BACK PAPER, No. of 189 .

FURTHER PAPER, No. 2390/96 of 189 .

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

ENCLOSURES.

CURRENT No.

ORDER OF GOVERNMENT .. .. .. A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL (not paged).

N.B.—
A — Copy in full.
B — Not to be copied.
P — Copy abstract only.
Q — Copy heading only.

BOARD OF REVENUE (LAND REVENUE), 17TH MAY 1895, No. 149.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following Government Order, dated 30th April 1895, Mis. No. 1707, Revenue :—

Read—the following Government Order, dated 19th March 1895, No. 256, Financial :—

Read—again the following papers :—

G.O., dated 27th June 1894, No. 502, Financial.

ABSTRACT.—Reviewing Preliminary account of the Provincial Revenue and Expenditure of the Government of Madras for the month of March 1894.

G.O., dated 27th June 1894, No. 504, Financial.

ABSTRACT.—Recording, with remarks, Resolution of the Government of India directing Local Governments and Administrations to communicate copies of any general reviews on their Provincial accounts and estimates.

G.O., dated 18th December 1894, No. 1121, Financial.

ABSTRACT.—Recording statement showing the distribution under Imperial, Provincial and Local of the Revenue and Expenditure of the Government of Madras for the year 1893–94.

G.O., dated 18th January 1895, No. 45, Financial.

ABSTRACT.—Passing orders on the consolidated Civil Budget Estimates of this Presidency for 1895–96 and forwarding it to the Government of India.

Read—also the following papers :—

From the Accountant-General, No. B.J.H.—10, dated 26th September 1894, submiting final account of the Provincial Revenue and Expenditure of the Government of Madras for the month of March 1894.

Final Account of the Provincial Revenue and Expenditure of the

(Chapter 68, Rule 15,

Provincial Services.	Receipts. Current month.	Progressive total.	Budget estimate.	Revised estimate.
	RS. A. P.	RS. A. P.	RS.	RS.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	31,47,547 0 6	*1,33,18,685 4 2	1,26,41,000	32,49,000
{ Adjustments	32,48,440 12 9	32,48,440 12 9	32,54,000	1,28,63,000
III. Salt	14,906 2 10	1,34,717 1 7	1,65,000	1,39,000
IV. Stamps	4,70,808 8 10	55,74,319 13 5	53,25,000	56,25,000
V. Excise	4,05,217 5 9	32,41,091 6 6	30,75,000	32,00,000
VII. Customs	4,721 10 3	47,782 12 0	44,000	44,000
VIII. Assessed Taxes	1,24,712 2 4	10,30,966 11 6	8,75,000	10,13,000
IX. Forest	1,35,052 0 6	9,66,563 5 8	9,50,000	9,50,000
X. Registration	42,310 8 8	5,99,592 9 1	6,75,000	6,15,000
XII. Interest	20,132 9 1	1,79,385 7 9	1,59,000	1,61,000
XIII. Post Office	..	1 0 9	..	..
XVI-A. Law and Justice—Courts of Law	62,727 4 11	6,97,404 8 1	6,95,000	7,20,000
XVI-B. Law and Justice—Jails	60,168 5 11	3,64,881 5 6	3,00,000	3,50,000
XVII. Police	52,044 3 0	4,96,642 8 2	4,38,000	5,05,000
XVIII. Marine	24 10 6	24 10 6	1,000	..
XIX. Education	37,250 0 2	1,85,459 10 11	1,55,000	1,68,000
XX. Medical	18,539 8 8	86,741 15 5	85,000	87,000
XXI. Scientific and other Minor Departments	313 15 1	1,72,644 4 9	2,18,000	1,80,000
XXII. Superannuations	3,417 12 10	37,906 7 3	33,000	35,000
XXIII. Stationery and Printing	22,541 8 8	1,12,411 12 11	1,11,000	1,19,000
XXV. Miscellaneous	40,995 6 5	1,38,991 1 0	1,44,000	1,46,000
XXX. Minor Works and Navigation	578 2 0	5,898 4 5	..	..
XXXII. Civil Works	18,838 3 3	47,668 4 0	50,000	52,000
Total, Ordinary Receipts as per civil books	79,31,287 14 11	3,06,87,570 12 4	2,93,93,000	3,02,21,000
To Public Works Receipts—				
Ordinary	..	..	..	..
State Railways	..	..	..	..
Minor Works and Navigation	..	..	..	..
	..	..	..	..
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884) on account of Local Fund Audit Clerks	..	..	..	..
Do. do. on account of Education	2,630 12 9	29,791 1 1	22,000	26,000
Do. do. on account of the proportionate cost of Medical College	1,088 8 10	1,308 14 2	1,000	1,000
Do. do. on account of Inspecting Sanitary Agency	10,248 0 0	10,248 0 0	6,000	7,000
Do. do. on account of the Cutlers' Establishment in the Medical Storekeeper's Office	27,071 0 0	27,265 0 9	23,000	23,000
Do. do. on account of Medical Reserve Staff	700 0 0	700 0 0	1,000	1,000
Do. do. on account of Public Works	3,389 0 0	3,389 0 0	5,000	3,000
Do. do. on account of Printing work executed by Government Presses	13,055 10 0	† 4,86,757 12 2	8,17,000	4,98,000
Do. do. on account of the Controlling Establishment at the Presidency	226 3 5	9,479 3 10	11,000	12,000
Repayment of contribution made to certain Local Funds to wipe off deficits in previous years	43,526 0 0	56,022 7 9	53,000	62,000
Repayment of contribution drawn by Local Fund Board on account of education	3,648 10 2	76,498 7 10	20,000	73,000
From Special Funds on account of Local Fund Audit Clerks	718 0 0	718 0 0	..	..
	1,535 9 0	10,527 11 7	..	10,000
	1,07,837 6 2	7,12,705 11 2	5,63,000	7,16,000
Total	80,39,125 5 1	3,14,00,276 7 6	3,03,56,000	..
Add Opening Balance of the year	..	25,99,890 10 7	..	..
Total	..	3,40,00,167 2 1	..	..

* *Vide* statement of adjustment of provincial proportion of Land Revenue for 1893–94 accompanying.

† Máyavaram-Muttupet Railway	..	4,59,512 4 10	7,87,000	4,60,000
Nilgiri and Malabar Tolls, &c.	..	27,245 7 4	30,000	38,000
Total	..	4,86,757 12 2	8,17,000	4,98,000

Government of Madras for the month of March 1894.

C. A. Code, 4th Edition.)

Provincial Services.	Disbursements. Current month.	Progressive total.	Budget estimate.	Revised estimate.
	Rs. A. P.	RS. A. P.	RS.	RS.
By Sundry Charge Heads as detailed—				
1. Refunds and Drawbacks	9,939 15 3	1,27,894 3 11	1,10,000	1,39,000
3. Land Revenue	4,96,225 15 8	51,14,670 7 6	49,67,000	51,27,000
5. Salt	82,129 14 5	5,18,054 12 6	6,27,000	5,66,000
6. Stamps	1,23,455 10 6	2,53,741 9 7	1,95,000	2,60,000
7. Excise	1,51,099 10 3	1,51,280 12 2	1,65,000	1,49,000
9. Customs	17,750 13 5	1,75,529 4 5	1,72,000	1,80,000
10. Assessed Taxes	978 0 5	10,255 13 6	10,000	10,000
11. Forest	76,708 15 10	6,40,740 0 9	8,12,000	6,72,000
12. Registration	34,208 14 3	3,80,719 14 3	4,05,000	3,75,000
13. Interest on Ordinary Debt	.....	..	2,00,000	1,82,000
15. Post Office	7,055 1 9	82,174 2 9	80,000	82,000
18. General Administration	80,870 8 8	10,08,368 9 1	9,48,000	9,99,000
19-A. Law and Justice—Courts of Law	4,21,777 9 11	45,78,383 10 8	45,00,000	45,50,000
19-B. Law and Justice—Jails	1,09,175 5 9	10,57,115 6 11	9,35,000	10,31,000
20. Police	4,53,062 0 1	43,70,968 15 0	43,59,000	42,98,000
21. Marine	17,763 15 1	1,17,273 0 3	50,000	1,15,000
22. Education	1,96,363 6 1	16,17,687 12 4	16,15,000	16,40,000
24. Medical	1,47,339 10 0	13,12,590 7 0	11,80,000	12,73,000
25. Political	7,203 6 11	79,517 1 9	77,000	81,000
26. Scientific and other Minor Departments	57,128 6 9	4,21,228 7 11	4,07,000	4,16,000
29. Superannuations	1,11,552 11 11	13,79,518 2 8	13,81,000	13,68,000
30. Stationery and Printing	4,50,106 11 7	8,01,973 13 0	7,50,000	7,81,000
32. Miscellaneous	7,320 7 7	1,38,413 15 5	1,36,000	1,44,000
33. Famine Relief	432 13 11	2,225 14 3	3,00,000	3,000
43. Minor Works and Navigation	1,02,910 3 1	3,35,235 11 1	4,00,000	3,80,000
45. Civil Works	52,569 10 4	+ 3,49,474 1 3	5,01,000	3,80,000
Total, Ordinary Charges as per Civil books	30,49,954 6 9	2,50,25,036 1 11	2,52,82,000	2,52,01,000
By Public Works Charges—				
Ordinary	..	..	..	..
State Railways	..	..	..	..
Minor Works and Navigation	..	..	..	..
	..	..	..	..
By Disbursements under Adjusting Heads—				
To Local Funds (Act V of 1884) for Education	65,232 7 7	1,21,106 10 2	90,000	1,20,000
To Local Funds do. for Miscellaneous	10,523 2 8	30,653 0 5	36,000	47,000
Do. do. for Public Works	12,281 6 8	88,410 0 0	1,00,000	1,00,000
Do. do. for Famine-relief purposes	20,000 0 0	20,000 0 0	..	..
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.	..	108 7 2	..	..
To Local Funds (Act V of 1884) to wipe off deficits	..	..	..	..
To Village Service Fund to wipe off deficits	..	..	..	..
To Irrigation Cess do. do.	..	..	3,000	..
From Pound Funds to Local Funds Act V of 1884 on account of travelling allowance of Local Audit Clerks.	34 0 10	34 0 10	..	..
	1,08,071 1 9	2,60,312 2 7	2,34,000	2,67,000
Total	31,58,025 8 6	2,52,85,348 4 6	2,55,16,000	..
§ Add closing balance of the month ‖	..	87,14,818 13 7	..	..
Total	..	3,40,00,167 2 1	..	..

‡ Includes Rs. 1,75,827-7-0 on account of grants to Municipalities.
§ Subject to alteration till the Finance and Revenue Accounts of India are closed by the Comptroller-General, Calcutta.
‖ Exclusive of the following: Public Works transactions in 1893–94 to be adjusted in the supplemental accounts of the year with reference to C. G.'S. Memorandum, No. 2482, dated 15th January 1893.

Memorandum showing the approximate Provincial balance on the 31st March 1894 including further adjustments that will probably be made in the supplemental accounts for that month.

Particulars.	Amount.	Total.
	RS. A. P.	RS. A. P.
Balance on the 31st March 1894 as per Provincial Account for March 1894 (Final), No. B.J.H.—10, dated 26th September 1894	..	87,14,818 13 7
Receipts.		
I. Land Revenue	*93,285 8 6*	
V. Excise	*22,441 11 1*	
Public works in charge of Public Works Officers—		
Civil Buildings	1,28,792 5 10	
Minor Works and Navigation	1,80,294 5 3	
Total, Receipts ..	..	1,93,359 7 6
Total, including opening balance ..	..	89,08,178 5 1
Charges.		
1. Refunds and Drawbacks	*12,343 12 7*	
5. Salt	22,161 1 3	
6. Stamps	*9,972 1 8*	
11. Forest	29,356 8 0	
13. Interest on Ordinary Debt	1,79,321 1 10	
Public Works in charge of Public Works Officers—		
Railways	6,40,044 2 2	
Civil Buildings	22,53,919 6 10	
Minor Works and Navigation	28,06,598 10 2	
Total, Charges ..	..	59,09,585 0 0
Approximate balance on the 31st March 1894 ..	..	29,98,593 5 1

No. B.J.H.—11.

To the Chief Secretary to Government, Financial Department, with reference to G.O., Financial, No. 467, dated 8th July 1890.

FORT ST. GEORGE,
26th September 1894.

(Signed) R. MORRIS,
Offg. Accountant-General.

Adjustment of Provincial proportion of Land Revenue, 1893–94.

Provincial proportion.	One-fourth.	—		
	RS. A. P.	*Details.*	RS. A. P.	RS. A. P.
Total, Land Revenue—		Special transfers—		
Imperial and Provincial ..	5,43,54,018 14 9	Imperial to provincial—		
Deduct Land Revenue on account of the New Village Cess Act	10,79,277 14 2	Fixed assignment under the contract		32,54,000 0 0
Gross Land Revenue to be divided proportionately ..	5,32,74,741 0 7	Miscellaneous transfers—		
Above divided proportionately—		Provincial to Imperial—		
Imperial	3,99,56,055 12 5	Cost of publication of the Madras Daily Weather Report (Government of India, Financial Department, No. 3446-Ex., dated 11th July 1894)	2,459 3 3	
Provincial	1,33,18,685 4 2			
Special transfers	— 32,54,000 0 0	Cost of the audit of the Forest Accounts in the Madras Presidency transferred from the Examiner of Forest Accounts to the Local Accountant-General (Government of India, Financial Department, No. 4171 A., dated 26th September 1893)	3,100 0 0	
Miscellaneous transfers	+ 5,559 3 3			5,559 3 3
Total, Transfers ..	— 32,48,440 12 9			
Corrected distribution—				
Imperial	3,67,07,614 15 8			
Provincial	1,65,67,126 0 11			
Land Revenue not included in the division—				
Imperial (on account of the New Village Cess Act)	10,79,277 14 2			
Local	5,29,576 5 3			
Total, Land Revenue—				
Imperial	3,77,86,892 13 10			
Provincial	1,65,67,126 0 11			
Local	5,29,576 5 3			
Total ..	5,48,83,595 4 0			

FORT ST. GEORGE,
26th September 1894.

(Signed) R. MORRIS,
Offg. Accountant-General.

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. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance on 1st April 1893	..	23,79,808 8 0	..	98,874 1 8	..	1,21,208 0 11
Receipts during March 1894	80,04,170 5 1	3,10,27,644 2 7	30,595 0 0	2,99,001 11 3	4,360 0 0	73,630 9 8
Total ..	80,04,170 5 1	3,34,07,452 10 7	30,595 0 0	3,97,875 12 11	4,360 0 0	1,94,838 10 7
Charges during March 1894	30,91,816 12 6	2,49,68,761 15 4	60,403 14 5	2,59,311 5 4	5,804 13 7	57,274 15 10
† Balance on 31st March 1894	..	84,38,690 11 3	..	1,38,564 7 7	..	1,37,563 10 9

* For particulars, please see memorandam below.
† Subject to alteration till the Finance and Revenue Accounts of India are closed by the Comptroller-General, Calcutta.

Memorandum.

Heads.	Cattle Pound Fund.		Agricultural services.	
	Current month.	Progressive total.	Current month.	Progressive total.
Receipts.	RS. A. P	RS. A. P.	RS. A. P.	RS. A. P.
XVII. Police	34,955 0 0	3,72,568 3 11	4,360 0 0	73,566 8 8
XI. Scientific and other Minor Departments .. (Experimental cultivation and veterinary receipts, excluding, bull and stallion receipts)	*4,360 0 0*	**73,566 8 8*	..	.. 64 1 0
Public Works receipts by Civil Officers ..	..	..	..	..
Do. do. by Public Works Officers	..	..	..	..
Total ..	30,595 0 0	2,99,001 11 3	4,360 0 0	73,630 9 8
Charges.				
3. Land Revenue .. .. (Land Records and Agriculture, Agricultural Services).	..	..	3,392 4 5	37,198 3 2
20. Police	59,347 9 8	2,58,255 0 7	..	..
26. Scientific and other Minor Departments .. (Experimental cultivation, prevention of cattle disease and refunds, Agricultural Department.)	..	..	2,108 1 3	19,772 4 9
Public Works charges by Civil Officers ..	..	..	..	..
Do. do. by Public Works Officers ..	..	..	..	..
Adjusting Heads	..	..	..	..
Other Transfers	34 0 10	34 0 10	..	..
	1,022 3 11	1,022 3 11	..	..
Total ..	60,403 14 5	2,59,311 5 4	304 7 11	304 7 11
			5,804 13 7	57,274 15 10

* Contribution to agricultural services.

No. B.J.H.—13.

Statement of corrective entries made in the books of this office subsequent to the despatch of the account of Provincial Services for March 1894 (Financial), No. B.J.H.—10, dated 26th September 1894.

Heads.	Provincial services (proper).	Cattle Pound fund.	Agricultural services.	Total.
Balance on the 31st March 1894 as per last account	RS. A. P. 84,38,690 11 3	RS. A. P. 1,38,564 7 7	RS. A. P. 1,37,563 10 9	RS. A. P. 87,14,818 13 7
Receipts.				
I. Land Revenue	*5,498 4 9*	..	..	*5,498 4 9*
III. Salt	*65 12 8*	..	..	*65 12 8*
V. Excise	*22,426 13 1*	..	..	*22,426 13 1*
VII. Customs	*73 12 0*	..	..	*73 12 0*
VIII. Assessed Taxes	39 4 2	..	..	39 4 2
IX. Forest	7,027 14 3	..	..	7,027 14 3
XVI-A. Law and Justice. { Courts of Law ..	*18 11 0*	..	..	*18 11 0*
{ Jails ..	1,253 10 8	..	..	1,253 10 8
XIX. Education	315 0 0	..	..	315 0 0
XXIII. Stationery and Printing	427 13 7	..	..	427 13 7
XXV. Miscellaneous	1,440 5 2	..	..	1,440 5 2
Total ..	*17,579 5 8*	..	..	*17,579 5 8*
Total, including balance ..	84,21,111 5 7	1,38,564 7 7	1,37,563 10 9	86,97,239 7 11

Statement of corrective entries made in the books of this office subseqent to the despatch of the Account of Provincial Services for March 1894 (Financial), No. B.J.H.—10, dated 26th September 1894—*cont.*

Heads.	Provincial services (proper).	Cattle Pound fund.	Agricultural services.	Total.
Charges.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Refunds and drawbacks	*12,341 4 7*	..	..	*12,341 4 7*
3. Land Revenue	63 4 0	..	..	398 0 0
5. Salt	22,159 10 11	..	334 12 0	22,159 10 11
6 Stamps	*9,972 1 8*	..	..	*9,972 1 8*
11. Forest	36,994 3 5	..	..	36,994 3 5
12. Registration	*1 4 0*	..	..	*1 4 0*
18. General Administration	*5,001 3 0*	..	..	*5,001 3 0*
19-A. Law and Justice—Courts of Law ..	0 8 2	..	..	0 8 2
22. Education	54 12 8	..	..	54 12 8
24. Medical	2,383 15 11	..	..	2,383 15 11
26. Scientific and other minor departments ..	*219 5 4*	..	*33 14 4*	107 9 0
29. Superannuation	43 4 2	..	..	*219 5 4*
30. Stationery and Printing	5,048 8 2	..	..	43 4 2
32. Miscellaneous				5,048 8 2
Total ..	39,354 8 2	..	300 13 8	39,655 5 10
* Balance on the 31st March 1894 ..	83,81,756 13 5	1,38,564 7 7	1,37,262 13 1	† 86,57,584 2 1

* Subject to alteration till the Finance and Revenue Accounts of India are closed by the Comptroller-General, Calcutta.

† Exclusive of the Public Works transactions not communicated by the Examiner of Public Works Accounts, Madras, as yet.

FORT ST. GEORGE,
19th October 1894.

(Signed) T. W. RAWLINS,
Accountant-General.

To the Chief Secretary to Government, Financial Department.

Memorandum showing the approximate Provincial balance on the 31st March 1894, including further adjustments that will probably be made in the supplemental accounts for that month.

Particulars.	Amount.	Total.
	RS. A. P.	RS. A. P.
Balance on 31st March 1894 as per statement of corrective entries No. B.J.H.—13, dated 19th October 1894	..	86,57,584 2 1
Receipts.		
I. Land Revenue	*87,557 0 0*	
Public Works in charge of Public Works Officers—		
Civil Buildings	1,28,792 5 10	
Minor Works and Navigation	1,80,294 5 3	
Total Receipts ..	..	2,21,529 11 1
Total including opening balance ..	..	88,79,113 13 2
Charges.		
13. Interest on ordinary debt	1,79,321 1 10	
Public Works in charge of Public Works Officers—		
Railways	6,40,044 2 2	
Civil Buildings	22,53,919 6 10	
Minor Works and Navigation	28,06,598 10 2	
Total Charges ..	..	58,79,883 5 0
Approximate balance on the 31st March 1894 ..	..	29,99,230 8 2

FORT ST. GEORGE,
19th October 1894.

(Signed) T. W. RAWLINS,
Accountant-General.

To the Chief Secretary to Government, Financial Department,
with reference to G.O., Financial, No. 467, dated 8th July 1890.

No. B.J.H.—17.

Statement of further corrective entries made in the books of this office subsequent to the despatch of the Statement of Provincial Services for March 1894. Supplemental No. B.J.H.—13, dated 19th October 1894.

Heads.	Provincial services (proper).	Cattle Pound fund.	Agricultural services.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance on the 31st March 1894 as per last statement	83,81,756 13 5	1,38,564 7 7	1,37,262 13 1	86,57,584 2 1
Receipts.				
I. Land Revenue	*93,582 8 1*	..	..	*93,582 8 1*
XIX. Education	50 0 0	..	..	50 0 0
XXI. Scientific and other Minor Departments	1 0 0	..	..	
XXIII. Stationery and Printing	5 0 3	..	189 12 7	190 12 7
XXV. Miscellaneous	*1 1 0*	..	..	5 0 3
Public Works Receipts—			..	*1 1 0*
Ordinary	1,28,792 5 10	..	..	1,28,792 5 10
State Railways	..	..	..	..
Minor Works and Navigation	1,80,294 5 3	..	..	1,80,294 5 3
Total	2,15,559 2 3	..	189 12 7	2,15,748 14 10
Total, including balance	85,97,315 15 8	1,38,564 7 7	1,37,452 9 8	88,73,333 0 11
Charges.				
3. Land Revenue	51,483 9 9	..	..	51,483 9 9
5. Salt	*39 11 10*	..	..	*39 11 10*
7. Excise	*13 11 5*	..	..	*13 11 5*
13. Interest on Ordinary debt	1,79,325 0 0	..	..	1,79,325 0 0
18. General Administration	16 6 5	..	..	16 6 5
19-A. Law and Justice—Court of Law	*51,203 12 5*	..	..	*51,203 12 5*
20. Police	327 11 5	..	..	327 11 5
21. Marine	6,300 14 4	..	..	6,300 14 4
24. Medical	1,766 4 4	..	..	1,766 4 4
26. Scientific and other Minor Departments	2 1 6	..	..	2 1 6
30. Stationery and Printing	2 10 8	..	..	2 10 8
32. Miscellaneous	2 0 9	..	..	2 0 9
Public Works charges—				
Ordinary	22,91,884 6 10	..	..	22,91,884 6 10
State Railways	6,50,590 2 2	..	..	6,50,590 2 2
Minor Works and Navigation	28,06,633 10 2	..	..	28,06,633 10 2
Total	59,37,077 10 8	..	..	59,37,077 10 8
* Balance on the 31st March 1894	26,60,238 5 0	1,38,564 7 7	1,37,452 9 8	29,36,255 6 3

* Subject to alteration till the Finance and Revenue Accounts of India are closed by the Comptroller-General, Calcutta.

FORT ST. GEORGE,
13th December 1894.

(Signed) T. W. RAWLINS,
Accountant-General.

To the Chief Secretary to Government, Financial Department.

Order—dated 19th March 1895, No. 256, Financial.

In the preliminary accounts of Provincial revenues and expenditure for 1893–94, reviewed in G.O., dated 27th June 1894, No. 503, Financial, the approximate closing balance of the year was estimated by the Accountant-General at 30·48 lakhs. This amount was reduced by him in the final accounts submitted in September 1894 to 29·99, and, according to the latest accounts received in December, it stands at 29·36 lakhs.

2. The three sets of accounts are shown in Appendix A to these Proceedings. The differences between the accounts of September and those of December are due to the adjustments shown in the statements printed above.

3. The variations between the latest (December) accounts and the preliminary (May) accounts are as follows :—

I. *Land Revenue Collections,—·91 lakh.*—This represents the Provincial share of a sum of over 3½ lakhs, which was in the first instance credited to *Ordinary Revenue* instead of to "*Suspended Assignments*—Imperial." The adjustment was made after October, but the Board of Revenue should have set this right soon after the preliminary accounts were furnished to it.

V. *Excise,* —·*13* } Refunds under Rule 23 of the Distillery rules, which should have been
1. *Refunds,* —·*12* } deducted from the receipts, month by month, were left unadjusted until after October. As a result, *Excise refunds* were taken by the Board at ·95 in the actuals of 1893–94 against ·12 in 1892–93, and the revised and budget estimates of the current and ensuing years were erroneously fixed at 1·00. The Accountant-General has since altered the accounts as well as the estimates. The Board of Revenue should have rectified the above errors before the closure of the final accounts.

G.O., Revenue, dated 30th November 1894, No. 850.

IX. *Forest,* + ·*06* } The Madura Forest Accounts were not submitted to the Accountant-
11. *Forest,* + ·*07* } General by the due date, and the final accounts had to be closed without them. This matter will be noticed in the Revenue Department.

XVI. *Law and Justice—Jails,* + *30.*—Due to credits afforded to the Jail Department on account of supplies made to other departments. The Inspector-General of Prisons will arrange to adjust these transactions as early as possible after March in each year.

XVII. *Police,* + ·*12.*—Recovery of half the cost of the Marine Police (G.O., dated 27th December 1886, No. 1365, Financial), and the value of arms and other military supplies returned to the Arsenal.

XXV. *Miscellaneous,* + ·*23.*—Unclaimed deposits brought to account in later months.

XXXII. *Civil Works,* + ·*15* } Recovery from the Madura Municipality of the excess contri-
45. *Civil Works,* + ·*14* } bution paid by Government for water-works (G.O., dated 21st November 1892, No. 1923 M.). This could apparently have been brought on the books before the close of the year.

3. *Land Revenue,* + ·*54* } Transfer of the expenditure on account of Revenue
19. *Law and Justice—Courts,* — ·*50* } Inspectors from *Charges of District Administration* to *Land Records and Agriculture*, and the retransfer of the one-fifth portion from 19A. *Law and Justice* to *Land Records and Agriculture.*

5. *Salt,* — *1·29* } Excise charges transferred from the combined account. These are
7. *Excise,* + *1·51* } now adjusted monthly.

6. *Stamps,* — ·*47.*—Due to the exclusion of supplies made to the Postal and Telegraph Departments.

20. *Police,* + ·*50.*—Payment to the Jail department of costs of clothing of establishments and adjustment of cost of Europe stores in the final accounts.

21. *Marine,* + ·*23.*—Provincial contribution to the Ganjám Port fund for two years adjusted in the final accounts of 1893–94 and the cost of the new vessels, *Margarita* and *Irene*, paid to the Indian Marine Department.

24. *Medical,* + ·*23.*—Cost of medicines supplied by the Military Department.

30. *Stationery and Printing,* + ·*33.*—Supplies from the Central depôt not reported till June.

4. It will be considered in the Public Works Department whether arrangements cannot be made to reduce the delay in effecting adjustments such as the following which were carried out somewhat late :—

	Buildings and roads.	Miscellaneous Railways.
Charges	+ ·38	+ ·11

5. The Government is of opinion that the exercise of due check by heads of departments over their departmental accounts and a careful scrutiny of the figures furnished to them by the Accountant-General would materially reduce the adjustment entries and enable the Accountant-General to carry out the necessary corrections between May and August in each year. The actuals, as available in September, form the basis of the estimates for succeeding years, and it is of the utmost importance that Government should be placed in possession of correct statistics as early as possible. Continual alterations in the opening balance upset all calculations. Arrangements will accordingly be made by heads of departments for the systematic check indicated above and for intimation to the Accountant-General, before the end of July, of all alterations required in the accounts of the previous year. Any neglect of these orders will be reported to Government by the Accountant-General, who will also be requested to reduce the number of transfer entries to a minimum and to take every precaution for avoiding adjustments after the final accounts have been submitted in September.

5. It is observed that Local Boards and Municipalities often fail to draw sanctioned grants within the year for which allotments are made and subsequently apply for the renewal of the grants when there is no budget provision. Inconvenience is

0	2·60
4	312·62
99	29·36
·93	341·98

caused by this procedure and steps should be taken to avoid it. The following are cases in point:—

(i) Ganjám District Board—Berhampur-Govindapur road, Rs. 30,000—
G.O., dated 24th March 1892, No. 366, Financial.
" " 27th February 1894 " 168 "
" " 3rd April " " 263.
" " 12th December " " 1095.

(ii) Adóni water-supply, Rs. 33,000—
G.O., dated 13th November 1893, No. 1126, Financial.
" " 22nd June 1894 " 485.

(iii) Cuddapah drainage channel, Rs. 19,210—
G.O., dated 8th December 1893, No. 1249.
" " 26th October 1894 " 900.

6. A monthly statement of receipts and charges of the Public Works Department under Provincial heads is prepared by the Examiner, Public Works Accounts. It would be convenient if the information contained in this statement were incorporated in the Provincial Civil Accounts, as in the case of Incorporated Local Funds. This appears to have been the original intention of the Government of India—*vide* Form 178 of the Civil Account Code.

It is also desirable that adjustments on account of Forest Surveys and *Interest on Ordinary debt* should be brought to book before closing the final accounts. The Government of India will be addressed on these two points and will also be requested to issue instructions for improving the form of the Consolidated Abstracts, so that these may furnish full details for the accounts under each sub-head, as in the printed Civil estimates.

7. The variations in the latest actuals of 1893–94, as compared with the budget and revised estimates of the year, are explained in Appendix B to these Proceedings, which contains the Accountant-General's appropriation report, recast so as to include Provincial transactions only.

8. The most important difference occurred under *I. Land Revenue—Collections*. There was some confusion owing to the suspension of the village-cess. The Government is, however, inclined to the opinion that some radical improvement can be effected in the system of maintaining the departmental accounts as well as in preparing the estimates. In the first place, the maintenance of two different sets of accounts—one for the *fasli* and the other for the *official* year—must create inconvenience. Administrative arrangements need not necessarily be disturbed, but there should be no difficulty in recording the transactions of each month exactly as they occur and making up the totals for the official year. Then the calculations are generally based on the gross demand for each district and the probable percentage of collections, which ranges between 90 and 95 per cent. of the demand. It seems to Government that under a head in which the revenue is over 500 lakhs, a somewhat closer scrutiny of the figures should, if possible, be made. The Board of Revenue will consider in what manner this can best be carried out without multiplying labour or entering into unnecessary detail.

9. The memorandum showing the redistribution of the accounts between Provincial Services *proper*, Cattle Pound Fund and Agricultural Services is unnecessary and may be discontinued by the Accountant-General.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Accountant-General.
" the Revenue Department.
" the Public Works Department.
" the Local and Municipal Department.
all Heads of Departments under the Chief Secretary.

APPENDIX A.

PROVINCIAL ACCOUNTS—1893–94.

Heads of Revenue.	Prely. accts. (May 1894).	Final accts. (Sept. 1894).	Latest accounts (December 1894).
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue. Collections	133·11	133·19	132·20
I.—Land Revenue. Adjustments	32·49	32·48	32·48
III.—Salt	1·36	1·35	1·34
IV.—Stamps	55·74	55·74	55·74
V.—Excise	32·31	32·41	32·18
VII.—Customs	·48	·48	·48
VIII.—Assessed Taxes	10·31	10·31	10·31
IX.—Forest	9·68	9·66	9·74
X.—Registration	6·00	6·00	6·00
Total	281·48	280·47	280·47
XII.—Interest	1·79	1·79	1·79
Post Office, Telegraph, and Mint.			
XIII.—Post Office	..	..	..
Receipts by Civil Departments.			
XVI.—Law and Justice. A.—Courts of Law	6·98	6·97	6·97
XVI.—Law and Justice. B.—Jails	3·36	3·65	3·66
XVII.—Police. Police	4·84	4·96	1·23
XVII.—Police. Pounds	..	..	3·73
XVIII.—Marine	1·85	1·85	1·86
XIX.—Education	·87	·87	·87
XX.—Medical	..	..	..
XXI.—Scientific and other Minor Departments	1·73	1·73	1·73
Total	19·63	20·03	20·05
Miscellaneous.			
XXII.—Receipts in aid of Superannuation	·38	·38	·38
XXIII.—Stationery and Printing	1·11	1·12	1·13
XXV.—Miscellaneous	1·17	1·39	1·40
Total	2·66	2·89	2·91
Railways.			
XXVI.—State Railways (Gross Traffic Receipts)	..	..	..
Irrigation.			
XXX.—Minor Works and Navigation. Civil officers	·06	·06	·06
XXX.—Minor Works and Navigation. Public Works Department	1·70	1·80	1·80
Total	1·76	1·86	1·86
Buildings and Roads.			
XXXII.—Civil Works. Civil officers	·33	·47	·48
XXXII.—Civil Works. Public Works Department	1·14	1·29	1·29
Total	1·47	1·76	1·77
Contributions from Local Funds.			
Ordinary	2·53	2·53	2·53
Máyavaram-Muttupet Railway	4·60	4·60	4·60
Total	7·13	7·13	7·13
Total Revenue and Receipts	315·92	315·98	315·98
Opening Balance	26·00	26·00	26·00
Grand Total	341·92	341·98	341·98

Heads of Expenditure.	Prely. accts. (May 1894).	Final accts. (Sept. 1894).	Latest accts. (Dec. 1894).
Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.
1.—Refunds and Drawbacks	1·28	1·28	1·16
		·12	
Charges in respect of Collections.			
3.—Land Revenue	51·12	51·15	51·66
5.—Salt	6·69	5·18	5·40
		·22	
6.—Stamps	1·41	2·53	2·44
	1·50	·10	
7.—Excise	..	1·51	1·51
9.—Customs	1·75	1·76	1·76
10.—Assessed Taxes	·10	·10	·10
11.—Forest	6·36	6·41	6·78
	·69	·30	
12.—Registration	3·81	3·81	3·81
Interest. Total	74·71	74·03	74·62
13.—Interest on ordinary debt	1·82	1·79	1·79
Post Office, Telegraph, and Mint.			
15.—Post Office	·82	·82	·82
Salaries and Expenses of Civil Departments.			
18.—General Administration	10·06	10·08	10·03
19.—Law and Justice. A.—Courts of Law	45·77	45·78	45·27
19.—Law and Justice. B.—Jails	10·51	10·57	10·57
20.—Police. Police	43·21	43·71	41·13
20.—Police. Pounds			2·58
21.—Marine	1·01	1·17	1·24
22.—Education	16·18	16·18	16·18
24.—Medical	12·94	13·13	13·17
25.—Political	·79	·80	·80
26.—Scientific and other Minor Departments	4·19	4·21	4·21
Total	144·66	145·63	145·18
Miscellaneous Civil Charges.			
29.—Superannuation Allowances and Pensions	13·81	13·80	13·79
30.—Stationery and Printing	3·94	8·02	8·02
	3·75		
32.—Miscellaneous	1·49	1·38	1·44
Total	22·99	23·20	23·25
33.—Famine Relief	·03	·02	·02
Construction of Railways.			
37.—Construction of Railways, &c.	6·75	6·40	6·40
Railway Revenue Accounts.			
38.—State Railways—Working Expenses	..	..	..
41.—Miscellaneous Railways	..	..	·11
Total	..	..	·11
Irrigation.			
43.—Minor Works and Navigation. Civil officers.	3·35	3·35	3·35
43.—Minor Works and Navigation. Public Works Department.	27·70	28·07	28·07
Total	31·05	31·42	31·42
Buildings and Roads.			
45.—Civil Works. Civil—Agency Works	3·35	1·73	1·73
45.—Civil Works. Civil—Municipal Works	..	1·76	1·76
45.—Civil Works. Public Works Department	22·70	22·54	22·92
Total	26·05	26·03	26·41
Contribution to Local Funds.			
Ordinary	2·56	2·60	2·60
Máyavaram-Muttupet Railway	..	..	..
Total	2·56	2·60	2·60
Total Expenditure	311·44	311·94	312·62
Closing Balance	30·48	29·99	29·36
Grand Total	341·92	341·93	341·98

APPENDIX B.

REVIEW OF THE PROVINCIAL ACCOUNTS OF THE MADRAS PRESIDENCY FOR 1893–94.

The figures in this review are in lakhs of rupees.

2. Provincial Revenue and Expenditure having been estimated at 306·61 and 313·91 respectively, the Budget Estimate for 1893–94 closed with a deficit of 7·30, which reduced the estimated Provincial Balance to 17·00. In August 1893, moreover, the Government of India sanctioned, with the approval of the Secretary of State for India, under the name of Exchange Compensation Allowance, a special allowance to compensate its European and Eurasian officers for the losses they sustained through the fall in Exchange. The effect of this order, which had retrospective effect from 1st April 1893, was an addition of 3·21 to the estimated expenditure. But, in consequence of savings expected in the sanctioned allotments, chiefly under *Salt*, *Forest*, *Famine Relief*, and *Civil Works*, the Budget Estimate of charges was reduced in the Revised Estimate to 311·83. The receipts estimated in the Budget were raised in the Revised to 312·28, chiefly under Land Revenue, Stamp and Excise. The variations are explained under the different major heads concerned in the body of the review. The deficit of the year originally anticipated was thus converted in the Revised to a surplus of ·45. The accounts, however, disclose a surplus of 3·36.

3. The following paragraphs, which deal with the actual revenue and expenditure of the year arranged under the different groups or sections and compared with the accounts of the previous year and with the Budget Estimates, explain how such a large improvement was brought about.

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
504·11	Ordinary Revenue	504·71	513·10	527·15
·06	Sale of Government Estates ...	·03	·60	·44
·15	Sale-proceeds of waste lands, &c. ...	·10	·15	·25
...	Rents of fisheries	·20	...	...
·42	Process Service fees	·35	·45	·44
·11	Survey Department receipts ...	·10	·11	·41
·14	Other items	·16	·10	·09
504·99	Total ...	505·65	514·51	528·78
126·25	One-fourth of above ...	126·41	128·63	132·20
33·08	Add Adjustments ...	32·54	32·49	32·48
159·33	Total Provincial ...	158·95	161·12	164·68

The Budget Estimate, including the Imperial share, was fixed at 505·65 lakhs on the assumption that the season would be normal. The season having proved a very favourable one, the Local Government at first estimated that the receipts, other than those under the newly opened special minor head "Suspended Assignment for Village Service Imperial," would be 511·51 (inclusive of 1·50 transferred from *IX. Forest*). But in the light of later Actuals this was raised to 514·51. The Actuals 528·78 are the highest on record. The Actuals of the earlier months afford no index for calculating the total collections of the year, as the bulk of the Land Revenue is received during the last three months, and the calculations in the Revised Estimate may be upset by a considerable rise or fall in the collections of March. The collections in March 1894 were nearly 10 lakhs above those of March 1893, which, as it included the arrears uncollected during the famine that prevailed in certain tracts in 1891–92 and 1892–93, had hitherto been the highest on record. Nearly 9 lakhs of the increase over the Revised Estimate is attributed to an increase in the demand consequent on a very favourable

season and on the extension of cultivation and irrigation, and also to the ascertainment of the correct arrear balance outstanding on 1st September 1893 in certain districts after the submission by the Board of Revenue to Government of its Revised Estimate. The rest of the increase is put down partly to prompt collections, the percentage of the collections to the demand actually attained having been 93·5 against 92 per cent. assumed by Government, and partly to the receipt of advance payments in certain districts.

III.—Salt.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
.....	Rents of Warehouses	...	...	...
1·42	Fees and Cesses	1·41	1·15	1·12
·02	Fines and forfeitures	·02	·02	·01
·25	Miscellaneous	·22	·22	·22
1·69	Total ...	1·65	1·39	1·35

The levy of lower rates of cess in certain excise factories, and of no cess in certain others in consequence of excess collections in the previous year account for the falling off under this head.

IV.—Stamps.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
45·43	Court-fee Stamps	41·79	47·15	46·97
27·15	Commercial and other Stamps ...	28·30	27·00	26·53
1·06	Fines and Penalties and Miscellaneous	·91	·85	·82
73·64	Total ...	71·00	75·00	74·32
55·23	Provincial share, three-fourths ...	53·25	56·25	55·74

The opening of additional courts and the introduction of stamped copy papers into all the Revenue Offices of the Presidency in the mofussil helped to swell these receipts. The financial effect of these changes was not sufficiently gauged in the Budget. The falling off compared with the Revised took place in the latter months of the year.

V.—Excise.

Accounts. 1892-93.	Minor Head or other Division.	1893-94. Budget.	Revised.	Accounts.
	Shared.			
116·70	License and Distillery Fees and duties for the sale of Liquors and Drugs.	118·27	123·50	123·85
4·03	Opium	2·89	4·12	4·47
·39	Other receipts	·84	·38	·42
121·12	Total ...	123·00	128·00	128·74
30·28	Provincial share, one-fourth ...	30·75	32·00	32·19

The Budget under the first minor head was raised in the Revised on a consideration of the increase which the earlier months of the year under review showed over those of the same months of the previous year, and that improvement was the outcome of a favourable season coupled with the improvements in administration introduced from time to time. The season continued to be favourable and the expectation in the Revised Estimate was more than realized. The increase under *Opium* represents the increase in the transport duty on opium imported into this Presidency, and the gain on sale-proceeds of Excise Opium in the Vizagapatam district adjusted with reference to Article 923 of the Civil Account Code. This adjustment was not anticipated in the Estimates. Under the head of *Other receipts* are comprised *Fines, Confiscations and Miscellaneous receipts.* These were pitched too high in the Budget, and were accordingly reduced in the Revised with reference to the then available Actuals of 1892-93 and those of previous years.

VII.—Customs.

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·21	Warehouse and wharf rents ...	·21	·24	·25
·33	Miscellaneous	·23	·20	·23
·54	Total ...	·44	·44	·48

The bulk of the receipts under the second item represents fees recovered on account of clerks doing duty out of office hours. The accounts of 1892-93 included about ·12 on account of the sale-proceeds of piece-goods confiscated under the Merchandise Marks Act.

VIII.—Assessed Taxes.

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
18·53	Income Tax	17·50	20·25	20·62
9·26	Provincial share, one-half ...	8·75	10·13	10·31

The increase here is attributed to fresh and enhanced assessments made by assessing officers, consequent on a closer supervision of their work than before. The Board of Revenue also attributes a portion of the increase in the Presidency Town to a stimulation in the export trade in skins and indigo, consequent on a more favourable season.

IX.—Forest.

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
3·30	Timber and other Produce removed by Government Agency ...	5·01	4·03	4·06
11·81	Timber and other Produce removed by Consumers or Purchasers ...	13·55	14·24	14·67
·66	Other receipts	·44	·73	·74
15·77	Total ...	19·00	19·00	19·47
7·89	Provincial share, one-half ...	9·50	9·50	9·74

The very favourable results of the year under review, which were even better than the original forecast, were due partly to the comparatively small revenue realized in the previous year, in which the then prevailing scarcity in several districts had greatly retarded private enterprise, and partly to the very large supplies of sâl sleepers to the East Coast Railway in Ganjâm, to a large increase under Grazing and Fodder grass in Kistna, owing chiefly to the competition among grazing contractors and to better protection and management, to increased receipts under *Other Minor Produce* in Cuddapah, South Canara, Trichinopoly and Nellore, and to the favourable character of the season in general. The improvement, however, would have been even greater but for the transfer under the orders of Government of revenue from trees on unassessed or waste land not under the direct control of the Forest Department, from this head to *I. Land Revenue*, and for the falling off under the first minor head, contrary to the expectation in the budget, due chiefly to the curtailment of felling operations in some districts caused by the inadequacy of the establishment and the difficulty in obtaining labour, and to the large falling off in the revenue from firewood chiefly in the Kistna district. The increase under *Other Receipts* mainly represents the increase in the revenue realized from composition of Forest Offences.

X.—Registration.

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
11·13	Fees for Registering Documents ...	11·50	11·24	10·93
·31	Fees for copies of Registered Documents	·30	·34	·33
1·74	Other Receipts	1·70	·72	·73
13·18	Total ...	13·50	12·30	11·99
6·59	Provincial share, one-half ...	6·75	6·15	6·00

Until the year under review, *Fees for Registering Documents* continued to show a progressive increase, but, contrary to expectation based on the actuals booked for the first nine months of 1893–94, which showed a further improvement of ·18, the receipts during the last three months of the year fell below those of the corresponding period of the previous year by ·38, and caused the decrease of ·20 in the total receipts of the year. This fall may, to some extent, be attributed to the re-action from the effects of the famine of 1891–93, which helped to increase the revenue under this head, especially in 1892–93, by driving many of the poorer ryots to the sale or mortgage of their property. The abnormally large receipts under the last minor head in 1892–93 were due to a special rather than to general causes—the unprecedented scale at which advances were sanctioned under the Land Improvement and the Agriculturists' Loans Acts. But with the restriction placed on the grant of such loans, the amount paid as search fees in Registration Offices declined, and the Budget was reduced in the Revised with reference to the actuals of the earlier months of the year under review.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

I.—Refunds and Drawbacks.

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·39	Land Revenue	·37	·31	·21
·69	Stamps	·61	·84	·76
·03	Excise	·01	·09	·03
·08	Assessed Taxes	·06	·10	·09
·04	Forest	·04	·03	·04
·02	Registration	·01	·02	·02
1·25	Total ...	1·10	1·39	1·15

These payments are of a very fluctuating character.

3.—*Land Revenue.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
40·77	Charges of District Administration.	39·18	40·09	37·92
9·10	Survey and Settlement	9·47	10·32	10·30
·71	Land Records and Agriculture ...	·80	·70	3·27
·03	Charges on account of fishery collections	·06	·02	·02
·15	Inam Commissioner	·16	·14	·15
50·76	Total ...	49·67	51·27	51·66

The large variation under *Charges of District Administration* is due to the transfer subsequently effected from this to the third minor head, *Land Records and Agriculture* of 2·57 representing the charges on account of Revenue Inspectors. In consequence of this transfer the one-fifth formerly debited to 19-*A. Law and Justice—Courts of Law—Criminal Courts* was also retransferred from the latter head to *Land Records and Agriculture.*

Under *Charges of District Administration* there was a saving in the item of *Salaries* by the absence of senior covenanted officers on leave out of India and in the provision for searches in Registration offices consequent on the favourable character of the season. But this was more than counterbalanced by the payment of ·66 on account of Exchange Compensation Allowance and by the increased expenditure incurred for *Travelling allowances* and *Sub-divisional establishments.* In 1892–93 there were no savings under *Salaries* owing to the absence of an unusually large number of officers on privilege leave and the absence of a smaller number of senior officers on long leave out of India. The charges for temporary establishments in that year were considerably higher than those of the year under review in consequence of the scaricty then prevailing, and for the same reason the charges incurred in that year for *searches in Registration offices* referred to above were very high. The explanations given for the variations under this minor head are applicable to those under 19-*A. Law and Justice—Courts of Law—Criminal Courts.* The Revised Estimate and the Actuals under *Survey and Settlement* correspond very closely in the aggregate and include ·16 each on account of Exchange Compensation Allowance. A great part of the excess over the Budget is in the *survey* charges due to a charge of ·38 caused by the supply of instruments to village accountants and to the large expenditure on account of temporary establishments in the central office. The excess under *Settlement* represents the increase in the charges for *temporary establishments* chiefly in connection with the introduction of the settlement rates into the Tanjore district. The deputation of the Deputy Director, Land Records Branch, as Acting Secretary to the Board of Revenue (Separate Revenue) for about two months, during which period his pay was debited to 5. *Salt,* and the short expenditure under *Travelling allowance* and *Agricultural Inspectors* caused some saving under *Land Records* and *Agriculture.* Under charges on account of fishery collections in the Tinnevelly district, the short expenditure is due to a smaller quantity of chanks having been obtained than was anticipated.

5.—*Salt.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
21·85	Salaries, Establishment and Contingencies	23·29	23·55	23·78
3·07	Salt Purchase and Freight ...	5·61	2·52	2·23
24·92		28·90	26·07	26·01
5·74	Deduct amount chargeable to Excise.	6·59	5·97	6·04
19·18	Total ...	22·31	20·10	19·97
5·13	Provincial share, one-fourth ...	6·27	5·66	5·40

·14 and ·18 of the excess over the Budget in the Revised Estimate and the Actuals of 1893-94 under *Salaries, Establishment and Contingencies* of the combined department of Salt and Abkári Revenue are due to Exchange Compensation Allowance, and the remainder is mainly in consequence of the very large payments on account of *Rewards* and *Petty Construction and Repairs*. But this excess is more than counterbalanced by the large saving under *Salt Purchase and Freight*. The Budget contemplated a large accumulation of reserve stocks of Government salt; but, owing chiefly to the unfavourable character of the season for salt manufacture, the outturn of salt in some factories was very small. The Budget was reduced in the Revised, and the Actuals are even less than the reduced figure. The further expansion of departmental operations accounts for the increase in the charges of the combined department over those of the previous year.

6.—*Stamps.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
·23	Superintendence, Establishment and Contingencies	·22	·24	·23
·49	Charges on sale of stamps including discount. — Court Fees Stamps.	·44	·54	·52
1·17	Charges on sale of stamps including discount. — General Stamps ...	1·09	1·19	1·13
1·29	Stamp paper supplied from Central Stores	·85	1·50	1·37
3·18	Total ...	2·60	3·47	3·25
2·38	Provincial share, three-fourths ...	1·95	2·60	2·44

The Budget Estimate not having sufficiently provided for *Discount on Sale of Stamps* and for *Stamp papers supplied from Central Stores*, the provision on these two accounts was raised in the Revised Estimate. But the increase anticipated in the first item was not fully realized in consequence of a fall below the estimate of sales credited *per contra* under *IV. Stamps*. The increase made in the second item was based chiefly upon the supply made in 1892–93 and in the first eight months of 1893–94.

7.—*Excise.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
5·74	Portion of the combined Salt and Excise Establishments chargeable to this head	6·59	5·97	6·05
1·43	Provincial share, one-fourth ...	1·65	1·49	1·51

The variations under this head have been explained under 5. *Salt*. One-fourth of the total charges of the combined department of Salt and Excise, after deducting the charges for Orissa Salt and of Petty Construction and Repairs of licensees' works, is debited to this head.

9.—*Customs.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·63	Charges at Madras	·63	·75	·73
1·04	Charges at other Ports	1·09	1·05	1·03
1·67	Total ...	1·72	1·80	1·76

The excess in the *Charges at Madras* was due partly to an increase of establishment for the port of Madras, and the grant of Exchange Compensation Allowance sanctioned subsequent to the framing of the Budget and partly to the extra expense entailed by the grant of privilege leave to the Collector. Under *Charges at other Ports*, the provision included in the Budget for *Petty Construction and Repairs* was too high, and was accordingly reduced in the Revised, and the propriety of the reduction is borne out by the actual results. But this reduction was, to a small extent, counterbalanced by the increased cost of establishment sanctioned also for the ports of Ganjám and Tuticorin. The Actuals of 1892–93 included arrears on account of fees paid to clerks for overtime work.

10.—*Assessed Taxes.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
·17	Collection of Income Tax	·20	·20	·21
·08	Provincial share, one-half ...	·10	·10	·10

The excess in the Estimates and Accounts of 1893–94 over the Actuals of the previous year is due to the re-organization of the Income-tax Establishment in the Madras Town Deputy Collector's Office.

11.—*Forest.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	A. Conservancy and Works.			
1·52	Timber and other Produce removed from the Forests by Government Agency	2·35	1·69	1·71
·73	Timber and other Produce removed from the Forests by Consumers or Purchasers	·75	·87	·77
·25	Live and Dead stock	·36	·25	·27
·82	Communications and Buildings ...	1·39	·79	·83
3·04	Demarcations and Buildings ...	3·33	2·83	2·93
·35	Other Charges	·32	·31	·30
6·71	Total Conservancy ...	8·50	6·74	6·81
6·52	B. Establishment	7·74	6·70	6·74
13·23	Total ...	16·24	13·44	13·55
6·61	Provincial share, one-half ...	8·12	6·72	6·78

Compared with the Budget, there was a saving of ·64 under *A. Conservancy and works, Timber and other produce removed by Government Agency*, due partly to the falling off in the corresponding head of receipts and partly to diminished fellings of timber in North Malabar, to the cheaper rate at which sandalwood was collected in North Coimbatore and to the non-payment within the year of the remuneration to the Catechu contractor in South Canara. The short expenditure under (1) *Communications and Buildings*, was due for the most part to the employment of the establishments on other important works such as selection, demarcation, &c., of Forests and to the suspension of works in the Agency tracts owing to the temporary exclusion

of Forest subordinates, and (2) under *Plantations and Protection from fire*, due chiefly to savings effected in consequence of a more favourable season and to postponement of operations in certain districts. Under *B. Establishments*, the Budget provided for the re-organization of the subordinate and office establishments, but as the re-organization was not to take effect in the year under review, the provision was excluded from the Revised. But an addition of ·21 was made in the latter for Exchange Compensation Allowance, against which only ·18 was actually paid.

12.—*Registration.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
·35	Superintendence	·33	·32	·31
7·05	Other Charges	7·77	7·18	7·30
7·40	Total ...	8·10	7·50	7·61
3·70	Provincial share one-half ...	4·05	3·75	3·80

The increase in the Actuals of 1892–93 under *Superintendence* was due to the extra cost entailed by the grant of privilege leave to the Inspector-General. The Budget Estimate under *Other Charges* provided for the regrading of Registrars and Sub-Registrars and for the revision of the clerical staff, but neither of the schemes was carried out during the year under review, and the provision for the opening of new Sub-Registry offices also was not fully utilized. The Budget was consequently reduced in the Revised Estimate, but the Actuals under *Contingencies* exceeded the latter estimate. The increase in the Actuals of 1893–94 over those of the year before is chiefly the result of the further expansion of departmental operations.

SECTION B.—INTEREST.

XII.—Interest.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·11	On loans to Municipal and other Public Corporations	·20	·18	·22
·02	To Landholders and other Notabilities	·06	·06	·05
·69	On Advances to Cultivators ...	1·31	1·35	1·50
·02	On Securities of Provincial Funds...	·02	·02	·02
·84	Total ...	1·59	1·61	1·79

The estimates of interest on loans to *Municipal and other Public Corporations* did not anticipate the recovery of interest within the year under review on some loans sanctioned

during its currency. The smallness of the interest realized in 1892–93 under the next succeeding head was consequent on the remission under the sanction of Government of interest and instalment payable by the Nawab of Banganapalli for that year. The considerable rise in the recoveries of interest on *Advances to Cultivators* is the result of the abnormally large advances made in 1892–93 under the Land Improvement and the Agriculturists' Loans Acts. In consequence of recent orders of Government these recoveries are now made with greater promptitude.

13.—*Interest on Ordinary Debt.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1·42	Interest on Provincial Advances and Loan Accounts	2·00	1·82	1·79

The variations between the Actuals and the Estimates of 1893-94 are due to the loans and advances actually granted not having reached the amounts contemplated in the Estimates, as the favourable character of the season reduced the necessity for advances under the Land Improvement and the Agriculturists' Loans Acts.

15.—*Post Office.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·79	District Post Charges	·80	·82	·82

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·13	Sale-proceeds of Unclaimed and Escheated Property	·18	·15	·15
·19	Court Fees realized in Cash ...	·25	·20	·18
5·94	General Fees, Fines and Forfeitures	6·20	6·50	6·30
·37	Other Receipts	·32	·35	·34
6·63	Total ...	6·95	7·20	6·97

Fluctuations here depend mainly upon the amount of *Magisterial Fines* realized. These fines which are included in the third minor head exhibit an annual increase as the following figures indicate :—

1890–91	4·33
1891–92	4·99
1892–93	5·03
1893–94	5·39

Eight months' realizations of 1893–94 were ·39 in advance of those of the same months of the previous year, and, if the same ratio of increase had been maintained in the remaining four months of the year under review, the total receipts would have reached 5·58 against which 5·60 was adopted for the Revised. But this expectation was not realized and the receipts fell by ·21.

XVI-B.—Law and Justice—Jails.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3·28	Sale-proceeds of Jail manufactures.	2·88	3·34	3·46
·31	Other Receipts	·12	·16	·20
3·59	Total ...	3·00	3·50	3·66

The Budget was raised in the Revised under the first minor head, owing to a large improvement in the receipts consequent on the advance in manufacturing operations. The actuals proved even better than the expectation in the Revised. The accounts of 1892–93 under *Other Receipts* included large credits allowed to the Jail Department on account of muzzle-loading carbines returned to the Arsenal on the issue of breech loaders.

XVII.—Police.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·43	Police supplied to Public Departments, Private Companies and Persons	·25 ·30	·40 ·30	·30 ·29
·31	Presidency Police	3·47	3·76	3·73
3·34	Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	·36	·59	·64
·55	Other Receipts			
4·63	Total ...	4·38	5·05	4·96

The Budget Estimate under the first minor head did not anticipate recoveries on account of seven-tenths of the cost of the Police employed on the South Indian Railway for law and order. The Actuals of 1892–93 included 32 on this account, and on a consideration of these facts, the Budget was raised in the Revised. But only six months' recoveries were adjusted in the accounts of 1893–94, leaving the balance to be adjusted in 1894–95. *Cattle Pound* receipts, credited under the third minor head, are in their nature, a fluctuating item. They rose considerably during the year, due chiefly to the opening of new pounds in 1892–93 and 1893–94, to

increased cultivation during the latter year and consequent greater vigilance on the part of the ryots. The number of pounds rose from 8,969 at the beginning of the year to 9,027 at its close. The return into the Arsenal of a great number of unserviceable arms is responsible for the increase under the last minor head in 1892–93 and 1893–94. The Budget was raised in the Revised, with reference to the Actuals then available.

XVIII.—Marine.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	Miscellaneous	·01	...	...

In view of the amount that was then expected to be realized as hire for the use of the Fishery vessels and of the anticipated sale of the Fishery schooner *Pearl*, Government directed the entry of ·01 in the Budget Estimate. Nothing, however, was actually credited to this head on these two accounts. The sale-proceeds of the old schooner (Rs. 413) were credited to XXV. Miscellaneous.

XIX.—Education.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1·33	Fees and Fines	1·26	1·40	1·49
·03	Contributions	·03	·03	·03
·22	Other Receipts	·26	·25	·34
1·58	Total ...	1·55	1·68	1·86

The improvement under *Fees and Fines* is due to the large fees collected in the Law College towards the close of the year. The Revised Estimate, which was based on the actuals of the first eight months of 1893–94 did not sufficiently provide for this. The increase under *Other Receipts* took place in the items of *Sale-proceeds of books* and sales at the *School of Arts*.

XX.—Medical.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·19	Medical College Fees	·18	·15	·14
·17	Hospital Receipts	·14	·20	·18
·09	Lunatic Asylum Receipts	·07	·09	·09
·36	Contributions	·42	·39	·41
·04	Other Receipts	·04	·04	·05
·85	Total ...	·85	·87	·87

The Actuals of the year under review closely correspond in the aggregate with those of the previous year and with the Revised Estimate.

XXI.—Scientific and other Minor Departments.

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·01	Receipts on account of Experimental Cultivation	...	...	...
·05	Botanical and other Public Garden Receipts	·06	·06	·07
73	Cinchona Plantations	·90	·70	·69
·09	Labour and Emigration	·20	·06	·05
·95	Examination fees	1·00	·95	·90
·05	Other Miscellaneous Receipts ...	·02	·03	·02
1·88	Total ...	2·18	1·80	1·73

The Budget Estimate of *Cinchona Plantation* receipts was framed on the assumption that 5,000 lb. of quinine and 3,000 lb. of febrifuge would be manufactured during the year, and the value of the drugs calculated at the then fixed rate came to ·97, against which ·90 was adopted for the sake of caution; but, at the time of framing the Revised Estimate it was found that the indents for quinine and febrifuge from the Medical Departments of Madras and Bombay had fallen below expectation, and Government fixed the Revised Estimate at ·74, which was reduced to ·70 by the Accountant-General. *Examination Fees* fell below the Budget and the Revised Estimates by ·10 and ·05 respectively. The falling off under *Labour and Emigration* was due chiefly to the favourable character of the season.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—*General Administration.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1·20	Salary of Governor	1·20	1·22	1·22
1·44	Staff and Household of Governor ...	1·23	1·26	1·28
1·27	Executive Council	1·28	1·32	1·33
·15	Legislative Council	·12	·15	·15
3·17	Civil Secretariats	2·84	3·12	3·17
·57	Military Secretariat	·58	·59	·61
·05	Tour Expenses	·03	·03	·04
1·76	Board of Revenue	1·80	1·87	1·81
·40	Civil Office of Account and Audit ...	·40	·43	·43
10·01	Total ..	9·48	9·99	10·04

·27 and ·29 of the total excess in the Revised Estimate and the Actuals of 1893–94, respectively, over the sanctioned Budget Estimate are consequent on the grant of *Exchange Compensation Allowance*. Under *Staff and Household of the Governor*, the Revised Estimate and the Actuals of 1893–94 include in addition to ·02 for Exchange Compensation Allowance a further sum of ·02 on account of the extra cost involved by the grant of privilege leave to the Private Secretary to His Excellency the Governor, while the advance payment in 1892–93 of ·10 under the special sanction of the Government of India, on account of Contract Allowance of His Excellency the Governor by a corresponding deduction from the amount payable in 1893–94, accounts for the remaining variation between the figures of 1892–93 and 1893–94. Under *Legislative Council*, the Budget did not provide for *Travelling Allowances of Non-official*

Members or for *Exchange Compensation Allowance*. The Budget under *Civil Secretariats* was raised in the Revised on account of the extra cost entailed by the cost of privilege leave allowances to the Revenue Secretary and of Exchange Compensation Allowance, and as the expenditure seemed likely to exceed the usual small provision made for the contingent expenditure of the Public Department of the Secretariat. The increased provision in the Revised on the first two accounts, however, proved a little too small. The Actuals of 1892–93 were swelled by the grant of privilege leave and the debit to this head, as in the two previous years of the pay of Mr. H. A. Stuart, M.C.S., as Under Secretary to Government, while on special duty in connection with the Census in addition to the pay drawn by the Acting Officer in the Secretariat. The excess over the Budget under *Military Secretariat* was due partly to the payment in March 1894 to Brigadier-General H. R. Hope of the salary for the first ten days of that month in consequence of his departure on furlough and partly to the contemplated saving under *Establishment* not having taken place. Under *Board of Revenue*, the Budget provided ·12 for a Sub-Secretary, but the appointment not having been created the provision was not utilized. This saving was, however, swallowed up by the extra cost involved by the absence on privilege leave of two members, while the estimated increase due to the grant of Exchange Compensation Allowance was almost entirely counterbalanced by a saving under Contingencies. The provision made in the Revised Estimate for establishment charges proved too high. *The Actuals of* 1892–93 include the cost of supply of record racks and furniture and of the deputation of officers on special duty. Under *Civil Office of Account and Audit* the Budget was exceeded in consequence of the additional charges sanctioned for the inspection and audit of Forest Accounts.

19-*A*.—*Law and Justice—Courts of Law.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5·33	High Court	5·43	5·18	5·32
1·54	Law Officers	1·32	1·38	1·36
24·64	Civil and Sessions Courts ...	24·29	24·78	24·91
·91	Court of Small Causes	·89	·86	·86
11·03	Criminal Courts	11·65	11·86	11·32
·51	Presidency Magistrates' Courts ...	·50	·52	·51
...	Administrator-General	...	...	·03
·10	Pleadership Examinations ...	·22	·16	·17
·82	Refunds	·70	·76	·79
44·88	Total ...	45·00	45·50	45·27

Provision was made in the Budget of ·45 under *High Court* for the retention during the year of an additional temporary Puisne Judge, but this was not sanctioned by the Secretary of State and ·43 was thereby saved. Against this saving ·10 was paid to the High Court Judges and ·05 to the Registrars on the Original and Appellate Sides as *Exchange Compensation Allowance*, the expenditure on this head agreeing with the Revised Estimate, and there was an excess expenditure of ·13 compared with the Revised and of ·11 over the Budget in the item of *Translation and Printing* executed by the High Court, which amounted to ·69 against ·54 in the previous year, in which the expenditure was also reduced by the assessment on the New High Court Buildings being held over for payment in the following year. The charges in the year under review were also increased by the extra cost entailed by the grant of privilege leave to the Registrar of the Appellate Side. The variations under *Law officers* occur in the item of *Law charges* which are of a fluctuating character and which in the year under review were trifling in amount. Payments on account of *Exchange Compensation Allowance*, for which the Revised provided ·41, account for ·43 of the excess over the Budget under *Civil and Sessions Courts*. Fluctuations under this minor head depend principally upon the number of senior covenanted officers absent on leave out of India or on privilege leave. The Budget took credit for a saving of ·31 on account of absences on leave out of India, and the Revised anticipated a further saving of ·07, while the actual results show a saving of only ·01 over the Budget, the variation from the Revised Estimate being due chiefly to the return of four senior covenanted officers during the four latter months of the year. In 1892–93, District and Sessions Judges' salaries amounted to ·29 more than in the year under review. The Budget was modified in the Revised under several detailed heads, but chiefly under *Munsifs and their establishments* in which the savings anticipated in the Budget did not accrue and the Actuals even exceeded the Revised provision by ·06,

though this was counterbalanced by a corresponding saving under *Contingencies*. The expenditure in 1892–93 exceeded that of the year under review, not only in the item of salaries of District Judges, but also under *Sub-Judges* and under *Diet and Travelling allowances to Witnesses* and *Contingencies*. In that year the expenditure on account of the *City Civil Court*, which was established towards its close, was only ·06, while in the year under review it was no less than ·29. The saving under *Court of Small Causes* is due to the absence on leave out of India of the Chief Judge. One explanation given for the variations under 3. *Land Revenue—Charges of District Administration* applies to those under *Criminal Courts*. One-fifth of the charges on account of Revenue Inspectors included in the estimates and in the accounts of 1892–93 under this head was transferred in the accounts of the year under review to *Land Records and Agriculture* subordinate to 3. *Land Revenue*. The payment of Rs. 300 per mensem to the Administrator-General was resumed during the year, as the average net commission drawn by that officer did not exceed Rs. 1,200 per mensem. The Government allowance was withheld from 1889–90 and was not anticipated in either of the estimates of the year under review and was drawn only in February 1894 with arrears.

19-*B*.—*Law and Justice—Jails.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2·40	Jail Manufactures	2·23	2·95	3·21
7·90	Other Jail Charges	7·12	7·36	7·36
10·30	Total ...	9·35	10·31	10·57

The outlay on *Jail Manufactures* shows a continual rise with the revival of manufacturing operations. The increase in the receipts credited *per contra*, however, does not quite cover the excess in the charges of the year. If *Exchange Compensation Allowance* were left out, on which account ·02 and ·04, respectively, were charged under *Superintendence* and *Central Jails*, the Budget under *Other Jail Charges* proved insufficient by ·18 only, while the Revised which included the Exchange Compensation Allowance was fully borne out by the actual results in the aggregate. But as there are variations in the details it is well to distribute *Other Jail Charges* under the following sub-heads :—

	1892–93. Accounts.	1893–94. Budget.	Revised.	Accounts.
Superintendence	·36	·37	·38	·39
Presidency Jails	1·04	·87	·94	·93
Central Jails	3·53	3·30	3·43	3·38
District Jails	2·01	1·88	1·80	1·80
Lock-ups	·96	·70	·81	·86

The Budget did not sufficiently provide for *Rations* under *Presidency Jails* and for *Diet of prisoners under trial and sentence* under *Lock-ups*, while under *District Jails* the figures for *Rations* and *Contingencies* were pitched a little too high. The Revised Estimate did not anticipate the supply of Ordnance Stores to the office of the Inspector-General of Jails. Hence the excess under *Superintendence*. The expenditure under *Lock-ups* for *Diet of Prisoners* even exceeded the increased provision in the Revised. The saving under *Central Jails* was due to the short expenditure on account of *Clothing and Bedding* and *Contingencies*.

Most of the excess in 1892–93 is to be found in the item of rations consequent chiefly on the distress which prevailed in that and the previous year.

20.—*Police.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2·64	Presidency Police	2·54	2·68	2·61
1·32	Superintendence	1·34	1·55	1·58
35·42	District Executive Force	36·34	35·89	36·70
·16	Railway Police	·42	·10	·08
·06	Village Police	·11	·06	·06
·09	Special Police	.09	·09	·10
2·52	Cattle Pounds	2·75	2·61	2·58
42·21	Total ...	43·59	42·98	43·71

The Budget Estimate under *Presidency Police* took credit for some savings. At the time of preparation of the Revised Estimate, it was seen that the savings were unlikely; an addition of ·02 was also made for Exchange Compensation Allowance under *Salaries*. The provision for *Clothing, Arms and Accoutrements* was increased in the Revised by ·05 to correspond with the Actuals of 1892–93; but the actual results fell below those of that year by ·07. Payments on account of Exchange Compensation amounted to ·08 under *Superintendence* against ·06 provided in the Revised Estimate, but most of the excess was due to the extra cost of salaries of officers acting for absentees on privilege leave. The Budget under *District Executive Force* provided for an increase of the strength of the force, but the general increase, though sanctioned, was not carried out. The Police force employed during the year was only slightly larger than in the previous year. The provision was accordingly reduced in the Revised. Of the reduction thus made, ·25 went on payment of *Exchange Compensation Allowance*. The provision of 2·30 in the Budget for *Clothing, Arms and Accoutrements* was repeated in the Revised against 2·27, the Actuals of 1892–93, in which a large supply of new carbines was made by the Military Department. But the cost of stores supplied from Europe rose considerably and caused an excess of ·80 over the estimated figures. Supplies of woollen cloth were, for the first time, indented for from Europe in 1892–93; but were received only in the year under review, together with those indented for that year. The supply of arms, &c., from the Military Department also exceeded the estimated figure. The provision for *Railway Police* was reduced in the Revised, with reference to the Actuals of the earlier months of the year. Under *Village Police* the Budget provided for a re-organization, which was not carried out. The provision under *Cattle Pounds* was found to be too high and was reduced in the Revised. The charges under this head show an annual rise, which is more than covered by increased receipts.

21.—*Marine.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·07	Marine Establishment	·07	·07	·07
·01	Salaries and Allowances of Officers and Men afloat	·33	·01	·05
·88	Purchase and hire of vessels ...	·05	·17	·28
·13	Other Charges	·05	·90	·84
1·09	Total ...	·50	1·15	1·24

Under the second minor head the Budget provided ·07 for maintenance of the new fishery vessels then under construction, and ·26 for the maintenance of Dredger *Wenlock*. But

as the charges for the upkeep of the latter are entirely borne by Marine Funds, and the grant was intended merely to meet any deficit that might consequently occur in the balances of those funds, it was transferred in the Revised from the second to the last minor head, and the provision in the former reduced with reference to the then available actuals which did not include the upkeep of the newly constructed vessels, *Margarita* and *Irene*, for the last three months of the year. The third minor head comprises charges of construction of the new vessels and the last represents grants from Government to supplement deficit balances of some Port Funds. The Budget provided ·05 on account of the former, which having been found to be insufficient the Government of India sanctioned an additional allotment of ·12. The expenditure booked for the year amounted, however, to ·28 against the increased grant of ·17. Under *other charges* ·70 was paid to the Pamban Pilotage Fund to pay off a loan incurred by that fund to pay for the Pámban Dredger and ·14 to the Ganjám Ports to meet a deficit.

22.—*Education.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·52	Direction	·53	·51	·53
2·79	Inspection	2·69	2·80	2·78
3·42	Government Colleges	3·60	3·66	3·69
3·58	Government Schools	3·70	3·83	3·78
4·95	Grants-in-aid and Payments by Results	5·24	5·24	5·06
·25	Scholarships	·25	·22	·20
·13	Other Charges	·14	·14	·14
15·64	Total ...	16·15	16·40	16·18

The payment of ·02 provided in the Revised Estimate for *Exchange Compensation Allowance* has reduced the saving under *Direction*, which would otherwise have accrued owing to the appointment of Director having been held by an acting officer. Notwithstanding the addition of ·03 on account of *Exchange Compensation Allowance*, the charges of the year under *Inspection* were slightly less than those of the previous year, due chiefly to the smaller expenditure on *Travelling*. The Budget is generally exceeded by the extra cost involved by the grant of privilege leave and by the employment of temporary Sub-Assistant Inspectors and Clerks in heavy ranges to get through the work of examination of schools for grants before the close of the official year. Under *Colleges*, a saving of ·16 compared with the Budget under *Arts Colleges* was more than counterbalanced by an excess expenditure of ·25 under *Professional Colleges*. The saving under the former would have been greater by ·07 and the excess in the latter less by ·05, but for the payment of Exchange Compensation Allowance to the extent provided in the Revised Estimate. The short expenditure on *Arts Colleges* is due partly to the non-utilisation of a portion of the amount provided under *Supplies and Services*, but chiefly to the saving which accrued under *Salaries* in consequence of the appointment of junior officers to act in the place of seniors on leave out of India or retired from the service. The provision on these two accounts was reduced in the Revised, but the Actuals fell short even of the reduced provision by ·08. The excess under *Professional Colleges* is to be found chiefly in the charges of the *College of Engineering*, under which the provision for *Salaries* and *Supplies and Services* proved quite insufficient. Under the latter there was no provision for *Cost of Europe Stores*, which amounted to ·14 against ·09 provided in the Revised, in which also the increased provision for *Salaries* proved insufficient. Under *Government Schools* there was an excess, due chiefly to the increasing charges on account of *Primary Schools*, but the expenditure on stipends in the *Training Schools for Masters* did not reach the figure entered in the Revised Estimate. The saving under *Grants-in-aid* is due chiefly to the *Payments by Results* not having reached the figure anticipated in the estimates. This is a fluctuating item and difficult to estimate accurately.

24.—*Medical.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4·66	Medical Establishment	4·50	4·88	5·02
1·10	Vaccine Establishment and Sanitary Commissioner	1·21	1·22	1·17
1·63	Medical College and School ...	1·47	1·85	1·90
3·65	Hospitals and Dispensaries ...	3·46	3·51	3·80
·93	Lunatic Asylum	·91	·98	·98
·09	Grants for Medical purposes ...	·05	·09	·09
·15	Other Charges	·20	·20	·21
12·21	Total ...	11·80	12·73	13·17

The Revised Estimate under *Medical Establishment* provided ·28 for Exchange Compensation Allowance and ·27 was actually paid.

An excess of ·05 in the Revised Estimate and in the Actuals of 1893–94 over the Budget represents the cost of an additional Medical Officer for the General Hospital. Fluctuations under this minor head depend chiefly upon the number of Senior Commissioned officers on leave out of India or employed on military duty. The number so absent in the year under review was less than in the previous year and upset the calculations in the estimates. The short expenditure compared with the estimates under the second minor head represents savings in the outdoor establishment of the Sanitary Engineer.

The Revised Estimate and the Actuals under *Medical College and School*, include ·10 and ·06 each on account of *Exchange Compensation Allowance* and *Cost of Europe Stores* respectively. These two items were not anticipated in the Budget, which also did not sufficiently provide for *Stipends* of students. The remainder of the excess was due to the extra cost entailed by the grant of privilege leave to the professorial staff. Under *Hospitals and Dispensaries*, there was an excess under *Establishment*, *Diet of Patients* and *Contingencies*. The establishments of Presidency Hospitals were revised in 1892–93 and the expenditure on *dieting* is increasing with the increase in the number of patients. The provision for contingencies was found to be too small and had to be increased in the Revised. In the year under review, even the increased provision in the Revised was found insufficient. The excess over the Budget under *Grants for Medical Purposes* represents the grant subsequently sanctioned to the Victoria Caste and Gosha Hospital. The smallness of the Actuals of 1892–93 under *Other Charges* was due to the absence of the Chemical Examiner on leave out of India for a great portion of the year when his duty was performed by the Fort Surgeon in addition to his own.

25.—*Political.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·92	Political Agents	·77	·81	·80

The accounts of 1892–93 included ·10 on account of charges incidental to His Excellency the Viceroy's visit to Madras and a little over ·03 representing the deputation and travelling and other charges incurred by the Assistant Resident of Travancore and Cochin in connection with the visit of the Rajah of Cochin to Northern India. The latter was, however, recovered from that State in 1893–94 and deducted from the charges of that year. The Revised Estimate and the Actuals of 1893–94 include ·04 on account of Exchange Compensation Allowance.

26.—*Scientific and other Minor Departments.*

A. Accounts. 1892-93.	Minor Head or other Division.	1893-94. B. Budget.	C. Revised.	D. Accounts.
	PROVINCIAL.			
	Scientific.			
·23	Archæological Department ...	·21	·25	·28
·29	Museums	·28	·30	·29
·01	Imperial Institute	·01	·01	·01
·23	Other Scientific Departments ...	·24	·24	·22
	Agriculture.			
...	Experimental Cultivation	·01	...	...
·77	Cinchona Plantations	·83	·80	·73
...	Public Exhibitions and Fairs ...	·02	·02	·01
·22	Veterinary and Stallion Charges ...	·31	·24	·25
·26	Botanical and other Public Gardens.	·25	·25	·30
	Labour and Emigration.			
·01	Inland Labour Transport	·02	·02	·02
·17	Emigration	·17	·18	·18
	Statistics.			
·44	Provincial Statistics	·69	·63	·62
	Miscellaneous.			
1·05	Examinations	1·02	1·20	1·28
·03	Miscellaneous and Refunds ...	·01	·02	·02
3·71	Total ...	4·07	4·16	4·21

The variations under most of the minor heads are inconsiderable in amount. The provision made in the Budget for travelling allowance and contingent expenses under *Archæological Department* having been found to be insufficient, was raised in the Revised. The excess over the Revised is due chiefly to the adjustment of ·02 on account of the cost of Archæological drawings of the Buddhist remains in the Kistna district. The estimates provided for grants to the Agri-Horticultural Society under *Other Scientific Societies*, but in the accounts they were transferred to *Botanical and other Public gardens* and an additional payment of ·01 was made. The short expenditure under *Cinchona Plantations* represents the saving effected in working charges and in the cost of Europe stores. Smaller *Pony Breeding* charges than contemplated in the Budget mainly account for the short expenditure under *Veterinary and Stallion Charges*. Under *Provincial Statistics*, the charges of the year under review rose in consequence of the inclusion of the charges incurred in connection with the special duty of revising and republishing *District Manuals* in this presidency on which Mr. H. A. Stuart, C.S., was employed. The Budget adopted a larger figure than was required under this head and under charges for *Trade Returns*. The Excess over the Estimates of the year under review and the Actuals of the previous year under *Miscellaneous* is to be found in *Examination Charges*, owing chiefly to the Higher Examination for Women having been held a second time in May 1893, and to the larger remuneration paid to Examiners in connection with Lower Secondary and Primary School Examinations.

SECTION E.—MISCELLANEOUS—RECEIPTS.

XXII.—*Receipts in aid of Superannuation, Retired and Compassionate Allowances.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·32	Contributions for Pensions and Gratuities	·33	·35	·38

The increase here is chiefly in the contributions of persons employed by District, &c., Boards.

XXIII.—*Stationery and Printing.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·27	Receipts from Sale of Stationery ...	·27	·27	·27
·42	Sale of Gazettes and other Publications	·38	·50	·49
·38	Other Press Receipts	·46	·42	·37
1·07	Total ...	1·11	1·19	1·13

The receipts under the second minor head show a progressive increase, owing to larger sales of Acts and books. ·13 was realized in each of the years 1892–93 and 1893–94 by the sale of Indian Law Reports.

XXV.—*Miscellaneous.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·35	Unclaimed Deposits	·30	·35	·28
·24	Miscellaneous Fees, Fines and Forfeitures	·24	·24	·25
·11	Fees for Government Audits ...	·10	·11	·11
·63	Contributions	·66	·64	·64
·15	Other Items	·14	·12	·12
1·48	Total ...	1·44	1·46	1·40

These receipts are of a fluctuating character.

SECTION E.—MISCELLANEOUS—EXPENDITURE.

29.—*Superannuation Allowances and Pensions.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
13·24	Superannuation and Retired Allowances	13·44	13·27	13·39
·22	Compassionate Allowances ...	·20	·24	·25
·11	Gratuities	·16	·16	·15
·01	Refunds	·01	·01	...
13·58	Total ...	13·81	13·68	13·79

The Budget under *Superannuation and Retired Allowances* was reduced in the Revised with reference to the actuals of the first nine months of 1893–94, but the reduction was rather too great. *Compassionate Allowances and Gratuities* are fluctuating charges and the average of past years is not always a sure guide.

30.—*Stationery and Printing.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·24	Stationery Office at the Presidency.	·25	·27	·29
·09	Purchase of Stationery	·07	·14	·11
2·89	Government Presses	2·88	3·00	2·99
3·74	Stationery supplied from Central Stores	3·75	3·75	4·09
·52	Other Charges	·55	·65	·54
7·48	Total ...	7·50	7·81	8·02

The excess under *Stationery Office at the Presidency* is to be found in the charges for carriage of stationery. The Budget did not sufficiently provide for local *purchase of stationery* by heads of departments and the provision of ·07 was raised in the Revised to ·14, which, however, exceeded actual requirements by ·03. Under *Government Presses*, the Budget did not sufficiently provide for *Salaries, Establishments, Supplies and Services* and *Contingencies* of the *Secretariat Press*. The provision was accordingly raised in the Revised with reference to the Actuals of the first eight months of the year. The Revised and the Actuals include ·02 each for *Exchange Compensation Allowance*. The excess under *Stationery supplied from the Central Stores* is due to the increased demands from departments, chiefly the Land Revenue, Registration and the Printing departments: hence also the excess expenditure on account of carriage of stationery under the first minor head. The Budget under *Other Charges* was raised in the Revised on account of printing settlement registers and the increase on that account is borne out by the Actuals, but there were savings in the grants sanctioned for the Government Astronomer and the Board of Revenue.

32.—*Miscellaneous.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·08	Allowances and Rewards	·07	·05	·09
·56	Charitable Donations	·55	·56	·56
·24	Rewards for Destruction of Wild Animals.	·24	·23	·24
·18	Petty Establishments	·19	·19	·19
...	Special Commission of Enquiry ...	·02	...	...
·09	Rents, Rates and Taxes	·05	·10	·09
·14	Books and Publications	·05	·14	·13
·07	Contributions	·08	·07	·07
·05	Other Items	·11	·10	·06
1·41	Total ...	1·36	1·44	1·43

The cost of Army and Civil Lists, which was formerly debited to the department supplied, is now debited to this head; so also are all lump payments made on account of assessment on Government buildings which are occupied by more than one department.

SECTION F.—FAMINE RELIEF.

33.—*Famine Relief.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2·44	Famine Relief Charges	3·00	·03	·02

Owing to the favourable character of the season, there was no necessity for utilizing the allotment under this head. The Actuals of the year represent almost entirely honoraria sanctioned to Local Fund Engineers for services rendered during the late distress in their districts.

SECTION J.—IRRIGATION—RECEIPTS.

XXX.—*Minor Works and Navigation.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	In charge of Civil Officers ...	...	·07	·06
1·60	In charge of Public Works Officers.	1·55	1·70	1·80
1·60		1·55	1·77	1·86

The receipts of the Civil Department comprise chiefly contributions by ryots, while those of the Public Works Department represent navigation receipts on the Buckingham Canal.

SECTION J.—IRRIGATION—EXPENDITURE.

43.—*Irrigation—Minor Works and Navigation.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
...	In charge of Revenue Department ..	...	3·30	3·35
33·32	In charge of Public Works Department.	32·00	28·20	28·07
33·32		32·00	31·50	31·42

The charges on account of Minor Irrigation Works in charge of Collectors were transferred to the Civil Accounts from 1893–94.

SECTION K.—BUILDINGS AND ROADS—RECEIPTS.

XXXII.—*Civil Works.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
·19	Public Works in charge of Civil Officers	·50	·52	·48
1·16	Public Works in charge of P.W. Officers	1·50	1·14	1·29
1·35	Total ...	2·00	1·66	1·77

Government expected that ·23 would be recovered from the Municipalities of Madura and Trichinopoly in connection with water-supply works; but ·14 only was actually recovered, as it was subsequently found that there was nothing recoverable from the Trichinopoly Municipality, expenditure being less than was anticipated. On the other hand, a further contribution of ·04 in March 1894 from the Jeypore estate on account of agency roads was not anticipated in either of the Estimates. The Public Works receipts are made up chiefly of rents of buildings, tools, and plant, and miscellaneous items.

SECTION K.—BUILDINGS AND ROADS—EXPENDITURE.

45.—*Civil Works.*

A. Accounts. 1892–93.	Minor Head or other Division.	1893–94. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3·85	Public Works in charge of Civil Officers	5·01	3·80	3·49
21·53	Public Works in charge of P. W. Officers	24·00	22·70	22·92
25·38	Total ...	29·01	26·50	26·41

The Budget Estimate of *Public Works in charge of Civil Officers* included 3·85 for grants to Municipalities on account of drainage and water-supply projects. But on information received at the time of the preparation of the Revised Estimate, it was reduced to 2·58, of which 1·90 only was actually utilized during the year. On the other hand, the provision for *Communications* was exceeded, chiefly in the Vizagapatam district.

ABSTRACT.

Revenue.				Madras.	Expenditure.			
Accounts. 1892–93.	1893–94. Budget.	1893–94. Revised.	1893–94. Accounts.		Accounts. 1892–93.	1893–94. Budget.	1893–94. Revised.	1893–94. Accounts.
				Provincial.				
270·82	270·04	276·98	280·47	Revenue	73·04	74·63	74·78	74·62
·85	1·59	1·61	1·79	Interest	1·43	2·00	1·82	1·79
·01	...	...	...	Post Office, Telegraph and Mint.	·79	·80	·82	·82
19·17	18·92	20·10	20·05	Civil Departments ...	140·98	140·71	144·03	145·18
2·87	2·88	3·00	2·91	Miscellaneous ...	22·47	22·67	22·93	23·25
...	...	...	...	Famine Relief ...	2·44	3·00	·03	·02
...	...	...	...	Construction of Railways, &c.	9·19	6·75	6·64	6·40
...	...	...	...	Miscellaneous Railway Expenditure.	...	...	·11	·11
1·60	1·55	1·77	1·86	Irrigation	33·32	32·00	31·50	31·42
1·36	2·00	1·66	1·77	Buildings and Roads...	25·38	29·01	26·50	26·41
5·54	9·63	7·16	7·13	Transfers from and to Local.	9·09	2·34	2·67	2·60
302·22	306·61	312·28	315·98	Total ...	318·13	313·91	311·83	312·62
41·91	24·30	26·00	26·00	Opening and closing balance.	26·00	17·00	26·45	29·36
344·13	330·91	338·28	341·98	Grand Total ...	344·13	330·91	338·28	341·98

The variations under Civil Revenue and Service heads have been already explained in their proper places, and therefore those appearing under the adjusting head, *Transfers between Provincial and Local* alone require explanation here.

Large contributions from *Provincial to Local* were sanctioned in 1892–93 in view to remove deficits caused by the large sums spent on Famine Relief operations by Local Boards in the affected districts. In the year under review only ·20 was paid to the District Board, North Arcot, on account of the Famine of 1891–92. Under *Transfers* from *Local to Provincial*, the outlay on the construction of the Máyavaram-Muttupet Railway was less than was anticipated in the Budget, but the Village Service Fund of the Madura district repaid a loan of ·73 taken from Provincial revenues in previous years. These two facts were taken into account in the Revised Estimate. In 1892–93 there were several large repayments of temporary aid rendered in previous years.

The total receipts of *Provincial Services* amounted to 315·98 and the expenditure to 312·62 resulting in a surplus of 3·36 for the year. The net result of the transactions of 1892–93 was a deficit of 15·91. The receipts of 1893–94 show an increase over those of 1892–93 under every head of revenue, chiefly under the principal heads, in which it was not less than 9·65. And moreover in 1892–93, the expenditure due directly or indirectly to famine was considerable, and larger amounts than in 1893–94 were spent on the construction of the Máyavaram-Muttupet Railway and on Irrigation Works.

Statement showing Exchange Compensation Allowances paid under each Major head Provincial.

Major Heads.	1893–94. Provincial. Budget.	Revised.	Accounts.
3. Land Revenue	...	·85	1·01
5. Salt	...	·03	·03
7. Excise	...	·01	·01
9. Customs	...	·02	·02
11. Forest	...	·11	·09
18. General Administration ...	...	·27	·29
19-A. Law and Justice—Courts of Law	...	·80	·60
19-B. Law and Justice—Jails.	...	·07	·06
20. Police	...	·39	·36
22. Education	...	·19	·19
24. Medical	...	·45	·43
25. Political	...	·03	·04
26. Scientific, &c., Depts. ...	...	·06	·06
30. Stationery and Printing ...	...	·02	·02
32. Miscellaneous	...	...	...
Total ...	...	3·30	3·21

The Budget did not anticipate the grant of this allowance, which was sanctioned in August 1893 with retrospective effect from 1st April 1893. At the time of the preparation of the Revised Estimate, many claims were still under consideration and the data were insufficient to admit of great accuracy in the Estimates.

Order—dated 30th April 1895, Mis. No. 1707, Revenue.

Communicated to all Heads of Departments under the Revenue Secretariat whose attention will be invited to paragraph 5 of the order read above.

2. The remarks in paragraph 3 of the Government Order under I. Land Revenue collections and under 1. Refunds (Excise) will be noted by the Board in the Land Revenue and Separate Revenue Departments, respectively.

3. The officers responsible for the delay in submitting the Madura forest accounts should be called on for an explanation.

4. The Board of Revenue (Land Revenue), will be requested to submit an early report with reference to paragraph 8 of the Government Order.

(True Extract.)

(Signed) W. B. AYLING,
Ag. Under Secy. to Govt.

the Board of Revenue (Land Revenue),
and to the other Heads of departments.

OLUTION—dated 17th May 1895, No. 149.

ommunicated to all Collectors.

2. With reference to paragraph 3 of the Financial Order communicated with the ernment Order read above, the Board begs to state that the preliminary accounts 1893–94 circulated with Government Order, dated 27th June 1894, No. 502–3,

Financial, showed only the Provincial share of Land Revenue receipts but did not give the receipts under the minor items of Land Revenue. Even in the monthly accounts of receipts furnished to this office by the Accountant-General, the receipts under "Suspended assignments for village service—Imperial" were not shown separately under "Revenue from Village Service Inams" and "Contribution to the Village Service Fund." The Board was not therefore in a position to notice that a portion of the amount which should have been credited to the latter head had been erroneously credited to "Land Revenue, Ordinary Revenue." The error was casually discovered in September 1894 and steps were at once taken to rectify it.

3. The special attention of Collectors is invited to the instruction conveyed in paragraph 5 of the Financial Order. The Board apprehends that in regard to Land Revenue receipts some difficulty may be experienced in carrying out the orders of Government, as the revenue accounts are maintained for the fasli year ending with 30th June. Collectors will thus have just one month to compare village, taluk and huzur accounts and to detect erroneous classifications of receipts. But as the kists are over by the end of May in most districts, the jamabandi should be completed by that time and an examination of the accounts should be commenced in the beginning of June and finished before the close of July.

4. With reference to paragraph 8 of the Financial Order, the Board begs to point out that the difference between the estimates and actuals arises not from any imperfections in the system of maintaining accounts, but from the difficulty of framing a correct forecast owing to the uncertainty of the north-east monsoon. The estimates of land revenue are arrived at by adding to the actual collections in the first five months of the official year the probable collections in the remaining seven months. The greater portion of the collections is made from ryotwari landholders, but the revenue due from them varies from year to year with the character of the season. The estimates are based as observed by Government (1) on the portion of the probable current demand of the agricultural or fasli year falling due within the official year, and (2) the percentage of the demand that may be expected to be realized within the official year. In regard to the first item, as the north-east monsoon does not usually commence until after the submission of the Board's report on the 1st October, it has to be assumed that the season will be normal and an average demand has to be fixed for each district based on the ascertained demands of previous years. The demand so determined often exceeds or falls short of the actual demand by amounts which, though small as regards individual districts, yet result in a large difference in the total for the Presidency—*vide* statement appended which accounts for a difference of Rs. 5,35,000 in the current demand of 1893–94.

5. From the above statement it will be observed that the differences were large in Kistna, Nellore and South Arcot. In all the three districts, the demand under ryotwari and miscellaneous adopted by the Board was that recommended by the Collectors. In Kistna, the demand adopted for fasli 1303 for the revised estimate, viz., Rs. 49,02,000, was the highest ever reached in the district till then, but the actual demand of the fasli exceeded this figure by Rs. 2,13,000. In Nellore the demand of fasli 1302 was Rs. 22,94,000, but the Collector reported that this figur could not be safely adopted with reference to the state of the season at the time of l report and proposed that the demand of fasli 1299, the next preceding normal ye might be adopted instead. The actual demand of the fasli (Rs. 22,74,000 exclusiv contribution to the Village Service fund) was, however, in excess of this figure b lakh and-a-half. In regard to South Arcot, the Board, at the instance of the Collec adopted a figure which was half a lakh in excess of the demand of fasli 1302, but actual revenue rose still further to extent of over three * lakhs, though i demand, collection and balance sta for March 1894 only 1·11 lakhs out increase was taken into account. It will be observed from the foregoing expla that the increases in the three districts could not have been foreseen by the Boa the time of fixing the revised estimate.

* Fasli 1303, Rs. 39,66,000 (exclusive of contribution).
Board's demand, Rs. 36,50,000.

6. The second item also, viz., percentage of collections, depends on the character of the season and on the exertions of local officers. The Board has repeatedly impressed upon Collectors the necessity for the prompt realization of kists as they fall due, as will be observed from the Board's monthly reviews of demand, collection and balance statements of land revenue, but for various causes, which it is hardly necessary to detail, it has not been possible to maintain a uniform standard of efficiency in these respects in every district. An increase of one per cent. will give an increase of four lakhs* in the total revenue, and in regard to the year 1893–94, there was an increase of seven lakhs which is the result of the percentage of collections actually attained being 1·7 per cent. in excess of that adopted by Government in reviewing the estimates.

* $\frac{1}{100}$ of Rs. 397,52,000 shown in column 15 of Appendix B to Board's Proceedings, dated 29th September 1893, No. 560.

7. Another cause which may be mentioned as a disturbing element in framing correct forecasts is the extent to which collections are made in advance in one official year on account of kists (instalments) accruing in the next year. In the year 1893–94, this cause accounted for an increase of over four lakhs.

The difficulties enumerated above have always been felt in framing the estimates under Land Revenue as will be seen from the appended statement which shows large difference between the actuals and the revised estimates.

8. The third paragraph of the Government Order, Revenue Department, will be dealt with in the Forest Branch of the Board's office.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

(True Copy.)

(Signed) S. ANNASWAMY,
Second Assistant.

To the Secretary to Government, Revenue Department.
„ all Collectors.
„ the Forest Branch.

Exd. W. J. Lewis.

APPENDIX A.

Districts.	Current demand for the seven months, September 1893 to March 1894.		
	As estimated by the Board at the time of submitting its revised estimate.	As per the demand, collection and balance statements for those months.	Difference.
	In thousands of Rupees.		
Ganjám	12,08	12,20	+ 12
Vizagapatam	12,23	12,50	+ 27
Gódávari	47,86	47,53	— 33
Kistna	48,28	51,07	+279
Nellore	14,67	16,07	+140
Cuddapah	19,02	19,61	+ 59
Anantapur	10,12	9,92	— 20
Bellary	12,89	12,83	— 6
Kurnool	14,27	14,60	+ 33
Madras	53	54	+ 1
Chingleput	13,16	13,13	— 3
North Arcot	22,54	22,39	— 15
South Arcot	27,65	28,76	+111
Tanjore	24,16	24,15	— 1
Trichinopoly	15,35	15,02	— 33
Madura	12,76	12,95	+ 19
Tinnevelly	14,29	13,73	— 56
Coimbatore	20,97	21,30	+ 33
Nilgiris	1,17	1,09	— 8
Salem	20,63	20,97	+ 34
South Canara	7,13	6,89	— 24
Malabar	19,60	19,46	— 14
Total ..	391,36	396,71	+748 —213
Net difference ..	..	..	+5,35

APPENDIX B.

Years.	Board's original estimate.	Government's original estimate.	Sanctioned estimate (sanctioned by the Government of India).	Board's revised estimate.	Government's revised estimate.	Actuals.	Difference
1885–86	472·50	460·00	465·75	450·00	450·00	478·94	+ 28·94
1886–87	457·00	457·00	457·00	462·00	462·00	472·56	+ 10·56
1887–88	463·50	463·50	463·50	468·00	468·00	482·92	+ 14·92
1888–89	472·00	470·00	470·00	470·00	465·00	475·49	+ 10·49
1889–90	473·00	473·00	473·00	475·00	475·00	* 493·65	+ 18·65
1890–91	482·00	482·00	482·00	469·00	469·00	475·25	+ 6·25
1891–92	488·00	488·00	488·00	468·08	468·08	432·14	+ 4·14
				426·00	428·00		
1892–93	496·86	495·10	501·30	516·74	516·74	505·33	+ 6·33
	503.30	501·30		499·00	499·00		
1893–94	509·02	505·82	505·65	506·42	510·00	528·78	+ 14·27
	505·65	505·65					
(Suspended assignments)	..	..	..	14·11	14·11		
(As revised by the Government of India)	..	..	..	..	514·51	14·27	·16
					14·11		

* Excluding Pearl Fishery receipts in Tinnevelly, Rs. 1,32,000.

REVENUE DEPARTMENT.

1895.

Board of Revenue

(Land Revenue),

MADRAS.

Printed June 7th.

Proceedings, 17*th May* 1895, *No.* 149.

Communicating to all Collectors, with instructions, Government Order passing remarks on the Provincial accounts for 1893–94.

Financial (1895) Department.

ORDINARY MS.

G.O., No. 940

Dated 29th Nov. 1895.

[Despatch Abstract.]

BUDGET ESTIMATES

Drawing the attention of the Board of Revenue to the fact that the estimates remain open for correction until the first week in March of each year, and stating that arrangements should be made for obtaining from the districts corrected figures under all the principal heads of revenue even after the estimates have been provisionally passed by this Government.

BACK PAPERS.

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

FURTHER PAPERS.

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

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[G/11]
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Annexe I 5/12

8 ORDINARY, MS.

Finance DEPARTMENT.
G.O., DATED 29-11-95
No. 940

INDIA

22/27

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[Despatch Abstract.]

Forwarding the estimates of the
Road & Canal to the
Port Blair Settlement
and praying for sanction
to the Local Government
to the Local Government,
and that arrangements
could be made for
receiving from the Civil
Audit Officers monthly
Provincial Statements
of receipts and charges
to which have been
provisionally incurred
there for.