Heads.					
From Local Funds (Act V of 1884) on account of Local Fund Audit Clerks ..	2200	29200	37000	28,000	
From Special Funds on account of Local Fund Audit Clerks	4000	20000		16,000	
From Local Funds (Act V of 1884) on account of Education	"	300	1000	1,000	
From Local Funds (Act V of 1884) on account of the proportionate cost of Medical College	20700	28400	7000	8,000	
From Local Funds (Act V of 1884) on account of Inspecting Sanitary Agency.	19.900	26.000	23.000	24,000	
From Local Funds (Act V of 1884) on account of the Cutlers' Establishment in the Medical Storekeepers' Office ..	200	200	1000	700	
From Local Funds (Act V of 1884) on account of Medical Reserve Staff ..	1800	2800	4000	3,800	
From Local Funds (Act V of 1884) on account of Public Works	13200	~~(a)~~ 19,600 ~~339,000~~	32.000 ~~1,10,000~~	30,000	
From Local Funds on account of Printing work executed by Government Presses.	500	~~3,21,000~~ 9400	4,20,000 12.000	3,20,000 11,800	
From Local Funds on account of the Controlling Establishment at the Presidency.		53500	63.000	62,200	
Repayment of Contribution made to certain Local Funds to wipe off deficits in previous year	"	"	10.000		
Repayment of Contribution drawn by Local Fund Board on account of Education ..	~	~	~	~	
	62.500	509.400	610.000	5,06,000	
Total ..	4624.900	~~28698.800~~ 321,84,800	3105.000	318,52,000	
Add opening Balance of the year.	29.36.200	26,45,000		29,36,000	
Total ..	~~316.35.000~~ 351,21,000	336,50,000		347,94,000	

From Local funds on account of Assistance to the construction of the Mayavaram Mettupalayam Railway

~~(a) Included Rs 2,20,000 on account of Mayavaram Mettupalayam Railway.~~

Fort St. George,
Accountant-General's Office,
20 May 1895.

(a) The estimates ~~taken off~~ under Unclaimed deposits were too high.

40—18-1-95.

BACK PAPERS.

~~The [illegible] under Miscellaneous Items.~~

Appropriate figures (~~Nil~~ under Estimates) may yet be adjusted in the accounts.

3 1211

GOVERNMENT OF MADRAS, FOR THE MONTH OF March 1895.

C. A. Code, 5th Edition.)

DISBURSEMENTS.

PROVINCIAL SERVICES.	Current Month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15000	166100	120000		120000	35,800
3. Land Revenue	489100	3169700	5183000	(b) — 13,000	5170000	73,000
5. Salt	44000	556100	648000		648000	1,75,000
6. Stamps	13000	1,84,000 / 140700	259000		259000	2,46,000
7. Excise	18000	155300	185000		185000	1,60,000
9. Customs	18600	201000	178000	(c) — 1,000	177000	2,01,000
10. Assessed Taxes	1200	11600	11000		11000	11,000
11. Forest	83200	60,200 / 31,000	772000		772000	7,00,000
12. Registration	35100	387700	416000	(d) + 1000	415000	3,98,000
13. Interest on Ordinary Debt ..	"	1,62,000	189000	(e) — 1,000	188000	1,63,000
15. Post Office	7300	84900	85000		85000	86,000
18. General Administration	73400	1021200	992000	(b) +13,000	1005000	10,24,000
19-A. Law and Justice—Courts of Law.	421700	4655700	4626000		4626000	46,58,000
19-B. Law and Justice—Jails ..	115400	1022800	1031000	(f) — 1,600	1029400	10,40,000
20. Police	424800	4376900	4453000		4453000	43,73,000
21. Marine	1100	47500	32000	(f) — 1000	31000	50,000
22. Education	220300	1635200	1661000		1661000	15,86,000
24. Medical	119700	1287300	1287000	(g) +2,000	1289000	13,36,000
25. Political	7100	84900	83000		83000	82,000
26. Scientific and other Minor Departments	56000	404600	421000		421000	4,10,000
29. Superannuations	120500	1448500	1391000		1391000	14,48,000
30. Stationery and Printing	41800	4,00,000 / 1,00,700	791000	(d) +1000	792000	8,03,000
32. Miscellaneous	12700	142700	148000		148000	1,47,000
33. Famine Relief	"	500	"		"	1,000
43. Minor Works and Navigation ..	109500	394500	451000	(h) — 50,000	401000	4,00,000
45. Civil Works	262900	(K) 1419900	453000	(c) — 54,000	399000	3,42,000
Total Ordinary Charges as per Civil Books	2681400	24842000 / 25546000	25846000	— 79,000	25767000	255,43,000
By Public Works Charges—						
Ordinary	"	22,24,000	2309000	(c) — 83,000	2259000	22,26,000
State Railways	"	2,57,000	327000	(c) + 75,000	327000	2,87,000
Minor Works and Navigation ..	"	29,54,000	28750	(h) + 50,000 / (n) — 22,000	2878000	29,84,000
	"	5437,000	5511000	+ 39,000	5550200	54,37,000
By Disbursements under Adjusting Heads—						
To Local Funds (Act V of 1884) for Education	51200	95400	115000		115000	1,00,000
To Local Funds (Act V of 1884) for Miscellaneous	11600	37300	36000		36000	36,000
To Local Funds (Act V of 1884) for Public Works	37700	(i) (l) 118000	100000 / 42000	(i) + 32,000	132000 / 42000	1,40,000 / 38,000
To Local Funds (Act V of 1884) for Famine-relief purposes ..	"	(m) 16000				
To Local Funds (Act V of 1884) on account of Refund of Contribution for Education						
To Local Funds (Act V of 1884) on account of Refund of Contribution for Medical College, Medical Reserve Staff, Sanitary Inspection, &c. ..						
To Local Funds (Act V of 1884) to wipe off deficits						
To Village Service Fund to wipe off deficits.						
To Irrigation Cess Fund to wipe off deficits.						
From Pound Fund to Local Funds (Act V of 1884) on account of Travelling Allowance of Local Audit Clerks ..						
	100500	266700	293000	+ 32800	3,25,800	3,14,000
To Local Funds (Act V of 1884) on account of Refund of Contribution for Mutual Railways ..	2781900	312,83,700 / 25148700	31658000	"	31658000	312,94,000
	appropriate	38,37,300 / 6486300	20,00,000	"	"	35,00,000
Add closing Balance of the month *..						
Total ..		351,21,000 / 31635000	330,50,000	"	"	3,47,94,000

(K) Includes Rs 275400 on account of grants to Municipalities

* Exclusive of the following :—

(1) Public Works transactions in 1894-95 to be adjusted in the Final Accounts of the year with reference to C. G.'s Memorandum, No 2482, dated 15th January 1883.

(2) Mutual Contributions between Imperial and Provincial to be adjusted in the Final Accounts of 1894-95 as per G.O., Financial, No. 218, dated 6th February 1883.

No. B. J. H. / 5

To

The Chief Secretary to Government, Financial Department,
with reference to G.O., Financial, Nos. 41 and 13, dated 8th January 1880,
and 9th January 1895, respectively.

H Marrison
Offg. Accountant-General.

(b) Contingent expenditure, Military Department & Ground rent charges — Settlement — 8-5-94 No 264 ; 12-11-94 No 972 ; 17-11-94 No 999 ; 25-2-95 ; 25-2-95 ; 24 June 1895 ; 15 June 1895

(c) Sea customs buildings Vizagapatam — 23-5-94 No. 407.

(d) Printing charges Registration dept. — 5-2-95 No. 119

(e) Surrender values, Patent Legal office — 18-3-95 No 205.

(f) Repair Works of Govt. Bungalows — 22-8-94 No. 636.

(g) Warders' Police hut in district jails — 7-11-94 No. 84 ; 21-11-94 No. 1045 ; 5-95 No.

(l) Sum of Rs 31, will be adjusted by Local funds in its accounts — 13-1-95 No 41

(m) Amount prepaid of Famine advancement of 1892-94 — 5-2-95 No. 120.

(g) Training of Sanitary Inspectors, — 24-12-95 No 1155.

Travelling Monopolies, Survey dept. — 18-1-95 No 50 ; 28-1-95 No 76.

Victoria calls & gun Battel — 27-6-94 No. 1998 ; 25-2-95 No. 1075

(h) Minor Irrigation works executed by the P.W.D. which were reimbursed by the Local funds for Contribution to Local funds for Construction of Grand Trunk road — 12-12-94 No. 259 ; 20-2-95

(K) Includes Rs 275400 on account of grants to Municipalities

(l) Amount between Imperial & Provincial Railways

(m) Famine advances charged in the Famine Relief Code

CHIEF SECRETARIAT
22 MAY 1895
GOVERNMENT MADRAS

Memorandum showing the balances of Provincial Services (Proper), Cattle Pound Fund and Agricultural Services separately.

	Provincial Services (Proper).		*Cattle Pound Fund.		*Agricultural Services.	
	Current Month.	Progressive Total.	Current Month.	Progressive Total.	Current Month.	Progressive Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance on 1st April 189						
Receipts during 189 .						
Total ..						
Charges during do.						
Balance on do.						

* For particulars please see Memorandum below.

MEMORANDUM.

Heads.	Cattle Pound Fund.		Agricultural Services.	
	Current Month.	Progressive Total.	Current Month.	Progressive Total.
	Rs	Rs.	Rs.	Rs.
RECEIPTS.				
XVII. Police		†		†
XXI. Scientific and other Minor Departments				
(Experimental Cultivation and Veterinary Receipts, excluding Bull and Stallion Receipts.)				
Public Works Receipts by Civil Officers				
Do. Public Works Officers				
Total ..				
CHARGES.				
3. Land Revenue				
(Land Records and Agriculture, Agricultural Services.)				
20. Police				
26. Scientific and other Minor Departments				
(Experimental Cultivation, Prevention of Cattle Disease and Refunds, Agricultural Department.)				
Public Works Charges by Civil Officers				
Do. Public Works Officers				
Adjusting Heads				
Other Transfers				
Total				

Memorandum showing the approximate Provincial balance on the 31st March 1895 including further adjustments that will be made in the final accounts for March 1895.

CURRENT NO. 1209

GOVERNMENT OF MADRAS CHIEF SECRETARY'S 22 MAY 1895

Particulars		Total
Balance on the 31st March 1895 as per Provincial account for March 1895 (Preliminary) No B.J.N. 5 dated May 1895.		6486300
Receipts		
Add		
Land Revenue adjustments	297000	
Public Works in charge of P.W. Officers		
Civil Buildings	125000	
State Railways	212000	
Minor Works & Navigation	179000	
Total Receipts		3486000
Total including opening balance		9972300
Charges		
Deduct		
6. Stamps	104000	
11. Forest	31000	
13 Interest on Ordinary Debt	163000	
30. Stationery and Printing	400000	
Public Works in charge of P.W. officers		
Civil Buildings	222000	
State Railways	257000	
Minor Works & Navigation	2954000	
Total charges		6135000
Approximate balance on the 31st March 1895		3837300

as per Revised estimate

Fort Saint George, Accountant General's office, 20th May 1895.

No. B.J.N. 6

H Mannion
Offg Accountant General.

To The Chief Secretary to Government, Financial department with reference to G.O. Fin. No. 467 dated 8th July 1890.

1209

Financial Deptt.

From

The Accts Genl:

No B.J.N / 6

Dated 20th May 1895
Recd: 22nd May 1895

Subject.

Memo: Shewing the approximate Provincial balance on the 31st March '95 including further adjustments that will be made in the final accounts for March '95

Be
Ed Short
moves on board
balance as per
Cr with Govt
Accts Genl
21/5

Revenue and Expenditure of the Government of Madras for the year 1894-95.

OF RUPEES.)

Expenditure.	1894-95. Imperial.	Provincial.	Local.	Total.	—
1. Refunds and Drawbacks	2.20	1.67	18	4.05	
2. Assignments and Compensations ..	11.44	"	"	11.44	
3. Land Revenue	"	51.75	44.95	96.70	
5. Salt	15.13	5.59	"	20.72	
6. Stamps	87	2.60	"	3.47	
7. Excise	4.67	1.56	"	6.23	
8. Provincial Rates	"	"	"	"	
9. Customs	"	2.01	"	2.01	
10. Assessed Taxes	12	11	"	23	
11. Forest	6.87	6.88	"	13.75	
12. Registration	3.98	2.97	"	7.95	
13. Interest on Ordinary Debt	"	1.67	"	1.67	
14. Do. on other Obligations	24	"	5	29	
15. Post Office	"	85	"	85	
18. General Administration	2.93	10.21	3.16	16.30	
19-A. Law and Justice—Courts of Law ..	"	46.56	"	46.56	
19-B. Law and Justice—Jails	"	10.24	"	10.24	
20. Police	"	43.95	"	43.95	
21. Marine	"	48	"	48	
22. Education	"	16.36	11.43	27.79	
23. Ecclesiastical	3.88	"	"	3.88	
24. Medical	"	13.03	13.66	26.69	
25. Political	1	85	"	86	
26. Scientific and other Minor Depts. ..	7	4.06	"	4.13	
27. Territorial and Political Pensions ..	7.13	"	"	7.13	
28. Civil Furlough & Absentee Allowances ..	1	"	"	1	
29. Superannuations	43	14.47	8	14.98	
30. Stationery and Printing	2.99	9.02	"	12.01	
32. Miscellaneous	22	1.39	3.11	4.72	
33. Famine Relief	"	"	"	"	
43. Minor works & Navigation	"	3.96	"	3.96	
45. Civil Works	"	4.20	39.64	43.84	
Total Ordinary Expenditure as in Civil Books.	63.19	257.44	116.26	436.89	
P. W. Charges as communicated by Examiners, P. W. Accounts—					
Ordinary Branches ..	"	49.73	61	50.34	
Railway „	"	2.49	"	2.49	
Expenditure under Adjusting Heads ..	"	2.98	5.12	8.10	
Total ..	63.19	312.64	121.99	497.82	
Closing Balance—Provincial and Local only.		39.27	28.81		
Total ..		351.91	150.80		

Provincial and Local Surplus or Deficit.

Provincial Services.

Revenue	..	322.55
Expenditure	..	312.64
Surplus ~~or Deficit~~	..	9.91

Local.

Revenue	..	114.90
Expenditure	..	121.99
~~Surplus or~~ Deficit	..	7.09

(True Copy) (Sd) F. C. Harrison
Chief Superintendent. Offg Accountant-General.

Statement showing the distribution under Imperial, Provincial and Local of the Probable

(IN THOUSANDS

Revenue.	1894-95. Imperial.	Provincial.	Local.	Total.	—
I. Land Revenue	376.13	163.49	19.68	559.30	
III. Salt	177.90	1.58	"	179.48	
IV. Stamps	19.68	59.05	"	78.73	
V. Excise	102.52	34.17	"	136.69	
VI. Provincial Rates	"	"	72.47	72.47	
VII. Customs	36.77	57	"	37.34	
VIII. Assessed Taxes	11.03	11.03	"	22.06	
IX. Forest	9.46	9.45	"	18.91	
X. Registration	6.08	6.08	"	12.16	
XI. Tributes	34.51	"	"	34.51	
XII. Interest	3.24	1.81	90	5.95	
XIII. Post Office	"	"	"	"	
XV. Mint	"	"	"	"	
XVI-A. Law and Justice—Courts of Law ..	"	7.38	"	7.38	
XVI-B. Law and Justice—Jails	"	4.29	"	4.29	
XVII. Police	"	4.76	"	4.76	
XVIII. Marine	"	"	"	"	
XIX. Education	"	1.82	2.30	4.12	
XX. Medical	"	1.13	20	1.33	
XXI. Scientific and other Minor Departments	"	1.85	"	1.85	
XXII. Superannuations	1.12	41	1	1.54	
XXIII. Stationery and Printing	21	1.22	"	1.43	
XXV. Miscellaneous	17	1.85	640	8.42	
~~XXX. Minor Works & Navigations~~	"	17	"	17	
XXXII. Civil Works	"	31	9.84	10.15	
Total Ordinary Revenue as in Civil Books ..	778.82	312.42	111.80	1203.04	
P.W. Receipts as communicated by Examiners, P. W. Accounts—					
Ordinary Branches	"	2.91	10	3.01	
Railway "	"	2.12	"	2.12	
Receipts under Adjusting Heads	"	5.10	3.00	8.10	
Total ..	778.82	322.55	114.90	1216.27	
Opening Balance—Provincial and Local only.		29.36	35.90		
Total ..		351.91	150.80		

1895
Fin. Dept.
Enclos. No. 1
To
C. 1776

FORT ST. GEORGE,
Accountant-General's Office,
15th July 1895.

No. B. F. W. 1

To

The Secretary to the Government of India, Financial Department, with
of division of Land Revenue with reference to
the Civil Account Code.

Re 2579.

1895 Fin. Acc

Lapses and savings as well as amounts fo[r]lly resumed by the Financial Department have been deducted from the column "[b]udget grant" and the net figures entered under "*Altered grant*". This procedure [s]hould be adopted in future statements of the kind.

2. The preliminary accounts for 18[9]-95 compare with the budget and revised estimates as follows :—

Provincial.	Budget [e]stimate.	Revised estimate.	Approximate actuals.	
			Accountant-General.	Public Works Department.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36	
Revenue and Receipts—				
Land Revenue adjustments	28·68	29·70	* 29·70	
Principal heads	244·96	252·32	255·78	
Other Civil heads	31·52	31·40	31·21	
Public Works Department heads	4·89	5·16	* 5·16	5·03
Total ..	310·05	318·58	321·85	321·72
Expenditure—				
Principal heads	77·52	75·99	75·89	
Other Civil heads	183·87	182·58	182·58	
Public Works Department heads	55·11	54·37	* 54·37	52·18
Total ..	316·50	312·94	312·84	310·65
Closing balance	20·00	35·00	38·37	40·43

* Revised estimate repeated under actuals.

3. It is unnecessary to enter into any detailed examination of the figures under each minor head in this review of the preliminary accounts. Explanations as regards the variations between the estimates and the actuals will in due course be given by the Accountant-General in his appropriation report, a copy of which will, under the instructions conveyed in Finance and Commerce Department Resolution, dated 31st January 1895, No. 553-A, † accompany the annual consolidated statement showing excess expenditure over budget grants. The revised estimate has already been compared with the budget estimate in the Financial statement (pages 43 and 44 of the Supplement of the *Fort St. George Gazette*, dated 11th June 1895) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are adverted to as briefly as possible.

† G.O., dated 15th February 1895, No. 154.

4. *Opening Balance.*—The increase of 3 lakhs in the opening balance was mainly due to the unforeseen rise under Land Revenue collections (paragraphs 7 and 8 of G.O., dated 19th March 1895, No. 256, Financial).

5. *Revenue and Receipts.*—As compared with the sanctioned budget, the actuals show an improvement of 11½ lakhs.

‡ Land revenue collections	5·37
„ „ adjustments	1·02
Stamps	2·80
Excise	1·85
Assessed taxes	·90
	2·63
§ Land Revenue	·55
Stamps	35
Excise	

nearly the whole of which occurs under the principal heads of revenue, and about half under Land Revenue collections.‡ As compared with the revised estimates, there is an increase of 3 lakhs § which is again chiefly due to larger collections under Land Revenue. As already desired in G.O., dated 19th March 1895, No. 259, Financial, the Board of Revenue should investigate the causes of the steady and continuous increase of actuals over estimates in the receipts from this source and arrange for obtaining more detailed and accurate information in future.

6. The Finance Committee of 1886–87 fixed the normal Land Revenue of the Presidency at 454·55 lakhs; and, when settling the present Provincial contract, the Government of India was requested to take the average at 480 lakhs. The Government desires to learn from the Board of Revenue what proportion of the increase in the present standard (536 lakhs) is due to—

(i) more favourable seasons;
(ii) enhanced taxation imposed—
  (*a*) by the revision of settlements,
  (*b*) by the introduction of new settlements, water-rates, &c.;
(iii) improved efficiency of the subordinate district administrative agency;
(iv) prompter collections and a better system of accounts; and
(v) other causes, if any.

7. Under other heads of receipts, the principal variations as compared with the estimates are noted below, with a rough indication of the causes, so far as they can now be ascertained:—

IX. Forest—showed an excess of ·38 lakh over the budget estimate, which was due to unexpectedly large collections under *Grazing and fodder grass* and *Miscellaneous receipts*. The actuals were, however, ·12 below the revised estimate.

X. Registration.—The fees were ·52 below the budget estimate, owing apparently to the more favourable season. The revised estimate was exceeded by ·08.

XII. Interest.—In consequence of larger re-payments of land improvement loans, the actuals were ·38 and ·11 short of the budget and revised figures respectively.

XVI-A. Law and Justice—Courts.—The estimates were exceeded by ·17 and ·21, respectively, on account of enhanced receipts under *Fees, High Court* and *Magisterial fines*

XVI-B. Jails.—Jail manufactures and *Miscellaneous receipts* contributed to an increase of ·49 over the sanctioned budget though the actuals fell short of the revised estimate by ·14.

XXIII. Stationery and Printing.—An increase of ·17 as compared with the budget was due to larger *sales of Acts, books, printed judgments, &c.*

Adjusting Heads.—The recovery from the Tanjore District Board on account of the Máyavaram-Muttupet Railway was one lakh below the budget figure owing to the outlay incurred from Provincial funds in the previous year having been less than was originally expected.

8. *Expenditure.*—The total disbursements of the year were 5·85 lakhs less than the sanctioned grant and fell short of the revised estimate by 2·29 lakhs. Savings to the extent of $2\frac{3}{4}$ lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The most important variations are as follows:—

1. *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·46 and ·31, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·62 against a grant of ·05. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

5, *Salt*; 7 *Excise*; *and* 11, *Forest.*—As compared with the estimates, lapses of 1·02 and ·24 occurred under the first two heads and of ·91 and ·19 under the last head. This is unsatisfactory and the departments concerned should be required to work up to their original programmes and utilise their grants more fully in future.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained an additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

12, *Registration.*—A decrease of ·18 as compared with the budget grant was due mainly to the postponement of the scheme for regrading registrars and sub-registrars.

18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in connection with the Legislative Council, to heavier payments on account of exchange compensation allowances and record charges and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—The actuals were ·30 in excess of the grant in consequence of unusually large disbursements under *Law charges* and *Refunds*.

20, *Police.*—The expenditure was ·76 below the grant, mainly owing to ~~several~~ expenditure under *Clothing, Arms and accoutrements* and *Construction and repair of pounds*.

21, *Marine.*—The grant was exceeded by ·15, as the Accountant-General has adjusted the contribution of ·31 for the dredger *Wenlock* to the credit of the Pámban pilotage fund. This will have to be reversed.

22, *Education.*—A saving of ·26 was due chiefly to short outlay under stipends in *training schools* and *Grants-in-aid.*

29, *Superannuation.*—The expenditure was ·57 higher than the grant, which was inadequate. The Accountant-General should in future apply for additional allotments as soon as he perceives that the grant is likely to prove insufficient.

45. *Civil Works—Agency Charges.*—An excess of ·32 was covered by supplemental grants, which do not appear to have been taken into account in the revised estimate.

45. *Civil Works—Municipal.*—The original grant for drainage and water-supply projects was 3·40, but before 8 months of the year had elapsed, a total sum of 2·57 was surrendered. Assignments for other works were however made to the extent of 1·46, so that the savings amounted to 1·11. Of this ·45 was re-appropriated for other purposes, and ·66 lapsed entirely. As in the case of *loans*, so under *grants*, these constant lapses in the provision for municipal works are to be deprecated. The actuals include ·44 on account of the Marlimund water-supply, which was first surrendered and excluded from the revised estimate, but ultimately drawn before the end.

45. *Civil Works—Public Works.*—The outlay reported up to date by the Public Works Department is 2·78 lakhs less than the sanctioned grant and 1·95 lower than the revised estimate. It is probable that the supplemental accounts will show a larger expenditure.

Adjusting Heads.—The contributions to local funds on account of *Education* and *Public works* were less than in the estimates.

9. *Closing Balance.*—Repeating the revised estimates under the Public Works heads, the Accountant-General has arrived at a closing balance of 38·37 lakhs. Adopting the figures of the Public Works Department the balance comes to 40·73 lakhs or 20·43 lakhs better than was expected in the original budget and 5·43 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the final accounts are closed :—

(i) A payment to Local funds of ·31 lakh, being half the net profits earned on the Máyavaram-Muttupet Railway during the calendar year 1894 (G.O., dated 21st May 1895, No. 404, Financial).

(ii) A write-back of ·31 lakh adjusted to the debit of Provincial revenues under 21, *Marine*, on account of the Dredger *Wenlock* (G.O., dated 13th March 1895, No. 236, Financial,) but which will have to be ultimately recovered along with other sums previously advanced.

(iii) Probable further adjustments in the Civil and Public Works books up to about one lakh.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
„ Revenue Department.
„ Local and Municipal Department.
„ Public Works Department (General Branch).
„ „ „ (Irrigation „).
„ „ „ (Railway „).

ENDORSEMENT—dated th July 1895, No. , Financial.

Copy to the Government of India, Finance and Commerce Department, with reference to its resolution, dated 23rd May 1894, No. 2564-A.

Chief Secretary.

APPENDIX.

PRELIMINARY ACCOUNT

Of the Provincial Revenue and Expenditure of the Government of Madras for the month of March 1895.

RECEIPTS.

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,200	1,34,01,800	*1,28,65,000*	1,31,39,000
I. Land Revenue { Adjustment	..	* 29,70,000	*28,68,000*	29,70,000
III. Salt	15,000	1,55,400	*1,67,000*	1,48,000
IV. Stamps	5,59,400	59,04,900	*56,25,000*	58,50,000
V. Excise	3,95,000	34,09,500	*32,25,000*	33,75,000
VII. Customs	6,300	56,900	*41,000*	60,000
VIII. Assessed Taxes	1,19,700	11,02,800	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,38,400	*9,00,000*	9,50,000
X. Registration	52,200	6,08,200	*6,60,000*	6,00,000
XII. Interest	15,700	1,80,500	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	74,400	7,37,900	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,200	4,10,500	*3,62,000*	4,25,000
XVII. Police	39,300	4,59,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	32,700	1,81,700	*1,67,000*	1,83,000
XX. Medical	28,500	1,13,500	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,300	1,84,400	*1,95,000*	1,82,000
XXII. Superannuations	3,600	40,700	*33,000*	39,000
XXIII. Stationery and Printing	19,400	1,22,500	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,33,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,400	16,600	*7,000*	12,000
XXXII. Civil Works	7,100	31,200	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,400	3,11,59,400	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	..	2,12,000	2,25,000	2,12,000
XXX. Minor Works and Navigation	..	1,66,000	1,60,000	1,79,000
XXXII. Civil Works	..	1,25,000	1,04,000	1,25,000
Total	..	5,03,000	4,89,000	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	300	*1,000*	1,000
Proportionate cost of Medical College	20,700	28,400	*7,000*	8,000
Inspecting Sanitary Agency	19,900	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	200	200	*1,000*	700
Medical Reserve Staff	1,800	2,800	*4,000*	3,300
Public Works	15,200	19,600	*32,000*	30,000
Half the cost of the Mâyavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses	500	9,400	*12,000*	11,800
Controlling Establishment at the Presidency	..	53,500	*63,000*	62,200
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks	2,200 / 4,000	29,200 / 20,000	*37,000*	28,000 / 16,000
	62,500	5,09,400	*6,10,000*	5,05,000
Total	..	3,21,71,800	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,200	26,45,000	29,36,000
Total	..	3,51,08,000	3,36,50,000	3,47,94,000

* Approximate figures (mostly revised estimates) not yet adjusted in the accounts.

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration,	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
7	...	15,000	Excise— Do. do.	868	22nd October 1894.
30	...	13,000	Stationery and Printing—Printing settlement registers	783	28th September 1894.
37	...	35,000	Construction of Railways—Mâyavaram-Muttupet Railway	925	29th October 1894.
..	...	22,000	Do. do. do. do.	929	1st November 1894.
38	...	22,000	State Railways—Working expenses, Mâyavaram-Muttupet Railway. ...	929	1st November 1894.
41	...	3,000	Miscellaneous Railways—Nanjangod-Gûdalûr Survey	933	1st November 1894.
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	21st February 1895.
..	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl	...	66,000	Civil works—Water supply and drainage schemes	1107	15th December 1894.
		2,80,000			
			Transfers of allotments.		
3	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
..	..	6,500	Do. Record charges—other establishments	369	8th May 1894.
..	..	3,000	Do. do. do do.	999	17th November 1894.
..	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
..	..	500	Sanitation and Vaccination—Travelling allowances of Inspector ...	1061	4th December 1894.
..	..	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital ...	76	28th January 1895.
..	45				
9 P.W.D.		1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

DISBURSEMENTS.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15,000	1,66,100	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,100	51,69,700	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,56,100	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	* 1,04,000 / 1,46,700	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,55,300	*1,65,000*	— 15,000	*1,50,000*	1,60,000
9. Customs	18,600	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,200	11,600	*11,000*	..	*11,000*	11,000
11. Forests	83,200	6,50,200 / * 31,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,100	3,97,700	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	* 1,63,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,300	84,900	*85,000*	..	*85,000*	86,000
18. General Administration	73,400	10,21,200	*9,92,000*	+13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts	4,21,700	46,55,700	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,15,400	10,22,600	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,24,800	43,76,900	*44,53,000*	— 1,000	*44,52,000*	43,73,000
21. Marine	1,100	47,500	*33,000*	— 1,000	*32,000*	50,000
22. Education	2,20,300	16,35,200	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,19,700	12,87,300	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,100	84,900	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,04,600	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,20,500	14,48,500	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	41,800	* 4,00,000 / 4,00,700	*7,91,000*	— 12,000	*7,79,000*	8,03,000
32. Miscellaneous	12,700	1,42,700	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	500	..	..	..	1,000
43. Minor Works and Navigation.	1,09,500	3,94,500	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency	2,92,900	1,44,500	*1,13,000*	+ 41,000	*1,54,000*	1,13,000
45. Civil Works { Municipal		2,75,400	*3,40,000*	— 1,11,000	*2,29,000*	2,29,000
Total Ordinary Charges as per Civil Books	26,81,400	2,55,80,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways	..	1,26,300	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	..	1,30,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways	..	— 7,400	..	— 3,000	*— 3,000*	— 3,000
43. Minor Works and Navigation	..	29,38,200	*28,75,000*	+1,06,000	*29,81,000*	29,54,000
45. Civil Works	..	20,31,200	*23,09,000*	—1,12,000	*21,97,000*	22,26,000
	..	52,18,300	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,200	95,400	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	11,600	37,300	*36,000*	..	*36,000*	36,000
Public Works	37,700	1,18,000	*1,00,000*	+32,000	*1,32,000*	1,40,000
Half net traffic receipts, Mâyavaram-Muttupet Railway	..	(a) ..	*42,000*	..	*42,000*	38,000
Famine Relief purposes	..	(b) 16,000	..	..	..	..
	1,00,500	2,66,700	*2,93,000*	+ 32,000	*3,25,000*	3,14,000
	..	3,10,65,000	*3,16,50,000*	— 2,80,000	*3,13,70,000*	3,12,94,000
Add approximate closing balance of the month	..	40,43,000	20,00,000	..	..	35,00,000
Total	..	3,51,08,000	3,36,50,000	..	..	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration,	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration ...	119	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office. ...	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Kotaput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage.	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dep. executed by P.W.D.	499	27th June 1895.
45 Civil. Muncpl	Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
,,	,,	12,000	Do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bartholomew's Hospital	264	22nd March 1895.
,,	19-B	2,600	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
45 P.W.D.	19-B	3,500	Do. do. Tanjore District Jail	1,015	21st November 1894.
,,	43	39,400	Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
,,	,,	39,000	Do. do. do. for 1893-94	250	19th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.
45 Muncpl	,,	4,800	Do. Gôdâvari do.	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	29	12th January 1895.
...	...	... (a)	A sum of ·31 will be adjusted in the Final accounts	404	21st May 1895.
...	...	... (b)	Arrear payment of famine adjustments of 1893-94 in Salem	41	13th January 1893.
				120	5th February 1895.

From [illegible] to [illegible] 1894-95

Statement showing the Land Revenue Proportion

(In thousands of Rupees)

Provincial Proportion		1/4
Total Land Revenue, Imperial and Provincial		539.62
Deduct Land Revenue on account of the New Village Cess Act		4.40
Gross Land Revenue to be divided proportionately		535.22
Above divided proportionately		
Imperial		401.41
Provincial		133.81
Special Transfers		- 32.77
Miscellaneous Transfers		+ 3.09
	Total Transfers	- 29.68
Corrected distribution		
Imperial		371.73
Provincial		163.49
Land Revenue not included in the Division		
Imperial (on account of the new village cess Act)		4.40
Local		19.68
Total Land Revenue		
Imperial		376.13
Provincial		163.49
Local		19.68
	Total	559.30

1895
Encls. No. 2
To
O. No. 177

Fort Saint George
Accts. Genl's. Office
15. July 1895

(True copy)

Chief Superintendent

R 25/7.

Dist. B
1895

From

Special Transfers.

Imperial to Provincial

Fixed Assignment und

Cost of additional customs (Remis

Miscellaneous Transfers.

Provincial to Imperial

Special contribution

G. I. F. D No 1126 A, d

Cost of publication of

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No 3346 Ex dated 11

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26th September 1893

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dated 1st March 94 ——— 300

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Report (G. I. F. D

July 1894 and

8 dated 31st May 95) ——— 6

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Examiner of

the Accountant

A
4171 dated

——— 3

3.09

Sd. F. C. Harrison

Offg. Accountant General.

FORT ST. GEORGE,
Accountant-General's Office,
25th July 1895.

From

J. C. [illegible]
Offg.

No. 1951

To

THE Chief [illegible] Harrison Esquire,
Offg. ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

Secretary to Government,
Financial Department.

SIR,

With reference to your Demi-Official
letter dated the 20th of July 1895, I have the
honour to state that the statements in para-
graphs 7, 8 and 9 of the draft order herewith
returned have been examined and that the
following points have been noticed in the
examination.

Paragraph 8. Expenditure - I Refunds and Drawbacks. The actuals under Forest Refunds —
amounted to Rs. 2000 inclusive of the Imperial
share. Following the method of explanation
adopted throughout the review, the Provincial
share of the actuals and of the Budget shown
alone have been given, and not the Imperial
and the Provincial figure combined.

[illegible]

To
The [illegible]

(Sd) J. S. Sherlock-Hubbard
Offg. A.G.

short expenditure under cloth
accoutrements and cattle poun
the saving from the provision
Budget for the reorganization
force having been more than

21. Marine. No orders have
for the reversal of the entry

29. Superannuation. The exc
Chiefly to the amount deducte
probable savings having event
too high. An additional allot
not applied for, because the A
Revised Estimate was reduce
at by Rs 40,000 for Savings
Order Financial No 1023 dated
The Revised Estimate accepted
ment of India proved too much

Adjusting Heads. The remar
quite correct and may be om
for the decrease is given in pa

As later figures than th
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Excellency the Governor in

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Council see no
objection

RENT No 2

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Dr
25/7.

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uestion may be
figures. A copy of the state-
submitted to the Government
15th instant is herewith for-
ch it will be seen that the
given differ largely under
from those in the Preliminary

I have the honour to be,
Sir,
Your most obdt. Servant
H Marrison
Offg. Accountant General

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with
To
The Ac
26
(Sd) J. S. Sherlock-Hubbard

~~Receipts~~ (1895) DEPARTMENT.

CURRENT No. 1776

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Govt.

Financial Department.

No. 1951

Dated 25th July 95

Received 26th

Encs: 3.

CHIEF SECRETARIAT
No. 26 JUL 95
MADRAS

Subject.

Reporting the several points noticed in the examination of paras 7, 8 & 9 of the draft order re: accounts under expenditure 1- Refunds & Drawbacks, 20 Police, 21 Interest, 29 Superannuation &c. heads and suggesting that the reverse in question may be based upon figures now before the Govt. of India

Cor.—4,000—18-5-95.

CURRENT No. 2084

(189) DEPARTMENT

Statement of actual and approximate Receipts and expenditure under Provincial heads for the month of March 1895

CURRENT No. 1784

Provincial heads	Booked amount to end of February 1895	Approximate amount for the month of March 95	Total to end of March 1895	Sanctioned estimate for the year 1894-95	Revised estimate for the year 1894-95	Remarks
Receipts						
XXVII State Railways (gross receipts)	1,94,111	17,674	2,11,785	2,25,000	2,12,000	
XXX Minor Works & Navigation	1,54,424	11,542 (a)	1,65,966	1,60,000	1,79,000	
XXXII Civil Works P.W.D.	1,02,656	22,535 (a)	1,25,191	1,04,000	1,25,000	
Total Receipts	4,51,191	51,751	5,02,942	4,89,000	5,16,000	
Expenditure						
37. Construction of Railways	1,11,696	14,900	1,26,596	1,52,000	1,32,000	
38. State Railways (working expenses)	1,18650	12,089	130739 2,87423		-3,000	
41. Miscellaneous Railways	-3,262	-4171	-7433 2,99990			
43. Minor Works & Navigation	2,55,991	38,2,217 (a)	2,93,208	2,87,000	2,94,000	
45. Civil Works P.W.D.	169,640	3,36,652 (a)	2031,292 1960	2,30,000	2,26,000	
Total Expenditure	4,47,7715	7,41,775	52,19,490	55,11,000	57,37,000	

(a) As the accounts in column 3 and 4 are subject to modification. the figures given in column 5 for 1894-95 are not finally closed

No. 2546A

Forwarded to the Secretary to the Government, Public

Reference to para 4 of Financial Department

1895 forwarded with G.O. No. 1671 W dat

(Sd) S.S. Sherlock-Hubbard

To

The Ac

~~Draft~~

No. 1784

Financial Deptt

From

The P.W. Deptt

No 625 D

Dy 26th July 1895

Rec 26th July 1895

Subject

Statement of actual and apportionable Receipts and Expenditure under Provincial heads for the month of March 1895

No 525/a Dated 23rd July 1895

The figures relating to Railways have been entered in the statement.

2. The modifications, if any, in the approximate figures for March 1895, will be of small importance.

(Sd) E.A. Waller Major R.E.

Executive Railways Secretary,

Madras.

26 JUL 95

No 625 D 26th July 1895

Forwarded to the Financial Department with reference to para 4 of its memorandum No 1466 dated 26th June 1895

C.H.P. Burlton

Under Secretary to Govt.

P.W.D.

To B.C.
Under the orders of the S.A. in Connection with the Preliminary accts

C.F. The Financial Dept

[G/69]

1,000—18-3-95.

Financial Department.

CHIEF SECRETARIAT. MADRAS.

T

Memorandum.

~~Read the following~~

The accompanying revised proof of the draft order on the Preliminary Accounts (Provincial) for 1894-95 is forwarded to the Accountant General with the request that he will be so good as to arrange for the statements and figures in paras: 7 and 8 being again checked and amplified where necessary.

The Accountant General is also desired ~~whether~~ to state whether he sees any objection to the decision in para: 1 of the draft order and whether the figures in Appendix B require any further revision.

The favor of an a very early reply is requested.

000—18-5-95.

Genl

C.S. 8/18/95

8/87 SS.

RENT No. 2084

ancial (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt
Financial Dept

CHIEF SECRETARY'S
23 AUG 1895
No. 2219
GOVERNMENT OF MADRAS

Dated 22 } August-95.
Received 23 }

Reg. 24

Enclo. 2

No.

Subject.

Retransmitting with remarks the revised proof of the Budget order on the Preliminary accts (Provincial) for 1894-95.

In Ecdy 6/9/95
No. 667 Fin
667 A

000—18-5-95.

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P. W. D.

The Financial Dept

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 31st October 1894, No. 919, Financial.

ABSTRACT.—Passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "*Budget Grant*" of the monthly Provincial accounts submitted to Government.

G.O., dated 9th January 1895, No. 13, Financial.

ABSTRACT.—Recording letter from the Government of India on the same subject and stating that the new form of statements of monthly accounts may be brought into force from the 1st January 1895.

G.O., dated 19th March 1895, No. 256, Financial.

ABSTRACT.—Passing orders on the final accounts of Provincial revenue and expenditure for 1893–94.

READ—also the following papers :—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting the Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.-6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Final Accounts for March 1895.

From the Accountant-General, dated 25th July 1895, No. 1951, forwarding a revised statement of actuals for 1894–95, as furnished to the Government of India.

From the Public Works Department, dated 26th July 1895, No. 625 D., forwarding revised statement of Public Works receipts and charges for March 1895.

ORDER—dated August 1895, No. , Financial.

The statements forwarded by the Accountant-General have been recast in the Appendix to these Proceedings so as to exhibit the financial position in one view, the actuals furnished by the Public Works Department having been substituted for the figures entered by the Accountant-General. A column has been added for the revised estimates. The more important reappropriations sanctioned during the course of the year have been included in the column of "*Alterations.*" A table at foot of the statement explains the nature of the transfers, specifying the authority in each case, and also shows the lapses and savings reported to the Financial Department which have also been deducted from the column "Budget grant." This procedure should be adopted in future statements of the kind.

2. The accounts (approximate) for 1894–95 compare with the budget and revised estimates as follows :—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Principal heads of Revenue	244·96	252·32	255·74
Land Revenue adjustments	28·68	29·70	29·68
Other Civil heads	31·52	31·40	32·10
Public Works Department heads ..	4·89	5·16	5·03
Total ..	310·05	318·58	322·55
Expenditure—			
Principal heads	77·52	75·99	76·14
Other Civil heads	183·87	182·58	184·28
Public Works Department heads ..	55·11	54·37	52·19
Total ..	316·50	312·94	312·61
Surplus (+) Deficit (—) ..	— 6·45	+ 5·64	+ 9·94
Closing balance	20·00	35·00	39·30

3. It is unnecessary to enter into any detailed examination of the figures under each minor head in the review of these accounts. Explanations as regards the variations between the estimates and the actuals will in due course be given by the Accountant-General in his appropriation report, a copy of which will, under the instructions conveyed in Finance and Commerce Department Resolution, dated 31st January 1895, No. 553-A, * accompany the annual consolidated statement showing excess expenditure over budget grants. The revised estimate has already been compared with the budget estimate in the Financial statement (pages 43 and 44 of the Supplement to the *Fort St. George Gazette*, dated 11th June 1895) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are adverted to as briefly as possible.

* G.O., dated 15th February 1895, No. 154.

4. Opening Balance.—The increase of 3 lakhs in the opening balance was mainly due to the unforeseen rise under Land Revenue collections (paragraphs 7 and 8 of G.O., dated 19th March 1895, No. 256, Financial).

5. Revenue and Receipts.—As compared with the sanctioned budget, the actuals show an improvement of 12½ lakhs, nearly the whole of which occurs under the principal heads of revenue, and about one-half under Land Revenue collections.† As compared with the revised estimates, there is an increase of nearly 4 lakhs ‡ which is again chiefly due to larger collections under Land Revenue. As already desired in G.O., dated 19th March 1895, No. 256, Financial, the Board of Revenue should investigate the causes of the steady and continuous increase of actuals over estimates in the receipts from this source and arrange for obtaining more detailed and accurate information in future.

† Land revenue collections	5·16
,, ,, adjustments	1·00
Stamps	2·80
Excise	1·92
Assessed taxes	·90
‡ Land Revenue	2·42
Stamps	·55
Excise	·42

6. The Finance Committee of 1886–87 fixed § the normal Land Revenue of the Presidency at 454·55 lakhs; and, when settling the present Provincial contract, the Government of India was requested || to take the average at 480 lakhs. The Government desires to learn from the Board of Revenue what proportion of the increase in the present standard (536 lakhs) ¶ is due to—

§ Paragraph 19 of Note on the Madras Provincial contract.

|| Letter, dated 1st December 1891, No. 1262, paragraph 2.

¶ Actuals, 1894–95	535·22
Budget, 1895–96	536·17

(i) more favourable seasons;
(ii) enhanced taxation imposed—
  (*a*) by the revision of settlements,
  (*b*) by the introduction of new settlements, water-rates, &c.;
(iii) improved efficiency of the subordinate district administrative agency;
(iv) prompter collections and a better system of accounts; and
(v) other causes, if any.

7. Under other heads of receipts, the principal variations as compared with the estimates are noted below, with a rough indication of the causes, so far as they can now be ascertained :—

IX. Forest—showed an excess of ·45 lakh over the budget estimate, which was due to unexpectedly large collections under *Grazing and fodder grass* and *Miscellaneous receipts*. The actuals were, however, ·05 below the revised estimate.

X. Registration.—The receipts were ·52 below the budget estimate, owing apparently to the more favourable season. The revised estimate was exceeded by ·08.

XII. Interest.—In consequence of larger re-payments of land improvement loans, the actuals were ·38 and ·11 short of the budget and revised figures respectively.

XVI-A. Law and Justice—Courts.—The estimates were exceeded by ·17 and ·21, respectively, on account of enhanced receipts under *Fees, High Court* and *Magisterial fines*.

XVI-B. Jails.—Jail manufactures and *Miscellaneous receipts* contributed to an increase of ·67 over the sanctioned budget and ·04 over the revised estimate.

XXIII. Stationery and Printing.—An increase of ·16 as compared with the budget was due to larger *sales of Acts, books, printed judgments, &c.*

Adjusting Heads.—The recovery from the Tanjore District Board on account of the Máyavaram-Muttupet Railway was one lakh below the budget figure owing to the outlay incurred from Provincial funds in the previous year having been less than was originally expected.

8. Expenditure.—The total disbursements of the year were 3·89 lakhs less than the sanctioned grant. Savings to the extent of nearly 3 lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The actuals fell short of the revised estimate by only ·33 lakh. The most important variations are as follows :—

1,† *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·47 and ·32, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·31 against a grant of ·02. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

3. *Land Revenue.*—A lapse of ·22 lakh was anticipated under "*Purchase of survey instruments*" (G O., dated 25th September 1894, No 783, Financial), and re-appropriations to the extent of ·13 lakh were sanctioned from savings expected under *Salaries*; but these savings were, in the actuals, more than absorbed by the debit to this head of one-fifth of the cost of Revenue Inspectors (·54 lakh), which, in the sanctioned estimates was included under 19, *A. Law and Justice.*

5, *Salt*; 7, *Excise; and* 11, *Forest.*—As compared with the estimates, lapses of ·98 and ·20 occurred under the first two heads and of ·84 and ·12 under the last head. This is unsatisfactory and the departments concerned should be required to work up to their original programmes and utilise their grants more fully in future.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained an additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

12, *Registration.*—A decrease of ·19 as compared with the budget grant was due mainly to the postponement of the scheme for re-grading registrars and sub-registrars.

18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in connection with the Legislative Council, to heavier payments on account of exchange compensation allowances and record charges, and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—The actuals were ·30 in excess of the grant, notwithstanding the transfer of one-fifth of the cost of Revenue Inspectors to 3, *Land Revenue*, in consequence of unusually large disbursements under *Law charges* and *Refunds*.

20, *Police.*—The expenditure was ·58 below the grant, mainly owing to short expenditure under *Clothing, Arms and accoutrements, Reorganisation of the District force*, and *Construction and repair of pounds.*

21, *Marine.*—The grant was exceeded by ·15, as a contribution of ·31 for the dredger *Wenlock* has been adjusted to the credit of the Pámban pilotage fund. This will have to be reversed.

22, *Education.*—A saving of ·25 was due chiefly to short outlay under stipends in *training schools* and *Grants-in-aid.*

29, *Superannuation.*—The expenditure was ·56 higher than the grant, which was inadequate. The Accountant-General should in future apply for additional allotments as soon as he perceives that the allotment is likely to prove insufficient.

30. *Stationery and Printing.*—A sum of ·13 was surrendered on account of *Printing of Settlement Registers* but the original estimate was finally exceeded by 1·11 and the revised by ·99 owing to large increases in the demands for stationery articles especially from the Revenue Survey Department, Collectorates, the Registration Department, and the Board of Revenue (Land Revenue). These have been explained by the Superintendent of Stationery in his annual report which is now before Government.

45. *Civil Works—Agency Charges.*—An excess of ·32 was covered by supplemental grants, which do not appear to have been taken into account in the revised estimate.

45. *Civil Works—Municipal.*—The original grant for drainage and water-supply projects and miscellaneous public improvements was 3·40, but before 8 months of the year had elapsed a sum of 2·57 was surrendered. Assignments for other works were however made to the extent of 1·46, so that the savings amounted to 1·11. Of this ·45 was re-appropriated for other purposes, and ·66 lapsed entirely. As in the case of *loans*, so under *grants*, these constant lapses in the provision for municipal works are to be deprecated. The actuals include ·44 on account of the Marlimund water-supply, which was first surrendered and excluded from the revised estimate, but ultimately drawn before the close of the year. The grant of ·19 for the drainage of Cuddapah was not utilised.

45. *Civil Works—Public Works.*—The outlay reported up to date by the Public Works Department is 2·78 lakhs less than the sanctioned grant and 1·95 lower than the revised estimate. It is probable that the supplemental accounts will show a larger expenditure.

9. Closing Balance.—Adopting the figures of the Public Works Department the balance comes to 39·30 lakhs, or 19·30 lakhs better than was expected in the budget and 4·30 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the final accounts are closed :—

(i) A write-back of ·31 lakh adjusted to the debit of Provincial revenues under 21, *Marine*, on account of the dredger *Wenlock* (G.O., dated 13th March 1895, No. 236, Financial), but which will have to be ultimately recovered along with other sums previously advanced.

(ii) Probable further adjustments in the Civil and Public Works books up to about one lakh.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department (General Branch).
" " " (Irrigation ").
" " " (Railway ").
" Heads of Departments under the Chief Secretary to Government.

Endorsement—dated th August 1895, No. , Financial.

Copy to the Government of India, Finance and Commerce Department, with reference to its Resolution, dated 23rd May 1894, No. 2564-A.

Chief Secretary.

1895
Fin'l Dept.
Proctor. No. 2
No. 2084.

APPENDIX A.

Adjustment of Provincial proportion of Land Revenue, 1894–95.

(In lakhs of rupees.)

Provincial proportion		¼
Total Land Revenue, Imperial and Provincial		539·62
Deduct Land Revenue on account of the new Village Cess Act		4·40
Gross Land Revenue to be divided proportionately		535·22
Above divided proportionately—		
Imperial	401·41	
Provincial	133·81	
Special transfers	— 32·77	
Miscellaneous transfers	+ 3·09	
Total Transfers	— 29·68	
Corrected distribution—		
Imperial	371·73	
Provincial	163·49	
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)	4·40	
Local	19·68	
Total Land Revenue—		
Imperial	376·13	
Provincial	163·49	
Local	19·68	
Total	559·30	

DETAILS.

Special Transfers.

Imperial to Provincial—		
Fixed assignment under the contract	32·54	
Cost of additional customs establishment (revised estimate for 1894–95)	·23	
		32·77

Miscellaneous Transfers.

Provincial to Imperial—		
Special contribution mentioned in G.I.F.D. No. 1126-A., dated 1st March 1894	3·00	
Cost of publication of the Madras Daily Weather Report (G.I.F.D. No. Ex.-3346, dated 11th July 1894, and G.O., Financial, No. 428, dated 31st May 1895)	·06	
Cost of the audit of Forest accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D. No. A-4171, dated 26th September 1893)	·03	
		3·09

APPEN

APPROXIMATE

Of the Provincial Revenue and Expenditure of the

RECEIPTS.

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	RS.	RS.	RS.	RS.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,000	1,33,81,000	*1,28,65,000*	1,31,39,000
I. Land Revenue { Adjustment	..	29,68,000	*28,68,000*	29,70,000
III. Salt	15,000	1,58,000	*1,67,000*	1,48,000
IV. Stamps	5,59,000	59,05,000	*56,25,000*	58,50,000
V. Excise	3,95,000	34,17,000	*32,25,000*	33,75,000
VII. Customs	6,000	57,000	*41,000*	60,000
VIII. Assessed Taxes	1,20,000	11,03,000	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,45,000	*9,00,000*	9,50,000
X. Registration	52,000	6,08,000	*6,60,000*	6,00,000
XII. Interest	16,000	1,81,000	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	75,000	7,38,000	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,000	4,29,000	*3,63,000*	4,25,000
XVII. Police	39,000	4,76,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	33,000	1,82,000	*1,67,000*	1,83,000
XX. Medical	29,000	1,13,000	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,000	1,85,000	*1,95,000*	1,82,000
XXII. Superannuations	4,000	41,000	*33,000*	39,000
XXIII. Stationery and Printing	19,000	1,22,000	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,85,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,000	17,000	*7,000*	12,000
XXXII. Civil Works	7,000	31,000	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,000	3,12,42,000	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	18,000	2,12,000	*2,25,000*	2,12,000
XXX. Minor Works and Navigation	12,000	1,66,000	*1,60,000*	1,79,000
XXXII. Civil Works	22,000	1,25,000	*1,04,000*	1,25,000
Total	52,000	5,03,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	..	*1,000*	1,000
Proportionate cost of Medical College	21,000	29,000	*7,000*	8,000
Inspecting Sanitary Agency	20,000	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	..	..	*1,000*	1,000
Medical Reserve Staff	2,000	3,000	*4,000*	3,000
Public Works	13,000	20,000	*32,000*	30,000
Half the cost of the Máyavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses	1,000	9,000	*12,000*	12,000
Controlling Establishment at the Presidency	..	54,000	*63,000*	62,000
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks {	2,000 {	29,000 {	*37,000* {	28,000
Local Fund Audit Clerks {	4,000 {	20,000 {	*37,000* {	16,000
	68,000	5,10,000	*6,10,000*	5,05,000
Total	46,77,000	3,22,55,000	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,000	*26,45,000*	29,36,000
Total	..	3,51,91,000	*3,36,50,000*	3,47,94,000

Alterations of grants. From (—)	To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Dated
		RS.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
5	...	15,000	Excise— Do. do.	868	22nd October 1894.
7	...	13,000	Stationery and Printing—Printing settlement registers	716	28th September 1894.
30	...	35,000	Construction of Railways—Máyavaram-Muttupet Railway	905	29th October 1894.
37	...	22,000	Do. do. do.	929	1st November 1894.
..	...	22,000	State Railways—Working Expenses, Máyavaram-Muttupet Railway ...	929	1st November 1894.
38	...	3,000	Miscellaneous Railways—Nanjangod-Gudalur Survey	933	1st November 1894.
41	...				
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	25th February 1895.
..	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl	...	66,000	Civil works—Water-supply and drainage schemes	1107	15th December 1894.
Adjusting heads.	...	11,000	Net profits of the Máyavaram-Muttupet Railway	404	21st May 1895.
		2,91,000			
			Transfers of allotments.		
3	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
..	..	6,500	Do. Record charges—other establishments	369	8th May 1894.
..	..	3,000	Do. do. do do do.	999	17th November 1894.
..	..	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
..	24	500	Sanitation and Vaccination—Travelling allowances of Inspector	1061	4th December 1894.
..	..	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital	76	28th January 1895.
..	..				
9 { P.W.D.	45	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

Actuals verified

DIX B.

ACCOUNT

Government of Madras for 1894–95.

DISBURSEMENTS.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	RS.	RS.	RS.	RS.	RS.	RS.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15,000	1,67,000	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,000	51,75,000	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,59,000	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	2,60,000	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,56,000	*1,65,000*	— 15,000	*1,50,000*	1,60,000
9. Customs	19,000	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,000	11,000	*11,000*	..	*11,000*	11,000
11. Forests	83,000	6,88,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	30,000	3,97,000	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	1,87,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,000	85,000	*85,000*	..	*85,000*	86,000
18. General Administration	73,000	10,21,000	*9,92,000*	+ 13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts	4,22,000	46,56,000	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,13,000	10,24,000	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,25,000	43,95,000	*44,53,000*	— 1,000	*44,52,000*	43,73,000
21. Marine	1,000	48,000	*33,000*	— 1,000	*32,000*	50,000
22. Education	2,20,000	16,36,000	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,20,000	13,03,000	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,000	85,000	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,06,000	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,21,000	14,47,000	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	42,000	9,02,000	*7,91,000*	— 12,000	*7,79,000*	8,03,000
32. Miscellaneous	13,000	1,39,000	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	..	..	..	..	1,000
43. Minor Works and Navigation.	1,09,000	3,96,000	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency	2,93,000 {	1,45,000 {	*1,13,000* {	+ 41,000	*1,54,000*	1,13,000
45. Civil Works { Municipal	2,93,000 {	2,75,000 {	*3,40,000* {	— 1,11,000	*2,29,000*	2,29,000
Total, Ordinary Charges as per Civil Books	25,81,000	2,57,44,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways	15,000	1,26,000	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	12,000	1,31,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways	— 4,000	— 7,000	..	— 3,000	*— 3,000*	— 3,000
43. Minor Works and Navigation	3,82,000	29,38,000	*28,75,000*	+1,06,000	*29,81,000*	29,54,000
45. Civil Works	3,87,000	20,31,000	*23,09,000*	—1,12,000	*21,97,000*	22,26,000
	7,42,000	52,19,000	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,000	96,000	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	12,000	37,000	*36,000*	..	*36,000*	36,000
Public Works	38,000	1,18,000	*1,00,000*	+32,000	*1,32,000*	1,40,000
Half net traffic receipts, Máyavaram-Muttupet Railway	..	31,000	*42,000*	— 11,000	*31,000*	38,000
Famine Relief purposes	..	(a) 16,000	..	..	..	..
	1,01,000	2,98,000	*2,93,000*	+ 21,000	*3,14,000*	3,14,000
	35,24,000	3,12,61,000	*3,16,50,000*	— 2,91,000	*3,13,59,000*	3,12,94,000
Add approximate closing balance of the month	..	39,30,000	*20,00,000*	..	..	35,00,000
Total	..	3,51,91,000	*3,36,50,000*	..	..	3,47,94,000

Alterations of grants. From (—)	To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Dated
		RS.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration ...	119	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office ...	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dept. executed by P.W.D.	499	27th June 1894.
45 Civil. Muncpl	Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
,,	,,	12,000	Do. do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bart' olomew's Hospital	264	2nd March 1895.
,,	19-B	2,600	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
,,	45 Civil.	4,800	Civil Works—Gódávari Agency works	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	29	12th January 1895.
45 P.W.D.	19-B	3,500	Jails—Warders' huts, Tanjore District Jail	1,015	21st November 1894.
,,	43	39,400	Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
,,	,,	39,000	Do. do. do. for 1893-94	250	19th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.

(a) Arrear payment of famine adjustments of 1893-94 in Salem (G.Os., Nos. 41 and 120), dated 13th January 1893, and 5th February 1895.]

CURRENT No. 2084

Budget Department.

Fort St. George,
Accountant-General's Office,
22nd August 1895.

No. 2219

From F. C. Harrison Esquire,
Offg. Accountant-General to the
Government of Madras,

To The Chief Secretary to Government,
Financial Department.

Sir,

With reference to your Official Memorandum, dated the 14th of August 1895, I have the honour to retransmit the revised proof of the draft order on the Preliminary Accounts (Provincial) for 1894-95 and to state that the statements and figures in paragraphs 7 and 8 have been duly checked.

2 I see there is no objection to the exhibition of alterations of grants of Rs 500 and upwards in the annual Provinc

1895
Fin. Dept.
Proc. No. 1
To
No. 2084

accounts as desired by Government.

3. The figures in Appendix B are subject to further revision upto the date on which the Finance and Revenue Accounts are closed, but the revision is not expected to be considerable. The revised figures will, however, be reported to Government in future in the manner stated in paragraph 5 of the Government of India letter No. 3833 A dated 9th August 1895.

I have the honour to be,
Sir,
Your most obedt. Servt,

for Offg. Accountant General.

71

Allowed with figures have been printed in blacks

JUNE 1895, No. , FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

A

READ also the following papers:—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.—6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Financial Accounts for March 1895.

C

Read again G.O. dated 31st Oct 1894 No 519 Fin.
(re alteration of "Budget grant" column)

Read again G.O. dated 15th March 1895 No 258.
(forming abstract of Total costs)

Read from the Public works dept dated June 1895. No. C
forwarding preliminary account of Public works receipts & charges for March 1895 —

[Statement

PRELIMI

Account of the Provincial Revenue and Expenditure of the

RECEIPTS. (Article 135

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	RS.	RS.	RS.	RS.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,200	1,34,01,800	*1,28,65,000*	1,31,39,000
{ Adjustment	..	* 29,70,000	*28,63,000*	29,70,000
III. Salt	15,000	1,55,400	*1,67,000*	1,48,000
IV. Stamps	5,59,400	59,04,900	*56,25,000*	58,50,000
V. Excise	3,95,900	34,09,500	*32,25,000*	33,75,000
VII. Customs	6,300	56,900	*41,000*	60,000
VIII. Assessed Taxes	1,19,700	11,02,800	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,38,400	*9,00,000*	9,50,000
X. Registration	52,200	6,08,200	*6,60,000*	6,00,000
XII. Interest	15,700	1,80,500	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	74,400	7,37,900	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,200	4,10,500	*3,62,000*	4,25,000
XVII. Police	39,300	4,59,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	32,700	1,81,700	*1,67,000*	1,83,000
XX. Medical	28,500	1,13,500	*95,000*	1,08,000
XXI. Scientific and other Minor Departments	3,300	1,84,400	*1,95,000*	1,82,000
XXII. Superannuations	3,600	40,700	*33,000*	39,000
XXIII. Stationery and Printing	19,400	1,22,500	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,33,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,400	16,600	*7,000*	12,000
XXXII. Civil Works	7,100	31,200	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books	45,62,400	3,11,59,400	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
Ordinary	..	* 1,25,000	*1,04,000*	1,25,000
State Railways	..	* 2,12,000	*2,25,000*	1,12,000
Minor Works and Navigation	..	1,79,000	*1,60,000*	1,79,000
Total	..	5,16,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884) on account of Local Fund Audit Clerks	2,200	29,200	*37,000*	28,000
From Special Funds on account of Local Fund Audit Clerks	4,000	20,000		16,000
From Local Funds (Act V of 1884) on account of Education	..	300	*1,000*	1,000
From Local Funds (Act V of 1884) on account of the proportionate cost of Medical College	20,700	28,400	*7,000*	8,000
From Local Funds (Act V of 1884) on account of Inspecting Sanitary Agency	19,900	26,000	*23,000*	24,000
From Local Funds (Act V of 1884) on account of the Cutlers' Establishment in the Medical Storekeeper's office	200	200	*1,000*	700
From Local Funds (Act V of 1884) on account of Medical Reserve Staff	1,800	2,800	*4,000*	3,300
From Local Funds (Act V of 1884) on account of Public Works	15,200	19,600	*32,000*	30,000
From Local Funds on account of half the cost of the Máyavaram-Muttupet Railway	..	3,20,000	*4,20,000*	3,20,000
From Local Funds on account of Printing work executed by Government Presses	500	9,400	*12,000*	11,800
From Local Funds on account of the Controlling Establishment at the Presidency	..	53,500	*63,000*	62,200
Repayment of Contribution made to certain Local Funds to wipe off deficits in previous years	..	..	*10,000*	..
	62,500	5,09,400	*6,10,000*	5,05,000
Total	46,24,900	3,21,84,800	*3,10,05,000*	3,18,58,000
Add opening balance of the year	..	29,36,200	26,45,000	29,36,000
Total	..	3,51,21,000	3,36,50,000	3,47,94,000

(a) The estimates under *unclaimed deposits* were too high.

* Approximate figures (revised estimates) not yet adjusted in the accounts.

NARY.

Government of Madras for the month of March 1895.

C.A. Code 5th Edition.)

DISBURSEMENTS.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	RS.	RS.	RS.	RS.	RS.	RS.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	15,000	1,66,100	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,100	51,69,700	*51,83,000*	(b) — 13,000	*51,70,000*	51,73,000
5. Salt	74,000	5,56,100	*6,48,000*	..	*6,48,000*	5,75,000
6. Stamps	13,000	* { 1,04,000 / 1,46,700 }	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,55,300	*1,65,000*	..	*1,65,000*	1,60,000
9. Customs	18,600	2,01,000	*1,78,000*	(c) — 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,200	11,600	*11,000*	..	*11,000*	11,000
11. Forests	83,200	* { 6,50,200 / 31,000 }	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,100	3,97,700	*4,16,000*	(d) — 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt	..	* 1,63,000	*1,89,000*	(e) — 1,000	*1,88,000*	1,63,000
15. Post Office	7,300	84,900	*85,000*	..	*85,000*	86,000
18. General Administration	73,400	10,21,200	*9,92,000*	(b)+ *13,000*	*10,05,000*	10,24,000
19-A. Law and Justice—Courts of Law	4,21,700	46,55,700	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails	1,15,400	10,22,600	*10,31,000*	(j) + 6,000	*10,37,000*	10,40,000
20. Police	4,24,800	43,76,900	*44,53,000*	..	*44,53,000*	43,73,000
21. Marine	1,100	47,500	*33,000*	(f) — *1,000*	*32,000*	50,000
22. Education	2,20,300	16,35,200	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,19,700	12,87,300	*12,87,000*	(g) + 2,000	*12,89,000*	13,33,000
25. Political	7,100	84,900	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,04,600	*4,21,000*	..	*42,1,000*	4,10,000
29. Superannuations	1,20,500	14,48,500	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing	41,800	* { 4,00,000 / 4,00,700 }	*7,91,000*	(d) + *1,000*	*7,92,000*	8,03,000
32. Miscellaneous	12,700	1,42,700	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	500	..	..	..	1,000
43. Minor Works and Navigation.	1,09,500	3,94,500	*4,50,000*	(h) — 50,000	*4,00,000*	4,00,000
45. Civil Works	2,92,900	(k) 4,19,900	*4,53,000*	(i) — 34,000	*4,19,000*	3,42,000
Total Ordinary Charges as per Civil Books	26,81,400	2,55,80,000	*2,58,46,000*	— 79,000	*2,57,67,000*	2,55,43,000
By Public Works Charges—						
Ordinary	..	* 22,26,000	*23,09,000*	(o) — 81,000	*22,28,000*	22,26,000
State Railways	..	* 2,57,000	*3,27,000*	(o) + 78,000	*3,27,000*	2,57,000
Minor Works and Navigation.	..	* 29,54,000	*28,75,000*	(h) + 50,000 / (n) — 22,000	*29,82,000*	29,54,000
	..	* 54,37,000	*55,11,000*	+ 31,000	*55,42,000*	54,37,000
By Disbursements under Adjusting Heads—						
To Local Funds (Act V of 1884) for Education	51,200	95,400	*1,15,000*	..	*1,15,000*	1,00,000
To Local Funds (Act V of 1884) for Miscellaneous	11,600	37,300	*36,000*	..	*36,000*	36,000
To Local Funds (Act V of 1884) for Public Works	37,700	(i) 1,18,000	*1,00,000*	(i) + 32,000	*1,32,000*	1,40,000
To Local Funds (Act V of 1884) on account of half note traffic receipts of the Máyavaram-Muttupet Railway	..	(l) ..	42,000	..	42,000	38,000
To Local Funds (Act V of 1884) for Famine Relief purposes	..	(m) 16,000	..	..	..	..
	1,00,500	2,66,700	*2,93,000*	+ 32,000	*3,25,000*	3,14,000
	27,81,900	3,12,83,700	*3,16,50,000*	..	*3,16,28,000*	3,12,94,000
Add approximate closing balance of the month	..	* 38,37,200	20,00,000	..	..	35,00,000
Total	..	3,51,21,000	3,36,50,000	..	..	3,47,94,000

(k) Includes Rs. 2,75,400 on account of grants to Municipalities.

(b) Contingent expenditure, Military Secretariat, and General Records Charges—Secretariat. — G.O., dated 8th May 1894, No. 369, Financial. ; ,, ,, 12th Nov ,, ,, 972 ,, ; ,, ,, 17th ,, ,, ,, 999 ,,

(c) Sea Customs Buildings, Vizagapatam — ,, ,, 23rd May ,, ,, 402 ,,

(d) Printing charges, Registration Department — ,, ,, 5th Feb. 1895 ,, 119 ,,

(e) Service telegrams, Private Secretary's office — ,, ,, 18th Mar. ,, ,, 245 ,,

(f) Repairs to tents of His Excellency the Governor — ,, ,, 22nd Aug. 1894 ,, 636 ,,

(g) Warders' huts in District Jails — ,, ,, 7th Nov. ,, ,, 961 ,,

(j) ,, ,, 21st ,, ,, ,, 1015 ,,

(l) A sum of Rs. 31 will be adjusted to the credit of Local Funds in the Financial accounts — ,, ,, —— May 1895 ,, —— ,,

(m) Arrear payment of Famine adjustments of 1893–94 — ,, ,, 13th Jan. 1893 ,, 41 ,, ; ,, ,, 5th Feb. 1895 ,, 120 ,,

(g) Training of Sanitary Inspectors — ,, ,, 24th Dec. ,, ,, 1155 ,,

Travelling allowances, Survey Department — ,, ,, 18th Jan. ,, ,, 50 ,,

Victoria Caste and Gosha Hospital — ,, ,, 28th ,, ,, ,, 76 ,,

(h) Minor Irrigation Works executed by the Public Works Department. *N.B.*—Of this, Rs. 10,600 was resumed. — ,, ,, 27th June 1894 ,, 499 ,, ; ,, ,, 25th Feb. 1895 ,, 188 ,,

(i) Includes contribution to Local Funds for Berhampur-Govindapur road. — ,, ,, 12th Dec. 1894 ,, 1075 ,, ; ,, ,, 20th Mar. 1895 ,, 259 ,,

(n) Unspent balances resumed — ,, ,, 25th Feb. ,, ,, 188 ,, ; ,, ,, 23rd Mar. ,, ,, 269 ,,

(o) Increased establishment charges on irrigation in the Cauvery delta. — ,, ,, 24th Jan. ,, ,, 65 ,, ; ,, ,, 19th Mar. ,, ,, 250 ,,

ORDER—dated June 1895, No. , Financial.

The statements furnished with the foregoing communications have been re-cast so as to exhibit the financial position in one view, the figures being, of course, liable to revision, in the final accounts, under almost every head. A column has been added for the revised estimates of the year. It is observed that the Accountant-General has not included in his statement all the reappropriation sanctioned during the course of the year; the most important of these have been added, with foot-notes explaining the nature of the alterations and quoting the authority in each case. This procedure should be adopted in future statements of the kind; lapses and savings as well as amounts formally resumed by the Financial Department being deducted from the "*Budget grant*" and the net figures entered under "*Altered grant*".

* As in G.Os, dated 29th Oct. 1894, No. 905.
" 1st Nov. " " 929.
" 25th Feb. 1895 " 188.
" 23rd Mar. " " 269.

2. The preliminary account of the Provincial revenue and expenditure of the Madras Presidency for the year 1894–95 compares with the budget and revised estimates as shown below:—

	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Land Revenue adjustments	28·68	29·70	29·70
Principal heads	244·96	252·32	255·78
Other Civil heads	31·52	31·40	31·21
Public Works Department heads	4·89	5·16	5·16
Total	310·05	318·58	321·85
Expenditure—			
Principal heads	77·52	75·99	75·89
Other Civil heads	183·87	182·58	182·58
Public Works Department heads	55·11	54·37	54·37
Total	316·50	312·94	312·84
Closing balance	20·00	35·00	38·37

3. *Opening Balance.*—The main cause of the increase of 3 lakhs in the balance was found to be the unforeseen rise under Land Revenue collections (paragraphs 7 and 8 of G.O., dated 19th March 1895, No. 256, Financial).

4. *Revenue and Receipts.*—As compared with the sanctioned budget, the actual receipts show an improvement of 11·80 lakhs, the whole of which occurs under the principal heads of revenue—and nearly half under Land Revenue collections as shown in the margin. As compared with the revised estimates, there is an increase of 3·27 lakhs in the total receipts, which is again chiefly due to larger collections under Land Revenue. As already desired in G.O., dated 19th March 1895, No. 256, Financial, the Board of Revenue should investigate the real causes of this steady and continuous increase of actuals over estimates and arrange with the Accountant-General for obtaining more detailed and accurate information regarding the receipts from this source.

Land revenue collections	5·37
" " adjustments	1·02
Stamps	2·80
Excise	1·85
Assessed taxes	·90
Land Revenue	2·63
Stamps	·55
Excise	·25

5. The Finance Committee of 1886–87, after a most careful consideration of facts and figures, fixed the normal Land Revenue of the Presidency at 454·55 lakhs; and in settling the present Provincial contract, the Government of India was requested to take the average at 480 lakhs.

The Government would be glad to learn what proportion of the increase in the present standard (536 lakhs) is due—

(i) to more favourable seasons,
(ii) to enhanced taxation—
  (*a*) by the revision of old settlements,
  (*b*) by the introduction of new settlements, water-rates, &c.,
(iii) to the improved efficiency of the subordinate district administrative agency,
(iv) to prompter collections and a better system of accounts, and
(v) to other causes, if any.

6. *Expenditure.*—The total disbursements of the year have followed the revised estimates with remarkable precision. The increase due to the enhanced rates of exchange compensation allowances appears in some cases to have been counterbalanced by savings within the same major heads, which have been considerable. These will be considered in connection with the final accounts and the Accountant-General's appropriation report.

7. *Closing Balance.*—The balance at the end of the year was 3 lakhs better than was expected in the original budget and 2 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present accounts, but which will be booked before the final accounts are closed:—

(i) A sum of ·32 lakh, being half the net profits of the Máyavaram-Muttupet Railway during the calendar year 1894 (G.O., dated 21st May 1895, No. 404, Financial).

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

ENDORSEMENT—dated th June 1895, No. , Financial.

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

Chief Secretary.

Exd. A. Raitt.

S. A.

I am sending this back & Revd with the of further alterations. But we ought properly speaking to report with this the Preliminary Accts furnished by ~~the~~ P.W.D. (Rly & Encumbered Loan)

The A.G. must report & revised estimate under each head - as we are treating the statement, or might as well put in the approximate actuals of the P.W.D. & keep out the small balances in the other orders when by the A.G. estimates to close at 38.37, but adopting the P.W.D. figures it makes out to ~~--~~ Rs. 46 lakhs -

I understand that as a result your kindly about perpetual alteration

JUNE 1895, No. , FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 31st October 1894, No. 919, Financial, passing orders on correspondence relating to certain alterations made by the Accountant-General in the column "*Budget Grant*" of the monthly Provincial accounts submitted to Government.

—

G.O., dated 19th March 1895, No. 256, Financial, passing orders on the final accounts of Provincial revenue and expenditure for 1893–94.

—

READ—also the following papers :—

From the Accountant-General, dated 20th May 1895, No. B.J.H.-5, submitting the Preliminary Account of Provincial Services for March 1895, and Memorandum, No. B.J.H.—6, showing the approximate Provincial balance on 31st March 1895, including further adjustments that will be made in the Final Accounts for March 1895.

—

From the Public Works Department, dated June 1895, No. ., forwarding statement of Public Works receipts and charges for March 1895.

—

ORDER—dated June 1895, No. , Financial.

The actuals ~~furnished~~ by the Public Works Department having been substituted for the revised estimates entered by the Accountant-General, the statements ~~furnished~~ by the Accountant-General have been re-cast, in the Appendix to these Proceedings, so as to exhibit the financial position in one view; ~~figures are, of course, subject to revision, in the final accounts, under almost every head.~~ A column has been added for the revised estimates. It is observed that the Accountant-General has not included in his statement all the reappropriations sanctioned during the course of the year; the most important of these have been added, with foot-notes explaining the nature of the alterations and specifying the authority in each case. This procedure should be adopted in future statements of the kind; lapses and savings as well as amounts formally resumed by the Financial Department have been deducted from the column "*Budget grant*" and the net figures entered under "*Altered grant*".

of the year have been included in the
explaining the nature of the transfers an
Lapses and savings as well as amounts form
have been deducted from the column "*B*
under "*Altered grant.*" This procedure
the kind.

2. The accounts (approximate) for 189
estimates as follows :—

Provincial.	Budget estimate.	Revised estimate.	Approximate actuals.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	26·45	29·36	29·36
Revenue and Receipts—			
Principal heads of Revenue	244·96	252·32	255·74
Land Revenue adjustments	28·68	29·70	29·68
Other Civil heads	31·52	31·40	32·10
Public Works Department heads ..	4·89	5·16	5·03
Total ..	310·05	318·58	322·55
Expenditure—			
Principal heads	77·52	75·99	76·14
Other Civil heads	183·87	182·58	184·28
Public Works Department heads ..	55·11	54·37	52·19
Total ..	316·50	312·94	312·61
Closing balance	20·00	35·00	39·30

3. It is unnecessary to enter into any d
each minor head in the review of these a
variations between the estimates and the
the Accountant-General in his appropriation
instructions conveyed in Finance and Comm

* G.O., dated 15th February 1895, No. 154.

excess expenditure over budget grants.
compared with the budget estimate in the Fin
Supplement of the *Fort St. George Gazette*
sufficient if the differences in the actuals, so
are adverted to as briefly as possible.

4. Opening Balance.—The increase of
due to the unforeseen rise under Land Rev
G.O., dated 19th March 1895, No. 256, Fina

5. Revenue and Receipts.—As compare

† Land revenue collections	5·16
" " adjustments	1·00
Stamps	2·80
Excise	1·92
Assessed taxes	·90
‡ Land Revenue	2·42
Stamps	·55
Excise	·42

Financial, the Board of Revenue should in
continuous increase of actuals over estimat
arrange for obtaining more detailed and accur

6. The Finance Committee of 1886–87
Presidency at 454·55 lakhs; and, when settli

umn of "*Alterations*," with foot-notes
specifying the authority in each case,
ly resumed by the Financial Department
get grant" and the net figures entered
ld be adopted in future statements of

95 compare with the budget and revised

led examination of the figures under
nts. Explanations as regards the
ls will in due course be given by
o t, a copy of which will, under the
e Department Resolution, dated 31st
uary 1895, No. 553-A, * accompany
annual consolidated statement showing
revised estimate has already been
cial statement (pages 43 and 44 of the
ated 11th June 1895) and it will be
as they have now been ascertained,

khs in the opening balance was mainly
ue collections (paragraphs 7 and 8 of
al).

with the sanctioned budget, the actuals
an improvement of 12½ lakhs,
ly the whole of which occurs under
principal heads of revenue, and about
under Land Revenue collections.†
ompared with the revised estimates,
e is an increase of 4 lakhs ‡ which is
n chiefly due to larger collections
er Land Revenue. As already desired
.O., dated 19th March 1895, No. 259,
igate the causes of the steady and
the receipts from this source and
nformation in future.

d the normal Land Revenue of the
the present Provincial contract, the

7. The main variations in the actual receipts under other heads are noted below :—

Heads.	As compared with the Budget estimate.	As compared with the Revised estimate.	Remarks.
1	2	3	4
IX.—Forest	+ ·38	— ·12	Expansion of departmental operations.
X.—Registration	— ·52	+ ·08	More favourable season.
XII.—Interest	— ·38	— ·11	Large repayments of loans.
XVIA.—Law and Justice—Courts	+ ·17	+ ·20	Magisterial fines.
XVIB.— ,, Jails	+ ·49	— ·14	Jail manufactures and miscellaneous.
XIX.—Education	+ ·15	— ·01	Law College and Teachers' College fees.
XX.—Medical	+ ·19	+ ·06	Contribution for Medical College.
XXI.—Scientific, &c., Departments	— ·11	+ ·02	Cinchona and emigration receipts.
XXII.—Superannuation	+ ·68	+ ·02	Contributions from officers lent to district boards.
XXIII.—Stationery and Printing	+ ·17	— ·02	Sale of stationery, Acts, books, &c.
XXV.—Miscellaneous	— ·15	— ·31	Unclaimed deposits and fees for Government audits.
XXVI.—State Railways	— ·13	..	Smaller traffic receipts.
XXX.—Minor Works—Civil	+ ·10	+ ·05	Defective estimates.
XXXI.— ,, ,, —Public Works Department.	+ ·02	— ·17	
XXXII.—Civil Works—Public Works Department.	+ ·17	— ·04	
Adjusting Heads.			
Local Fund audit clerks	+ ·12	+ ·05	Arrear recoveries.
Medical College	+ ·21	+ ·20	
Public Works	— ·12	— ·10	Tolls not yet adjusted.
Cost of Máyavaram-Muttupet Railway	— 1·00	..	Smaller expenditure in the previous year.
Controlling establishments	— ·09	— ·09	
Wiping off deficits	— ·10	..	No contributions were required.

8. *Expenditure.*—The total disbursements of the year were $6\frac{1}{4}$ lakhs less than the sanctioned grant; of this, savings to the extent of $2\frac{1}{4}$ lakhs were formally reported by heads of departments as shown in the foot-notes of the Appendix to these Proceedings. The further saving of two lakhs, which occurred, also as compared with the revised estimates, is almost wholly due to short expenditure under advances in the Public Works Department. It is, however, presumed that the further adjustments to be made in the supplemental accounts will bring up the expenditure nearer to the altered grant. The most important variations under the several heads are summarised below :—

Heads.	Compared with Budget grant.	Compared with Revised estimate.	Remarks.
1	2	3	4
	LAKHS.	LAKHS.	
1. Refunds and Draw-backs	+ ·46	+ ·31	Forest refunds.
3. Land Revenue	— ·13	— ·03	Savings amounted, &c., levied by transfers from Law and Justice,
5. Salt	— ·92	— ·19	Full sanctioned scale not entertained.
7. Excise	— ·10	— ·05	
9. Customs	+ ·23	..	New Tariff Act.
11. Forests	— ·91	— ·19	Communications, Buildings and Demarcation.
12. Registration	— ·18	..	Reorganization postponed.
18. General Administration	+ ·29	— ·03	Exchange compensation allowances, record charges,
19 A. Law and Justice—Courts	+ ·30	— ·02	Fees to pleaders and refunds.
19-B. Law and Justice—Jails	— ·08	— ·17	Establishments — ·67 ; Manufactures + ·59
20. Police	— ·76	+ ·04	District Police, cattle pounds.
21. Marine	+ ·15	— ·63	Dredger *Wenlock* charges.
22. Education	— ·26	+ ·49*	Grants-in-aid.
24. Medical	..	— ·46*	
26. Scientific Departments	— ·17	— ·06	Cinchona, Veterinary and District Municipal charges.
29. Superannuation	+ ·58	+ ·04	Usual increase.
45. Civil Works—Civil	— ·33	+ ·78*	Lapses of Municipal grants.
37, 38, 41—Railways	— ·72	— ·02	Surrenders of unutilized amounts.
43. Minor Works	+ ·38	— ·41*	Transfer from 45. Civil Works.
45. Civil Works, Public Works Department	— 2·88	— 2·06	Adjustments still awaited.

* In these cases the revised estimates were inaccurate.

~~A more detailed~~ examination of the figures will be made when the final accounts come under revision, together with the Accountant-General's appropriation report.

10. ~~9.~~ *Closing Balance.*—~~The~~ balance at the end of the year ~~was~~ 20 lakhs better than was expected in the original budget and 5 lakhs higher than in the revised estimate. Allowance should, however, be made for the following adjustments which the Accountant-General has not included in the present statement, but which will be booked before the final accounts are closed :—

(i) A payment of ·32 lakh, being half the net profits of the Máyavaram-Muttupet Railway during the calendar year 1894 (G.O., dated 21st May 1895, No. 404, Financial).

(ii) A write-back of ·31 lakh adjusted to the debit of ~~Port~~ revenues on account of the Dredger *Wenlock* ~~under~~ (G.O., dated 13th March 1895, Financial, but which will have to be recovered along with other sums previously advanced.

(iii) ~~Possible~~ further adjustments in the Public Works books ~~between~~ one ~~and two~~ lakhs.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Local and Municipal Department.
" Public Works Department (General Branch).
" " " (Irrigation Branch).
" " " (Railway ").

ENDORSEMENT—dated th June 1895, No. , Financial.

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

J. F. PRICE,
Chief Secretary.

Repeating the revised estimates under the Public Works heads, the Accountant has arrived at a closing balance of 38·87 lakhs – Adopting the figures obtained from the Public Works depts, the balance ~~Remarks to~~ works 40 3/4 lakhs –

APPENDIX.

APPENDIX.

PRELIMINARY ACCOUNT

Of the Provincial Revenue and Expenditure of the Government of Madras for the month of March 1895.

RECEIPTS.

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,200	1,34,01,800	*1,28,65,000*	1,31,39,000
{ Adjustment	..	* 29,70,000	*28,68,000*	29,70,000
III. Salt	15,000	1,55,400	*1,67,000*	1,48,000
IV. Stamps	5,59,400	59,04,900	*56,25,000*	58,50,000
V. Excise	3,95,000	34,09,500	*32,25,000*	33,75,000
VII. Customs	6,300	56,900	*41,000*	60,000
VIII. Assessed Taxes	1,19,700	11,02,800	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,38,400	*9,00,000*	9,50,000
X. Registration	52,200	6,08,200	*6,60,000*	6,00,000
XII. Interest	15,700	1,80,500	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law ..	74,400	7,37,900	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,200	4,10,500	*3,62,000*	4,25,000
XVII. Police	39,300	4,59,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	32,700	1,81,700	*1,67,000*	1,83,000
XX. Medical	28,500	1,13,500	*95,000*	1,08,000
XXI. Scientific and other Minor Departments ..	3,300	1,84,400	*1,95,000*	1,82,000
XXII. Superannuations	3,600	40,700	*33,000*	39,000
XXIII. Stationery and Printing	19,400	1,22,500	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,33,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,400	16,600	*7,000*	12,000
XXXII. Civil Works	7,100	31,200	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books ..	45,62,400	3,11,59,400	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways) gross Traffic Receipts ..		2,12,000	2,25,000	2,12,000
XXX. Minor Works and Navigation		~~1,62,000~~	1,60,000	1,79,000
XXXII. Civil Works		1,21,000	1,04,000	1,25,000
Total ..	..	4,95,000	4,89,000	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884) Education ..	..	300	*1,000*	1,000
Proportionate cost of Medical College	20,700	28,400	*7,000*	8,000
Inspecting Sanitary Agency	19,900	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	200	200	*1,000*	700
Medical Reserve Staff	1,800	2,800	*4,000*	3,300
Public Works	15,200	19,600	*32,000*	30,000
Half the cost of the Mayavaram-Muttupet Railway ..	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses ..	500	9,400	*12,000*	11,800
Controlling Establishment at the Presidency	..	53,500	*63,000*	62,200
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
Local Fund Audit Clerks	{ 2,200 / 4,000	29,200 / 20,000	*37,000*	28,000 / 16,000
	62,500	5,09,400	*6,10,000*	5,05,000
Total ..	..	3,21,63,800	*3,10,05,000*	3,18,58,000
Add opening balance of the year ..	..	29,36,200	26,45,000	29,36,000
Total ..	..	3,51,00,000	3,36,50,000	3,47,94,000

* Approximate figures (mostly revised estimates) not yet adjusted in the accounts.

Reference.	Transfers of grants. From	To	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Dated
			Rs.	*Savings, lapses and surrenders.*		
(b)	3	...	22,000	Land Revenue—Purchase of survey instruments for Karnams ...	783	25th September 1894.
(c)	5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
(d)	7	...	15,000	Excise— Do. do.	868	22nd October 1894.
(f)	30	...	13,000	Stationery and Printing—Printing settlement registers	743	28th September 1894.
(m)	37	...	35,000	Construction of Railways—Mayavaram-Muttupet Railway	905	29th October 1894.
		...	22,000	Do. do. do.	929	1st November 1894.
(n)	38	...	22,000	State Railways—Working expenses, Mayavaram-Muttupet Railway.	929	1st November 1894.
(o)	41	...	3,000	Miscellaneous Railways—Nanjangod-Gudalur Survey	973	1st November 1894.
(q)	43	...	10,000	Minor Works—Irrigation, Revenue Department	188	21st February 1895.
	P.W.D.	...	1,400	Do. do. do.	269	23rd March 1895.
			2,14,400			
				Transfers of allotments.		
	3	18	1,300	General Administration—Contingencies, Military Secretariat ...	972	12th November 1894.
	,,	,,	6,500	Do. Record charges—~~Civil Secretariats, and~~ other establishments.	369	8th May 1894.
	,,	,,	3,000	Do. do. do do. do. ...	999	17th November 1894.
(b)	,,	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
	,,	,,	500	Sanitation and Vaccination—Travelling allowances of Inspector of Vaccination	1061	4th December 1894.
	,,	45	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital ...	76	28th January 1895.
(e)	9	P.W.D.	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam ...	402	23rd May 1894.

DISBURSEMENTS.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks ..	15,000	1,66,100	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,100	51,69,700	*51,83,000*	(b) — 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,56,100	*6,48,000*	(e) — 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	* 1,04,000 / 1,46,700	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,55,300	*1,65,000*	(d) — 15,000	*1,50,000*	1,60,000
9. Customs	18,600	2,01,000	*1,78,000*	(e) — 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,200	11,600	*11,000*	..	*11,000*	11,000
11. Forests	83,200	6,50,200 / * 31,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,100	3,97,700	*4,16,000*	(f) — 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt ..	..	* 1,63,000	*1,89,000*	(g) — 1,000	*1,88,000*	1,63,000
15. Post Office	7,300	84,900	*85,000*	..	*85,000*	86,000
18. General Administration ..	73,400	10,21,200	*9,92,000*	(b)+13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts ..	4,21,700	46,55,700	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails ..	1,15,400	10,22,600	*10,31,000*	(h) + 6,000	*10,37,000*	10,40,000
20. Police	4,24,800	43,76,900	*44,53,000*	(i) — 1,000	*44,52,000*	43,73,000
21. Marine	1,100	47,500	*33,000*	(g) — 1,000	*32,000*	50,000
22. Education	2,20,300	16,35,200	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,19,700	12,87,300	*12,87,000*	(b) + 3,000	*12,90,000*	13,33,000
25. Political	7,100	84,900	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,600	4,04,600	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,20,500	14,48,500	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing ..	41,800	* 4,00,000 / 4,00,700	*7,91,000*	(f) — 12,000	*7,79,000*	8,03,000
32. Miscellaneous	12,700	1,42,700	*1,48,900*	..	*1,48,000*	1,47,000
33. Famine Relief	..	500	..	..	..	1,000
43. Minor Works and Navigation.	1,09,500	3,94,500	*4,50,000*	(k) — 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency .. / Municipal ..	2,02,900	2,75,400	*3,40,000*	(k) — 45,000	*2,95,000*	1,13,000 / 2,29,000
Total Ordinary Charges as per Civil Books	26,81,400	2,55,80,000	*2,58,46,000*	— 1,50,000	*2,56,81,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways ..	..	1,26,300	*1,75,000*	(m) — 57,000	*1,18,000*	1,28,000
38. State Railways { Working Expenses	..	1,30,000 / — 7,400	*1,52,000*	(n) — 22,000 / (o) — 3,000	*1,30,000* / — 3,000	1,32,000 / — 3,000
41. Miscellaneous Railways ..	..	29,12,800	*28,75,000*	(q) +1,06,000	*29,81,000*	29,54,000
43. Minor Works and Navigation	..	20,20,600	*23, 09,000*	(p) —1,12,000	*21,97,000*	22,26,000
45. Civil Works	..					
	..	51,82,300	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884)—						
Education	51,200	95,400	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	11,600	37,300	*36,000*	..	*36,000*	36,000
Public Works	37,700	(t) 1,18,000	*1,00,000*	(k) + 32,000	*1,32,000*	1,40,000
Half net traffic receipts of the Mayavaram-Muttupet Railway	..	(r) .. / (s) 16,000	*42,000*	..	*42,000*	38,000
Famine Relief purposes ..	..	..	..	..	..	..
	1,00,500	2,66,700	*2,93,000*	+ 32,000	*3,25,000*	3,14,000
	..	3,10,29,000	*3,16,50,000*	— 2,15,000	*3,14,35,000*	3,12,94,000
Add approximate closing balance of the month	..	40,71,000	20,00,000	..	..	35,00,000
Total ..	..	3,51,00,000	3,36,50,000	..	..	3,47,94,000

Reference.	Transfers of grants. From	To	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Dated
			Rs.	*Transfers of allotments*—cont.		
(f)	12		30	1,000 Stationery and Printing—Printing at private presses, Registration Department	119	5th February 1895.
(g)	13		18	1,000 General Administration—Service telegrams, Private Secretary's Office.	245	18th March 1895.
(i)	20		45	700 Civil Works—Police hospital, Ko aput, Vizagapatam Agency ...	482	19th June 1895.
(j)	21		18	1,000 General Administration—Repairs to tents of His Excellency the Governor's camp equipage.	634	22nd August 1895.
(k)	43 Civil.		43 P.W.D.	50,000 Irrigation (Minor) Works for Revenue Department executed by Public Works Department.	499	27th June 1895.
(l)	45 Civil.	Adjusting heads.		12,000 Contribution to Local funds—Berhampur-Govindpur road	259	20th March 1895.
	,,	,,		20,000 Do. do. do. do.	1,193	12th December 1894.
(b)	,,	,,	24	1,500 Medical—Lying-in ward, St. Bart'olomew's Hospital	264	22nd March 1895.
	,,	,,	19-B	2,500 Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
(h)	,, P.W.D.	,,	19-B	3,500 Do. do. Tanjore District Jail	1,015	21st November 1894.
(q)	,,	,,	45	39,400 Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
	,,	,,		39,000 Do. do. do. for 1893-94	250	19th March 1895.
	,,	,,	45	20,200 Civil Works—Vizagapatam Agency works	418	31st May 1894.
	,,	Civil.		1,300 Do. do. do.	603	4th August 1894.
(p)	,,	,,		9,700 Do. do. do.	836	8th October 1894.
	,, 45	,,		4,800 Do. do. do.	901	26th October 1894.
	Mun.	,,		4,000 Do. do. do.	29	12th January 1895.

N.B.—Transfers between Civil works and Municipal works have been omitted here, but should be shown separately in the final accounts.

Freshpost

Called for

from Rec

40

20/6/15

It is unnecessary to enter ~~at present~~ into any detailed examination of the figures under each head of Minor Variation in this review of the preliminary Accounts. Explanations as regards the variations between the Budget estimates & the actuals will in due course be given by the Accountant in his Appropriation report, which will, under the instructions conveyed in Finance & Commerce Dept. Resolution of 31. 1. 95, No. 553-A, accompany ~~along with~~ the annual consolidated Statement showing ~~the~~ Excess expenditure over budget grants - The Revised Estimates have already been compared with the Budget Estimates in the Financial Statement. (pages 43 & 44 Supplement of the Bombay St. George Gazette of 11th June 1895.) and it will be sufficient if the differences in the actuals, so far as they have now been ascertained, are adverted to, as briefly as possible -

Ref. to G.O. No 154

Government of India was requested to take
ment desires to learn from the Board of Rev
the present standard (536 lakhs) is due to—

(i) more favourable seasons;
(ii) enhanced taxation imposed—
(a) by the revision of settler
(b) by the introduction of ne
(iii) improved efficiency of the subo
(iv) prompter collections and a bett
(v) other causes, if any.

7. Under other heads of receipts, the
estimates are noted below, with a rough in
now be ascertained:—

IX. Forest—showed an excess of ·45 lakh
unexpectedly large collections under *Grazing a*
actuals were, however, ·05 below the revised estim

X. Registration.—The fees were ·52 below
more favourable season. The revised estimate w

XII. Interest.—In consequence of larger re-
were ·38 and ·11 short of the budget and revised

XVI-A. Law and Justice—Courts.—The es
tively, on account of enhanced receipts under *Fees*

XVI-B. Jails.—Jail manufactures and *Mis*
·67 over the sanctioned budget and ·04 over the

XXIII. Stationery and Printing.—An increa
to larger *sales of Acts, books, printed judgments, &*

Adjusting Heads.—The recovery from the T
varam-Muttupet Railway was one lakh below the
Provincial funds in the previous year having bee

8. EXPENDITURE.—The total disbursements of the year were 3·89 lakhs less than the sanctioned grant. Savings to the extent of nearly 3 lakhs were formally reported by heads of departments as shown in the foot-notes to the Appendix to these Proceedings. The actuals fell short of the revised estimate by only ·33 lakh. The most important variations are as follows:—

1. *Refunds and Drawbacks.*—The budget and revised estimates were exceeded by ·47 and ·32, respectively, owing chiefly to inadequate provision under *Forest refunds*, where the actuals amounted to ·31 against a grant of ·02. The special attention of the Board of Revenue will be drawn to the point in the Revenue Department.

5, *Salt*; 7, *Excise*; *and* 11, *Forest.*—As compared with the estimates, lapses of ·98 and ·20 occurred under the first two heads and of ·84 and 2 under the last head. This is unsatisfactory and the departments concerned should be required to work up to their original programmes and utilise their grants more fully in future.

9, *Customs.*—An increase of ·23 was caused by the charges imposed by the new Tariff Act, but the Board of Revenue should have obtained additional allotment to cover the expenditure (G.O., dated 2nd May 1895, No. 353, Financial).

12, *Registration.*—A decrease of ·19 as compared with the budget grant was due mainly to the postponement of the scheme for re-grading strars and sub-registrars.

18, *General Administration.*—The grant was exceeded by ·29 owing to the employment of officers on special duty in connection with the Legislative Council, to heavier payments on account of exchange compensation allowances and record charges and to the absence on privilege leave of members of the Board of Revenue.

19-A, *Law and Justice—Courts.*—The actuals were ·30 in excess of the grant in consequence of unusually large disbursements under *Law cha* and *Refunds*.

20, *Police.*—The expenditure was ·58 below the grant, mainly owing to short expenditure under *Clothing, Arms and accoutrements, the reor ation of the District force*, and *Construction and repair of pounds.*

21, *Marine.*—The grant was exceeded by ·15 a contribution of ·31 for the dredger *Wenlock* has been adjusted to the credit of the Pámban pi ge fund. This will have to be reversed.

22, *Education.*—A saving of ·25 was due c to short outlay under stipends in *training schools* and *Grants-in-aid.*

29, *Superannuation.*—The expenditure
quate. The Accountant-General should in
perceives that the grant is likely to prove ins

30. *Stationery and Printing.*—The gra
increases in the demands from the various
has been abnormally high in the first f
explanation for the increase should be subr

Departments.			
	1892–93.	1893–94.	1894–95.
	Lakhs.	Lakhs.	Lakhs.
Revenue Survey	·24	·37	·51
Collectors and other revenue departmen	1·31	1·52	1·72
Inspector-General of Registration a dinate officers	·34	·30	·66
Commissioners of Land Revenue ..	·01	·09	·16
Superintendent, Government Press	·30	·50	·40
Other Provincial departments ..	1·54	1·31	1·53
T	3·74	4·09	4·98

• Superintendent's let

45. *Civil Works—Agency Charges.*—A
which do not appear to have been taken int

45. *Civil Works—Municipal.*—The ori
3·40, but before 8 months of the year had
ments for other works were however made t
1·11. Of this ·45 was re-appropriated for ot
of *loans*, so under *grants*, these constant la
deprecated. The actuals include ·44 on ac
surrendered and excluded from the revised
year. The grant of ·19 made for the drain

45. *Civil Works—Public Works.*—The
Department is 2·78 lakhs less than the sanct
It is probable that the supplemental accoun

9. Closing Balance.—Adopting
balance comes to 39·30 lakhs or 19·30
budget and 4·30 lakhs higher than
however, be made for the follo
not included in the present statemen
accounts are closed :—

(i) A write-back of ·31 lakh adj
21, *Marine*, on account of the dredger
Financial,) but which will have to be
previously advanced.

(ii) Probable further adjustmen
about one lakh.

(Tr

To the Accountant-General.
„ Revenue Department.
„ Local and Municipal Department.
„ Public Works Department (Genera
„ „ „ (Irrigati
„ „ „ (Railwa
„ Heads of Departments under the C

Endorsement—dated th August 1

Copy to the Government of Ind
reference to its Resolution, dated 23rd

·56 higher than the grant, which was inade-
re apply for additional allotments as soon as he
ient.

exceeded by 1·11 lakh owing to the very large
ents for stationery articles. The consumption
the departments named below, and a special
the controlling authorities concerned :—

	1892–93.	1893–94.	1894–95.
	Lakhs.	Lakhs.	Lakhs.
..	·24	·37	·51
..	1·31	1·52	1·72
or.			
..	·34	·30	·66
..	·01	·09	·16
..	·30	·50	·40
..	1·54	1·31	1·53
..	3·74	4·09	4·98

d 23rd July 1895, No. 1244.

ss of ·32 was covered by supplemental grants,
unt in the revised estimate.

rant for drainage and water-supply projects was
ed, a sum of 2·57 was surrendered. Assign-
extent of 1·46, so that the savings amounted to
urposes, and ·66 lapsed entirely. As in the case
n the provision for municipal works are to be
of the Marlimund water-supply, which was first
ate, but ultimately drawn before the end of the
Cuddapah was not utilised.

y reported up to date by the Public Works
grant and 1·95 lower than the revised estimate.
show a larger expenditure.

ures of the Public Works Department the
better than was expected in the original
e revised estimate. Allowance should,
ments which the Accountant-General has
t which will be booked before the final

to the debit of Provincial revenues under
k (G.O., dated 13th March 1895, No. 236,
ately recovered along with other sums

the Civil and Public Works books up to

tract.)

J. F. PRICE,
Chief Secretary.

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retary to Government.

, Financial.

nce and Commerce Department, with
894, No. 2564-A.

Chief Secretary.

APPENDIX. — A

Adjustment of Provincial proportion of Land Revenue, 1894–95.

(In lakhs of rupees.)

Provincial proportion		¼
Total Land Revenue, Imperial and Provincial		539·62
Deduct Land Revenue on account of the new Village Cess Act		4·40
Gross Land Revenue to be divided proportionately		535·22
Above divided proportionately—		
Imperial		401·41
Provincial		133·81
Special transfers		— 32·77
Miscellaneous transfers		+ 3·09
Total Transfers		— 29·68
Corrected distribution—		
Imperial		371·73
Provincial		163·49
Land Revenue not included in the division—		
Imperial (on account of the new Village Cess Act)		4·40
Local		19·68
Total Land Revenue—		
Imperial		376·13
Provincial		163·49
Local		19·68
Total		559·30

DETAILS.

Special Transfers.

Imperial to Provincial—		
Fixed assignment under the contract	32·54	
Cost of additional customs establishment (revised estimate for 1894–95)	·23	
		32·77

Miscellaneous Transfers.

Provincial to Imperial—		
Special contribution mentioned in G.I.F.D. No. 1126-A., dated 1st March 1894	3·00	
Cost of publication of the Madras Daily Weather Report (G.I.F.D. No. Ex.-3346, dated 11th July 1894, and G.O., Financial, No. 428, dated 31st May 1895)	·06	
Cost of the audit of Forest accounts transferred from the Examiner of Forest Accounts to the Accountant-General (G.I.F.D. No. A-4171, dated 26th September 1893)	·03	
		3·09

APPRO[illegible]TE

Of the Provincial Revenue and Expenditure of the

Receipts.

Provincial Services.	Current month.	Progressive Total.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	30,04,000	1,33,81,000	*1,28,65,000*	1,31,39,000
{ Adjustment	..	29,68,000	*28,68,000*	29,70,000
III. Salt	15,000	1,58,000	*1,67,000*	1,48,000
IV. Stamps	5,59,000	59,05,000	*56,25,000*	58,50,000
V. Excise	3,95,000	34,17,000	*32,25,000*	33,75,000
VII. Customs	6,000	57,000	*41,000*	60,000
VIII. Assessed Taxes	1,20,000	11,03,000	*10,13,000*	11,10,000
IX. Forest	1,42,000	9,45,000	*9,00,000*	9,50,000
X. Registration	52,000	6,08,000	*6,60,000*	6,00,000
XII. Interest	16,000	1,81,000	*2,19,000*	1,92,000
XIII. Post Office	..	..	..	..
XVI-A. Law and Justice—Courts of Law	75,000	7,38,000	*7,21,000*	7,17,000
XVI-B. Law and Justice—Jails	33,000	4,29,000	*3,62,000*	4,25,000
XVII. Police	39,000	4,76,000	*4,60,000*	4,60,000
XVIII. Marine	..	..	*1,000*	..
XIX. Education	33,000	1,82,000	*1,67,000*	1,83,000
XX. Medical	29,000	1,13,000	*95,000*	1,08,000
XXI. Scientific and other Minor Departments ..	3,000	1,85,000	*1,95,000*	1,82,000
XXII. Superannuations	4,000	41,000	*33,000*	39,000
XXIII. Stationery and Printing	19,000	1,22,000	*1,06,000*	1,25,000
XXV. Miscellaneous	8,000	1,85,000	*1,48,000*	1,64,000
XXX. Minor Works and Navigation	3,000	17,000	*7,000*	12,000
XXXII. Civil Works	7,000	31,000	*28,000*	28,000
Total, Ordinary Receipts as per Civil Books ..	45,62,000	3,12,42,000	*2,99,06,000*	3,08,37,000
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts ..	18,000	2,12,000	*2,25,000*	2,12,000
XXX. Minor Works and Navigation	12,000	1,66,000	*1,60,000*	1,79,000
XXXII. Civil Works	22,000	1,25,000	*1,04,000*	1,25,000
Total ..	52,000	5,03,000	*4,89,000*	5,16,000
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	..	..	*1,000*	1,000
Proportionate cost of Medical College	21,000	29,000	*7,000*	8,000
Inspecting Sanitary Agency	20,000	26,000	*23,000*	24,000
Cutlers' Establishment in the Medical Storekeeper's office	..	..	*1,000*	1,000
Medical Reserve Staff	2,000	3,000	*4,000*	3,000
Public Works	13,000	20,000	*32,000*	30,000
Half the cost of the Mâyavaram-Muttupet Railway .	..	3,20,000	*4,20,000*	3,20,000
Printing work executed by Government Presses ..	1,000	9,000	*12,000*	12,000
Controlling Establishment at the Presidency ..	..	54,000	*63,000*	62,000
Repayment of Contribution made to wipe off deficits in previous years	..	..	*10,000*	..
From Local and Special funds—				
Local Fund Audit Clerks	{ 2,000 / { 4,000	29,000 / 20,000	*37,000*	28,000 / 16,000
	63,000	5,10,000	*6,10,000*	5,05,000
Total ..	46,77,000	3,22,55,000	*3,10,05,000*	3,18,58,000
Add opening balance of the year ..	..	29,36,000	*26,45,000*	29,36,000
Total ..	..	3,51,91,000	*3,36,50,000*	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Savings, lapses and surrenders.*		
3	...	22,000	Land Revenue—Purchase of survey instruments for Karnama	783	25th September 1894.
5	...	60,000	Salt—Establishments, contingencies, &c.	868	22nd October 1894.
7	...	15,000	Excise— Do. do.	863	22nd October 1894.
30	...	13,000	Stationery and Printing—Printing settlement registers	763	28th September 1894.
37	...	35,000	Construction of Railways—Mâyavaram-Muttupet Railway	905	29th October 1894.
,,	...	22,000	Do. do. do. do.	929	1st November 1894.
38	...	22,000	State Railways—Working Expenses, Mâyavaram-Muttupet Railway ...	929	1st November 1894.
41	...	3,000	Miscellaneous Railways—Nanjangod-Gudalûr Survey	933	1st November 1894.
43 P.W.D.	...	10,000	Minor Works—Irrigation, Revenue Department	188	21st February 1895.
,,	...	12,000	Do. do. do.	269	23rd March 1895.
45 Muncpl Adjusting heads.	...	66,000	Civil works—Water-supply and drainage schemes	1107	15th December 1894.
	...	11,000	Net profits of the Mâyavaram-Muttupet Railway	404	21st May 1895.
		2,91,000			
			Transfers of allotments.		
8	18	1,300	General Administration—Contingencies, Military Secretariat	972	12th November 1894.
,,	,,	6,500	Do. Record charges—other establishments	360	8th May 1894.
,,	,,	3,000	Do. do. do.	999	17th November 1894.
,,	24	1,000	Medical College—Training of Sanitary Inspectors	1155	24th December 1894.
,,	,,	500	Sanitation and Vaccination—Travelling allowances of Inspector	1061	4th December 1894.
,,	,,	500	Grants for Medical purposes—Victoria Caste and Gosha Hospital	76	28th January 1895.
,, 9	,, 45 P.W.D.	1,000	Civil Works—Repairs to Sea Customs buildings, Vizagapatam	402	23rd May 1894.

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Disbursements.

Provincial Services.	Current month.	Progressive Total.	Budget Grant.	Alterations.	Altered Grant.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks ..	15,000	1,67,000	*1,20,000*	..	*1,20,000*	1,35,000
3. Land Revenue	4,89,000	51,75,000	*51,83,000*	— 35,000	*51,48,000*	51,73,000
5. Salt	74,000	5,59,000	*6,48,000*	— 60,000	*5,88,000*	5,75,000
6. Stamps	13,000	2,60,000	*2,59,000*	..	*2,59,000*	2,46,000
7. Excise	18,000	1,56,000	*1,65,000*	— 15,000	*1,50,000*	1,60,000
9. Customs	19,000	2,01,000	*1,78,000*	— 1,000	*1,77,000*	2,01,000
10. Assessed Taxes	1,000	11,000	*11,000*	..	*11,000*	11,000
11. Forests	83,000	6,88,000	*7,72,000*	..	*7,72,000*	7,00,000
12. Registration	35,000	3,97,000	*4,16,000*	— 1,000	*4,15,000*	3,98,000
13. Interest on Ordinary Debt ..	..	1,67,000	*1,89,000*	— 1,000	*1,88,000*	1,63,000
15. Post Office	7,000	85,000	*85,000*	..	*85,000*	86,000
18. General Administration ..	73,000	10,21,000	*9,92,000*	+ 13,000	*10,05,000*	10,24,000
19-A. Law and Justice—Courts ..	4,22,000	46,56,000	*46,26,000*	..	*46,26,000*	46,58,000
19-B. Law and Justice—Jails ..	1,15,000	10,24,000	*10,31,000*	+ 6,000	*10,37,000*	10,40,000
20. Police	4,25,000	43,95,000	*44,53,000*	— 1,000	*44,52,000*	43,73,000
21. Marine	1,000	48,000	*33,000*	— 1,000	*32,000*	50,000
22. Education	2,20,000	16,36,000	*16,61,000*	..	*16,61,000*	15,86,000
24. Medical	1,20,000	13,03,000	*12,87,000*	+ 4,000	*12,91,000*	13,33,000
25. Political	7,000	85,000	*83,000*	..	*83,000*	83,000
26. Scientific and other Minor Departments	56,000	4,06,000	*4,21,000*	..	*4,21,000*	4,10,000
29. Superannuations	1,21,000	14,47,000	*13,91,000*	..	*13,91,000*	14,45,000
30. Stationery and Printing ..	42,000	9,02,000	*7,91,000*	— 12,000	*7,79,000*	8,03,000
32. Miscellaneous	13,000	1,39,000	*1,48,000*	..	*1,48,000*	1,47,000
33. Famine Relief	..	..	..	..	..	1,000
43. Minor Works and Navigation.	1,09,000	3,96,000	*4,50,000*	— 50,000	*4,00,000*	4,00,000
45. Civil Works { Agency .. / { Municipal ..	2,93,000	1,45,000 / 2,75,000	*1,13,000* / *3,40,000*	+ 41,000 / — 1,11,000	*1,54,000* / *2,29,000*	1,13,000 / 2,29,000
Total, Ordinary Charges as per Civil Books	26,81,000	2,57,44,000	*2,58,46,000*	— 2,24,000	*2,56,22,000*	2,55,43,000
By Public Works Charges—						
37. Construction of Railways ..	15,000	1,26,000	*1,75,000*	— 57,000	*1,18,000*	1,28,000
38. State Railways—Working Expenses	12,000	1,31,000	*1,52,000*	— 22,000	*1,30,000*	1,32,000
41. Miscellaneous Railways ..	— 4,000	— 7,000	..	— 3,000	— 3,000	— 3,000
43. Minor Works and Navigation	3,82,000	29,38,000	*28,75,000*	+1,00,000	*29,75,000*	29,54,000
45. Civil Works	3,37,000	20,31,000	*23,09,000*	—1,12,000	*21,97,000*	22,26,000
	7,42,000	52,19,000	*55,11,000*	— 88,000	*54,23,000*	54,37,000
By Disbursements under Adjusting Heads to Local Funds (Act V of 1884—						
Education	51,000	96,000	*1,15,000*	..	*1,15,000*	1,00,000
Miscellaneous	12,000	37,000	*36,000*	..	*36,000*	36,000
Public Works	38,000	1,18,000	*1,00,000*	+ 32,000	*1,32,000*	1,40,000
Half net traffic receipts, Mâyavaram-Muttupet Railway ..	..	31,000	*42,000*	— 11,000	*31,000*	38,000
Famine Relief purposes ..	..	(a) 16,000	..	..	..	..
	1,01,000	2,98,000	*2,93,000*	+ 21,000	*3,14,000*	3,14,000
	35,24,000	3,12,61,000	*3,16,50,000*	— 2,91,000	*3,13,59,000*	3,12,94,000
Add approximate closing balance of the month	..	39,30,000	*20,00,000*	..	..	35,00,000
Total ..	..	3,51,91,000	*3,36,50,000*	..	..	3,47,94,000

Alterations of grants. From (−)	Alterations of grants. To (+)	Amount.	Nature of alteration.	Government Order, Financial Department. No.	Government Order, Financial Department. Dated
		Rs.	*Transfers of allotments*—cont.		
12	30	1,000	Stationery and Printing—Printing at private presses, Registration ...	119	5th February 1895.
13	18	1,000	General Administration—Service telegrams, Private Secretary's Office ...	245	18th March 1895.
20	45 Agency.	700	Civil Works—Police hospital, Koraput, Vizagapatam Agency	482	19th June 1894.
21	18	1,000	General Administration—Repairs to tents of His Excellency the Governor's camp equipage	636	22nd August 1894.
43 Civil.	43 P.W.D.	50,000	Minor Irrigation Works for Rev. Dept. executed by P.W.D.	499	27th June 1895.
45 Civil. Muncpl	45 Adjusting heads.	20,000	Contribution to Local funds—Berhampur-Govindpur road	1,095	12th December 1894.
,,	,,	12,000	Do. do. do. do.	259	20th March 1895.
,,	24	1,500	Medical—Lying-in ward, St. Bartholomew's Hospital	264	2nd March 1895.
,,	19-B	2,600	Jails—Warders' huts, Central Jail, Vellore	961	7th November 1894.
43 P.W.D.	19-B	3,500	Do. do. Tanjore District Jail	1,015	21st November 1894.
,,	43	39,400	Minor Works—Irrigation establishment charges for 1894-95	65	24th January 1895.
,,	,,	39,000	Do. do. for 1893-94	250	19th March 1895.
,,	45 Civil.	20,200	Civil Works—Vizagapatam Agency works	418	31st May 1894.
,,	,,	1,300	Do. do. do.	603	4th August 1894.
,,	,,	9,700	Do. do. do.	836	8th October 1894.
,,	,,	4,800	Do. Godâvari do.	901	26th October 1894.
,,	,,	4,000	Do. Vizagapatam do.	20	12th January 1895.
...	...	... (a)	Arrear payment of famine adjustments of 1893-3 in Salem	41	13th January 1893.
				120	5th February 1895.