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Financial (1898) Department.

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[Despatch Abstract.]

Provincial funds

Passing orders on the final Accounts of the appropriation reports of — for 1896—97. Copy to the G of I.

I/2.2.98

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Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

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G.O., &c., Nos. 115, 116, 8th February 1898.

FEBRUARY.

Provincial Funds.

Passing orders on the final accounts and the appropriation reports of — for 1896–97. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., Nos. 602, 603, Financial, dated 2nd August 1897.

Abstract.—Reviewing the preliminary account of Provincial services for 1896–97. Copy to the Government of India.

G.O., Nos. 954, 955, Financial, dated 18th November 1897.

Abstract.—Reviewing the report on the expenditure incurred in excess of the budget grants in 1896–97. Copy to the Government of India.

G.O., No. 1070, Financial, dated 20th December 1897.

Abstract.—Recording statement showing the distribution under Imperial, Provincial and Local of the revenue and expenditure of the Government of Madras for 1896–97.

Read—also the following papers:—

From the Accountant-General, dated 21st December 1897, No. I-B.E.—330.
" " " 23rd " " No. 4065.
" Public Works Department, dated 5th January 1898, No. 58-C.

Order—No. 115, Financial, dated 8th, February 1898.

The final accounts and the appropriation reports of Provincial funds for 1896–97, as submitted by the Accountant-General and the Public Works Department, are printed as appendices to these proceedings and will be recorded in continuation of the proceedings read again above.

2. The variations between the preliminary and final accounts are explained in appendix C and are due mainly to—

(1) an adjustment under I. Land Revenue of ·20 lakh on account of additional Customs establishments;
(2) differences of ·65, ·15 and ·28 between the preliminary and final figures of the Examiner, Public Works Accounts, under 33. Famine Relief, 43. Minor Works and Navigation and 45. Civil Works, respectively;
(3) adjustments amounting to 1·21 made to cover deficits in the accounts of the Bellary, Cuddapah and Kurnool District Boards.

V. Excise. VIII. Assessed Taxes. XI. Forests.	5. Salt. 11. Forest. 20. Police—Cattle Pounds.	3. The attention of the Revenue Department will be drawn to the Accountant-General's remarks under the marginally-noted heads.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Departments of the Secretariat.
" Accountant-General.

Endorsement—No. 116, Financial, dated 8th February 1898.

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

A. T. ARUNDEL,
Chief Secretary.

Exd. P. Seetharam.

FINAL ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1896-97.

APPENDIX A.

RECEIPTS. **Final Account of the Provincial Revenue and Expenditure of the Government of Madras for 1896-97.** DISBURSEMENTS.

(*In thousands of rupees.*)

Provincial Services.	1895-96.	1896-97.				
	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Budget Grant.	Alterations as per preliminary account.	Altered Grant.	Revised Estimate.
To Sundry Revenue Heads as detailed—					**By Sundry Charge Heads as detailed—**						
I. Land Revenue { Proper	1,33,16	1,25,41	1,34,50	1,24,10	1. Refunds and Drawbacks	1,16	1,43	1,22	+ 22	1,44	1,34
I. Land Revenue { Adjustment	35,30	32,94	31,56	32,52	3. Land Revenue	52,00	52,41	53,03	− 1,77	51,26	51,61
III. Salt	1,61	1,34	1,71	1,24	5. Salt	6,19	6,06	7,09	− 1,50	5,59	6,26
IV. Stamps	59,76	59,55	59,85	59,63	6. Stamps	2,67	2,42	2,63	+ 4	2,67	2,67
V. Excise	35,96	37,24	36,12	37,00	7. Excise	1,75	1,77	1,94	− 20	1,74	1,78
VII. Customs	83	68	76	70	9. Customs	2,32	2,33	2,39	...	2,39	2,39
VIII. Assessed Taxes	11,43	12,30	11,45	12,00	10. Assessed Taxes	12	13	13	...	13	13
IX. Forest	10,55	11,52	10,08	11,71	11. Forest	7,23	7,67	8,35	− 74	7,61	7,75
X. Registration	6,11	6,06	6,20	5,95	12. Registration	4,08	4,06	4,30	− 24	4,06	4,08
XII. Interest	1,57	1,59	1,48	1,69	13. Interest on Ordinary Debt	1,59	1,70	1,72	...	1,72	1,66
XIII. Post office	...	...	...	...	15. Post office	88	1,01	1,07	− 5	1,02	1,02
XVI-A. Law and Justice—Courts of Law	7,42	6,96	7,70	6,90	18. General Administration	10,27	9,92	9,73	+ 25	9,98	9,88
XVI-B. Law and Justice—Jails	4,84	4,28	4,26	4,84	19-A. Law and Justice—Courts of Law	46,70	45,94	47,05	− 96	46,09	45,92
XVII. Police	4,80	4,50	4,57	4,60	19-B. Law and Justice—Jails	10,35	10,65	10,51	+ 12	10,63	10,00
XVIII. Marine	1,13	...	...	7	20. Police	45,84	46,48	45,82	+ 36	46,18	46,55
XIX. Education	1,95	1,98	1,93	2,05	21. Marine	15	1,18	40	+ 1,01	1,41	1,19
XX. Medical	1,33	1,25	1,22	1,28	22. Education	16,71	16,75	17,41	− 77	16,64	16,49
XXI. Scientific and other Minor departments	2,17	2,72	2,13	2,35	24. Medical	13,00	13,34	13,07	− 12	12,95	13,08
XXII. Superannuations	46	45	47	51	25. Political	83	83	84	− 4	80	80
XXIII. Stationery and Printing	1,33	1,30	1,38	1,32	26. Scientific and other Minor Departments.	4,05	4,19	4,39	− 11	4,28	4,08
XXV. Miscellaneous	1,75	1,60	1,54	1,68	29. Superannuations	14,85	15,65	15,60	...	15,60	15.52
XXX. Minor Works and Navigation	11	11	16	12	30. Stationery and Printing	9,48	9,35	8,39	+ 59	8,98	9,00
XXXII. Civil Works	26	3	8	9	32. Miscellaneous	1,44	1,44	1,52	...	1,52	1,50
Total, Ordinary Receipts as per Civil Books	3,23,83	3,13,81	3,19,15	3,12,35	33. Famine Relief	2	1,39	...	+ 3,17	3,17	1,25
To Public Works Receipts—					43. Minor Works and Navigation	3,72	4,07	4,20	...	4,20	4,35
XXVI. State Railways—Gross Traffic Receipts	2,47	2,57	2,71	2,70	45. Civil Works { Agency, &c.	1,04	1,14	1,20	+ 3	1,23	1,36
XXX. Minor Works and Navigation	1,56	1,75	1,70	1,65	45. Civil Works { Municipal	6,87	5,79	5,85	− 10	5,75	5,89
XXXII. Civil Works	1,70	1,93	1,25	1,81	45. Civil Works { Mount Capper Jails	65	1,04	1,00	...	1,00	1,00
Total	5,73	6,25	5,66	6,16	Total, Ordinary Charges as per Civil Books	2,65,96	2,70,14	2,70,85	− 81	2,70,04	2,68,55
To Receipts under Adjusting Heads—					**By Public Works Charges—**						
From Local Funds (Act V of 1884)—					33. Famine Relief	...	3,31	...	...	...	2,00
Education	...	...	...	...	37. Construction of Railways	53	19	40	...	40	20
Medical College	26	21	24	24	38. State Railway (Working Expenses)	1,53	1,52	1,68	...	1,68	1,67
Inspecting Sanitary Agency	26	24	27	27	41. Miscellaneous Railways	...	...	...	...	...	...
Cutlers' Establishment in the Medical Storekeeper's office	1	...	...	...	43. Minor Works and Navigation	31,83	38,32	38,95	− 38	38,57	38,27
Medical Reserve Staff	3	4	3	3	45. Civil Works	25,31	24,24	28,00	− 3,12	24,88	24,30
Public Works	19	12	20	20	Total	59,20	67,58	69,03	− 3,50	65,53	66,44
Half the cost of the Máyavaram-Muttupet Railway	63	36	60	47	**By Disbursements under Adjusting Heads—**						
Stationery supplied from Central Stores	12	17	10	10	To Local Funds (Act V of 1884)—						
Printing work executed by Government Presses	12	12	11	11	Education	1,03	99	93	...	93	93
Controlling Establishment at the Presidency	59	71	58	71	Miscellaneous	37	82	37	...	37	37
Repayment of Contribution made to wipe off deficits in previous years	10	...	...	...	Public Works	1.15	1,59	1,25	+ 50	1,75	1,75
From Local and Special Funds—					Half the net traffic receipts of the Máyavaram-Muttupet Railway	47	50	50	...	50	53
Local Fund Audit Clerks { Local Funds	31	30	73	77	To cover Deficits	...	1,21	...	...	...	...
Local Fund Audit Clerks { Special Funds	41	44			Total	3,02	5,11	3,05	+ 50	3,55	3,58
Total	3,03	2,71	2,86	2,90	Grand Total	3,28,18	3,42,83	3,42,93	− 3,81	3,39,12	3,38,57
Grand Total	3,32,59	3,22,77	3,27,67	3,21,41	Add closing balance of the year	43,01	22,95	26,62	+ 3,81	30,43	25,85
Add opening balance of the year	38,60	43,01	41,88	43,01	Total	3,71,19	3,65,78	3,69,55	...	3,69,55	3,64,42
Total	3,71,19	3,65,78	3,69,55	3,64,42							

APPENDIX B.

Adjustment of Provincial proportion of Land Revenue—1896-97.

(In thousands of rupees.)

	One-fourth.	Details.	
Provincial proportion		Contract transfers—	
Total Land Revenue—Imperial and Provincial	5,01,65	Imperial to Provincial—	
Deduct Land Revenue on account of the new Village Cess Act	...	Fixed assignment under the contract ...	32,54
Gross Land Revenue to be divided proportionally	5,01,65	Subsequent Recurring transfers—	
Above divided proportionally—		Imperial to Provincial—	
Imperial	3,76,24	Cost of additional customs establishment (Government of India, Financial department, No. 4449-A, dated 14th September 1895)	49
Provincial	1,25,41	On account of the amalgamation of the appointment of Military Examiner in Hindustani and of Persian and Hindustani Translator to Government of Madras (Government of India, Financial department, No. 4969-A, dated 19th October 1895)	3
Contract transfers	− 32,54	On account of the Meteorological Observatories to the Public Works Department (Government of India, Financial department, No. 1596-A, dated 10th April 1896)	1
Subsequent recurring transfers	+ 57	Total ...	53
Miscellaneous adjustments	− 97	Provincial to Imperial—	
Total, transfers ...	− 32,94	Pay and allowance of the Assistant Agricultural Chemist, in connection with his visit to the Agricultural College, Saidapet (Government of India, Financial department, No. 3671-A, dated 31st July 1895) ...	2
Corrected distribution—		Amount placed at the disposal of the Military department for the construction of a new detention hospital ...	45
Imperial	3,43,30	Cost of publication of the Madras daily weather report (Government of India, Financial department, No. 5745-A, dated 12th December 1895)	5
Provincial	1,58,35	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
Land Revenue not included in the division—		Cost of the Military Secretariat abolished (Government of India, Financial department, No. 5293½-A, dated 6th November 1895)	55
Imperial (on account of the new Village Cess Act)	...	Total ...	110
Local	23,39	Net Provincial to Imperial ...	57
Total, Land Revenue—		Miscellaneous Adjustments—	
Imperial	3,43,30	Imperial to Provincial—	
Provincial	1,58,35	On account of the loss to Provincial Revenue in connection with the introduction of copy stamped paper in Revenue and Judicial offices in 1895-96 and 1896-97 (Government of India, Financial department, No. 1904-A, dated 28th April 1897) ...	77
Local	23,39	On account of the unadjusted portion of extra charges incurred from 1894-95 to 1896-97 for the additional customs establishment entertained in consequence of the introduction of the Tariff Act (Government of India, Financial department, No. 4502-A, dated 11th October 1897)	20
Total ...	5,25,04	Total ...	97

APPENDIX C.

Provincial Account for 1896-97.

(In thousands of rupees.)

Heads of Revenue.	Preliminary figures as per statement No. 2, B.F.W.2, dated 15th July 1897.	Final figures as per account for 1896-97.	Difference.	Heads of expenditure.	Preliminary figures as per statement No. 2, B.F.W.2, dated 15th July 1897.	Final figures as per account for 1896-97.	Difference.
Ordinary Receipts.				*Ordinary Charges.*			
I. Land Revenue. Proper.	1,25,47	1,25,41	− 6	1. Refunds and drawbacks.	1,27	1,43	+16
I. Land Revenue. Adjustment.	32,74	32,94	+20	3. Land Revenue	52,41	52,41	...
III. Salt	1,34	1,34	...	5. Salt	5,94	6,06	+12
IV. Stamps	59,55	59,55	...	6. Stamps	2,42	2,42	...
V. Excise	37,24	37,24	...	7. Excise	1,77	1,77	...
VII. Customs	68	68	...	9. Customs	2,33	2,33	...
VIII. Assessed Taxes	12,30	12,30	...	10. Assessed Taxes	13	13	...
IX. Forest	11,49	11,52	+ 3	11. Forest	7,68	7,67	− 1
X. Registration	6,06	6,06	...	12. Registration	4,06	4,06	...
XII. Interest	1,59	1,59	...	13. Interest on ordinary debt.	1,70	1,70	...
XIII. Post office	...	...	...	15. Post office	1,01	1,01	...
XVI-A. Law and Justice—Courts of Law ...	7,03	6,96	− 7	18. General Administration.	9,90	9,92	+ 2
XVI-B. Law and Justice—Jails...	4,27	4,28	+ 1	19-A. Law and Justice—Courts of Law ...	45,94	45,94	...
XVII. Police	4,50	4,50	...	19-B. Law and Justice—Jails	10,65	10,65	...
XVIII. Marine	...	...	...	20. Police	46,49	46,48	− 1
XIX. Education	1,98	1,98	...	21. Marine	1,18	1,18	...
XX. Medical	1,25	1,25	...	22. Education	16,75	16,75	...
XXI. Scientific and other Minor Departments ...	2,72	2,72	...	24. Medical	13,26	13,34	+ 8
XXII. Superannuations ...	45	45	...	25. Political	83	83	...
XXIII. Stationery and Printing.	1,30	1,30	...	26. Scientific and other Minor Departments	4,14	4,19	+ 5
XXV. Miscellaneous	1,58	1,60	+ 2	29. Superannuations ...	15,64	15,65	+ 1
XXX. Minor Works and Navigation	11	11	...	30. Stationery and Printing.	9,35	9,35	...
XXXII. Civil Works	3	3	...	32. Miscellaneous	1,44	1,44	...
Public Works Receipts.				33. Famine Relief	1,38	1,39	+ 1
XXVI. State Railways—Gross Traffic Receipts.	2,57	2,57	...	43. Minor Works and Navigation	4,08	4,07	− 1
XXX. Minor Works and Navigation	1,75	1,75	...	45. Civil Works. Agency ...	1,14	1,14	...
XXXII. Civil Works	1,87	1,93	+ 6	45. Civil Works. Municipal ...	5,79	5,79	...
Adjusting Heads.				45. Civil Works. Mount Capper Jail ...	1,04	1,04	...
From Local Funds (Act V of 1884)—				*Public Works Charges.*			
Education	...	...	...	33. Famine Relief	2,66	3,31	+65
Medical College	21	21	...	37. Construction of Railways.	18	19	+ 1
Inspecting Sanitary Agency.	24	24	...	38. State Railways—Working expenses	1,52	1,52	...
Cutlers' establishment in the Medical Storekeeper's office	...	...	...	41. Miscellaneous Railways.	...	...	...
Medical Reserve staff ...	4	4	...	43. Minor Works and Navigation	38,17	38,32	+15
Public Works	12	12	...	45. Civil Works	23,96	24,24	+28
Half the cost of Máyavaram-Muttupet Railway ...	47	36	−11	*Adjusting Heads.*			
Stationery supplied from central stores	10	17	+ 7	To Local Funds (Act V of 1884)—			
Printing work executed by Government Presses ...	12	12	...	Education	99	99	...
Controlling establishment at the Presidency	71	71	...	Miscellaneous	82	82	...
Repayment of contribution made to wipe off deficits in previous years	...	...	...	Public Works	1,50	1,59	+ 9
From Local and Special Funds—				Half the net receipts of Máyavaram-Muttupet Railway	50	50	...
Local Fund Audit Clerks.	30	30	...	Famine relief purposes.	...	...	...
Local Fund Audit Clerks.	44	44	...	To cover Deficits ...	...	1,21	+1,21
Total Revenue ...	3,22,62	3,22,77	+15	Total Expenditure ...	3,40,02	3,42,83	+2,81
Opening Balance ...	43,01	43,01	...	Closing Balance ...	25,61	22,95	−2,66
Grand Total ...	3,65,63	3,65,78	+15	Grand Total ...	3,65,63	3,65,78	+ 15

I. Land Revenue—Proper ...	−	6 ...	Chiefly transfers to Local Funds Act V of 1884 and Village Service Fund.
Do. Adjustment.	+	20 ...	On account of additional Customs Establishment sanctioned in G.I.,F.D., No. A/4502, date 11th October 1897.
XVI-A. Law and Justice—Courts of Law	−	7 ...	Surplus fines under the Towns' Nuisance Act transferred to Municipal Funds.
Public Works Receipts, Civil Works.	+	6 ...	Difference between the Preliminary and Final figures of the Examiner of Public Works Accounts, Madras.
Adjusting Heads— Máyavaram-Muttupet Railway...	−	11	Preliminary figures show only revised estimates.
Stationery supplied from Central Stores	+	7	
1. Refunds	+	16 ...	Chiefly on account of certain transfers to the account of the East Coast Railway.
5. Salt	+	12 ...	Chiefly transfers from petty construction and repairs to licensees' works.
24. Medical	+	8 ...	Medical supplies as per Military Exchange account for March 1897 Final.
26. Scientific and other Minor Departments	+	5 ...	Partly charges against Cinchona Department in the India Office store accounts for March 1897.
Public Works Charges— Famine Relief	+	65	Difference between the Preliminary and Final figures of the Examiner of Public Works Accounts, Madras.
Minor Works and Navigation ...	+	15	
Civil Works	+	28	
Adjusting Heads— Public Works	+	9	Adjustments to balance Bellary, Kurnool and Cuddapah District Boards' accounts.
To cover Deficits	+1,21		

APPENDIX D.

APPROPRIATION REPORT

ON THE

PROVINCIAL ACCOUNTS OF THE MADRAS PRESIDENCY FOR 1896-97.

GENERAL REVIEW.

1. Throughout this report the figures are, as usual, in thousands of rupees, that is to say, the last THREE figures are omitted from all amounts.

2. In the Budget forecast, the Revenue and Receipts for 1896-97 were estimated at 3,27,67 and the expenditure at 3,42,93, thus leaving a deficit of 15,26; which was raised to 17,16 in the Revised and to 20,06 in the Actuals. Consequently the Provincial balance which stood at 43,01 on 1st April 1896 was reduced to 22,95 on the 31st March 1897. The principal causes which contributed to this fall are briefly summarized in this review.

3. As regards changes in classification it may be mentioned (1) that all charges incurred by the Public Works Department on Famine Relief Works including the infructuous value of labour were recorded finally in the books of that department, whereas in previous years the excess of cost over normal value was charged in the Civil accounts under 33. Famine Relief—the normal value of the work being charged to the head Civil Works in the Public Works Department books.

(2) Certain items of *tree revenue* formerly credited to I. Land Revenue were credited to Forest.

(3) Receipts on account of *Punitive Police* were credited to the minor head Police supplied to Public departments, Private companies and persons, instead of as formerly to Police supplied to Municipal, Cantonment and Town Funds.

(4) Contributions received for roads in the Agency Tracts of the Vizagapatam district were deducted from charges.

COMPARISON WITH THE YEAR 1895-96.

REVENUE AND RECEIPTS.

4. The following table exhibits a net decrease of 9,82, of which 7,66 is under the principal heads :—

—	1895-96.	1896-97.	Difference + or —.
Principal Heads of Revenue	2,94,70	2,87,04	— 7,66
Interest	1,57	1,59	+ 2
Receipts by Civil Departments	23,65	21,69	— 1,96
Miscellaneous	3,54	3,35	— 19
Irrigation	1,67	1,86	+ 19
Buildings and Roads	1,96	1,96	...
Railways	2,47	2,57	+ 10
Contributions	3,03	2,71	— 32
Total ...	3,32,59	3,22,77	— 9,82

Principal Heads of Revenue.

5. The decrease of 7,66 in this group is made up as shown below of an increase of 3,12 under 3 heads more than counterbalanced by a decrease of 10,78 under 5 :—

	Increase.	Decrease.
Land Revenue	...	10,11
Salt	...	27
Stamps	...	20
Excise	1,28	...
Customs	...	15
Assessed Taxes	87	...
Forest	97	...
Registration	...	5
	3,12	10,78
Net Decrease ...	7,66	

6. The increase under EXCISE represents larger realizations chiefly under *Excise Duty and Tree Tax*—the result of administrative changes introduced before and during the year. Under ASSESSED TAXES, INCOME TAX receipts show a progressive increase. The improvement under FOREST is attributed to the change in classification referred to above, larger sales of forest produce and better management of grazing arrangements.

7. On the other hand the fall of 10,11 under LAND REVENUE may be set down to the remissions and postponements of revenue consequent on the FAMINE and to the actuals of 1895-96 having included 3,00 being the refund of the special contribution made to Imperial in 1894-95.

Receipts by Civil Departments.

8. Deducting from the accounts of 1895-96, 1,13 representing the balance of contribution made to the Pamban Pilotage Fund on account of the Dredger *Wenlock*, and re-adjusted to the credit of Provincial services in that year under XVIII. MARINE, the decrease compared with the previous year under this group is reduced to 83. The receipts under LAW AND JUSTICE—COURTS OF LAW, JAILS, POLICE AND MEDICAL fell by 46, 56, 30 and 9, respectively, counterbalanced by an increase of 55 under MINOR DEPARTMENTS. The fall under the first of the three heads mentioned above occurred in the items of MAGISTERIAL FINES, MANUFACTURES and POUNDS, respectively. Larger sales of *Quinine and Febrifuge* from the CINCHONA PLANTATIONS raised the receipts under MINOR DEPARTMENTS.

Miscellaneous.

9. The fall here is under XXV. MISCELLANEOUS, under which the receipts are of a fluctuating character.

Irrigation.

10. The improvement is entirely in the receipts of the Public Works Department, and has occurred chiefly under the sub-heads "Water-supply of towns" and "Navigation" in connection with the Madras Water-supply and Irrigation Extension Project, and the Buckingham Canal.

Railways.

11. The improvement is due to the heavy passenger traffic during the Mahamagam festival which occurred in February 1897.

Contributions.

12. The falling off is due chiefly to the absence of contribution to the Public Works Department on account of the toll-gates on the Calicut-Vayittiri road, as the maintenance of that road was made over to the District Board from 1st April 1896.

EXPENDITURE.

13. The following statement shows that the expenditure in the year under review exceeded that of the previous year under almost every section or group; the aggregate increase being 14,65 :—

—	1895-96.	1896-97.	Difference + or —.
Direct Demands on the Revenue	77,52	78,28	+ 76
Interest	1,59	1,70	+ 11
Post Office	88	1,01	+ 13
Salaries and Expenses of Civil Departments ...	1,47,90	1,49,28	+ 1,38
Miscellaneous	25,77	26,44	+ 67
Famine Relief	2	4,70	+ 4,68
Irrigation	35,55	42,39	+ 6,84
Buildings and Roads	33,87	32,21	— 1,66
Railways	2,06	1,71	— 35
Contributions	3,02	5,11	+ 2,09
Total ...	3,28,18	3,42,83	+ 14,65

14. If the average rate of *Exchange Compensation Allowance* for the year under review had been the same as that for the previous year, the increase as shown above would have been greater by 2,01. But against this decrease may be set the special expenditure of 4,70 on account of Famine.

Direct Demands on the Revenue.

15. The increase is chiefly under REFUNDS (27) LAND REVENUE (42) and FOREST (44) partly counterbalanced by short expenditure mainly under STAMPS (25). REFUNDS are fluctuating payments. Large payments were made owing to excess collections of Land Revenue and on account of balance of advances made by the East Coast Railway for sâl sleepers. The increase under Land Revenue was due to excess expenditure under *Supplies and Services and Contingencies* consequent on the Famine which afflicted parts of this Presidency; whilst that under FOREST was due partly to the deputation of a second Survey of India party for forest survey operations in the Presidency, and partly to expansion of departmental operations. The decrease under STAMPS is the outcome of the change made in the method of valuing STAMPS ISSUED FROM THE CENTRAL STORES.

Interest.

16. Fluctuations under this head depend upon the actual balances outstanding at the close of the year under PROVINCIAL LOANS AND ADVANCE ACCOUNT.

Post Office.

17. The excess represents the cost of additional establishments since entertained.

Salaries and Expenses of Civil Departments.

18. This group contains the largest number of heads, and the variations under each head are shown below :—

Increase.		*Decrease.*	
Jails	30	Administration	35
Police	64	Courts of Law	76
Marine	1,03		
Education	4		
Medical	34		
Minor departments	14		
Total ...	2,49	Total ...	1,11

19. The increase under JAILS represents an increase of 72 for maintenance of prisoners due chiefly to a bad season counterbalanced by a decrease of 42 under JAIL MANUFACTURES. Under POLICE the increase was due partly to the extra cost entailed by the grant of privilege leave and deputation of officers, but chiefly to the strengthening of the force due (in part) to FAMINE. Under MARINE the large excess is due to the payment of 1,00 to the Madras Harbour Trust Board in liquidation of its claim against the Madras Port Fund. The increase under MEDICAL is chiefly under Hospitals and Dispensaries. Charges on account of the Connemara Public Library chiefly account for the increase under Minor Departments. On the other hand, the decrease under Administration is due to the fact that the Actuals of 1895-96 included the salary of His Excellency Lord Wenlock for 15 days of March 1896, the special addition of 5 to the Contract Grant and privilege leave allowances to the members of the Board of Revenue. The fall under COURTS OF LAW occurred in the charges for CIVIL AND SESSIONS COURTS, consequent on the absence on leave out of India of a larger number of Civilian officers, and to short expenditure on *Process Serving Establishment*, *Subordinate Judges* and *Supplies and Services.*

Miscellaneous.

20. Owing chiefly to growth of pensions, SUPERANNUATION ALLOWANCES AND PENSIONS cost 80 more than in the previous year; whilst the charges on account of STATIONERY and PRINTING have fallen by 13.

Irrigation.

21. The bulk of the increase under this head is in the charges of the Public Works Department and is attributed chiefly to the expenditure of large amounts on repairs to Agricultural Works in the districts of Kistna, South Arcot, Tanjore and Trichinopoly owing to extensive damages done by floods. The outlay in the Civil Department however is affected by the amount of works transferred to the Public Works Department for execution, but in the year under review it was affected by the season also.

Buildings and Roads.

22. The decrease of 1,66 is made up of 59 in the Civil and 1,07 in the Public Works Department. The fall in the Civil is due to the grants made to Municipalities being less than in the year before. On the other hand, under the restrictive orders of the Government of India, the Public Works Department curtailed the expenditure under this head for utilization on Famine relief works.

Railways.

23. The decrease here is due to less outlay on the construction of the Máyavaram-Muttupett Railway.

Contributions.

24. The large increase represents the grants made to cover the deficits of District Boards due chiefly to Famine.

COMPARISON OF ACCOUNTS WITH BUDGET ESTIMATES OF 1896-97.

REVENUE AND RECEIPTS.

25. The following table brings into juxta-position the actual and the estimated receipts of the year:—

—	Budget.	Accounts.	Difference + or —.
Principal Heads of Revenue	2,92,23	2,87,04	— 5,19
Interest	1,48	1,59	+ 11
Receipts by Civil Departments	21,81	21,69	— 12
Miscellaneous	3,39	3,35	— 4
Irrigation	1,86	1,86	...
Buildings and Roads	1,33	1,96	+ 63
Railways	2,71	2,57	— 14
Contributions	2,86	2,71	— 15
Total ...	3,27,67	3,22,77	— 4,90

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26. Save under *Principal Heads of Revenue* and *Buildings and Roads*, the variations are trifling in amount, and as the examination of the receipts of the past two years under these two groups has been sufficiently close, a further explanation of the variations as between the actuals and estimates of the past year is unnecessary.

Expenditure.

27. The following table compares the actual expenditure with the budget estimate under each group:—

—	Budget.	Accounts.	Difference + or —.
Direct Demands on the Revenue	81,08	78,28	— 2,80
Interest	1,72	1,70	— 2
Post Office	1,07	1,01	— 6
Salaries and Expenses of Civil Departments ...	1,49,22	1,49,28	+ 6
Miscellaneous	25,51	26,44	+ 93
Famine Relief	...	4,70	+ 4,70
Irrigation	43,15	42,39	— 76
Buildings and Roads	36,05	32,21	— 3,84
Railways	2,08	1,71	— 37
Contributions	3,05	5,11	+ 2,06
Total ...	3,42,93	3,42,83	— 10

28. The actual expenditure on the whole fell below expectation by 10 only. But for the outlay of 4,70 under Famine in connection with the unforeseen partial distress in this Presidency which made itself felt towards the close of the year, the actual results would have been better than the Budget forecast by 4,80. Of this 1,34 may be set down to the fall in *Exchange Compensation Allowance* resulting from the smaller average of the rates actually sanctioned for the four quarters of the year.

Direct Demands on the Revenue.

29. Allowing for small variations, the net saving under this group may be summarized as follows:—

Land Revenue	61
Salt and Excise	1,20
Stamps	22
Forest	68
Registration	24
	2,95
Deduct Excess under Refunds	21
Net saving	2,74

30. The short expenditure under LAND REVENUE was due partly to the scheme for the improvement of the position of taluk gumastahs having fallen through, but mainly to the postponement of surveys for want of efficient officers. The budget estimates of the combined department of SALT and EXCISE and of the FOREST DEPARTMENT are invariably pitched too high. The saving under STAMPS was due, as already explained, to the different method adopted for the valuation of stamps issued to districts from the central stores. The Budget under REGISTRATION contemplated a partial re-organization of the department, which, however, did not take place. Refunds being fluctuating charges, the payments could not be accurately foreseen in the Budget.

Salaries and Expenses of Civil Departments.

31. Though the increase in this group is 6 only the variations under the respective major heads are large as shown below:—

Increase.

Administration	19
Jails	14
Police	66
Marine	78
Medical	27
	2,04

Decrease.

Courts of Law	1,11
Education	66
Political	1
Minor Departments	20
	1,98

32. The excess under ADMINISTRATION was due to (1) the grant of privilege leave and the deputation of officers on special duty in the Secretariat, and (2) the appointment of an additional Secretary in the Local and Municipal Department. The excesses under POLICE, MARINE and MEDICAL, and the saving under COURTS OF LAW have already been explained. The provision of 80 for *Students' Hostels* under EDUCATION was not utilized. A fall in *Pony Breeding* and *Prevention of Cattle Disease* charges is responsible for the decrease under MINOR DEPARTMENTS.

Miscellaneous.

33. Under STATIONERY AND PRINTING, the Budget Estimate for STATIONERY SUPPLIED FROM CENTRAL STORES was based on a three years' average and fixed at 4,27; but the Actuals amounted to the same figure as in 1895-96, viz., 5,42. This excess was, however, somewhat counterbalanced by savings under other heads.

34. As regards variations under *Irrigation*, *Buildings and Roads*, *Railways* and *Contributions*, the explanations already given as between the actuals of 1895-96 and 1896-97 also hold good here.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
5,31,10	Ordinary Revenue	5,36,24	4,93,82	5,00,41
86	Sale-proceeds of waste lands, &c., and receipts for the improvement of Government Estates	1,13	1,79	48
69	Fisheries and other receipts classified as Miscellaneous Revenue ...	63	81	76
5,32,65	Total ...	5,38,00	4,96,42	5,01,65
1,33,16	Provincial share, one-fourth ...	1,34,50	1,24,10	1,25,41
35,30	Adjustments	31,56	32,52	32,94

35. The Budget in the *Imperial-Provincial* section was reduced from 5,38,00 to 4,96,42 in the Revised owing to remissions and suspensions of revenue consequent on the Famine. The actual results, however, were better than the expectation in the Revised by 5,24. Most of this increase is attributed to larger advance collections than were anticipated and to promptness in collection; whilst a decrease in the *Contributions to Village Service Funds* made up the remainder.

Under *Adjustments*, the increase in the Revised over the Budget is due to the following:—

(1) 1 contribution from *Imperial* to Provincial on account of the transfer of the Meteorological observatories to the Public Works Department;

(2) 40 on account of loss to Provincial revenues in connection with the introduction of copy-stamped paper in revenue and judicial offices;

(3) 55 decrease in the contribution from Provincial to Imperial on account of a new Detention Hospital.

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Whilst the excess of Actuals over the Revised is made up as follows:—

(1) 20 contribution from Imperial to Provincial on account of the unadjusted portion of the extra charges actually met out of the Provincial revenues in 1894–95 to 1896–97, on account of additional customs establishment entertained in consequence of the introduction of the Tariff Act.

(2) 37 increase over the Revised on account of copy-stamped paper. These increases are diminished by decrease under other heads. The large increase in the Actuals of 1895–96 is due to the refund of the special contribution of 300 made to Imperial in 1894–95.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,29	Fees and Cesses	1,40	93	1,02
4	Fines and forfeitures	2	2	1
28	Miscellaneous	29	29	31
1,61	Total ...	1,71	1,24	1,34

36. The decrease was due to smaller outlay on Excise Licensees' works.

IV.—Stamps.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
51,27	Court-Fee Stamps	51,25	51,73	51,90
27,49	Commercial and other Stamps ...	27,75	26,75	26,50
91	Fines and Penalties and Miscellaneous	80	1,02	1,01
79,67	Total ...	79,80	79,50	79,41
59,76	Provincial share, three-fourths ...	59,85	59,63	59,55

37. The Actuals pretty closely followed the Estimates in the aggregate. The fall in COMMERCIAL was not fully covered by the rise in COURT-FEE STAMPS. The receipts of the last two months of 1896–97 corresponded with those of the same months of the previous year, whereas the Revised reckoned upon a progressive increase of 9 which did not occur.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
1,38,74	License and Distillery Fees and Duties for the sale of Liquors and Drugs	1,39,94	1,43,16	1,44,04
4,52	Opium	4,11	4,18	4,23
58	Other Receipts	45	66	70
1,43,84	Total ...	1,44,50	1,48,00	1,48,97
35,96	Provincial share, one-fourth ...	36,12	37,00	37,24

38. The Budget did not sufficiently provide for the annual progressive increase of Revenue under this head resulting directly or indirectly from the various administrative improvements introduced from time to time under the orders of Government. The annual increases are shown below :—

1893-94	7,62	1895-96	7,12
1894-95	7,97	1896-97	5,13

39. During the year under review the excise system was further extended into the districts of Kistna and South Canara, the excise duty was enhanced in parts of Kurnool and South Arcot and in the Wynaad taluk of Malabar, and the Tree-Tax system was extended over a large area from 1st October 1896. The increase of Revenue was thus due to larger realizations under *Excise Duty* and *Tree-Tax*, the result of changes introduced before and during the year. The Revised Estimate was based upon 11 months' Actuals and the Actuals of March of the previous year which together amounted to 1,47,70. But the margin of 30 included for improvement proved too small as the receipts in March 1897 exceeded those of March 1896 by 1,27.

VII.—Customs.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
50	Ware-house and Wharf Rents ...	48	30	31
33	Miscellaneous	28	40	37
83	Total ...	76	70	68

40. The duty on cotton twist and yarn having been abolished and that on cotton-goods having been reduced from 5 to 3½ per cent. these articles are cleared more quickly than before; hence the decrease under the first minor head. A rise under *Fees, Fines and Forfeitures* has caused the increase under Miscellaneous.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
22,86	Income Tax	22,90	24,00	24,60
11,43	Provincial share, one-half	11,45	12,00	12,30

41. The Budget Estimate was taken at the same figure as the Revised Estimate of the previous year, no provision having been made for a progressive increase. The actual increase over the previous year is 1,74 against 80, 1,44 and 2,09 in 1895-96, 1894-95 and 1893-94, respectively. This improvement is attributed to commercial prosperity and to fresh and enhanced assessments made by assessing officers after careful enquiries.

IX.—Forest.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
3,80	Timber and other Produce removed by Government Agency	5,18	5,18	3,98
16,54	Timber and other Produce removed by Consumers or Purchasers ...	14,27	17,31	17,68
77	Other Receipts	71	93	1,37
21,11	Total ...	20,16	23,42	23,03
10,55	Provincial share, one-half	10,08	11,71	11,52

42. The estimates were those approved by the Madras Government and finally accepted by the Government of India. The Revenue authorities generally overestimate the receipts under the first minor head and underestimate the others. The Revised Estimate as proposed by me under the first minor head was 3,90 and 19,10 under the others, making a total of 23,00 according to the second edition of my notes. The improvement over the Budget and the Actuals of the previous year is attributed chiefly to the following :—

(i) The credit to Forest of certain items of *tree revenue* formerly credited to I. LAND REVENUE.

(ii) Improved sales of the bark of *Cassia auriculata* and of the leasing of *date trees* in reserved lands.

(iii) Better management of grazing arrangements and the levy of enhanced rates of grazing fees within the sanctioned maxima.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
10,38	Fees for registering Documents ...	10,44	10,10	10,09
26	Fees for copies of Registered Documents	26	25	26
1,58	Other Receipts	1,70	1,55	1,76
12,22	Total ...	12,40	11,90	12,11
611	Provincial share, one-half	6,20	5,95	6,06

43. The Budget was reduced in the Revised with reference to the Actuals then available. The Revised, however, was exceeded in the last minor head under which the receipts fluctuate according to the number of certificates of previous non-encumbrance granted in connection with State loans, private mortgages and sales. The State loans granted in the year under review (especially in March) considerably exceeded those of the year before.

SECTION B.—INTEREST.

XII.—Interest.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
34	On loans to Municipal and other Public Corporations	45	39	39
2	To Landholders and other Notabilities	1	1	1
1,19	On Advances to Cultivators and Advances under Special Laws ...	1,00	1,27	1,17
2	On Securities of Provincial Funds.	2	2	2
1,57	Total ...	1,48	1,69	1,59

44. The decrease under INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC CORPORATIONS is due to Municipalities having failed to avail themselves of loans to the extent sanctioned for the year. The Budget Estimate on account of INTEREST ON ADVANCES TO CULTIVATORS was increased in the Revised with reference to the then available Actuals. The only item under which the Actuals did not follow the Revised is INTEREST ON ADVANCES TO CULTIVATORS. The fall took place in respect to INTEREST ON LAND IMPROVEMENT ADVANCES due probably to the unfavourable character of the season in the Ceded Districts.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
19	Sale-proceeds of Unclaimed and Escheated property	20	13	12
20	Court Fees realized in Cash ...	19	16	14
6,84	General Fees, Fines and Forfeitures.	7,19	6,48	6,58
19	Other Receipts	12	13	12
7,42	Total ...	7,70	6,90	6,96

45. The actual receipts under the first two minor heads, which are subject to fluctuation, fell below expectation based upon the results of previous years. The Budget was reduced in the Revised under GENERAL FEES, FINES AND FORFEITURES with reference to a fall in *Magisterial Fines*. The fall continued whereas the excess over the Revised was due chiefly to the realization of larger fees for *Printing* executed by the High Court on behalf of suitors. *Magisterial Fines* in the previous years were much higher than those realized in the year under review, and the Actuals under the last minor head in 1895–96 include 7 being the gain realized by the sale of Government securities held by the Court of Small Causes.

XVI-B.—Law and Justice—Jails.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4,65	Sale-proceeds of Jail Manufactures.	4,05	4,61	4,05
19	Other Receipts	21	23	23
4,84	Total ...	4,26	4,84	4,28

46. Whilst the Budget Estimate under the first minor head was based upon the Actuals of 1894–95, the Revised Estimate was arrived at on a consideration of the Actuals of 1895–96 and those of the first 9 months of 1896–97. Contrary to expectation the Actuals of later months fell, especially those of March in which the fall compared with the previous year was 46.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
8	Police supplied to Municipal Cantonment and Town Funds ...	...	...	...
47	Police supplied to Public Departments, Private Companies and Persons	35	39	41
30	Presidency Police	29	28	29
3,61	Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	3,60	3,50	3,46
34	Other Receipts	33	43	34
4,80	Total ...	4,57	4,60	4,50

47. Receipts on account of *Punitive Police* are with effect from the year under review credited to the second instead of the first minor head as formerly. The falling off, as compared with Actuals of 1895–96, under the second minor head, on the other hand, is due to the gradual drafting of the *Railway Platform Police* into the *Regular Railway Police* whereby recoveries are shown as deduction from charges. The decrease under GENERAL FEES, FINES AND FORFEITURES is almost entirely under *Pound receipts*. The Budget was raised in the Revised Estimate under the last minor head with reference to the Actuals of the earlier months, which, however, included an erroneous credit of 6 on account of *Moplah fines* in the Malabar District subsequently transferred to the credit of XVI-A. LAW AND JUSTICE—COURTS OF LAW.

XVIII.—Marine.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,13	Miscellaneous	...	7	...

48. The Revised was put down at 7 on the expectation that it would be recovered from PORT FUNDS on account of the use by the Presidency Port officer of the Fishery vessels *Margarita* and *Irene*, but no such recovery was effected. The large credit in 1895–96 was due to special circumstances, and represents the balance of contribution made to the *Pamban Pilotage Fund*, on account of the Dredger *Wenlock* in previous years re-adjusted to the credit of PROVINCIAL FUNDS under the orders of Government.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,62	Fees and Fines	1,61	1,71	1,68
...	Contributions	2	2	2
33	Other Receipts	30	32	28
1,95	Total ...	1,93	2,05	1,98

49. The Actuals pretty closely followed the Estimates. The expectations in the Revised of further improvements in the *Law College Fees* and *other Miscellaneous Receipts* were not quite realized.

XX.—Medical.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
15	Medical College Fees	14	14	13
20	Hospital Receipts	22	24	24
15	Lunatic Asylum Receipts ...	13	15	15
81	Contributions	68	72	70
2	Other Receipts	5	3	3
1,33	Total ...	1,22	1,28	1,25

50. A recovery of 30 from the Municipalities of Tanjore and Madura in 1895–96 in connection with the *Sanitary Engineer's Establishment* caused an increase in the accounts of that year.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XXI.—Scientific and other Minor Departments.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4	Botanical and other Public Garden Receipts	4	4	3
1,06	Cinchona Plantations	1,00	1,18	1,47
1	Veterinary and Stallion Receipts ...	...	...	...
6	Labour and Emigration	8	6	9
1,00	Other Receipts	1,01	1,07	1,13
2,17	Total ...	2,13	2,35	2,72

51. The receipts from CINCHONA PLANTATIONS in the year under review are the highest on record. The value of *Quinine and Febrifuge* supplied to the Medical Departments of Madras, Bombay and Bengal, amounted to 11, 76 and 18, respectively, whilst the value of local sales of quinine, febrifuge, cinchona plants and barks, &c., by departmental officers, Collectors and Post offices amounted to 42. During the year under review there was a marked expansion of the sale of packets by the Postal agency. The receipts due to EMIGRATION improved towards the close of the year. The increase under OTHER RECEIPTS represents the improvement in *Examination Fees* due to certain special tests having been made compulsory for Government appointments.

SECTION E.—MISCELLANEOUS—RECEIPTS.

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

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
46	Contributions for Pensions and Gratuities	47	51	45

52. The fall compared with the estimates was due to smaller receipts on account of officers lent to service under the Court of Wards and District Boards.

RECEIPTS.

SECTION E.—MISCELLANEOUS—RECEIPTS—continued.

XXIII.—Stationery and Printing.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
33	Receipts from Sale of Stationery ...	31	33	39
71	Sale of Gazettes or other Publications	81	70	63
29	Other Press Receipts	26	29	28
1,33	Total ...	1,38	1,32	1,30

53. The Actuals did not fall far short of the Estimates on the whole. A decrease in the SALES OF GAZETTES AND OTHER PUBLICATIONS was not fully counterbalanced by an increase in the SALES OF STATIONERY AND OTHER PRESS RECEIPTS.

XXV.—Miscelloneous.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
53	Unclaimed Deposits	42	53	48
25	Miscellaneous Fees, Fines and Forfeitures	24	25	25
9	Fees for Government Audits ...	11	8	7
76	Contributions	64	70	69
12	Other Items	13	12	11
1,75	Total ...	1,54	1,68	1,60

54. These receipts are of a fluctuating character. The Budget was reduced in the Revised under FEES FOR GOVERNMENT AUDITS owing to the transfer to the credit of the head CONTRIBUTIONS of 3 recovered from the *Madras Municipality*.

RECEIPTS.

SECTION J.—IRRIGATION—RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
11	In charge of Civil Officers— Receipts on account of Minor Irrigation Works—Provincial ...	16	12	11

55. These receipts represent contributions by ryots, and are subject to fluctuation. The Budget was based chiefly upon the Actuals of 1894–95.

SECTION K.—BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
26	Public Works in charge of Civil Officers— Provincial	8	9	3

56. The falling off compared with the estimates is due mainly to a change in classification under which contributions received for roads in the Agency tracts of the Vizagapatam district were in the accounts deducted from charges. The contributions in 1895–96 were large.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

1.—*Refunds and Drawbacks.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial Shares.			
28	Land Revenue (one-fourth) ...	21	30	31
92	Stamps (three-fourths)	84	78	75
4	Excise (one-fourth)	2	4	4
14	Assessed Taxes (one-half) ...	10	13	11
32	Forest (do.) ...	3	7	21
2	Registration (do.) ...	2	2	1
1,72	Total ...	1,22	1,34	1,43

57. These are fluctuating payments. The Budget was exceeded chiefly under LAND REVENUE and FOREST. The excess under LAND REVENUE occurred in the Districts of Kistna, Nellore, Tinnevelly and Malabar. In Kistna the excess was due to the cancellation of the sale of certain tank-bed lands, in Nellore to the taking up of certain lands for roads, in Tinnevelly to tree-tax erroneously collected, and in Malabar to peshkash erroneously collected in former years from the Rajah of Cannanore. Under Forest there were several items of small accounts, but there was a specially large one of 29 being the refund of balance of advances made in previous years by the East Coast Railway for sâl sleepers. This item was not anticipated in the Revised. The excess over the Budget was sanctioned by Government by re-appropriation of savings under 5. SALT.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—*Land Revenue.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
39,37	Charges of District Administration.	40,23	39,23	39,96
8,44	Survey and Settlement	8,37	7,75	7,85
4,07	Land Records and Agriculture ...	4,30	4,53	4,50
5	Charges on account of Fishery Collections	6	4	4
7	Inam Commissioner	7	6	6
52,00	Total ...	53,03	51,61	52,41

58. The Budget under charges for DISTRICT ADMINISTRATION provided 28 for the improvement of *Taluk Gumastahs* and 45 for *Horse Allowance to Tahsildars and Deputy Tahsildars*. The first-named amount lapsed as the scheme fell through, whilst the latter was not fully utilized owing to the Government of India sanctioning *Daily Allowance* in lieu of *Horse Allowance*. Savings accrued also under *Salaries* chiefly owing to the average percentages of salary admitted for *Exchange Compensation Allowance* being less than the uniform rate adopted in the Budget. But the short expenditure under this item was more than counterbalanced by excess expenditure under *Supplies and Services* and *Contingencies* consequent on the Famine which afflicted parts of this Presidency. The Budget was reduced in the Revised under SURVEY AND SETTLEMENT owing chiefly to the difficulty in getting qualified men to unfilled vacancies in the permanent establishment of the *Settlement Department* and, to the non-utilization of the temporary establishment sanctioned for Gódávari, Anantapur and Malabar. The small increase compared with the Revised is mainly under *Temporary Establishment*. The increased expenditure under LAND RECORDS and AGRICULTURE is due to the higher rate of pay paid to passed Revenue Inspectors and to more travelling.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

5.—*Salt.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24,16	Salaries, Establishment and Contingencies	27,25	25,30	24,85
5,84	Salt Purchase and Freight ...	6,58	5,19	5,24
30,00		33,83	30,49	30,09
6,98	Deduct amount chargeable to Excise.	7,78	7,08	7,06
23,02	Total ...	26,05	23,41	23,03
6,19	Provincial share, one-fourth ...	7,09	6,26	6,06

59. The Budget Estimates proposed by the Revenue authorities and accepted by Government were much higher than those finally sanctioned by the Government of India and entered above. The Government of India suggested further reductions to which, however, the Madras Government did not agree. Under SALARIES, ESTABLISHMENT and CONTINGENCIES, the Budget considerably overestimated the charges for *Establishment* (76) and *Supplies and Services* (206) owing, as it was alleged, to the extension of the tree-tax system. Even the reduced provision in the Revised proved too much under *Supplies and Services* (45). Under SALT PURCHASE AND FREIGHT the Budget was reduced in the Revised in the items, *Salt Manufacturer's share* (75) and *Petty Works for Manufacture and Storage of Salt* (58), and the actual results have closely followed the Revised forecast. The large expenditure in 1895–96 was due partly to the re-introduction of the monopoly system into certain Excise factories, and partly to the transfer of Government salt from the factories of the Vayalur and Ennore Circles to the Madras Depôt for storage.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

6.—*Stamps.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Superintendence Establishment and Contingencies	25	25	24
57	Charges on sale of stamps including discount. — Court-Fees Stamps.	56	57	57
1,16	Charges on sale of stamps including discount. — Other Stamps ...	1,19	1,14	1,14
1,58	Stamps supplied from Central Stores	1,50	1,60	1,27
3,55	Total ...	3,50	3,56	3,22
2,67	Provincial share, three-fourths ...	2,63	2,67	2,42

60. The Budget was reduced in the Revised under CHARGES ON SALE OF STAMPS—DISCOUNT ON OTHER STAMPS owing to a fall in the *Sale of Commercial Stamps*. On the other hand the raising of the Revised under the last minor head was based chiefly upon the Actuals of the previous year. But the Actuals for the year under review were calculated upon a different method to that used in previous years. Formerly, the value of stamps issued was calculated upon the contract rates settled by the Secretary of State with the manufacturers, whereas for the year 1896-97 it was calculated upon the invoice price. The latter is considered a more accurate method, as the contract rates are not the actual rates charged for this Presidency.

7.—*Excise.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	Charges of Collection.			
6,98	Portion of the combined Salt and Excise Establishment chargeable to this head	7,78	7,08	7,06
...	District Executive Establishment ...	...	1	1
1	Loss by Dryage or Wastage of Opium	...	1	...
6,99	Total ...	7,78	7,10	7,07
1,75	Provincial share, one-fourth ...	1,94	1,78	1,77

61. The explanations given under 5. SALT are applicable here also.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

9.—*Customs.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,16	Sea Customs	2,21	2,23	2,16
16	Land Customs	18	16	17
2,32	Total ...	2,39	2,39	2,33
1,16	Charges at Madras	1,19	1,28	1,24
1,16	Charges at other Ports	1,20	1,11	1,09
2,32	Total ...	2,39	2,39	2,33

62. The estimates and accounts present larger variations under minor heads than in the aggregate. The excess over the Budget under MADRAS CHARGES represents the increase of pay to the Deputy Collector from the date of the introduction of the new Tariff Act and larger payments of reward. The Revised was placed too high for *establishment charges*. Under OTHER PORTS the variations are spread over several items in small amounts, but chiefly under *Clerks and Servants*. The Budget included a lump sum for additional establishments which was subsequently found too high and reduced in the Revised.

10.—*Assessed Taxes.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Collection of Income Tax	25	26	26
12	Provincial share, one-half	13	13	13

63. No remarks.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

11.—*Forest.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	SHARED. *A. Conservancy and Works.*			
1,82	Timber and other Produce removed from the Forest by Government Agency	2,11	2,04	2,02
89	Timber and other Produce removed from the Forest by Consumers or Purchasers	92	98	98
4,08	Other Charges	5,90	4,94	4,82
7,67	B. Establishment	7,77	7,54	7,52
14,46	Total ...	16,70	15,50	15,34
7,23	Provincial share, one-half	8,35	7,75	7,67

64. Under A. CONSERVANCY AND WORKS, the Budget which is generally pitched too high was reduced in the Revised with reference to the then available Actuals. The actual results fell short of the Revised forecast owing chiefly to the *Survey of India* charges having been carried out at a smaller cost than was estimated. The excess compared with the previous year is due to the deputation of a second *Survey of India Party* during the year for *Forest Survey* operations in this Presidency and to expansion of departmental operations. The short expenditure under B. ESTABLISHMENTS was due to the absence on leave out of India of a larger number of officers than was anticipated in the Budget. Moreover the rates of Exchange Compensation Allowance adopted in 1896-97 were less than those in the Budget or in 1895-96.

12.—*Registration.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
32	Superintendence	35	34	31
7,84	Other Charges	8,25	7,81	7,81
8,16	Total ...	8,60	8,15	8,12
4,08	Provincial share, one-half	4,30	4,08	4,06

65. Under SUPERINTENDENCE, the Budget was reduced in the Revised for *Travelling Allowance* and *Supplies and Services*, while a provision of 2 was included in it by transfer from *District Charges* on account of the pay of a Personal Assistant of the grade of District Registrar sanctioned for the revision of Registration Manual. But in the Accounts this chargehas been shown under *District Charges* as in the Budget. As it did not appear likely that the provision included in the Budget under *District Charges* for regrading Registrars and Sub-Registrars would be utilized in the year, and new offices not being opened to the extent contemplated, the Budget was reduced in the Revised with reference to the Actuals then available and the reduction has been borne out by results.

EXPENDITURE.

SECTION B.—INTEREST.

13.—*Interest on Ordinary Debt.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,59	Interest on Provincial Advances and Loan Account	1,72	1,66	1,70

66. As these figures represent 4 per cent. interest on the mean balances of Provincial Loans and Advance Account outstanding at the beginning and the close of the year, they are rateably affected by the variations in the estimated and actual balances under that account.

SECTION C.—POST OFFICE, TELEGRAPH AND MINT.

15.—*Post Office.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
88	District Post Charges	1,07	1,02	1,01

67. The saving compared with the Budget was due to the expenditure on account of *Establishments* not having been brought up to the scale anticipated in the Budget until the last quarter of the year.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—*General Administration.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,30	Salary of Governor	1,24	1,18	1,18
1,45	Staff and Household of Governor ...	1,37	1,35	1,35
1,37	Executive Council	1,36	1,34	1,35
21	Legislative Council	29	22	21
3,48	Civil Secretariat	3,18	3,59	3,62
4	Military Secretariat	...	...	...
4	Tour Expenses	6	3	2
1,93	Board of Revenue, Financial Commissioner and Establishment ...	1,78	1,74	1,75
45	Civil Office of Account and Audit ...	45	43	44
10,27	Total ...	9,73	9,88	9,92

68. His Excellency Lord Wenlock preparatory to his retirement, drew his salary for 15 days of March 1896 in that month; hence the excess in 1895–96 and a corresponding short expenditure in 1896–97 under SALARY OF GOVERNOR. The excess under STAFF AND HOUSEHOLD in 1895–96 was due to the addition of 5 specially sanctioned by the Government of India to the contract allowance, and to inclusion of leave allowances and higher rates of Exchange Compensation allowance of the Private Secretary. The Budget under LEGISLATIVE COUNCIL included 7 for an officer on special duty, but no such officer having been appointed the provision was omitted from the Revised. Under CIVIL SECRETARIAT, the excess represents (1) the extra cost entailed by the grant of three months' privilege leave to the Chief Secretary (10), (2) the salary for four months of the newly-appointed Secretary to the Local and Municipal Department (10), (3) the excess over the provision for an officer on special duty in the Revenue Secretariat in connection with the Tenancy Bill (20) and (4) the pay and allowance of Mr. W. S. Meyer, C.S., as Deputy Secretary, Government of India, Finance and Commerce Department, paid in this Presidency (1) and of Mr. G. S. Forbes (2) on special duty in the Public Department. The latter was not provided for in the Revised. An additional allotment of 25 was sanctioned by re-appropriation from the grant under 19-A. LAW AND JUSTICE, COURTS OF LAW in Government Order, Financial, No. 897, dated 23rd December 1896. The saving under TOUR EXPENSES was due to short expenditure incurred on camp equipment of His Excellency the Governor. The Budget was reduced in the Revised under Board of Revenue owing to the post of Secretary having been held by a junior acting officer. The small excess over the Revised is divided equally between *Temporary Establishment* and *Contingencies*. The Actuals of 1895–96 included privilege leave allowances and larger expenditure on travelling allowances and contingencies.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,29	High Court	5,79	5,51	5,56
1,54	Law Officers	1,54	1,54	1,50
25,60	Civil and Sessions Courts	25,42	24,85	24,80
96	Court of Small Causes	96	88	88
11,76	Criminal Courts	11,89	11,62	11,73
53	Other Courts of Justice	51	55	52
4	Other Charges (Pleadership Examinations)	5	4	4
98	Refunds	89	93	91
46,70	Total ...	47,05	45,92	45,94

69. The Budget provided for the salary for a full year of an additional Puisne Judge for the High Court, but the appointment having been given effect to only after the lapse of 4 months, the provision was reduced by 21 in the Revised. The Revised also took credit for a saving of 7 resulting from the amalgamation with effect from May 1896 of the two independent appointments of Registrar, Original Side, and Registrar, Appellate Side, into one appointment of Registrar for both sides. The excess over the Revised under HIGH COURT is in the Registrar's Department and is spread over several items in small amounts, but occurs chiefly under *Supplies and Services* and *Contingencies*. In 1895–96 one of the then vacant Judgeships was not filled up for a month, and savings accrued in the pay of the Registrar of the Appellate Side, the post having been held by Junior Officers. Under CIVIL AND SESSIONS COURTS, the short expenditure compared with the Budget was due to the absence on leave out of India of a larger number of Senior members of the Indian Civil Service than was contemplated in the Budget (29) and to smaller expenditure (21) on Process-serving establishments, Subordinate Judges (7) and Supplies and Services (5). The number of officers absent on leave out of India in the year under review was much greater than in 1895–96, whilst the rates of Exchange Compensation Allowance, as already stated under 3. LAND REVENUE, were smaller than in that year. The absence of the Chief Judge on leave out of India caused a saving under COURT OF SMALL CAUSES. Explanations given for the variations under *Charges of District Administration* subordinate to 3. LAND REVENUE apply to those under CRIMINAL COURTS. The saving due to those causes was partly counterbalanced by an excess expenditure of 9 under *Hill Tract Agency establishments* on account of purchase of elephants for Vizagapatam Agency. REFUNDS are fluctuating charges.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

19-B.—*Law and Justice—Jails.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,54	Jail Manufactures	3,38	3,00	3,12
6,81	Other Jail Charges	7,13	7,00	7,53
10,35	Total ...	10,51	10,00	10,65

70. Under JAIL MANUFACTURES the Budget was based chiefly upon the Actuals of 1894-95 and was reduced in the Revised with reference to the then available Actuals of the year. Under OTHER JAIL CHARGES the Budget was raised by 23, being the cost of *Steel Palings* and *Iron Railings* obtained from Europe for the Rajahmundry and Cannanore Central Jails, but reduced by 40 in the item *Dietary Charges* with reference to a large fall then manifest in those charges notwithstanding the rise in the price of provisions consequent on the unfavourable season. In consideration of the last-named fact a margin of 8 was allowed, although the Actuals of the first 8 months of 1896-97 were short of those of the same months of 1895-96 by 14, and placed the Revised Estimate at 2,30 against 2,36 the Actuals of that year. The expenditure in the last 4 months, however, rose considerably and exceeded that of the corresponding period in the previous year by 39. The Actual excess over the Revised was 31 only under this item. The remainder of the increase is spread over several items, but chiefly under *Petty Construction and Repairs* and *Cost of Europe Stores*. An additional allotment of 12 only was sanctioned by Government by reappropriation of savings chiefly from 45. CIVIL WORKS BY PUBLIC WORKS OFFICERS.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

20.—*Police.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,67	Presidency Police	2,64	2,80	2,67
1,69	Superintendence	1,57	1,60	1,69
38,57	District Executive Force	38,06	38,83	39,06
8	Railway Police	49	54	23
7	Village Police	7	7	7
11	Special Police	10	14	14
2,64	Cattle Pounds	2,81	2,56	2,61
1	Steam-boiler Inspection Establishment	8	1	1
45,84	Total ...	45,82	46,55	46,48

71. Under PRESIDENCY POLICE, the Budget was raised in the Revised to provide for the extra cost entailed by the grant of privilege leave to the Commissioner of Police and for the Police guard sanctioned in Government Order, No. 391, Financial, dated 24th June 1896, for the Paper Currency Office in lieu of the former Military guard. But the provision in the Revised for *Force* under *Town and Suburban Police* proved too much by 9 and that for *Clothing* by 4. The excess of 12 under SUPERINTENDENCE is made up as follows:—

(i) Deputation of the Inspector-General of Police on special duty to Calcutta (4).
(ii) Extra cost entailed by the grant of three months' privilege leave to the Deputy Inspector-General, first grade (3).
(iii) Excess expenditure under *Allowances* (3) and *Contingencies* (2).

72. The Revised did not include the first two items of expenditure. The Actuals of 1895-96 also included the leave allowances paid to Deputy Inspector-General of Police, Colonel Kilgour, while on private affairs' leave at the Nilgiris, and large expenditure on *Supplies and Services* and *Contingencies*. Under DISTRICT EXECUTIVE FORCE, the provision in the Budget for salaries was found to be too high, and credit was taken in the Revised for a saving of 36. The Actuals show that the credit taken was too high by 10. On the other hand owing chiefly to the strengthening of the *Police Force* and to the entertainment of temporary hands in famine districts, the provision for *Police Force* was raised in the Revised by 50, so were also the Budget Estimates for *Hospital Charges*, *Travelling Allowances* and *Contingencies*. The actual results did not differ materially from the Revised, except under *Contingencies* where they exceeded the Revised by 13. Under RAILWAY POLICE the Budget included a lump provision of 17 for the *Railway Police Scheme*, but owing to the non-receipt of the Secretary of State's sanction it was excised from the Revised Estimate. On the other hand, the Revised Estimate provided for the cost of the *Platform Police* on the Madras and South Indian Railways for the whole year; whereas the Actuals include it only for four months, *i.e.*, after the amalgamation of the *Platform Police* with the RAILWAY POLICE in November 1896. This accounts for most of the decrease under RAILWAY POLICE. The increase under SPECIAL POLICE is due to the appointment of a higher paid officer as *Special Police Officer*. The Budget under CATTLE POUNDS is generally pitched too high and was reduced in the Revised with reference to the then available Actuals. The entertainment of the *Boiler Inspection Establishment* was held in abeyance during the year. The Revised and the Actuals represent the pay of the late Boiler Inspector from 1st May to 4th July 1895. An excess of 46 only was sanctioned by reappropriation of savings under 3. LAND REVENUE and 5. SALT in Government Orders, Nos. 201 and 284, Financial, dated 4th and 29th March 1897, respectively.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

21.—*Marine.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
8	Marine Establishment	8	6	6
7	Salaries and Allowances of Officers and Men afloat	10	13	12
...	Other Charges	22	1,00	1,00
15	Total ...	40	1,19	1,18

73. The Budget provided only 22 under the last minor head to cover deficits of Port Funds. But, under the orders of Government, this amount was raised in the Revised to 1,00, which sum, together with the dredger *Wenlock*, was made over to the Harbour Trust Board in satisfaction of its claim against the Madras Port Fund. This excess was met by reappropriation of savings under 3. LAND REVENUE and 19-A. LAW AND JUSTICE—COURTS OF LAW. There was no such contribution made in 1895-96.

22.—*Education.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
57	Direction	58	56	56
2,93	Inspection	2,78	2,86	2,85
2,12	Government Colleges, General ...	2,11	2,06	2,08
1,82	Government Colleges, Professional.	1,73	1,88	1,80
1,43	Government Schools, General ...	1,44	1,43	1,51
2,30	Government Schools, Special ...	2,32	2,29	2,28
5,11	Grant-in-aid	5,20	5,00	5,20
22	Scholarships	28	25	29
21	Other charges	97	16	18
16,71	Total ...	17,41	16,49	16,75

74. Eliminating the provision of 80 for *Students' Hostels* the figures stand as follows:—

Budget	16,61
Revised	16,49
Accounts	16,75

75. The Budget was exceeded chiefly under INSPECTION and GOVERNMENT COLLEGES, PROFESSIONAL; whilst the Revised proved too little under GRANTS-IN-AID. The Budget was reduced by 20 with reference to the available Actuals, but the reduction proved unnecessary. Under INSPECTION the Budget took credit for a saving of 8 in the item of *Salaries* which, however, did not accrue. The Budget under GOVERNMENT COLLEGES, GENERAL was reduced in the Revised by 5 for savings expected in the item *Supplies and Services*, whilst that under GOVERNMENT COLLEGES, PROFESSIONAL, was raised by 15 on account of large expenditure then expected under *Civil Engineering College*, *Teachers' College*, *Saidapet*, and *Training College*, *Rajahmundry*. These expectations, however, were not fully realized.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

24.—*Medical.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,45	Medical Establishment	5,20	5,34	5,42
1,20	Sanitation and Vaccination ...	1,34	1,33	1,30
1,76	Medical School and College ...	1,80	1,73	1,81
3,42	Hospitals and Dispensaries ...	3,60	3,52	3,66
87	Lunatic Asylum	85	88	88
5	Grants for Medical Purposes ...	5	5	5
24	Chemical Examiner	22	22	21
1	Refunds	1	1	1
13,00	Total ...	13,07	13,08	13,34

76. The Budget under this head was, on the whole, exceeded by 27, out of which MEDICAL ESTABLISHMENT is responsible for 22 and HOSPITALS AND DISPENSARIES for the remainder. Under MEDICAL ESTABLISHMENT, the increase represents almost entirely the charges for *Reserve Medical Subordinates* owing to the addition of the newly-passed Hospital Assistants who had to remain as such until provided with permanent appointments. Under HOSPITALS AND DISPENSARIES the increase is partly under *Mufassal Hospitals and Dispensaries* (5) and partly in the *Contributions to Local, Municipal and Private Hospitals and Dispensaries* (13), counterbalanced by a decrease under *Presidency Hospitals and Dispensaries* (12). Only 13 of the excess under this head was sanctioned by Government by reappropriation of savings under 45. CIVIL WORKS BY CIVIL OFFICERS and 3. LAND REVENUE. The Revised under MEDICAL ESTABLISHMENT did not sufficiently provide for *District Medical Officers' Salaries* which depend chiefly upon the number absent on leave out of India or employed on Military duty. Under MEDICAL COLLEGE the Revised made too large a reduction in the item *Supplies and Services*.

25.—*Political.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
83	Political Agents	84	80	83

77. During the second half of the year under review the appointment of Resident of Travancore and Cochin was held by an acting officer owing to the absence of the permanent incumbent on leave out of India. The saving would have been greater but for the payment of 3 on account of arrears of pay due to the late Mr. H. B. Grigg, the former Resident.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—*Scientific and Other Minor Departments.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	PROVINCIAL.			
	Scientific.			
...	Exploration of Petroleum, Coal and Minerals	...	1	1
27	Archæological Department ...	31	26	26
29	Provincial Museums	36	35	35
...	Imperial Institute	1	...	...
20	Public Observatories	19	19	20
1	Donations to Scientific Societies ...	1	...	...
	Agricultural.			
1	Experimental Cultivation	1	2	...
63	Cinchona Plantations	87	79	82
1	Public Exhibitions and Fairs ...	2	2	2
30	Veterinary and Stallion Charges ...	42	33	32
29	Botanical and other Public Gardens.	34	33	32
	Labour and Emigration.			
1	Inland Labour Transport	1	1	1
19	Emigration	18	18	16
2	Inspector of Factories	4	4	4
	Statistics.			
45	Provincial Statistics	47	45	47
	Miscellaneous.			
1,14	Examinations	1,11	1,08	1,18
...	Inspector of Explosives	...	1	2
3	Refunds	4	1	1
4,05	Total ...	4,39	4,08	4,19

78. The saving under the second minor head is almost entirely under *Archæological Survey* due chiefly to the non-utilization of the provision for the revision of establishment and to savings under *Supplies and Services*. The charges of the year under review under MUSEUM include those of the *Connemara Public Library*. Under EXPERIMENTAL CULTIVATION, the Budget was raised in the Revised to provide for the purchase of cummin seed for supply to the ryots under the Kurnool canal and to meet any other expenditure that might be incurred, especially in connection with water-lift trials. But in the accounts this expenditure was charged to the Debt Head Special Advances, as it was recoverable from the ryots. Under CINCHONA PLANTATIONS the Budget was reduced in the Revised owing to the reduction in the salary of the present Director, and to the deputation of the Quinologist as Acting Reporter on Economic Products to the Government of India. The excess over the Revised occurred under *Supplies and Services*. Under VETERINARY AND STALLION CHARGES, a provision of 4 in the Budget for *Veterinary Hospitals* was not utilized, while savings accrued under *Pony Breeding* and *Prevention of Cattle Disease*. The excess under EXAMINATIONS occurred mainly under *Remunerations to Examiners*, chiefly on account of the Lower Secondary Examination. The charges depend upon the number of examinees. Charges on account of the INSPECTOR OF EXPLOSIVES were not anticipated at the time of the preparation of the Budget.

EXPENDITURE.

SECTION E.—MISCELLANEOUS—EXPENDITURE.

29.—*Superannuation Allowances and Pensions.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
14,38	Superannuation and Retired Allowances	15,19	15,13	15,25
30	Compassionate Allowances ...	25	25	27
17	Gratuities	16	14	13
14,85	Total ...	15,60	15,52	15,65

79. The Budget Estimate under SUPERANNUATION AND RETIRED ALLOWANCES took credit for a probable saving of 30 for lapses expected from casualties and transfers of pensions to other Provinces. On a consideration of the then available Actuals, this saving was raised in the Revised by 6, while the actual results prove that it should have been reduced by that amount. Under COMPASSIONATE ALLOWANCES, the Actuals of 1895-96 included arrears of an allowance of Rs. 50 per mensem undrawn from 1886.

30.—*Stationery and Printing.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
30	Stationery Office at the Presidency.	28	27	29
10	Stationery purchased in the Country.	11	12	12
3,11	Government Presses	3,14	3,07	3,09
5,42	Stationery supplied from Central Stores	4,27	5,00	5,42
55	Printing at Private Presses ...	59	54	42
...	Refunds	...	...	1
9,48	Total ...	8,39	9,00	9,35

80. The excess in the charges of the STATIONERY OFFICE occurred under *Carriage of Stationery*. The Budget under GOVERNMENT PRESSES was reduced in the Revised for savings expected under *Supplies and Services* and *Contingencies*, but they did not take place to the extent therein contemplated. The Budget and the Revised estimates under STATIONERY SUPPLIED FROM CENTRAL STORES were based upon the actual issues during the three years which immediately preceded the framing of each figure. The Superintendent of Stationery now attributes the excess to (1) issues of stationery to certain newly-opened Sub-Registrars' offices, and those of the Executive Engineer, Light-house Division, and the Sanitary Board; (2) extra supply of articles on account of Famine; (3) the printing of large quantities of certain departmental registers and forms and (4) the issue of new articles, such as type-writers, punches, magic lantern, &c. The excess over the Budget as contained in the Revised was sanctioned in G.O., No. 151, Financial, dated 16th February 1897, by re-appropriation of savings under 45. CIVIL WORKS—BY PUBLIC WORKS OFFICERS; but that over the Revised was not foreseen in time to make the necessary reappropriation. Under other charges, the Budget included provision for printing the Settlement Registers of Tanjore, Trichinopoly and of four taluks of Anantapur. But it having been found that the entire work could not be carried out in 1896-97 the provision was reduced in the Revised. But even this reduction was too little. Savings also accrued in the provision for *Printing Charges* incurred by *Courts of Law*.

EXPENDITURE.

SECTION E.—MISCELLANEOUS EXPENDITURE—continued.

32.—*Miscellaneous.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
6	Allowances and Rewards	9	7	5
56	Charitable Donations	55	56	55
23	Rewards for Destruction of Wild Animals	24	23	24
20	Petty Establishments	20	20	19
...	Specia, Commission of Enquiry ...	2	2	1
9	Rents, Rates and Taxes	10	9	8
30	Other Items	32	33	32
1,44	Total ...	1,52	1,50	1,44

81. The variations here are trifling, and do not call for any remark.

SECTION F.—FAMINE RELIEF.

33.—*Famine Relief.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
...	Salaries and Establishment ...	...	3	8
...	Relief Works in charge of Civil Officers	...	65	92
...	Relief to people employed otherwise than on Relief Works ...	...	1,05	1,03
...	Gratuitous Relief	...	18	20
2	Miscellaneous	...	9	8
2	Total ...	...	2,00	2,31
2	Provincial Share	...	1,25	1,39

82. This expenditure which has been booked under *Provincial* and *Local* was not foreseen in the Budget. The Revised was based on probabilities and the figure finally proposed on information received from Collectors was 2,86 which the Government of India reduced to 2,00. Reappropriations of savings from other heads to the extent of 3,17 only were sanctioned in all to meet the probable excess under the head in the Civil and Public Works Departments.

EXPENDITURE.

SECTION J.—IRRIGATION.

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

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
3,72	*Provincial.* In charge of Revenue Department—Maintenance and upkeep of Minor Irrigation Works—Provincial	4,20	4,35	4,07

83. The Budget is generally reduced in the Revised by transfers to the Agency of the Public Works Department of works originally intended to be carried out in the Civil Department. In the year under review, however, the Budget was raised in the Revised with reference to a rise in the outlay booked for December 1896. But the Actuals of later months fell probably owing to works undertaken by the Public Works Department in connection with the Famine.

SECTION K.—BUILDINGS AND ROADS.

45.—*Civil Works.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
8,56	*Public Works in charge of Civil Officers.* Provincial	8,05	8,25	7,97

84. The Budget was raised in the Revised Estimate mainly to provide 30 sanctioned by Government for improvements to the town of Ootacamund. On the other hand, the actual results show short payment of grants sanctioned to other Municipalities.

ADJUSTING HEADS.

Revenue.				Madras.	Expenditure.			
	1896-97.					1896-97.		
Accounts. 1895-96.	Budget.	Revised.	Accounts.		Accounts. 1895-96.	Budget.	Revised.	Accounts.
				Provincial.				
3,03	2,86	2,90	2,71	Transfers from and to Local.	3,02	3,05	3,58	5,11

85. Under TRANSFERS FROM LOCAL TO PROVINCIAL the falling off compared with the estimates is due chiefly to the absence of contribution to the Public Works Department on account of the toll-gates on the Calicut-Vayittiri road, as the maintenance of that road was made over to the District Board from 1st April 1896. Under TRANSFERS FROM PROVINCIAL TO LOCAL the Budget was raised in the Revised on account of the grant of 50 sanctioned for improvement of roads in the Bellary District. But the large excess over the Revised represents the grants made from Provincial Funds to cover the deficits due chiefly to Famine of the following District Boards :—

Anantapur	46
Bellary	57
Cuddapah	41
Kurnool...	23
Total ...	167

LOANS AND ADVANCES.

—	1896-97.					
	Budget.		Revised.		Accounts.	
	Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
Loans to Mofussil Municipalities ...	3,80	26	3,58	40	3,58	26
Loans to District and other Local Fund Committees	15	17	...	17	...	17
Loans to Landholders and other Notabilities	...	3	...	3	...	3
Advances to Cultivators	7,50	3,25	3,92	3,15	5,53	3,04
	11,45	3,71	7,50	3,75	9,11	3,50
Net ...	— 7,74		— 3,75		— 5,61	

86. Under LOANS TO MOFUSSIL MUNICIPALITIES, the amount of recovery expected in the Budget was raised in the Revised by 14, being the amount of loan drawn by the *Vániyambádi Municipality* in the previous year for the construction of a suspension bridge across the Pálár, and subsequently ordered to be refunded to Government as the scheme fell through. But the refund was not made until June 1897. Under the sanction of Government, 15 was entered in the Budget under LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES as a grant to the District Board, Ganjám, for *Railway Feeder Roads*, but this was not utilized during the year. Under ADVANCES TO CULTIVATORS, the Budget included 5,00 for loans to ryots holding lands under the Periyár Project. But this provision was reduced in the Revised to 2,06 on information furnished by the Collector of Madura. The excess over the Revised on the other hand is, however, due to the large advances that had to be granted owing to the deepening of Famine in the Deccan Districts.

EXCHANGE COMPENSATION ALLOWANCE.

1895-96. Accounts.	Major Heads.	1896-97. Budget.	Revised.	Accounts.
	Provincial.			
1,65	3. Land Revenue	1,39	1,12	1,12
7	5. Salt	5	4	5
2	7. Excise	2	1	1
5	9. Customs	5	4	4
21	11. Forest	20	16	16
57	18. General Administration	45	39	40
1,70	19A. Law and Justice—Courts of Law	1,51	1,15	1,14
12	19B. Law and Justice—Jails	12	9	9
73	20. Police	72	49	51
1	21. Marine	1	...	...
41	22. Education	39	26	27
74	24. Medical	73	53	54
7	25. Political	7	7	6
11	26. Scientific, &c., Departments	9	6	7
4	30. Stationery and Printing	3	3	3
6,50	Total ...	5,83	4,44	4,49

87. The average of the rates of Exchange Compensation Allowance sanctioned for the four quarters of 1896–97 was less than that which obtained for the year before or the uniform rate adopted in the Budget Estimate for 1896–97.

APPENDIX E.

PUBLIC WORKS—RECEIPTS AND CHARGES.

RAILWAYS.

XXVI.—State Railways—Gross Traffic Receipts.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Earnings of the Máyavaram-Muttupet Railway.			
1,80	Coaching	1,90	2,02	1,91
65	Goods	79	66	64
1	Electric Telegraph	1	1	1
1	Steam Boat and Sundries	1	1	1
2,47	Total ...	2,71	2,70	2,57

The difference between the Actuals and the Budget and Revised Estimates of the year is small, and is due to the over-sanguine forecast of the prospects of the line.

37.—*Construction of Railways.*

A. Outlay up to the end of 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Muttupet Railway.			
16	Preliminary Expenses	...	...	...
1,87	Land	...	8	8
2,35	Formation	1	5	4
8,51	Bridgework	20	2	3
29	Fencing	3	...	1
3	Electric Telegraph	...	...	...
6,61	Ballast and Permanent-way ...	...	1	9
1,81	Stations and Buildings	14	22	9
14	Plant	...	...	...
2,74	General Charges (Engineering, &c.)	2	...	...
...	Suspense Accounts	...	...	...
24,51	Total ...	40	20	18

The lapse of 22 on the Budget Estimate is due to the relinquishment of certain land, and to a large quantity of stores having been returned to the South Indian Railway. The petty difference between the Actuals and the Revised Estimate calls for no remarks.

PUBLIC WORKS—RECEIPTS AND CHARGES.

38.—*State Railways—Working Expenses.*

A. Accounts. 1895-96.	Minor Head or other Sub-division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Muttupet Railway.			
31	Maintenance of Way, Works and Stations	35	33	32
53	Locomotive Expenses	57	57	50
17	Carriage and Wagon Expenses ...	17	18	14
20	Traffic Expenses	23	24	23
18	General Charges	20	19	18
14	Miscellaneous	16	16	15
1,53	Total ...	1,68	1,67	1,52

The lapse on both the Budget and Revised Estimates is due to the reduction in earnings, as this line is worked by the South Indian Railway and is debited with a share of working expenses based on a percentage of earnings.

IRRIGATION.

PUBLIC WORKS RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts. 1895-96.	Minor Head or other Sub-division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
10	Madras Water-supply and Irrigation Extension	13	14	20
1,08	Buckingham Canal	1,10	1,10	1,15
7	Others	7	6	7
1,25		1,30	1,30	1,42
7	Works for which Capital and Revenue Accounts are not kept ...	10	10	9
24	Agricultural Works	30	25	24
1,56	Total ...	1,70	1,65	1,75

In the Revised Estimate, the Receipts from agricultural works were estimated at a little less than the Budget Estimate so as to approximate to the Actuals of 1895–96, which were less than the estimate for 1896–97.

The Actuals were 19 more than those of 1895–96, due to the increased quantity of water supplied to the Madras Municipality and to the credit of 4 in the Buckingham Canal Division on account of wharfage fees on boats, appertaining to the year 1895–96.

PUBLIC WORKS CHARGES.

43.—*Minor Works and Navigation.*

A. Accounts. 1895-96.	Minor Head or other Sub-division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
6,16	Capital	11,23	7,10	7,16
2,81	Revenue	2,56	3,40	3,39
17,64	Works for which Capital and Revenue Accounts are not kept ...	19,20	18,61	18,65
5,22	Agricultural Works	5,96	9,16	9,12
31,83	Total ...	38,95	38,27	38,32
	Abstract.			
7,44	Works	13,75	10,21	10,18
15,87	Repairs	15,81	18,28	18,32
8,05	Establishment	8,87	8,92	8,97
46	Tools and Plant	52	86	86
1	Refunds	...	...	1
...	Receipts on Capital Account ...	...	...	— 2
31,83	Total ...	38,95	38,27	38,32

Capital.—The Revised Estimate fell short of the Budget Estimate by 4,13, due chiefly to the resumption of allotment for the Coum River Scheme pending sanction to the estimate for the project on a modified line. The excess outlay of 1,00 during 1896-97 is due chiefly to the Munnéru, Pelandorai, Lower Coleroon and Buckingham canal works having been pushed on vigorously.

Revenue.—The Revised Estimate exceeded the Budget Estimate by 84, owing to the additional allotments sanctioned for certain projects, the chief of which are Thadapalli, Kalingarayan, Pálár, Madras water-supply, Shatiatope, Pelandorai, Lower Coleroon, Maradur, Buckingham canal, and Ganjám Minor River system.

The expenditure on the above works in 1896-97 was also greater than that of 1895-96.

Works for which Capital and Revenue Accounts are not kept.—The Revised Estimate was fixed at 59 less than the Budget Estimate, owing chiefly to want of sanctioned estimates in some instances and to amounts reserved for payments on account of land compensation not having been utilized.

Compared with 1895-96 there was an excess outlay of 1,01 in 1896-97 chiefly on minor works in the Public Works Department.

Agricultural.—Large amounts had to be spent for the repairs of certain works, consequent on the extensive damages caused by the floods during the year; hence increased outlay in 1896-97 as compared with that of 1895-96.

For the same reason the Revised Estimate was passed for 3,20 more than the Budget Estimate.

PUBLIC WORKS—RECEIPTS.

BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1895-96.	Minor Head or other Sub-division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
66	Rents of Buildings	58	76	66
26	Sales of Buildings	4	16	12
24	Sales of Tools and Plants ...	17	27	52
2	Sales of Produce	2	2	2
3	Sales of Old Materials ...	5	5	4
...	Value of Materials received from Old Buildings	...	1	1
2	Workshop Receipts	3	3	3
...	Unclaimed Deposits	...	1	2
47	Fines, Refunds and Other Miscellaneous Receipts	36	50	51
1,70	Total ...	1,25	1,81	1,93

The Government of India fixed the Revised Estimate at 56 more than the Budget Estimate in consideration of the progress of revenue.

The increase of 23 occurs chiefly under "Sales of Tools and Plant."

PUBLIC WORKS—EXPENDITURE.

45.—*Civil Works.*

A. Accounts. 1895-96.	Minor Head or other Sub-division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
15,26	Original Works	18,29	13,74	13,46
4,29	Repairs	3,15	4,56	4,58
5,59	Establishment	5,62	5,12	4,98
75	Tools and Plant	94	1,54	1,28
—58	Stock and Suspense	...	—66	6
25,31	Total ...	28,00	24,30	24,24

The reduced outlay in 1896-97 is due to curtailment of expenditure to meet demands for Famine Relief Works under orders of the Government of India. This also accounts for the Revised Estimate being less than Budget Estimate.

Financial (1897) Department.

CURRENT No. 4051

From

The Accountant General

Order

No. I. B. E / 390

Dated 21st December 1897

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Compilation

DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

21st December 1897

No J.B.E / 390.

From

F. C. Harrison Esqr.,

Offg. ACCOUNTANT-GENERAL TO THE GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government.

Financial Department.

B

SIR,

With reference to Government Order No. 71 Financial dated the 31st January 1896, I have the honour to forward the Trial Account of Provincial Revenue and Expenditure for 1896-97 printed as directed therein.

I have the honour to be,
Sir
Your Most Obedient Servant,

F. Harrison

Offg: Accountant General.

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL

MADRAS,

To

THE

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No.

SUBJECT.

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APPENDIX D TO G.O., NOS. , FINANCIAL, DATED 1898.

CHIEF SECRETARY
23. DEC. 1897
GOVERNMENT OF MADRAS

APPENDIX D.

APPROPRIATION REPORT

ON THE

PROVINCIAL ACCOUNTS OF THE MADRAS PRESIDENCY

FOR 1896-97.

GENERAL REVIEW.

1. Throughout this report the figures are, as usual, in thousands of rupees, that is to say, the last THREE figures are omitted from all amounts.

2. In the Budget forecast, the Revenue and Receipts for 1896–97 were estimated at 3,27,67 and the expenditure at 3,42,93, thus leaving a deficit of 15,26; which was raised to 17,16 in the Revised and to 20,06 in the Actuals. Consequently the Provincial balance which stood at 43,01 on 1st April 1896 was reduced to 22,95 on the 31st March 1897. The principal causes which contributed to this fall are briefly summarized in this review.

3. As regards changes in classification it may be mentioned (1) that all charges incurred by the Public Works Department on Famine Relief Works including the infructuous value of labour were recorded finally in the books of that department, whereas in previous years the excess of cost over normal value was charged in the Civil accounts under 33. Famine Relief—the normal value of the work being charged to the head Civil Works in the Public Works Department books.

(2) Certain items of *tree revenue* formerly credited to I. Land Revenue were credited to Forest.

(3) Receipts on account of *Punitive Police* were credited to the minor head Police supplied to Public departments, Private companies and persons, instead of as formerly to Police supplied to Municipal, Cantonment and Town Funds.

(4) Contributions received for roads in the Agency Tracts of the Vizagapatam district were deducted from charges.

COMPARISON WITH THE YEAR 1895-96.

REVENUE AND RECEIPTS.

4. The following table exhibits a net decrease of 9,82, of which 7,66 is under the principal heads :—

—	1895-96.	1896-97.	Difference + or —.
Principal Heads of Revenue	2,94,70	2,87,04	— 7,66
Interest	1,57	1,59	+ 2
Receipts by Civil Departments	23,65	21,69	— 1,96
Miscellaneous	3,54	3,35	— 19
Irrigation	1,67	1,86	+ 19
Buildings and Roads	1,96	1,96	...
Railways	2,47	2,57	+ 10
Contributions	3,03	2,71	— 32
Total ...	3,32,59	3,22,77	— 9,82

Principal Heads of Revenue.

5. The decrease of 7,66 in this group is made up as shown below of an increase of 3,12 under 3 heads more than counterbalanced by a decrease of 10,78 under 5 :—

	Increase.	Decrease.
Land Revenue	...	10,11
Salt	...	27
Stamps	...	20
Excise	1,28	...
Customs	...	15
Assessed Taxes	87	...
Forest	97	...
Registration	...	5
	3,12	10,78
Net Decrease ...	7,66	

6. The increase under EXCISE represents larger realizations chiefly under *Excise Duty and Tree Tax*—the result of administrative changes introduced before and during the year. Under ASSESSED TAXES, INCOME TAX receipts show a progressive increase. The improvement under FOREST is attributed to the change in classification referred to above, larger sales of forest produce and better management of grazing arrangements.

7. On the other hand the fall of 10,11 under LAND REVENUE may be set down to the remissions and postponements of revenue consequent on the FAMINE and to the actuals of 1895–96 having included 3,00 being the refund of the special contribution made to Imperial in 1894–95.

Receipts by Civil Departments.

8. Deducting from the accounts of 1895–96, 1,13 representing the balance of contribution made to the Pamban Pilotage Fund on account of the Dredger *Wenlock*, and re-adjusted to the credit of Provincial services in that year under XVIII. MARINE, the decrease compared with the previous year under this group is reduced to 83. The receipts under LAW AND JUSTICE—COURTS OF LAW, JAILS, POLICE AND MEDICAL fell by 46, 56, 30 and 9, respectively, counterbalanced by an increase of 55 under MINOR DEPARTMENTS. The fall under the first of the three heads mentioned above occurred in the items of MAGISTERIAL FINES, MANUFACTURES and POUNDS, respectively. Larger sales of *Quinine and Febrifuge* from the CINCHONA PLANTATIONS raised the receipts under MINOR DEPARTMENTS.

Miscellaneous.

9. The fall here is under XXV. MISCELLANEOUS, under which the receipts are of a fluctuating character.

Irrigation.

10. The improvement is entirely in the receipts of the Public Works Department, and has occurred chiefly under the sub-heads "Water-supply of towns" and "Navigation" in connection with the Madras Water-supply and Irrigation Extension Project, and the Buckingham Canal.

Railways.

11. The improvement is due to the heavy passenger traffic during the Mahamagam festival which occurred in February 1897.

Contributions.

12. The falling off is due chiefly to the absence of contribution to the Public Works Department on account of the toll-gates on the Calicut-Vayittiri road, as the maintenance of that road was made over to the District Board from 1st April 1896.

EXPENDITURE.

13. The following statement shows that the expenditure in the year under review exceeded that of the previous year under almost every section or group; the aggregate increase being 14,65 :—

—	1895–96.	1896–97.	Difference + or —.
Direct Demands on the Revenue	77,52	78,28	+ 76
Interest	1,59	1,70	+ 11
Post Office	88	1,01	+ 13
Salaries and Expenses of Civil Departments ...	1,47,90	1,49,28	+ 1,38
Miscellaneous	25,77	26,44	+ 67
Famine Relief	2	4,70	+ 4,68
Irrigation	35,55	42,39	+ 6,84
Buildings and Roads	33,87	32,21	— 1,66
Railways	2 06	1,71	— 35
Contributions	3,02	5,11	+ 2,09
Total ...	3,28,18	3,42,83	+ 14,65

14. If the average rate of *Exchange Compensation Allowance* for the year under review had been the same as that for the previous year, the increase as shown above would have been greater by 2,01. But against this decrease may be set the special expenditure of 4,70 on account of Famine.

Direct Demands on the Revenue.

15. The increase is chiefly under REFUNDS (27) LAND REVENUE (42) and FOREST (44) partly counterbalanced by short expenditure mainly under STAMPS (25). REFUNDS are fluctuating payments. Large payments were made owing to excess collections of Land Revenue and on account of balance of advances made by the East Coast Railway for sâl sleepers. The increase under Land Revenue was due to excess expenditure under *Supplies and Services and Contingencies* consequent on the Famine which afflicted parts of this Presidency; whilst that under FOREST was due partly to the deputation of a second Survey of India party for forest survey operations in the Presidency, and partly to expansion of departmental operations. The decrease under STAMPS is the outcome of the change made in the method of valuing STAMPS ISSUED FROM THE CENTRAL STORES.

Interest.

16. Fluctuations under this head depend upon the actual balances outstanding at the close of the year under PROVINCIAL LOANS AND ADVANCE ACCOUNT.

Post Office.

17. The excess represents the cost of additional establishments since entertained.

Salaries and Expenses of Civil Departments.

18. This group contains the largest number of heads, and the variations under each head are shown below:—

Increase.		*Decrease.*	
Jails	30	Administration	35
Police	64	Courts of Law	76
Marine	1,03		
Education	4		
Medical	34		
Minor departments	14		
Total ...	2,49	Total ...	1,11

19. The increase under JAILS represents an increase of 72 for maintenance of prisoners due chiefly to a bad season counterbalanced by a decrease of 42 under JAIL MANUFACTURES. Under POLICE the increase was due partly to the extra cost entailed by the grant of privilege leave and deputation of officers, but chiefly to the strengthening of the force due (in part) to FAMINE. Under MARINE the large excess is due to the payment of 1,00 to the Madras Harbour Trust Board in liquidation of its claim against the Madras Port Fund. The increase under MEDICAL is chiefly under Hospitals and Dispensaries. Charges on account of the Connemara Public Library chiefly account for the increase under minor departments. On the other hand, the decrease under Administration is due to the fact that the actuals of 1895–96 included the salary of His Excellency Lord Wenlock for 15 days of March 1896, the special addition of 5 to the Contract Grant and privilege leave allowances to the members of the Board of Revenue. The fall under COURTS OF LAW occurred in the charges for CIVIL AND SESSIONS COURTS, consequent on the absence on leave out of India of a larger number of Civilian officers, and to short expenditure on *Process Serving Establishment*, *Subordinate Judges and Supplies and Services.*

Miscellaneous.

20. Owing chiefly to growth of pensions, SUPERANNUATION ALLOWANCES AND PENSIONS cost 80 more than in the previous year; whilst the charges on account of STATIONERY and PRINTING have fallen by 13.

Irrigation.

21. The bulk of the increase under this head is in the charges of the Public Works Department and is attributed chiefly to the expenditure of large amounts on repairs to Agricultural Works in the districts of Kistna, South Arcot, Tanjore and Trichinopoly owing to extensive damages done by floods. The outlay in the Civil Department however is affected by the amount of works transferred to the Public Works Department for execution, but in the year under review it was affected by the season also.

Buildings and Roads.

22. The decrease of 1,66 is made up of 59 in the Civil and 1,07 in the Public Works Department. The fall in the Civil is due to the grants made to Municipalities being less than in the year before. On the other hand, under the restrictive orders of the Government of India, the Public Works Department curtailed the expenditure under this head for utilization on Famine relief works.

Railways.

23. The decrease here is due to less outlay on the construction of the Máyavaram Muttupett Railway.

Contributions.

24. The large increase represents the grants made to cover the deficits of District Boards due chiefly to Famine.

COMPARISON OF ACCOUNTS WITH BUDGET ESTIMATES OF 1896–97.

REVENUE AND RECEIPTS.

25. The following table brings into juxta-position the actual and the estimated receipts of the year:—

—	Budget.	Accounts.	Difference + or —.
Principal Heads of Revenue	2,92,23	2,87,04	— 5,19
Interest	1,48	1,59	+ 11
Receipts by Civil Departments	21,81	21,69	— 12
Miscellaneous	3,39	3,35	— 4
Irrigation	1,86	1,86	...
Buildings and Roads	1,33	1,96	+ 63
Railways	2,71	2,57	— 14
Contributions	2,86	2,71	— 15
Total ...	3,27,67	3,22,77	— 4,90

26. Save under *Principal Heads of Revenue* and *Buildings and Roads*, the variations are trifling in amount, and as the examination of the receipts of the past two years under these two groups has been sufficiently close, a further explanation of the variations as between the actuals and estimates of the past year is unnecessary.

Expenditure.

27. The following table compares the actual expenditure with the budget estimate under each group:—

—	Budget.	Accounts.	Difference + or —.
Direct Demands on the Revenue	81,08	78,28	— 2,80
Interest	1,72	1,70	— 2
Post Office	1,07	1,01	— 6
Salaries and Expenses of Civil Departments ...	1,49,22	1,49,28	+ 6
Miscellaneous	25,51	26,44	+ 93
Famine Relief	...	4,70	+ 4,70
Irrigation	43,15	42,39	— 76
Buildings and Roads	36,05	32,21	— 3,84
Railways	2,08	1,71	— 37
Contributions	3,05	5,11	+ 2,06
Total ...	3,42,93	3,42,83	— 10

28. The actual expenditure on the whole fell below expectation by 10 only. But for the outlay of 4,70 under Famine in connection with the unforeseen *partial distress* in this Presidency which made itself felt towards the close of the year, the actual results would have been better than the Budget forecast by 4,80. Of this 1,34 may be set down to the fall in *Exchange Compensation Allowance* resulting from the smaller average of the rates actually sanctioned for the four quarters of the year.

Direct Demands on the Revenue.

29. Allowing for small variations, the net saving under this group may be summarized as follows:—

Land Revenue	61
Salt and Excise	1,81
Stamps	22
Forest	68
Registration	24
	2,95
Deduct Excess under Refunds	21
Net saving	2,74

30. The short expenditure under LAND REVENUE was due partly to the scheme for the improvement of the position of taluk gumastahs having fallen through, but mainly to the postponement of town surveys for want of efficient officers. The budget estimates of the combined department of SALT and EXCISE and of the FOREST DEPARTMENT are invariably pitched too high. The saving under STAMPS was due, as already explained, to the different method adopted for the valuation of stamps issued to districts from the central stores. The Budget under REGISTRATION contemplated a partial re-organization of the department, which, however, did not take place. Refunds being fluctuating charges, the payments could not be accurately foreseen in the Budget.

Salaries and Expenses of Civil Departments.

31. Though the increase in this group is 6 only the variations under the respective major heads are large as shown below:—

Increase.	
Administration	19
Jails	14
Police	66
Marine	78
Medical	27
	2,04
Decrease.	
Courts of Law	1,11
Education	66
Political	1
Minor Departments	20
	1,98

32. The excess under ADMINISTRATION was due to (1) the grant of privilege leave and the deputation of officers on special duty in the Secretariat, and (2) the appointment of an additional Secretary in the Local and Municipal Department. The excesses under POLICE, MARINE and MEDICAL, and the saving under COURTS OF LAW have already been explained. The provision of 80 for *Students' Hostels* under EDUCATION was not utilized. A fall in *Pony Breeding* and *Prevention of Cattle Disease* charges is responsible for the decrease under MINOR DEPARTMENTS.

Miscellaneous.

33. Under STATIONERY AND PRINTING, the Budget Estimate for STATIONERY SUPPLIED FROM CENTRAL STORES was based on a three years' average and fixed at 4,27; but the actuals amounted to the same figure as in 1895–96, viz., 5,42. This excess was, however, somewhat counterbalanced by savings under other heads.

34. As regards variations under *Irrigation*, *Buildings and Roads*, *Railways* and *Contributions*, the explanations already given as between the actuals of 1895–96 and 1896–97 also hold good here.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
5,31,10	Ordinary Revenue	5,36,24	4,93,82	5,00,41
86	Sale-proceeds of waste lands, &c., and receipts for the improvement of Government Estates	1,13	1,79	48
69	Fisheries and other receipts classified as Miscellaneous Revenue ...	63	81	76
5,32,65	Total ...	5,38,00	4,96,42	5,01,65
1,33,16	Provincial share, one-fourth ...	1,34,50	1,24,10	1,25,41
35,30	Adjustments	31,56	32,52	32,94

35. The Budget in the *Imperial-Provincial* section was reduced from 5,38,00 to 4,96,42 in the Revised owing to remissions and suspensions of revenue consequent on the Famine. The actual results, however, were better than the expectation in the Revised by 5,24. Most of this increase is attributed to larger advance collections than were anticipated and to promptness in collection; whilst a decrease in the *Contributions to Village Service Funds* made up the remainder.

Under *Adjustments*, the increase in the Revised over the Budget is due to the following:—

(1) 1 contribution from *Imperial* to Provincial on account of the transfer of the Meteorological observatories to the Public Works Department;

(2) 40 on account of loss to Provincial revenues in connection with the introduction of copy-stamped paper in revenue and judicial offices;

(3) 55 decrease in the contribution from Provincial to Imperial on account of a new Detention Hospital.

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Whilst the excess of Actuals over the Revised is made up as follows:—

(1) 20 contribution from Imperial to Provincial on account of the unadjusted portion of the extra charges actually met out of the Provincial revenues in 1894–95 to 1896–97, on account of additional customs establishment entertained in consequence of the introduction of the Tariff Act.

(2) 37 increase over the Revised on account of copy-stamped paper. These increases are diminished by decrease under other heads. The large increase in the Actuals of 1895–96 is due to the refund of the special contribution of 300 made to Imperial in 1894–95.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,29	Fees and Cesses	1,40	93	1,02
4	Fines and forfeitures	2	2	1
28	Miscellaneous	29	29	31
1,61	Total ...	1,71	1,24	1,34

36. The decrease was due to smaller outlay on Excise Licensees' works.

IV.—Stamps.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
51,27	Court-Fee Stamps	51,25	51,73	51,90
27,49	Commercial and other Stamps ...	27,75	26,75	26,50
91	Fines and Penalties and Miscellaneous	80	1,02	1,01
79,67	Total ...	79,80	79,50	79,41
59,76	Provincial share, three-fourths ...	59,85	59,63	59,55

37. The actuals pretty closely followed the Estimates in the aggregate. The fall in COMMERCIAL was not fully covered by the rise in COURT-FEE STAMPS. The receipts of the last two months of 1896-97 corresponded with those of the same months of the previous year, whereas the Revised reckoned upon a progressive increase of 9 which did not occur.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
1,38,74	License and Distillery Fees and Duties for the sale of Liquors and Drugs	1,39,94	1,43,16	1,44,04
4,52	Opium	4,11	4,18	4,23
58	Other Receipts	45	66	70
1,43,84	Total ...	1,44,50	1,48,00	1,48,97
55,96	Provincial share, one-fourth ...	36,12	37,00	37,24

38. The Budget did not sufficiently provide for the annual progressive increase of Revenue under this head resulting directly or indirectly from the various administrative improvements introduced from time to time under the orders of Government. The annual increases are shown below :—

1893-94	7,62	1895-96	7,12
1894-95	7,97	1896-97	5,13

39. During the year under review the excise system was further extended into the districts of Kistna and South Canara, the excise duty was enhanced in parts of Kurnool and South Arcot and in the Wynaad taluk of Malabar, and the Tree-Tax system was extended over a large area from 1st October 1896. The increase of Revenue was thus due to larger realizations under *Excise Duty* and *Tree-Tax*, the result of changes introduced before and during the year. The Revised Estimate was based upon 11 months' Actuals and the Actuals of March of the previous year which together amounted to 1,47,70. But the margin of 30 included for improvement proved too small as the receipts in March 1897 exceeded those of March 1896 by 1,27.

VII.—Customs.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
50	Ware-house and Wharf Rents ..	48	30	31
33	Miscellaneous	28	40	37
83	Total ...	76	70	68

40. The duty on cotton twist and yarn having been abolished and that on cotton-goods having been reduced from 5 to 3½ per cent. these articles are cleared more quickly than before; hence the decrease under the first minor head. A rise under *Fees, Fines and Forfeitures* has caused the increase under Miscellaneous.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
22,86	Income Tax	22,90	24,00	24,60
11,43	Provincial share, one-half	11,45	12,00	12,30

41. The Budget Estimate was taken at the same figure as the Revised Estimate of the previous year, no provision having been made for a progressive increase. The actual increase over the previous year is 1,74 against 80, 1,44 and 2,09 in 1895-96, 1894-95 and 1893-94, respectively. This improvement is attributed to commercial prosperity and to fresh and enhanced assessments made by assessing officers after careful enquiries.

IX.—Forest.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
3,80	Timber and other Produce removed by Government Agency	5,18	5,18	3,98
16,54	Timber and other Produce removed by Consumers or Purchasers ...	14,27	17,31	17,68
77	Other Receipts	71	93	1,37
21,11	Total ...	20,16	23,42	23,03
10,55	Provincial share, one-half	10,08	11,71	11,52

42. The estimates were those approved by the Madras Government and finally accepted by the Government of India. The Revenue authorities generally overestimate the receipts under the first minor head and underestimate the others. The Revised Estimate as proposed by me under the first minor head was 3,90 and 19,10 under the others, making a total of 23,00 according to the Second Edition of my notes. The improvement over the Budget and the Actuals of the previous year is attributed chiefly to the following :—

(i) The credit to Forest of certain items of *tree revenue* formerly credited to I. LAND REVENUE.

(ii) Improved sales of the bark of *Cassia auriculata* and of the leasing of *date trees* in reserved lands.

(iii) Better management of grazing arrangements and the levy of enhanced rates of grazing fees within the sanctioned maxima.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
10,38	Fees for registering Documents ...	10,44	10,10	10,09
26	Fees for copies of Registered Documents	26	25	26
1,58	Other Receipts	1,70	1,55	1,76
12,22	Total ...	12,40	11,90	12,11
611	Provincial share, one-half	6,20	5,95	6,06

43. The Budget was reduced in the Revised with reference to the Actuals then available. The Revised, however, was exceeded in the last minor head under which the receipts fluctuate according to the number of certificates of previous non-encumbrance granted in connection with State loans, private mortgages and sales. The State loans granted in the year under review (especially in March) considerably exceeded those of the year before.

SECTION B.—INTEREST.

XII.—Interest.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
34	On loans to Municipal and other Public Corporations	45	39	39
2	To Landholders and other Notabilities	1	1	1
1,19	On Advances to Cultivators and Advances under Special Laws ...	1,00	1,27	1,17
2	On Securities of Provincial Funds.	2	2	2
1,57	Total ...	1,48	1,69	1,59

44. The decrease under INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC CORPORATIONS is due to Municipalities having failed to avail themselves of loans to the extent sanctioned for the year. The Budget Estimate on account of INTEREST ON ADVANCES TO CULTIVATORS was increased in the Revised with reference to the then available Actuals. The only item under which the Actuals did not follow the Revised is INTEREST ON ADVANCES TO CULTIVATORS. The fall took place in respect to INTEREST ON LAND IMPROVEMENT ADVANCES due probably to the unfavourable character of the season in the Ceded Districts.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
19	Sale-proceeds of Unclaimed and Escheated property	20	13	12
20	Court Fees realized in Cash ...	19	16	14
6,84	General Fees, Fines and Forfeitures.	7,19	6,48	6,58
19	Other Receipts	12	13	12
7,42	Total ...	7,70	6,90	6,96

45. The actual receipts under the first two minor heads, which are subject to fluctuation, fell below expectation based upon the results of previous years. The Budget was reduced in the Revised under GENERAL FEES, FINES AND FORFEITURES with reference to a fall in *Magisterial Fines*. The fall continued whereas the excess over the Revised was due chiefly to the realization of larger fees for *Printing* executed by the High Court on behalf of suitors. *Magisterial Fines* in the previous years were much higher than those realized in the year under review, and the Actuals under the last minor head in 1895-96 include 7 being the gain realized by the sale of Government securities held by the Court of Small Causes.

XVI-B.—Law and Justice—Jails.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4,65	Sale-proceeds of Jail Manufactures.	4,05	4,61	4,05
19	Other Receipts	21	23	23
4,84	Total ...	4,26	4,84	4,28

46. Whilst the Budget Estimate under the first minor head was based upon the Actuals of 1894-95, the Revised Estimate was arrived at on a consideration of the Actuals of 1895-96 and those of the first 9 months of 1896-97. Contrary to expectation the Actuals of later months fell, especially those of March in which the fall compared with the previous year was 46.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
8	Police supplied to Municipal Cantonment and Town Funds ..	...	...	...
47	Police supplied to Public Departments, Private Companies and Persons	35	39	41
30	Presidency Police	29	28	29
3,61	Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	3,60	3,50	3,46
34	Other Receipts	33	13	34
4,80	Total ...	4,57	4,60	4,50

47. Receipts on account of *Punitive Police* are with effect from the year under review credited to the second instead of the first minor head as formerly. The falling off under the second minor head, on the other hand, is due to the gradual drafting of the *Railway Platform Police* into the *Regular Railway Police* whereby recoveries are shown as deduction from charges. The decrease under GENERAL FEES, FINES AND FORFEITURES is almost entirely under *Pound receipts*. The Budget was raised in the Revised Estimate under the last minor head with reference to the Actuals of the earlier months, which, however, included an erroneous credit of on account of *Moplah fines* in the Malabar District subsequently transferred to the credit of XVI-A. LAW AND JUSTICE—COURTS OF LAW.

XVIII.—Marine.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,13	Miscellaneous	...	7	...

48. The Revised was put down at 7 on the expectation that it would be recovered from PORT FUNDS on account of the use by the Presidency Port officer of the Fishery vessels *Margarita* and *Irene*, but no such recovery was effected. The large credit in 1895-96 was due to special circumstances, and represents the balance of contribution made to the *Pamban Pilotage Fund*, on account of the Dredger *Wenlock* in previous years re-adjusted to the credit of PROVINCIAL FUNDS under the orders of Government.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,62	Fees and Fines	1,61	1,71	1,68
...	Contributions	2	2	2
33	Other Receipts	30	32	28
1,95	Total ...	1,93	2,05	1,98

49. The Actuals pretty closely followed the estimates. The expectations in the Revised of further improvements in the *Law College Fees* and *other Miscellaneous Receipts* were not quite realized.

XX.—Medical.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
15	Medical College Fees	14	14	13
29	Hospital Receipts	22	24	24
15	Lunatic Asylum Receipts ...	13	15	15
81	Contributions	68	72	70
2	Other Receipts	5	3	3
1,33	Total ...	1,22	1,28	1,25

50. A recovery of 30 from the Municipalities of Tanjore and Madura in 1895-96 in connection with the *Sanitary Engineer's Establishment* caused an increase in the accounts of that year.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XXI.—Scientific and other Minor Departments.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4	Botanical and other Public Garden Receipts	4	4	3
1,06	Cinchona Plantations	1,00	1,18	1,47
1	Veterinary and Stallion Receipts ...	...	...	...
6	Labour and Emigration	8	6	9
1,00	Other Receipts	1,01	1,07	1,13
2,17	Total ...	2,13	2,35	2,72

51. The receipts from CINCHONA PLANTATIONS in the year under review are the highest on record. The value of *Quinine and Febrifuge* supplied to the Medical Departments of Madras, Bombay and Bengal, amounted to 11, 76 and 18, respectively, whilst the value of local sales of quinine, febrifuge, cinchona plants and barks, &c., by departmental officers, Collectors and Post offices amounted to 42. During the year under review there was a marked expansion of the sale of packets by the Postal agency. The receipts due to EMIGRATION improved towards the close of the year. The increase under OTHER RECEIPTS represents the improvement in *Examination Fees* due to certain special tests having been made compulsory for Government appointments.

SECTION E.—MISCELLANEOUS—RECEIPTS.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
46	Contributions for Pensions and Gratuities	47	51	45

52. The fall compared with the estimates was due to smaller receipts on account of officers lent to service under the Court of Wards and District Boards.

RECEIPTS.

SECTION E.—MISCELLANEOUS—RECEIPTS—continued.

XXIII.—Stationery and Printing.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
33	Receipts from Sale of Stationery ...	31	33	39
71	Sale of Gazettes or other Publications	81	70	63
29	Other Press Receipts	26	29	28
1,33	Total ...	1,38	1,32	1,30

53. The Actuals did not fall far short of the estimates on the whole. A decrease in the SALES OF GAZETTES AND OTHER PUBLICATIONS was not fully counterbalanced by an increase in the SALES OF STATIONERY AND OTHER PRESS RECEIPTS.

XXV.—Miscellaneous.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
53	Unclaimed Deposits	42	53	48
25	Miscellaneous Fees, Fines and Forfeitures	24	25	25
9	Fees for Government Audits ...	11	8	7
76	Contributions	64	70	69
12	Other Items	13	12	11
1,75	Total ...	1,54	1,68	1,60

54. These receipts are of a fluctuating character. The Budget was reduced in the Revised under FEES FOR GOVERNMENT AUDITS owing to the transfer to the credit of the head CONTRIBUTIONS of 3 recovered from the *Madras Municipality*.

RECEIPTS.

SECTION J.—IRRIGATION—RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
11	In charge of Civil Officers— Receipts on account of Minor Irrigation Works—Provincial ...	16	12	11

55. These receipts represent contributions by ryots, and are subject to fluctuation. The Budget was based chiefly upon the Actuals of 1894-95.

SECTION K.—BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
26	Public Works in charge of Civil Officers— Provincial	8	9	3

56. The falling off compared with the estimates is due mainly to a change in classification under which contributions received for roads in the Agency tracts of the Vizagapatam district were in the accounts deducted from charges. The contributions in 1895-96 were large.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

1.—*Refunds and Drawbacks.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial Shares.			
28	Land Revenue (one-fourth) ...	21	30	31
92	Stamps (three-fourths)	84	78	75
4	Excise (one-fourth)	2	4	4
14	Assessed Taxes (one-half) ...	10	13	11
32	Forest (do.) ...	3	7	21
2	Registration (do.) ...	2	2	1
1,72	Total ...	1,22	1,34	1,43

57. These are fluctuating payments. The Budget was exceeded chiefly under LAND REVENUE and FOREST. The excess under LAND REVENUE occurred in the Districts of Kistna, Nellore, Tinnevelly and Malabar. In Kistna the excess was due to the cancellation of the sale of certain tank-bed lands, in Nellore to the taking up of certain lands for roads, in Tinnevelly to tree-tax erroneously collected, and in Malabar to peishkush erroneously collected in former years from the Rajah of Cannanore. Under Forest there were several items of small accounts, but there was a specially large one of 29 being the refund of balance of advance made in previous years by the East Coast Railway for sâl sleepers. This item was not anticipated in the Revised. The excess over the Budget was sanctioned by Government by re-appropriation of savings under

5. SALT.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—*Land Revenue.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
39,37	Charges of District Administration.	40,23	39,23	39,96
8,44	Survey and Settlement	8,37	7,75	7,85
4,07	Land Records and Agriculture ...	4,30	4,53	4,50
5	Charges on account of Fishery Collections	6	4	4
7	Inam Commissioner	7	6	6
52,00	Total ...	53,03	51,61	52,41

58. The Budget under charges for DISTRICT ADMINISTRATION provided 28 for the improvement of *Taluk Gumastahs* and 45 for *Horse Allowance to Tahsildars and Deputy Tahsildars*. The first-named amount lapsed as the scheme fell through, whilst the latter was not fully utilized owing to the Government of India sanctioning *Daily Allowance* in lieu of *Horse Allowance*. Savings accrued also under *Salaries* chiefly owing to the average percentages of salary admitted for *Exchange Compensation Allowance* being less than the uniform rate adopted in the Budget. But the short expenditure under this item was more than counterbalanced by excess expenditure under *Supplies and Services* and *Contingencies* consequent on the Famine which afflicted parts of this Presidency. The Budget was reduced in the Revised under SURVEY AND SETTLEMENT owing chiefly to the difficulty in getting qualified men for *Town Surveys* and to unfilled vacancies in the permanent establishment of the *Settlement Department* and the non-utilization of the temporary establishment sanctioned for Gódávari, Anantapur and Malabar. The small increase compared with the Revised is mainly under *Temporary Establishment*. The increased expenditure under LAND RECORDS AND AGRICULTURE is due to the higher rate of pay paid to passed Revenue Inspectors and to more travelling.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

5.—*Salt.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24,16	Salaries, Establishment and Contingencies	27,25	25,30	24,85
5,84	Salt Purchase and Freight ...	6,58	5,19	5,24
30,00		33,83	30,49	30,09
6,98	Deduct amount chargeable to Excise.	7,78	7,08	7,06
23,02	Total ...	26,05	23,41	23,03
6,19	Provincial share, one-fourth ...	7,09	6,26	6,06

59. The Budget Estimates proposed by the Revenue authorities and accepted by Government were much higher than those finally sanctioned by the Government of India and entered above. The Government of India suggested further reductions to which, however, the Madras Government did not agree. Under SALARIES, ESTABLISHMENT AND CONTINGENCIES, the Budget considerably overestimated the charges for *Establishment* (76) and *Supplies and Services* (206) owing, as it was alleged, to the extension of the tree-tax system. Even the reduced provision in the Revised proved too much under *Supplies and Services* (45). Under SALT PURCHASE AND FREIGHT the Budget was reduced in the Revised in the items, *Salt Manufacturer's share* (75) and *Petty Works for Manufacture and Storage of Salt* (58), and the actual results have closely followed the Revised forecast. The large expenditure in 1895–96 was due partly to the re-introduction of the monopoly system into certain Excise factories, and partly to the transfer of Government salt from the factories of the Vayalur and Ennore Circles to the Madras Depôt for storage.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

6.—*Stamps.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Superintendence Establishment and Contingencies	25	25	24
57	Charges on sale of stamps including discount. — Court-Fees Stamps.	56	57	57
1,16	Charges on sale of stamps including discount. — Other Stamps ...	1,19	1,14	1,14
1,58	Stamps supplied from Central Stores	1,50	1,60	1,27
3,55	Total ...	3,50	3,56	3,22
2,67	Provincial share, three-fourths ...	2,63	2,67	2,42

60. The Budget was reduced in the Revised under CHARGES ON SALE OF STAMPS—DISCOUNT ON OTHER STAMPS owing to a fall in the *Sale of Commercial Stamps*. On the other hand the raising of the Revised under the last minor head was based chiefly upon the Actuals of the previous year. But the Actuals for the year under review were calculated upon a different method to that used in previous years. Formerly, the value of stamps issued was calculated upon the contract rates settled by the Secretary of State with the manufacturers, whereas for the year 1896–97 it was calculated upon the invoice price. The latter is considered a more accurate method, as the contract rates are not the actual rates charged for this Presidency.

7.—*Excise.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	SHARED. *Charges of Collection.*			
6,98	Portion of the combined Salt and Excise Establishment chargeable to this head	7,78	7,08	7,06
...	District Executive Establishment ...	...	1	1
1	Loss by Dryage or Wastage of Opium	...	1	...
6,99	Total ...	7,78	7,10	7,07
1,75	Provincial share, one-fourth ...	1,94	1,78	1,77

61. The explanations given under 5. SALT are applicable here also.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

9.—*Customs.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,16	Sea Customs	2,21	2,23	2,16
16	Land Customs	18	16	17
2,32	Total ...	2,39	2,39	2,33
1,16	Charges at Madras	1,19	1,28	1,24
1,16	Charges at other Ports	1,20	1,11	1,09
2,32	Total ...	2,39	2,39	2,33

62. The estimates and accounts present larger variations under minor heads than in the aggregate. The excess over the Budget under MADRAS CHARGES represents the increase of pay paid to the Deputy Collector from the date of the introduction of the new Tariff Act and larger payments of reward. The Revised was placed too high for *establishment charges*. Under OTHER PORTS the variations are spread over several items in small amounts, but chiefly under *Clerks and Servants*. The Budget included a lump sum for additional establishments which was subsequently found too high and reduced in the Revised.

10.—*Assessed Taxes.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Collection of Income Tax	25	26	26
12	Provincial share, one-half	13	13	13

63. No remarks.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

11.—*Forest.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	SHARED. *A. Conservancy and Works.*			
1,82	Timber and other Produce removed from the Forest by Government Agency	2,11	2,04	2,02
89	Timber and other Produce removed from the Forest by Consumers or Purchasers	92	98	98
4,08	Other Charges	5,90	4,94	4,82
7,67	B. Establishment	7,77	7,54	7,52
14,46	Total ...	16,70	15,50	15,34
7,23	Provincial share, one-half	8,35	7,75	7,67

64. Under A. CONSERVANCY AND WORKS, the Budget which is generally pitched too high was reduced in the Revised with reference to the then available Actuals. The actual results fell short of the Revised forecast by 12 only due chiefly to the *Survey of India* charges having been carried out at a smaller cost than was estimated. The excess compared with the previous year is due to the deputation of a second *Survey of India Party* during the year for *Forest Survey* operations in this Presidency and to expansion of departmental operations. The short expenditure under B. ESTABLISHMENTS was due to the absence on leave out of India of a larger number of officers than was anticipated in the Budget. Moreover the rates of Exchange Compensation Allowance adopted in 1896-97 were less than those in the Budget or in 1895-96.

12.—*Registration.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
32	Superintendence	35	34	31
7,84	Other Charges	8,25	7,81	7,81
8,16	Total ...	8,60	8,15	8,12
4,08	Provincial share, one-half	4,30	4,08	4,06

65. Under SUPERINTENDENCE, the Budget was reduced in the Revised for *Travelling Allowance* and *Supplies and Services*, while a provision of 2 was included in it by transfer from *District Charges* on account of the pay of a Personal Assistant of the grade of District Registrar sanctioned for the revision of Registration Manual. But in the Accounts this charge has been shown under *District Charges* as in Budget. As it did not appear likely that the provision included in the Budget under *District Charges* for regrading Registrars and Sub-Registrars would be utilized in the year, new offices not being opened to the extent contemplated, the Budget was reduced in the Revised with reference to the Actuals then available and the reduction has been borne out by results.

EXPENDITURE.

SECTION B.—INTEREST.

13.—*Interest on Ordinary Debt.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,59	Interest on Provincial Advances and Loan Account	1,72	1,66	1,70

66. As these figures represent 4 per cent. interest on the mean balances of Provincial Loans and Advance Account outstanding at the beginning and the close of the year, they are rateably affected by the variations in the estimated and actual balances under that account.

SECTION C.—POST OFFICE, TELEGRAPH AND MINT.

15.—*Post Office.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
88	District Post Charges	1,07	1,02	1,01

67. The saving compared with the Budget was due to the expenditure on account of *Establishments* not having been brought up to the scale anticipated in the Budget until the last quarter of the year.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—*General Administration.*

A. Accounts. 1895–96.	Minor Head or other Division.	1896–97.		
		B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,30	Salary of Governor	1,24	1,18	1,18
1,45	Staff and Household of Governor ...	1,37	1,35	1,35
1,37	Executive Council	1,36	1,34	1,35
21	Legislative Council	29	22	21
3,48	Civil Secretariat	3,18	3,59	3,62
4	Military Secretariat	...	...	...
4	Tour Expenses	6	3	2
1,93	Board of Revenue, Financial Commissioner and Establishment ...	1,78	1,74	1,75
45	Civil Office of Account and Audit ...	45	43	44
10,27	Total ...	9,73	9,88	9,92

68. His Excellency Lord Wenlock preparatory to his retirement, drew his salary for 15 days of March 1896 in that month; hence the excess in 1895–96 and a corresponding short expenditure in 1896–97 under SALARY OF GOVERNOR. The excess under STAFF AND HOUSEHOLD in 1895–96 was due to the addition of 5 specially sanctioned by the Government of India to the contract allowance, and to inclusion of leave allowances and higher rates of Exchange Compensation allowance of the Private Secretary. The Budget under LEGISLATIVE COUNCIL included 7 for an officer on special duty, but no such officer having been appointed the provision was omitted from the Revised. Under CIVIL SECRETARIAT, the excess represents (1) the extra cost entailed by the grant of three months' privilege leave to the Chief Secretary (10), (2) the salary for 4 months of the newly-appointed Secretary to the Local and Municipal Department (10), (3 the excess over the provision for an officer on special duty in the Revenue Secretariat in connection with the Tenancy Bill (20) and (4) the pay and allowance of Mr. W. S. Meyer, C.S., as Deputy Secretary, Government of India, Finance and Commerce Department, paid in this Presidency (1) and of Mr. G. S. Forbes (2) on special duty in the Public Department. The latter was not provided for in the Revised. An additional allotment of 25 was sanctioned by re-appropriation from the grant under 19-A. LAW AND JUSTICE, COURTS OF LAW in Government Order, Financial, No. 897, dated 23rd December 1896. The saving under TOUR EXPENSES was due to short expenditure incurred on camp equipment of His Excellency the Governor. The Budget was reduced in the Revised under Board of Revenue owing to the post of Secretary having been held by a junior acting officer. The small excess over the Revised is divided equally between *Temporary Establishment and Contingencies*. The Actuals of 1895–96 included privilege leave allowances and larger expenditure on travelling allowances and contingencies.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,29	High Court	5,79	5,51	5,56
1,54	Law Officers	1,54	1,54	1,50
25,60	Civil and Sessions Courts	25,42	24,85	24,80
96	Court of Small Causes	96	88	88
11,76	Criminal Courts	11,89	11,62	11,73
53	Other Courts of Justice	51	55	52
4	Other Charges (Pleadership Examinations)	5	4	4
98	Refunds	89	93	91
46,70	Total ...	47,05	45,92	45,94

69. The Budget provided for the salary for a full year of an additional Puisne Judge for the High Court, but the appointment having been given effect to only after the lapse of 4 months, the provision was reduced by 21 in the Revised. The Revised also took credit for a saving of 7 resulting from the amalgamation with effect from May 1896 of the two independent appointments of Registrar, Original Side, and Registrar, Appellate Side, into one appointment of Registrar for both sides. The excess over the Revised under HIGH COURT is in the Registrar's Department and is spread over several items in small amounts, but occurs chiefly under *Supplies and Services* and *Contingencies*. In 1895–96 one of the then vacant Judgeships was not filled up for a month, and savings accrued in the pay of the Registrar of the Appellate Side, the post having been held by Junior Officers. Under Civil and Sessions Courts, the short expenditure compared with the Budget was due to the absence on leave out of India of a larger number of Senior Covenanted Officers than was contemplated in the Budget (29) and to smaller expenditure (21) on Process-serving establishments, Subordinate Judges (7) and Supplies and Services (5). The number of officers absent on leave out of India in the year under review was much greater than in 1895–96, whilst the rates of Exchange Compensation Allowance, as already stated under 3. LAND REVENUE, were smaller than in that year. The absence of the Chief Judge on leave out of India caused a saving under COURT OF SMALL CAUSES. Explanations given for the variations under *Charges of District Administration* subordinate to 3. LAND REVENUE apply to those under CRIMINAL COURTS. The saving due to those causes was partly counterbalanced by an excess expenditure of 9 under *Hill Tract Agency establishments* on account of purchase of elephants for Vizagapatam Agency. REFUNDS are fluctuating charges.

numbers of the Indian Civil Service

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

19-B.—*Law and Justice—Jails.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,54	Jail Manufactures	3,38	3,00	3,12
6,81	Other Jail Charges	7,13	7,00	7,53
10,35	Total ...	10,51	10,00	10,65

70. Under JAIL MANUFACTURES the Budget was based chiefly upon the Actuals of 1894–95 and was reduced in the Revised with reference to the then available Actuals of the year. Under OTHER JAIL CHARGES the Budget was raised by 23, being the cost of *Steel Palings* and *Iron Railings* obtained from Europe for the Rajahmundry and Cannanore Central Jails, but reduced by 40 in the item *Dietary Charges* with reference to a large fall then manifest in those charges notwithstanding the rise in the price of provisions consequent on the unfavourable season. In consideration of the last-named fact a margin of 8 was allowed although the Actuals of the first 8 months of 1896–97 were short of those of the same months of 1895–96 by 14, and placed the Revised Estimate at 2,30 against 2,36 the Actuals of that year. The expenditure in the last 4 months, however, rose considerably and exceeded that of the corresponding period in the previous year by 39. The Actual excess over the Revised was 31 only under this item. The remainder of the increase is spread over several items, but chiefly under *Petty Construction and Repairs* and *Cost of Europe Stores*. An additional allotment of 12 only was sanctioned by Government by reappropriation of savings chiefly from 45. CIVIL WORKS BY PUBLIC WORKS OFFICERS.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

20.—*Police.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,67	Presidency Police	2,64	2,80	2,67
1,69	Superintendence	1,57	1,60	1,69
38,57	District Executive Force ...	38,06	38,83	39,06
8	Railway Police	49	54	23
7	Village Police	7	7	7
11	Special Police	10	14	14
2,64	Cattle Pounds	2,81	2,56	2,61
1	Steam-boiler Inspection Establishment	8	1	1
45,84	Total ...	45,82	46,55	46,48

71. Under PRESIDENCY POLICE, the Budget was raised in the Revised to provide for the extra cost entailed by the grant of privilege leave to the Commissioner of Police and for the Police guard sanctioned in Government Order, No. 391, Financial, dated 24th June 1896, for the Paper Currency Office in lieu of the former Military guard. But the provision in the Revised for *Force* under *Town and Suburban Police* proved too much by 9 and that for *clothing* by 4. The excess of 12 under SUPERINTENDENCE is made up as follows :—

(i) Deputation of the Inspector-General of Police on special duty to Calcutta (4).
(ii) Extra cost entailed by the grant of three months' privilege leave to the Deputy Inspector-General, first grade (3).
(iii) Excess expenditure under *Allowances* (3) and *Contingencies* (2).

72. The Revised did not include the first two items of expenditure. The Actuals of 1895-96 also included the leave allowances paid to Deputy Inspector-General of Police, Colonel Kilgour, while on private affairs' leave at the Nilgiris, and large expenditure on *Supplies and Services* and *Contingencies*. Under DISTRICT EXECUTIVE FORCE, the provision in the Budget for salaries was found to be too high, and credit was taken in the Revised for a saving of 36. The Actuals show that the credit taken was too high by 10. On the other hand owing chiefly to the strengthening of the *Police Force* and to the entertainment of temporary hands in famine districts, the provision for *Police Force* was raised in the Revised by 50, so were also the Budget Estimates for *Hospital Charges*, *Travelling Allowances* and *Contingencies*. The actual results did not differ materially from the Revised, except under *Contingencies* where they exceeded the Revised by 13. Under RAILWAY POLICE the Budget included a lump provision of 17 for the *Railway Police Scheme*, but owing to the non-receipt of the Secretary of State's sanction it was excised from the Revised Estimate. On the other hand, the Revised Estimate provided for the cost of the *Platform Police* on the Madras and South Indian Railways for the whole year; whereas the Actuals include it only for four months, *i.e.*, after the amalgamation of the *Platform Police* with the RAILWAY POLICE in November 1896. This accounts for most of the decrease under RAILWAY POLICE. The increase under SPECIAL POLICE is due to the appointment of a higher paid officer as *Special Police Officer*. The Budget under CATTLE POUNDS is generally pitched too high and was reduced in the Revised with reference to the then available Actuals. The entertainment of the *Boiler Inspection Establishment* was held in abeyance during the year. The Revised and the Actuals represent the pay of the late Boiler Inspector from 1st May to 4th July 1895. An excess of 46 only was sanctioned by reappropriation of savings under 3. LAND REVENUE and 5. SALT in Government Orders, Nos. 201 and 281, Financial, dated 4th and 29th March 1897, respectively.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

21.—*Marine.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
8	Marine Establishment	8	6	6
7	Salaries and Allowances of Officers and Men afloat	10	13	12
...	Other Charges	22	1,00	1,00
15	Total ...	40	1,19	1,18

73. The Budget provided only 22 under the last minor head to cover deficits of Port Funds. But, under the orders of Government, this amount was raised in the Revised to 1,00, which sum, together with the dredger *Woolock*, was made over to the Harbour Trust Board in satisfaction of its claim against the Madras Port Fund. This excess was met by reappropriation of savings under 3. Land Revenue and 19-A. Law and Justice—Courts of Law. There was no such contribution made in 1895-96.

22.—*Education.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
57	Direction	58	56	56
2,93	Inspection	2,78	2,86	2,85
2,12	Government Colleges, General ..	2,11	2,06	2,08
1,82	Government Colleges, Professional.	1,73	1,88	1,80
1,43	Government Schools, General ...	1,44	1,43	1,51
2,30	Government Schools, Special ..	2,32	2,29	2,28
5,11	Grant-in-aid	5,20	5,00	5,20
22	Scholarships	28	25	29
21	Other charges	97	16	18
16,71	Total ...	17,41	16,49	16,75

74. Eliminating the provision of 80 for *Students' Hostels* the figures stand as follows :—

Budget	16,61
Revised	16,49
Accounts	16,75

75. The Budget was exceeded chiefly under INSPECTION AND GOVERNMENT COLLEGES, PROFESSIONAL; whilst the Revised proved too little under GRANTS-IN-AID. The Budget was reduced by 20 with reference to the available Actuals [illegible] Director on [illegible] unnecessary. Under INSPECTION the Budget took credit for [illegible] Civil and Public Works [illegible] however, did not accrue. The Budget under [illegible] in the Revised by 5 for savings expected [illegible]

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

24.—*Medical.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,45	Medical Establishment	5,20	5,34	5,42
1,20	Sanitation and Vaccination ...	1,34	1,33	1,30
1,76	Medical School and College ...	1,80	1,73	1,81
3,42	Hospitals and Dispensaries ...	3,60	3,52	3,66
87	Lunatic Asylum	85	88	88
5	Grants for Medical Purposes ...	5	5	5
24	Chemical Examiner	22	22	21
1	Refunds	1	1	1
13,00	Total ...	13,07	13,08	13,34

76. The Budget under this head was, on the whole, exceeded by 27, out of which MEDICAL ESTABLISHMENT is responsible for 22 and HOSPITALS AND DISPENSARIES for the remainder. Under MEDICAL ESTABLISHMENT, the increase represents almost entirely the charges for *Reserve Medical Subordinates* owing to the addition of the newly-passed Hospital Assistants who had to remain as such until provided with permanent appointments. Under HOSPITALS AND DISPENSARIES the increase is partly under *Mofussil Hospitals and Dispensaries* (5) and partly in the *Contributions to Local, Municipal and Private Hospitals and Dispensaries* (13) counterbalanced by a decrease under *Presidency Hospitals and Dispensaries* (12). Only 13 of the excess under this head was sanctioned by Government by reappropriation of savings under 45. CIVIL WORKS BY CIVIL OFFICERS and 3. LAND REVENUE. The Revised under MEDICAL ESTABLISHMENT did not sufficiently provide for *District Medical Officers' Salaries* which depend chiefly upon the number absent on leave out of India or employed on Military duty. Under MEDICAL COLLEGE the Revised made too large a reduction in the item *Supplies and Services*.

25.—*Political.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
83	Political Agents	84	80	83

77. During the second half of the year under review the appointment of Resident of Travancore and Cochin was held by an acting officer owing to the absence of the permanent in... ...ng would have been greater but for the payment of ... Mr. H. B. Grigg, the former Resident.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—*Scientific and Other Minor Departments.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	PROVINCIAL.			
	Scientific.			
...	Exploration of Petroleum, Coal and Minerals	...	1	1
27	Archæological Department ...	31	26	26
29	Provincial Museums	36	35	35
...	Imperial Institute	1	...	...
20	Public Observatories	19	19	20
1	Donations to Scientific Societies ...	1	...	...
	Agricultural.			
1	Experimental Cultivation	1	2	...
83	Cinchona Plantations	87	79	82
1	Public Exhibitions and Fairs ...	2	2	2
30	Veterinary and Stallion Charges ...	42	33	32
29	Botanical and other Public Gardens.	34	33	32
	Labour and Emigration.			
1	Inland Labour Transport	1	1	1
19	Emigration	18	18	16
2	Inspector of Factories	4	4	4
	Statistics.			
45	Provincial Statistics	47	45	47
	Miscellaneous.			
1,14	Examinations	1,11	1,08	1,18
...	Inspector of Explosives	...	1	2
3	Refunds	4	1	1
4,05	Total ...	4,39	4,08	4,19

78. The saving under the second minor head is almost entirely under *Archæological Survey* due chiefly to the non-utilization of the provision for the revision of establishment and to savings under *Supplies and Services*. The charges of the year under review under MUSEUM include those of the *Connemara Public Library*. Under EXPERIMENTAL CULTIVATION, the Budget was raised in the Revised to provide for the purchase of cummin seed for supply to the ryots under the Kurnool canal and to meet any other expenditure that may be incurred, especially in connection with water-lift trials. But in the accounts this expenditure was charged to the Debt Head Special Advances, as it was recoverable from the ryots. Under CINCHONA PLANTATIONS the Budget was reduced in the Revised owing to the reduction in the salary of the present Director, and to the deputation of the Quinologist as A... D...ector on Economic Products to the Government of India. The excess over the ... Under VETERINARY AND STALLION CHARGES, ... *Hospitals* was ...lized, while ...

EXPENDITURE.

SECTION E.—MISCELLANEOUS—EXPENDITURE.

29.—*Superannuation Allowances and Pensions.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
14,38	Superannuation and Retired Allowances	15,19	15,13	15,25
30	Compassionate Allowances ..	25	25	27
17	Gratuities	16	14	13
14,85	Total ...	15,60	15,52	15,65

79. The Budget Estimate under SUPERANNUATION AND RETIRED ALLOWANCES took credit for a probable saving of 30 for lapses expected from casualties and transfers of pensions to other Provinces. On a consideration of the then available Actuals, this saving was raised in the Revised by 6, while the actual results prove that it should have been reduced by that amount. Under COMPASSIONATE ALLOWANCES, the Actuals of 1895–96 included arrears of an allowance of Rs. 50 per mensem undrawn from 1886.

30.—*Stationery and Printing.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
30	Stationery Office at the Presidency	28	27	29
10	Stationery purchased in the Country.	11	12	12
3,11	Government Presses	3,14	3,07	3,09
5,42	Stationery supplied from Central Stores	4,27	5,00	5,42
55	Printing at Private Presses ...	59	54	42
...	Refunds	...	...	1
9,48	Total ...	8,39	9,00	9,35

80. The excess in the charges of the STATIONERY OFFICE occurred under *Carriage of Stationery.* The Budget under GOVERNMENT PRESSES was reduced in the Revised for savings expected under *Supplies and Services and Contingencies*, but they did not take place to the extent therein contemplated. The Budget and the Revised estimates under STATIONERY SUPPLIED FROM CENTRAL STORES were based upon the actual issues during the three years which immediately preceded the framing of each figure. The Superintendent of Stationery now attributes the excess to (1) issues of stationery to certain newly-opened Sub-Registrars' offices, and those of the Executive Engineer, Light-house Division, and the Sanitary Board; (2) extra supply of articles on account of Famine; (3) the printing of large quantities of certain departmental registers and forms and the issue of new articles, such as type-writers, punches, magic
[illegible] contained in the Revised was sanctioned in G.O.,
[illegible]897, by re-appropriation of savings under 45.
[illegible]RS: but that over the Revised was not

EXPENDITURE.

SECTION E.—MISCELLANEOUS EXPENDITURE—continued.

32.—*Miscellaneous.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
6	Allowances and Rewards	9	7	5
56	Charitable Donations	55	56	55
23	Rewards for Destruction of Wild Animals	24	23	24
20	Petty Establishments	20	20	19
...	Special Commission of Enquiry ...	2	2	1
9	Rents, Rates and Taxes	10	9	8
30	Other Items	32	33	32
1,44	Total ...	1,52	1,50	1,44

81. The variations here are trifling, and do not call for any remark.

SECTION F.—FAMINE RELIEF.

33.—*Famine Relief.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
...	Salaries and Establishment ...	...	3	8
...	Relief Works in charge of Civil Officers	...	65	92
...	Relief to people employed otherwise than on Relief Works ...	...	1,05	1,03
2	Gratuitous Relief	...	18	20
	Miscellaneous	...	9	8
2	Total ...	...	2,00	2,31
2	Provincial Share	...	1,25	1,39

82. This expenditure which has been locked under *Provincial and Local* was not foreseen in the Budget. The Revised was based on probabilities and the figure finally proposed on information received from Collectors was 2,86 which the Government of India reduced to 2,00. Reappropriations of savings from other heads to the extent of 3,17 only were sanctioned to meet the probable excess under the head in the Civil and Public Works D[illegible]

EXPENDITURE.

SECTION J.—IRRIGATION.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,72	In charge of Revenue Department—Maintenance and upkeep of Minor Irrigation Works—Provincial	4,20	4,35	4,07

83. The Budget is generally reduced in the Revised by transfers to the Agency of the Public Works Department of works originally intended to be carried out in the Civil Department. In the year under review, however, the Budget was raised in the Revised with reference to a rise in the outlay booked for December 1896. But the Actuals of later months fell probably owing to works undertaken by the Public Works Department in connection with the Famine.

SECTION K.—BUILDINGS AND ROADS.

45.—*Civil Works.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Public Works in charge of Civil Officers.			
8,56	Provincial	8,05	8,25	7,97

84. The Budget was raised in the Revised Estimate mainly to provide 30 sanctioned by Government for improvements to the town of Ootacamund. On the other hand, the actual results show short payment of grants sanctioned to other Municipalities.

ADJUSTING HEADS.

Revenue. A. Accounts. 1895-96.	Revenue. 1896-97. Budget.	Revised.	Accounts.	Madras.	Expenditure. Accounts. 1895-96.	Expenditure. 1896-97. Budget.	Revised.	Accounts.
				Provincial.				
3,03	2,86	2,90	2,71	Transfers from and to Local.	3,02	3,05	3,58	5,11

85. Under TRANSFERS FROM LOCAL TO PROVINCIAL the falling off compared with the estimates is due chiefly to the absence of contribution to the Public Works Department on account of the toll-gates on the Calicut-Vayittiri road, as the maintenance of that road was made over to the District Board from 1st April 1896. Under TRANSFERS FROM PROVINCIAL TO LOCAL the Budget was raised in the Revised on account of the grant of 50 sanctioned for improvement of roads in the Bellary District. But the large excess over the Revised represents the grants made from Provincial Funds to cover the deficits due chiefly to Famine of the following District Boards:—

Anantapur	46
Bellary	57
Cuddapah	41
Kurnool...	23
Total ...	167

LOANS AND ADVANCES.

—	1896-97. Budget. Amount advanced.	Budget. Amount repaid.	Revised. Amount advanced.	Revised. Amount repaid.	Accounts. Amount advanced.	Accounts. Amount repaid.
Loans to Mofussil Municipalities ...	3,80	26	3,58	40	3,58	26
Loans to District and other Local Fund Committees	15	17	...	17	...	17
Loans to Landholders and other Notabilities	...	3	...	3	...	3
Advances to Cultivators	7,50	3,25	3,92	3,15	5,53	3,04
	11,45	3,71	7,50	3,75	9,11	3,50
Net ...	— 7,74		— 3,75		— 5,61	

86. Under LOANS TO MOFUSSIL MUNICIPALITIES, the amount of recovery expected in the Budget was raised in the Revised by 14, being the amount of loan drawn by the *Vániyambádi Municipality* in the previous year for the construction of a suspension bridge across the Pálár, and subsequently ordered to be refunded to Government as the scheme fell through. But the refund was not made until June 1897. Under the sanction of Government, 15 was entered in the Budget under LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES as a grant to the District Board, Ganjám, for *Railway Feeder Roads*, but this was not utilized during the year. Under ADVANCES TO CULTIVATORS, the Budget included 5,00 for loans to ryots holding lands under the Periyár Project. But this provision was reduced in the Revised to 2,06 on information furnished by the Collector of Madura. The excess over the Revised on the other hand is, however, due to the large advances that had to be granted owing to the deepening of Famine in the Deccan Districts.

EXCHANGE COMPENSATION ALLOWANCE.

1895-96. Accounts.	Major Heads.	1896-97. Budget.	Revised.	Accounts.
	Provincial.			
6,50				
1,65	3. Land Revenue	1,39	1,12	1,12
7	5. Salt	5	4	5
2	7. Excise	2	1	1
5	9. Customs	5	4	4
21	14. Forest	20	16	16
57	18. General Administration	45	39	40
1,70	19A. Law and Justice—Courts of Law	1,51	1,15	1,14
12	19B. Law and Justice—Jails	12	9	9
73	20. Police	72	49	51
1	21. Marine	1	...	...
41	22. Education	39	26	27
74	24. Medical	73	53	54
7	25. Political	7	7	6
11	26. Scientific, &c., Departments	9	6	7
4	30. Stationery and Printing	3	3	3
	Total ...	5,83	4,44	4,49

87. The average of the rates of Exchange Compensation Allowance sanctioned for the four quarters of 1896-97 was less than that which obtained for the year before or the uniform rate adopted in the Budget Estimate for 1896-97.

FORT SAINT GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
4th December 1897.

Accountant-General.

To

No. 4065 3/23-12-97

The Chief Secretary to Government, Financial Department,
with reference to G.Os., Nos. 71 and 319, Financial,
dated 31st January and 7th May 1896, respectively.

Financial (1898) Department.

CURRENT No. 45

CHIEF SECRETARY
6 JAN. 1898
GOVERNMENT OF MADRAS

From The Public Works Dept

Order

No. 58

Dated 5th January 1898

Received 6 Jan 98

Registered 6 Jan 98

Enclosures 6

Spare copies

SUBJECT.

Receipts and Expenditure under Provincial Public Works head for 1896-97 — Forwarding, with reference to para 4 of G.O. No. 71 Financial dy 31-1-96, statement showing the —

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

45 No.

Government of Madras.

P. W. DEPARTMENT.

MEMORANDUM.

Dated Madras, 7th January 1897.

With reference to para 4 of G.O. No. 41 Financial dated 21st January 1896 the Examiner of Public Works and Railway Accounts submits statements showing the Receipts and Expenditure under Provincial Public Works Account during 1896 97. The statements have been put in type and are forwarded to the Financial Department.

Sd/- [illegible]
Actg. Under Secretary

To

The Financial (Department)
with statements &c.

Government (1898) of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. } 1898. *Spare copies*

Read

G.O., &c., Nos. 115-16, 15th February 1898.

FEBRUARY.

Provincial Funds.

Passing orders on the final accounts and the appropriation reports of — for 1896-97. Copy to the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., Nos. 602, 603, Financial, dated 2nd August 1897.

Abstract.—Reviewing the preliminary account of Provincial services for 1896-97. Copy to the Government of India.

G.O., Nos. 954, 955, Financial, dated 18th November 1897.

Abstract.—Reviewing the report on the expenditure incurred in excess of the budget grants in 1896-97. Copy to the Government of India.

G.O., No. 1070, Financial, dated 20th December 1897.

Abstract.—Recording statement showing the distribution under Imperial, Provincial and Local of the revenue and expenditure of the Government of Madras for 1896-97.

Read—also the following papers:—

From the Accountant-General, dated 21st December 1897, No. I-B.E.—390.
" " " 23rd " " No. 4065.
" Public Works Department, dated 5th January 1898, No. 58-C.

Order—No. 115, Financial, dated 8th February 1898.

The final accounts and the appropriation reports of Provincial funds for 1896-97, as submitted by the Accountant-General and the Public Works Department, are printed as appendices to these proceedings and will be recorded in continuation of the proceedings read again above.

2. The variations between the preliminary and final accounts are explained in appendix C and are due mainly to—

(1) an adjustment under I. Land Revenue of ·20 lakh on account of additional Customs establishments;
(2) differences of ·65, ·15 and ·28 between the preliminary and final figures of the Examiner, Public Works Accounts, under 33. Famine Relief, 43. Minor Works and Navigation and 45. Civil Works, respectively;
(3) adjustments amounting to 1·21 made to cover deficits in the accounts of the Bellary, Cuddapah and Kurnool District Boards.

V. Excise.	5. Salt.	3. The attention of the Revenue Department will be drawn to the Accountant-General's remarks under the marginally-noted heads.
VIII. Assessed Taxes.	11. Forest.	
XI. Forests.	20. Police—Cattle Pounds.	

(True Extract.)

Chief Secretary.

To the Departments of the Secretariat.
" Accountant-General.

Endorsement—No. 116, Financial, dated 8th February 1898.

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

A. T. ARUNDEL,
Chief Secretary.

Exd. P. Seetharam.

FINAL ACCOUNT

OF

PROVINCIAL SERVICES

FOR

1896-97.

APPEN

RECEIPTS. **Final Account of the Provincial Revenue and Expend**

(*In thousands*

Provincial Services.	1895-96. Actuals.	1896-97. Actuals.	1896-97. Budget Estimate.	1896-97. Revised Estimate.
To Sundry Revenue Heads as detailed—				
I. Land Revenue { Proper	1,33,16	1,25,41	1,34,50	1,24,10
I. Land Revenue { Adjustment	35,30	32,94	31,56	32,52
III. Salt	1,61	1,34	1,71	1,24
IV. Stamps	59,76	59,55	59,85	59,63
V. Excise	35,96	37,24	36,12	37,00
VII. Customs	83	68	76	70
VIII. Assessed Taxes	11,43	12,30	11,45	12,00
IX. Forest	10,55	11,52	10,08	11,71
X. Registration	6,11	6,06	6,20	5,95
XII. Interest	1,57	1,59	1,48	1,69
XIII. Post office	...	...	...	...
XVI-A. Law and Justice—Courts of Law	7,42	6,96	7,70	6,90
XVI-B. Law and Justice—Jails	4,84	4,28	4,26	4,84
XVII. Police	4,80	4,50	4,57	4,60
XVIII. Marine	1,13	...	...	7
XIX. Education	1,95	1,98	1,93	2,05
XX. Medical	1,33	1,25	1,22	1,28
XXI. Scientific and other Minor departments	2,17	2,72	2,13	2,35
XXII. Superannuations	46	45	47	51
XXIII. Stationery and Printing	1,33	1,30	1,38	1,32
XXV. Miscellaneous	1,75	1,60	1,54	1,68
XXX. Minor Works and Navigation	11	11	16	12
XXXII. Civil Works	26	3	8	9
Total, Ordinary Receipts as per Civil Books	3,23,83	3,13,81	3,19,15	3,12,35
To Public Works Receipts—				
XXVI. State Railways—Gross Traffic Receipts	2,47	2,57	2,71	2,70
XXX. Minor Works and Navigation	1,56	1,75	1,70	1,65
XXXII. Civil Works	1,70	1,93	1,25	1,81
Total	5,73	6,25	5,66	6,16
To Receipts under Adjusting Heads—				
From Local Funds (Act V of 1884)—				
Education	...	...	...	...
Medical College	26	21	24	24
Inspecting Sanitary Agency	26	24	27	27
Cutlers' Establishment in the Medical Storekeeper's office	1	...	...	...
Medical Reserve Staff	3	4	3	3
Public Works	19	12	20	20
Half the cost of the Máyavaram-Muttupet Railway	63	36	60	47
Stationery supplied from Central Stores	12	17	10	10
Printing work executed by Government Presses	12	12	11	11
Controlling Establishment at the Presidency	59	71	58	71
Repayment of Contribution made to wipe off deficits in previous years	10	...	...	...
From Local and Special Funds—				
Local Fund Audit Clerks { Local Funds	31	30	73	77
Local Fund Audit Clerks { Special Funds	41	44		
Total	3,03	2,71	2,86	2,90
Grand Total	3,32,59	3,22,77	3,27,67	3,21,41
Add opening balance of the year	38,60	43,01	41,88	43,01
Total	3,71,19	3,65,78	3,69,55	3,64,42

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
16*th December* 1897.

X A.

iture of the Government of Madras for 1896-97. DISBURSEMENTS.

of rupees.)

Provincial Services.	1895-96. Actuals.	1896-97. Actuals.	1896-97. Budget Grant.	1896-97. Alterations as per preliminary account.	1896-97. Altered Grant.	1896-97. Revised Estimate.
By Sundry Charge Heads as detailed—						
1. Refunds and Drawbacks	1,16	1,43	1,22	+ 22	1,44	1,34
3. Land Revenue	52,00	52,41	53,03	— 1,77	51,26	51,61
5. Salt	6,19	6,06	7,09	— 1,50	5,59	6,26
6. Stamps	2,67	2,42	2,63	+ 4	2,67	2,67
7. Excise	1,75	1,77	1,94	— 20	1,74	1,78
9. Customs	2,32	2,33	2,39	...	2,39	2,39
10. Assessed Taxes	12	13	13	...	13	13
11. Forest	7,23	7,67	8,35	— 74	7,61	7,75
12. Registration	4,08	4,06	4,30	— 24	4,06	4,08
13. Interest on Ordinary Debt	1,59	1,70	1,72	...	1,72	1,66
15. Post office	88	1,01	1,07	— 5	1,02	1,02
18. General Administration	10,27	9,92	9,73	+ 25	9,98	9,88
19-A. Law and Justice—Courts of Law	46,70	45,94	47,05	— 96	46,09	45,92
19-B. Law and Justice—Jails	10,35	10,05	10,51	+ 12	10,63	10,00
20. Police	45,84	46,48	45,82	+ 36	46,18	46,55
21. Marine	15	1,18	40	+ 1,01	1,41	1,19
22. Education	16,71	16,75	17,41	— 77	16,64	16,49
24. Medical	13,00	13,34	13,07	— 12	12,95	13,08
25. Political	83	83	84	— 4	80	80
26. Scientific and other Minor Departments.	4,05	4,19	4,39	— 11	4,28	4,08
29. Superannuations	14,85	15,65	15,60	...	15,60	15,52
30. Stationery and Printing	9,48	9,35	8,39	+ 59	8,98	9,00
32. Miscellaneous	1,44	1,44	1,52	...	1,52	1,50
33. Famine Relief	2	1,39	...	+ 3,17	3,17	1,25
43. Minor Works and Navigation	3,72	4,07	4,20	...	4,20	4,35
45. Civil Works { Agency, &c.	1,04	1,14	1,20	+ 3	1,23	1,36
45. Civil Works { Municipal	6,87	5,79	5,85	— 10	5,75	5,89
45. Civil Works { Mount Capper Jails	65	1,04	1,00	...	1,00	1,00
Total, Ordinary Charges as per Civil Books	2,65,96	2,70,14	2,70,85	— 81	2,70,04	2,68,55
By Public Works Charges—						
33. Famine Relief	...	3,31	...	...	...	2,00
37. Construction of Railways	53	19	40	...	40	20
38. State Railway (Working Expenses)	1,53	1,52	1,68	...	1,68	1,67
41. Miscellaneous Railways	...	...	...	...	...	...
43. Minor Works and Navigation	31,83	38,32	38,95	— 38	38,57	38,27
45. Civil Works	25,31	24,24	28,00	— 3,12	24,88	24,30
Total	59,20	67,58	69,03	— 3,50	65,53	66,44
By Disbursements under Adjusting Heads—						
To Local Funds (Act V of 1884)—						
Education	1,03	99	93	...	93	93
Miscellaneous	37	82	37	...	37	37
Public Works	1,15	1,59	1,25	+ 50	1,75	1,75
Half the net traffic receipts of the Máyavaram-Muttupet Railway	47	50	50	...	50	53
To cover Deficits	...	1,21	...	...	...	...
Total	3,02	5,11	3,05	+ 50	3,55	3,58
Grand Total	3,28,18	3,42,83	3,42,93	— 3,81	3,39,12	3,38,57
Add closing balance of the year	43,01	22,95	26,62	+ 3,81	30,43	25,85
Total	3,71,19	3,65,78	3,69,55	...	3,69,55	3,64,42

No. B.J.H. / 12

To the Chief Secretary to Government, Financial Department, with reference to G.O., No. 71, Financial, dated 31st January 1896.

F. C. HARRISON,
Offg. Accountant-General.

APPENDIX B.

Adjustment of Provincial proportion of Land Revenue—1896-97.

(In thousands of rupees.)

	One-fourth.	Details.	
Provincial proportion		Contract transfers—	
Total Land Revenue—Imperial and Provincial	5,01,65	Imperial to Provincial—	
Deduct Land Revenue on account of the new Village Cess Act	...	Fixed assignment under the contract ...	32,54
Gross Land Revenue to be divided proportionally	5,01,65	Subsequent Recurring transfers—	
Above divided proportionally—		Imperial to Provincial—	
Imperial	3,76,24	Cost of additional customs establishment (Government of India, Financial department, No. 4449-A, dated 14th September 1895)	49
Provincial	1,25,41	On account of the amalgamation of the appointment of Military Examiner in Hindustani and of Persian and Hindustani Translator to Government of Madras (Government of India, Financial department, No. 4969-A, dated 19th October 1895)	3
Contract transfers	− 32,54	On account of the Meteorological Observatories to the Public Works Department (Government of India, Financial department, No. 1596-A, dated 10th April 1896)	1
Subsequent recurring transfers	+ 57	Total ...	53
Miscellaneous adjustments	− 97	Provincial to Imperial—	
Total, transfers ...	− 32,94	Pay and allowance of the Assistant Agricultural Chemist, in connection with his visit to the Agricultural College, Saidapet (Government of India, Financial department, No. 3671-A, dated 31st July 1895) ...	2
Corrected distribution—		Amount placed at the disposal of the Military department for the construction of a new detention hospital ...	45
Imperial	3,43,30	Cost of publication of the Madras daily weather report (Government of India, Financial department, No. 5745-A, dated 12th December 1895)	5
Provincial	1,58,35	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
Land Revenue not included in the division—		Cost of the Military Secretariat abolished (Government of India, Financial department, No. 5293½-A, dated 6th November 1895)	55
Imperial (on account of the new Village Cess Act)	...	Total ...	110
Local	23,39	Net Provincial to Imperial ...	57
Total, Land Revenue—		Miscellaneous Adjustments—	
Imperial	3,43,30	Imperial to Provincial—	
Provincial	1,58,35	On account of the loss to Provincial Revenue in connection with the introduction of copy stamped paper in Revenue and Judicial offices in 1895-96 and 1896-97 (Government of India, Financial department, No. 1904-A, dated 28th April 1897) ...	77
Local	23,39	On account of the unadjusted portion of extra charges incurred from 1894-95 to 1896-97 for the additional customs establishment entertained in consequence of the introduction of the Tariff Act (Government of India, Financial department, No. 4502-A, dated 11th October 1897)	20
Total ...	5,25,04	Total ...	97

APPENDIX C.

Provincial Account for 1896-97.

(In thousands of rupees.)

Heads of Revenue.	Preliminary figures as per Statement No. B.F.W. 2, dated 15th July 1897.	Final figures as per account for 1896-97.	Difference.
Ordinary Receipts.			
I. Land Revenue. { Proper.	1,25,47	1,25,41	− 6
I. Land Revenue. { Adjustment.	32,74	32,94	+ 20
III. Salt	1,34	1,34	...
IV. Stamps	59,55	59,55	...
V. Excise	37,24	37,24	...
VII. Customs	68	68	...
VIII. Assessed Taxes	12,30	12,30	...
IX. Forest	11,49	11,52	+ 3
X. Registration	6,06	6,06	...
XII. Interest	1,59	1,59	...
XIII. Post office	...	...	...
XVI-A. Law and Justice—Courts of Law ...	7,03	6,96	− 7
XVI-B. Law and Justice—Jails...	4,27	4,28	+ 1
XVII. Police	4,50	4,50	...
XVIII. Marine	...	...	...
XIX. Education	1,98	1,98	...
XX. Medical	1,25	1,25	...
XXI. Scientific and other Minor Departments ...	2,72	2,72	...
XXII. Superannuations ...	45	45	...
XXIII. Stationery and Printing.	1,30	1,30	...
XXV. Miscellaneous	1,58	1,60	+ 2
XXX. Minor Works and Navigation	11	11	...
XXXII. Civil Works	3	3	...
Public Works Receipts.			
XXVI. State Railways—Gross Traffic Receipts.	2,57	2,57	...
XXX. Minor Works and Navigation	1,75	1,75	...
XXXII. Civil Works	1,87	1,93	+ 6
Adjusting Heads.			
From Local Funds (Act V of 1884)—			
Education	...	...	...
Medical College	21	21	...
Inspecting Sanitary Agency.	24	24	...
Cutlers' establishment in the Medical Storekeeper's office	...	...	...
Medical Reserve staff ...	4	4	...
Public Works	12	12	...
Half the cost of Mayavaram-Muttupet Railway ...	47	36	− 11
Stationery supplied from central stores	10	17	+ 7
Printing work executed by Government Presses ...	12	12	...
Controlling establishment at the Presidency	71	71	...
Repayment of contribution made to wipe off deficits in previous years	...	...	...
From Local and Special Funds—			
Local Fund Audit Clerks. {	30	30	...
Local Fund Audit Clerks. {	44	44	...
Total Revenue ...	3,22,62	3,22,77	+ 15
Opening Balance ...	43,01	43,01	...
Grand Total ...	3,65,63	3,65,78	+ 15

Heads of expenditure.	Preliminary figures as per Statement No. B.F.W. 2, dated 15th July 1897.	Final figures as per account for 1896-97.	Difference.
Ordinary Charges.			
1. Refunds and drawbacks.	1,27	1,43	+ 16
3. Land Revenue	52,41	52,41	...
5. Salt	5,94	6,06	+ 12
6. Stamps	2,42	2,42	...
7. Excise	1,77	1,77	...
9. Customs	2,33	2,33	...
10. Assessed Taxes	13	13	...
11. Forest	7,68	7,67	− 1
12. Registration	4,06	4,06	...
13. Interest on ordinary debt.	1,70	1,70	...
15. Post office	1,01	1,01	...
18. General Administration.	9,90	9,92	+ 2
19-A. Law and Justice—Courts of Law ...	45,94	45,94	...
19-B. Law and Justice—Jails	10,65	10,65	...
20. Police	46,49	46,48	− 1
21. Marine	1,18	1,18	...
22. Education	16,75	16,75	...
24. Medical	13,26	13,34	+ 8
25. Political	83	83	...
26. Scientific and other Minor Departments	4,14	4,19	+ 5
29. Superannuations ...	15,64	15,65	+ 1
30. Stationery and Printing.	9,35	9,35	...
32. Miscellaneous	1,44	1,44	...
33. Famine Relief	1,38	1,39	+ 1
43. Minor Works and Navigation	4,08	4,07	− 1
45. Civil Works. { Agency ...	1,14	1,14	...
45. Civil Works. { Municipal ...	5,79	5,79	...
45. Civil Works. { Mount Capper Jail ...	1,04	1,04	...
Public Works Charges.			
33. Famine Relief	2,66	3,31	+ 65
37. Construction of Railways.	18	19	+ 1
38. State Railways—Working expenses	1,52	1,52	...
41. Miscellaneous Railways.	...	...	...
43. Minor Works and Navigation	38,17	38,32	+ 15
45. Civil Works	23,96	24,24	+ 28
Adjusting Heads.			
To Local Funds (Act V of 1884)—			
Education	99	99	...
Miscellaneous	82	82	...
Public Works	1,50	1,59	+ 9
Half the net receipts of Mayavaram-Muttupet Railway	50	50	...
Famine relief purposes.	...	...	...
To cover Deficits ...	...	1,21	+ 1,21
Total Expenditure ...	3,40,02	3,42,83	+ 2,81
Closing Balance ...	25,61	22,95	− 2,66
Grand Total ...	3,65,63	3,65,78	+ 15

I. Land Revenue—Proper ...	−	6 ...	Chiefly transfers to Local Funds Act V of 1884 and Village Service Fund.
Do. Adjustment.	+	20 ...	On account of additional Customs Establishment sanctioned in G.I.,F.D., No. A/4502, date 11th October 1897.
XVI-A. Law and Justice—Courts of Law	−	7 ...	Surplus fines under the Towns' Nuisance Act transferred to Municipal Funds.
Public Works Receipts, Civil Works.	+	6 ...	Difference between the Preliminary and Final figures of the Examiner of Public Works Accounts, Madras.
Adjusting Heads— Mayavaram-Muttupet Railway...	−	11	Preliminary figures show only revised estimates.
Stationery supplied from Central Stores	+	7	
1. Refunds	+	16 ...	Chiefly on account of certain transfers to the account of the East Coast Railway.
5. Salt	+	12 ...	Chiefly transfers from petty construction and repairs to licensees' works.
24. Medical	+	8 ...	Medical supplies as per Military Exchange account for March 1897 Final.
26. Scientific and other Minor Departments	+	5 ...	Partly charges against Cinchona Department in the India Office store accounts for March 1897.
Public Works Charges— Famine Relief ...	+	65	Difference between the Preliminary and Final figures of the Examiner of Public Works Accounts, Madras.
Minor Works and Navigation ...	+	15	
Civil Works	+	28	
Adjusting Heads— Public Works	+	9	Adjustments to balance Bellary, Kurnool and Cuddapah District Boards' accounts.
To cover Deficits	+	1,21	

APPENDIX D.

APPROPRIATION REPORT

ON THE

PROVINCIAL ACCOUNTS OF THE MADRAS PRESIDENCY

FOR 1896-97.

GENERAL REVIEW.

1. Throughout this report the figures are, as usual, in thousands of rupees, that is to say, the last THREE figures are omitted from all amounts.

2. In the Budget forecast, the Revenue and Receipts for 1896-97 were estimated at 3,27,67 and the expenditure at 3,42,93, thus leaving a deficit of 15,26; which was raised to 17,16 in the Revised and to 20,06 in the Actuals. Consequently the Provincial balance which stood at 43,01 on 1st April 1896 was reduced to 22,95 on the 31st March 1897. The principal causes which contributed to this fall are briefly summarized in this review.

3. As regards changes in classification it may be mentioned (1) that all charges incurred by the Public Works Department on Famine Relief Works including the infructuous value of labour were recorded finally in the books of that department, whereas in previous years the excess of cost over normal value was charged in the Civil accounts under 33. Famine Relief—the normal value of the work being charged to the head Civil Works in the Public Works Department books.

(2) Certain items of *tree revenue* formerly credited to I. Land Revenue were credited to Forest.

(3) Receipts on account of *Punitive Police* were credited to the minor head Police supplied to Public departments, Private companies and persons, instead of as formerly to Police supplied to Municipal, Cantonment and Town Funds.

(4) Contributions received for roads in the Agency Tracts of the Vizagapatam district were deducted from charges.

COMPARISON WITH THE YEAR 1895-96.

REVENUE AND RECEIPTS.

4. The following table exhibits a net decrease of 9,82, of which 7,66 is under the principal heads :—

—	1895-96.	1896-97.	Difference + or —.
Principal Heads of Revenue	2,94,70	2,87,04	— 7,66
Interest	1,57	1,59	+ 2
Receipts by Civil Departments	23,65	21,69	— 1,96
Miscellaneous	3,54	3,35	— 19
Irrigation	1,67	1,86	+ 19
Buildings and Roads	1,96	1,96	...
Railways	2,47	2,57	+ 10
Contributions	3,03	2,71	— 32
Total ...	3,32,59	3,22,77	— 9,82

Principal Heads of Revenue.

5. The decrease of 7,66 in this group is made up as shown below of an increase of 3,12 under 3 heads more than counterbalanced by a decrease of 10,78 under 5 :—

	Increase.	Decrease.
Land Revenue	...	10,11
Salt	...	27
Stamps	..	20
Excise	1,28	...
Customs	...	15
Assessed Taxes	87	...
Forest	97	...
Registration	...	5
	3,12	10,78
Net Decrease ...	7,66	

6. The increase under EXCISE represents larger realizations chiefly under *Excise Duty and Tree Tax*—the result of administrative changes introduced before and during the year. Under ASSESSED TAXES, INCOME TAX receipts show a progressive increase. The improvement under FOREST is attributed to the change in classification referred to above, larger sales of forest produce and better management of grazing arrangements.

7. On the other hand the fall of 10,11 under LAND REVENUE may be set down to the remissions and postponements of revenue consequent on the FAMINE and to the actuals of 1895-96 having included 3,00 being the refund of the special contribution made to Imperial in 1894-95.

Receipts by Civil Departments.

8. Deducting from the accounts of 1895-96, 1,13 representing the balance of contribution made to the Pamban Pilotage Fund on account of the Dredger *Wenlock*, and re-adjusted to the credit of Provincial services in that year under XVIII. MARINE, the decrease compared with the previous year under this group is reduced to 83. The receipts under LAW AND JUSTICE—COURTS OF LAW, JAILS, POLICE AND MEDICAL fell by 46, 56, 30 and 9, respectively, counterbalanced by an increase of 55 under MINOR DEPARTMENTS. The fall under the first of the three heads mentioned above occurred in the items of MAGISTERIAL FINES, MANUFACTURES and POUNDS, respectively. Larger sales of *Quinine and Febrifuge* from the CINCHONA PLANTATIONS raised the receipts under MINOR DEPARTMENTS.

Miscellaneous.

9. The fall here is under XXV. MISCELLANEOUS, under which the receipts are of a fluctuating character.

Irrigation.

10. The improvement is entirely in the receipts of the Public Works Department, and has occurred chiefly under the sub-heads "Water-supply of towns" and "Navigation" in connection with the Madras Water-supply and Irrigation Extension Project, and the Buckingham Canal.

Railways.

11. The improvement is due to the heavy passenger traffic during the Mahamagam festival which occurred in February 1897.

Contributions.

12. The falling off is due chiefly to the absence of contribution to the Public Works Department on account of the toll-gates on the Calicut-Vayittiri road, as the maintenance of that road was made over to the District Board from 1st April 1896.

EXPENDITURE.

13. The following statement shows that the expenditure in the year under review exceeded that of the previous year under almost every section or group; the aggregate increase being 14,65 :—

—	1895-96.	1896-97.	Difference + or —.
Direct Demands on the Revenue	77,52	78,28	+ 76
Interest	1,59	1,70	+ 11
Post Office	88	1,01	+ 13
Salaries and Expenses of Civil Departments ...	1,47,90	1,49,28	+ 1,38
Miscellaneous	25,77	26,44	+ 67
Famine Relief	2	4,70	+ 4,68
Irrigation	35,55	42,39	+ 6,84
Buildings and Roads	33,87	32,21	— 1,66
Railways	2,06	1,71	— 35
Contributions	3,02	5,11	+ 2,09
Total ...	3,28,18	3,42,83	+ 14,65

14. If the average rate of *Exchange Compensation Allowance* for the year under review had been the same as that for the previous year, the increase as shown above would have been greater by 2,01. But against this decrease may be set the special expenditure of 4,70 on account of Famine.

Direct Demands on the Revenue.

15. The increase is chiefly under REFUNDS (27) LAND REVENUE (42) and FOREST (44) partly counterbalanced by short expenditure mainly under STAMPS (25). REFUNDS are fluctuating payments. Large payments were made owing to excess collections of Land Revenue and on account of balance of advances made by the East Coast Railway for sâl sleepers. The increase under Land Revenue was due to excess expenditure under *Supplies and Services and Contingencies* consequent on the Famine which afflicted parts of this Presidency; whilst that under FOREST was due partly to the deputation of a second Survey of India party for forest survey operations in the Presidency, and partly to expansion of departmental operations. The decrease under STAMPS is the outcome of the change made in the method of valuing STAMPS ISSUED FROM THE CENTRAL STORES.

Interest.

16. Fluctuations under this head depend upon the actual balances outstanding at the close of the year under PROVINCIAL LOANS AND ADVANCE ACCOUNT.

Post Office.

17. The excess represents the cost of additional establishments since entertained.

Salaries and Expenses of Civil Departments.

18. This group contains the largest number of heads, and the variations under each head are shown below :—

Increase.		*Decrease.*	
Jails	30	Administration	35
Police	64	Courts of Law	76
Marine	1,03		
Education	4		
Medical	34		
Minor departments	14		
Total ...	2,49	Total ...	1,11

19. The increase under JAILS represents an increase of 72 for maintenance of prisoners due chiefly to a bad season counterbalanced by a decrease of 42 under JAIL MANUFACTURES. Under POLICE the increase was due partly to the extra cost entailed by the grant of privilege leave and deputation of officers, but chiefly to the strengthening of the force due (in part) to FAMINE. Under MARINE the large excess is due to the payment of 1,00 to the Madras Harbour Trust Board in liquidation of its claim against the Madras Port Fund. The increase under MEDICAL is chiefly under Hospitals and Dispensaries. Charges on account of the Connemara Public Library chiefly account for the increase under Minor Departments. On the other hand, the decrease under Administration is due to the fact that the Actuals of 1895-96 included the salary of His Excellency Lord Wenlock for 15 days of March 1896, the special addition of 5 to the Contract Grant and privilege leave allowances to the members of the Board of Revenue. The fall under COURTS OF LAW occurred in the charges for CIVIL AND SESSIONS COURTS, consequent on the absence on leave out of India of a larger number of Civilian officers, and to short expenditure on *Process Serving Establishment, Subordinate Judges* and *Supplies and Services.*

Miscellaneous.

20. Owing chiefly to growth of pensions, SUPERANNUATION ALLOWANCES AND PENSIONS cost 80 more than in the previous year; whilst the charges on account of STATIONERY and PRINTING have fallen by 13.

Irrigation.

21. The bulk of the increase under this head is in the charges of the Public Works Department and is attributed chiefly to the expenditure of large amounts on repairs to Agricultural Works in the districts of Kistna, South Arcot, Tanjore and Trichinopoly owing to extensive damages done by floods. The outlay in the Civil Department however is affected by the amount of works transferred to the Public Works Department for execution, but in the year under review it was affected by the season also.

Buildings and Roads.

22. The decrease of 1,66 is made up of 59 in the Civil and 1,07 in the Public Works Department. The fall in the Civil is due to the grants made to Municipalities being less than in the year before. On the other hand, under the restrictive orders of the Government of India, the Public Works Department curtailed the expenditure under this head for utilization on Famine relief works.

Railways.

23. The decrease here is due to less outlay on the construction of the Máyavaram-Muttupett Railway.

Contributions.

21. The large increase represents the grants made to cover the deficits of District Boards due chiefly to Famine.

COMPARISON OF ACCOUNTS WITH BUDGET ESTIMATES OF 1896-97.

REVENUE AND RECEIPTS.

25. The following table brings into juxta-position the actual and the estimated receipts of the year:—

—	Budget.	Accounts.	Difference + or —
Principal Heads of Revenue	2,92,23	2,87,04	— 5,19
Interest	1,48	1,59	+ 11
Receipts by Civil Departments	21,81	21,69	— 12
Miscellaneous	3,39	3,35	— 4
Irrigation	1,86	1,86	...
Buildings and Roads	1,33	1,96	+ 63
Railways	2,71	2,57	— 14
Contributions	2,86	2,71	— 15
Total ...	3,27,67	3,22,77	— 4,90

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26. Save under *Principal Heads of Revenue* and *Buildings and Roads*, the variations are trifling in amount, and as the examination of the receipts of the past two years under these two groups has been sufficiently close, a further explanation of the variations as between the actuals and estimates of the past year is unnecessary.

Expenditure.

27. The following table compares the actual expenditure with the budget estimate under each group:—

—	Budget.	Accounts.	Difference + or —.
Direct Demands on the Revenue	81,08	78,28	— 2,80
Interest	1,72	1,70	— 2
Post Office	1,07	1,01	— 6
Salaries and Expenses of Civil Departments ...	1,49,32	1,49,38	+ 6
Miscellaneous	25,51	26,44	+ 93
Famine Relief	...	4,70	+ 4,70
Irrigation	43,15	42,39	— 76
Buildings and Roads	36,05	32,21	— 3,84
Railways	2,08	1,71	— 37
Contributions	3,05	5,11	+ 2,06
Total ...	3,42,93	3,42,83	— 10

28. The actual expenditure on the whole fell below expectation by 10 only. But for the outlay of 4,70 under Famine in connection with the unforeseen partial distress in this Presidency which made itself felt towards the close of the year, the actual results would have been better than the Budget forecast by 4,80. Of this 1,34 may be set down to the fall in *Exchange Compensation Allowance* resulting from the smaller average of the rates actually sanctioned for the four quarters of the year.

Direct Demands on the Revenue.

29. Allowing for small variations, the net saving under this group may be summarized as follows:—

Land Revenue	61
Salt and Excise	1,20
Stamps	22
Forest	68
Registration	24
	2,95
Deduct Excess under Refunds	21
Net saving	2,74

30. The short expenditure under LAND REVENUE was due partly to the scheme for the improvement of the position of taluk gumastahs having fallen through, but mainly to the postponement of surveys for want of efficient officers. The budget estimates of the combined department of SALT and EXCISE and of the FOREST DEPARTMENT are invariably pitched too high. The saving under STAMPS was due, as already explained, to the different method adopted for the valuation of stamps issued to districts from the central stores. The Budget under REGISTRATION contemplated a partial re-organization of the department, which, however, did not take place. Refunds being fluctuating charges, the payments could not be accurately foreseen in the Budget.

Salaries and Expenses of Civil Departments.

31. Though the increase in this group is 6 only the variations under the respective major heads are large as shown below:—

Increase.	
Administration	19
Jails	14
Police	66
Marine	78
Medical	27
	2,04
Decrease.	
Courts of Law	1,11
Education	66
Political	1
Minor Departments	20
	1,98

32. The excess under ADMINISTRATION was due to (1) the grant of privilege leave and the deputation of officers on special duty in the Secretariat, and (2) the appointment of an additional Secretary in the Local and Municipal Department. The excesses under POLICE, MARINE and MEDICAL, and the saving under COURTS OF LAW have already been explained. The provision of 80 for *Students' Hostels* under EDUCATION was not utilized. A fall in *Pony Breeding* and *Prevention of Cattle Disease* charges is responsible for the decrease under MINOR DEPARTMENTS.

Miscellaneous.

33. Under STATIONERY AND PRINTING, the Budget Estimate for STATIONERY SUPPLIED FROM CENTRAL STORES was based on a three years' average and fixed at 4,27; but the actuals amounted to the same figure as in 1895–96, viz., 5,42. This excess was, however, somewhat counterbalanced by savings under other heads.

34. As regards variations under *Irrigation*, *Buildings and Roads*, *Railways* and *Contributions*, the explanations already given as between the actuals of 1895–96 and 1896–97 also hold good here.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE.

I.—Land Revenue.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
5,81,10	Ordinary Revenue	5,36,24	4,93,82	5,00,41
86	Sale-proceeds of waste lands, &c., and receipts for the improvement of Government Estates	1,13	1,79	48
69	Fisheries and other receipts classified as Miscellaneous Revenue ...	63	81	76
5,32,65	Total ...	5,38,00	4,96,42	5,01,65
1,33,16	Provincial share, one-fourth ...	1,34,50	1,24,10	1,25,41
35,30	Adjustments	31,56	32,52	32,94

35. The Budget in the *Imperial-Provincial* section was reduced from 5,38,00 to 4,96,42 in the Revised owing to remissions and suspensions of revenue consequent on the Famine. The actual results, however, were better than the expectation in the Revised by 5,24. Most of this increase is attributed to larger advance collections than were anticipated and to promptness in collection; whilst a decrease in the *Contributions to Village Service Funds* made up the remainder.

Under *Adjustments*, the increase in the Revised over the Budget is due to the following:—

(1) 1 contribution from *Imperial* to Provincial on account of the transfer of the Meteorological observatories to the Public Works Department;

(2) 40 on account of loss to Provincial revenues in connection with the introduction of copy-stamped paper in revenue and judicial offices;

(3) 55 decrease in the contribution from Provincial to Imperial on account of a new Detention Hospital.

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Whilst the excess of Actuals over the Revised is made up as follows:—

(1) 20 contribution from Imperial to Provincial on account of the unadjusted portion of the extra charges actually met out of the Provincial revenues in 1894-95 to 1896-97, on account of additional customs establishment entertained in consequence of the introduction of the Tariff Act.

(2) 37 increase over the Revised on account of copy-stamped paper. These increases are diminished by decrease under other heads. The large increase in the Actuals of 1895-96 is due to the refund of the special contribution of 300 made to Imperial in 1894-95.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,29	Fees and Cesses	1,40	93	1,02
4	Fines and forfeitures	2	2	1
28	Miscellaneous	29	29	31
1,61	Total ...	1,71	1,24	1,34

36. The decrease was due to smaller outlay on Excise Licensees' works.

IV.—Stamps.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
51,27	Court-Fee Stamps	51,25	51,73	51,90
27,49	Commercial and other Stamps ...	27,75	26,75	26,50
91	Fines and Penalties and Miscellaneous	80	1,02	1,01
79,67	Total ...	79,80	79,50	79,41
59,76	Provincial share, three-fourths ...	59,85	59,63	59,55

37. The Actuals pretty closely followed the Estimates in the aggregate. The fall in COMMERCIAL was not fully covered by the rise in COURT-FEE STAMPS. The receipts of the last two months of 1896-97 corresponded with those of the same months of the previous year, whereas the Revised reckoned upon a progressive increase of 9 which did not occur.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
1,38,74	License and Distillery Fees and Duties for the sale of Liquors and Drugs	1,39,94	1,43,16	1,44,04
4,52	Opium	4,11	4,18	4,23
58	Other Receipts	45	66	70
1,43,84	Total ...	1,44,50	1,48,00	1,48,97
35,96	Provincial share, one-fourth ...	36,12	37,00	37,24

38. The Budget did not sufficiently provide for the annual progressive increase of Revenue under this head resulting directly or indirectly from the various administrative improvements introduced from time to time under the orders of Government. The annual increases are shown below :—

1893–94	7,62	1895–96	7,12
1894–95	7,97	1896–97	5,13

39. During the year under review the excise system was further extended into the districts of Kistna and South Canara, the excise duty was enhanced in parts of Kurnool and South Arcot and in the Wynaad taluk of Malabar, and the Tree-Tax system was extended over a large area from 1st October 1896. The increase of Revenue was thus due to larger realizations under *Excise Duty* and *Tree-Tax*, the result of changes introduced before and during the year. The Revised Estimate was based upon 11 months' Actuals and the Actuals of March of the previous year which together amounted to 1,47,70. But the margin of 30 included for improvement proved too small as the receipts in March 1897 exceeded those of March 1896 by 1,27.

VII.—Customs.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
50	Ware-house and Wharf Rents ...	48	30	31
33	Miscellaneous	28	40	37
83	Total ...	76	70	68

40. The duty on cotton twist and yarn having been abolished and that on cotton-goods having been reduced from 5 to 3½ per cent. these articles are cleared more quickly than before; hence the decrease under the first minor head. A rise under *Fees, Fines and Forfeitures* has caused the increase under Miscellaneous.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
22,86	Income Tax	22,90	24,00	24,60
11,43	Provincial share, one-half	11,45	12,00	12,30

41. The Budget Estimate was taken at the same figure as the Revised Estimate of the previous year, no provision having been made for a progressive increase. The actual increase over the previous year is 1,74 against 80, 1,44 and 2,09 in 1895–96, 1894–95 and 1893–94, respectively. This improvement is attributed to commercial prosperity and to fresh and enhanced assessments made by assessing officers after careful enquiries.

IX.—Forest.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
3,80	Timber and other Produce removed by Government Agency	5,18	5,18	3,98
16,54	Timber and other Produce removed by Consumers or Purchasers ...	14,27	17,31	17,68
77	Other Receipts	71	93	1,37
21,11	Total ...	20,16	23,42	23,03
10,55	Provincial share, one-half	10,08	11,71	11,52

42. The estimates were those approved by the Madras Government and finally accepted by the Government of India. The Revenue authorities generally overestimate the receipts under the first minor head and underestimate the others. The Revised Estimate as proposed by me under the first minor head was 3,90 and 19,10 under the others, making a total of 23,00 according to the second edition of my notes. The improvement over the Budget and the Actuals of the previous year is attributed chiefly to the following :—

(i) The credit to Forest of certain items of *tree revenue* formerly credited to I. LAND REVENUE.

(ii) Improved sales of the bark of *Cassia auriculata* and of the leasing of *date trees* in reserved lands.

(iii) Better management of grazing arrangements and the levy of enhanced rates of grazing fees within the sanctioned maxima.

RECEIPTS.

SECTION A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
10,38	Fees for registering Documents ...	10,44	10,10	10,09
26	Fees for copies of Registered Documents	26	25	26
1,58	Other Receipts	1,70	1,55	1,76
12,22	Total ...	12,40	11,90	12,11
611	Provincial share, one-half	6,20	5,95	6,06

43. The Budget was reduced in the Revised with reference to the Actuals then available. The Revised, however, was exceeded in the last minor head under which the receipts fluctuate according to the number of certificates of previous non-encumbrance granted in connection with State loans, private mortgages and sales. The State loans granted in the year under review (especially in March) considerably exceeded those of the year before.

SECTION B.—INTEREST.

XII.—Interest.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
34	On loans to Municipal and other Public Corporations	45	39	39
2	To Landholders and other Notabilities	1	1	1
1,19	On Advances to Cultivators and Advances under Special Laws ...	1,00	1,27	1,17
2	On Securities of Provincial Funds.	2	2	2
1,57	Total ...	1,48	1,69	1,59

44. The decrease under INTEREST ON LOANS TO MUNICIPALITIES AND OTHER PUBLIC CORPORATIONS is due to Municipalities having failed to avail themselves of loans to the extent sanctioned for the year. The Budget Estimate on account of INTEREST ON ADVANCES TO CULTIVATORS was increased in the Revised with reference to the then available Actuals. The only item under which the Actuals did not follow the Revised is INTEREST ON ADVANCES TO CULTIVATORS. The fall took place in respect to INTEREST ON LAND IMPROVEMENT ADVANCES due probably to the unfavourable character of the season in the Ceded Districts.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS.

XVI-A.—Law and Justice—Courts of Law.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
19	Sale-proceeds of Unclaimed and Escheated property	20	13	12
20	Court Fees realized in Cash ...	19	16	14
6,84	General Fees, Fines and Forfeitures.	7,19	6,48	6,58
19	Other Receipts	12	13	12
7,42	Total ...	7,70	6,90	6,96

45. The actual receipts under the first two minor heads, which are subject to fluctuation, fell below expectation based upon the results of previous years. The Budget was reduced in the Revised under GENERAL FEES, FINES AND FORFEITURES with reference to a fall in *Magisterial Fines*. The fall continued whereas the excess over the Revised was due chiefly to the realization of larger fees for *Printing* executed by the High Court on behalf of suitors. *Magisterial Fines* in the previous years were much higher than those realized in the year under review, and the Actuals under the last minor head in 1895-96 include 7 being the gain realized by the sale of Government securities held by the Court of Small Causes.

XVI-B.—Law and Justice—Jails.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4,65	Sale-proceeds of Jail Manufactures.	4,05	4,61	4,05
19	Other Receipts	21	23	23
4,84	Total ...	4,26	4,84	4,28

46. Whilst the Budget Estimate under the first minor head was based upon the Actuals of 1894-95, the Revised Estimate was arrived at on a consideration of the Actuals of 1895-96 and those of the first 9 months of 1896-97. Contrary to expectation the Actuals of later months fell, especially those of March in which the fall compared with the previous year was 46.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
8	Police supplied to Municipal Cantonment and Town Funds ...	...	...	...
47	Police supplied to Public Departments, Private Companies and Persons	35	39	41
30	Presidency Police	29	28	29
3,61	Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	3,60	3,50	3,46
34	Other Receipts	33	43	34
4,80	Total ...	4,57	4,60	4,50

47. Receipts on account of *Punitive Police* are with effect from the year under review credited to the second instead of the first minor head as formerly. The falling off, as compared with Actuals of 1895-96, under the second minor head, on the other hand, is due to the gradual drafting of the *Railway Platform Police* into the *Regular Railway Police* whereby recoveries are shown as deduction from charges. The decrease under GENERAL FEES, FINES AND FORFEITURES is almost entirely under *Pound receipts*. The Budget was raised in the Revised Estimate under the last minor head with reference to the Actuals of the earlier months, which, however, included an erroneous credit of 6 on account of *Moplah fines* in the Malabar District subsequently transferred to the credit of XVI-A. LAW AND JUSTICE—COURTS OF LAW.

XVIII.—Marine.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,13	Miscellaneous	...	7	...

48. The Revised was put down at 7 on the expectation that it would be recovered from PORT FUNDS on account of the use by the Presidency Port officer of the Fishery vessels *Margarita* and *Irene*, but no such recovery was effected. The large credit in 1895-96 was due to special circumstances, and represents the balance of contribution made to the *Pamban Pilotage Fund*, on account of the Dredger *Wenlock* in previous years re-adjusted to the credit of PROVINCIAL FUNDS under the orders of Government.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,62	Fees and Fines	1,61	1,71	1,68
...	Contributions	2	2	2
33	Other Receipts	30	32	28
1,95	Total ...	1,93	2,05	1,98

49. The Actuals pretty closely followed the Estimates. The expectations in the Revised of further improvements in the *Law College Fees* and *other Miscellaneous Receipts* were not quite realized.

XX.—Medical.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
15	Medical College Fees	14	14	13
20	Hospital Receipts	22	24	24
15	Lunatic Asylum Receipts ...	13	15	15
81	Contributions	68	72	70
2	Other Receipts	5	3	3
1,33	Total ...	1,22	1,28	1,25

50. A recovery of 30 from the Municipalities of Tanjore and Madura in 1895-96 in connection with the *Sanitary Engineer's Establishment* caused an increase in the accounts of that year.

RECEIPTS.

SECTION D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XXI.—Scientific and other Minor Departments.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
4	Botanical and other Public Garden Receipts	4	4	3
1,06	Cinchona Plantations	1,00	1,18	1,47
1	Veterinary and Stallion Receipts ...	...	...	...
6	Labour and Emigration	8	6	9
1,00	Other Receipts	1,01	1,07	1,13
2,17	Total ...	2,13	2,35	2,72

51. The receipts from CINCHONA PLANTATIONS in the year under review are the highest on record. The value of *Quinine and Febrifuge* supplied to the Medical Departments of Madras, Bombay and Bengal, amounted to 11, 76 and 18, respectively, whilst the value of local sales of quinine, febrifuge, cinchona plants and barks, &c., by departmental officers, Collectors and Post offices amounted to 42. During the year under review there was a marked expansion of the sale of packets by the Postal agency. The receipts due to EMIGRATION improved towards the close of the year. The increase under OTHER RECEIPTS represents the improvement in *Examination Fees* due to certain special tests having been made compulsory for Government appointments.

SECTION E.—MISCELLANEOUS—RECEIPTS.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
46	Contributions for Pensions and Gratuities	47	51	45

52. The fall compared with the estimates was due to smaller receipts on account of officers lent to service under the Court of Wards and District Boards.

RECEIPTS.

SECTION E.—MISCELLANEOUS—RECEIPTS—continued.

XXIII.—Stationery and Printing.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
33	Receipts from Sale of Stationery ...	31	33	39
71	Sale of Gazettes or other Publications	81	70	63
29	Other Press Receipts	26	29	28
1,33	Total ...	1,38	1,32	1,30

53. The Actuals did not fall far short of the Estimates on the whole. A decrease in the SALES OF GAZETTES AND OTHER PUBLICATIONS was not fully counterbalanced by an increase in the SALES OF STATIONERY AND OTHER PRESS RECEIPTS.

XXIV.—Miscellaneous.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
53	Unclaimed Deposits	42	53	48
25	Miscellaneous Fees, Fines and Forfeitures	24	25	25
9	Fees for Government Audits ...	11	8	7
76	Contributions	64	70	69
12	Other Items	13	12	11
1,75	Total ...	1,54	1,68	1,60

54. These receipts are of a fluctuating character. The Budget was reduced in the Revised under FEES FOR GOVERNMENT AUDITS owing to the transfer to the credit of the head CONTRIBUTIONS of 3 recovered from the *Madras Municipality*.

RECEIPTS.

SECTION J.—IRRIGATION—RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
11	In charge of Civil Officers— Receipts on account of Minor Irrigation Works—Provincial ...	16	12	11

55. These receipts represent contributions by ryots, and are subject to fluctuation. The Budget was based chiefly upon the Actuals of 1894-95.

SECTION K.—BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
26	Public Works in charge of Civil Officers— Provincial	8	9	3

56. The falling off compared with the estimates is due mainly to a change in classification under which contributions received for roads in the Agency tracts of the Vizagapatam district were in the accounts deducted from charges. The contributions in 1895-96 were large.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE.

1.—Refunds and Drawbacks.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial Shares.			
28	Land Revenue (one-fourth) ...	21	30	31
92	Stamps (three-fourths)	84	78	75
4	Excise (one-fourth)	2	4	4
14	Assessed Taxes (one-half) ...	10	13	11
32	Forest (do.) ...	3	7	21
2	Registration (do.) ...	2	2	1
1,72	Total ...	1,22	1,34	1,43

57. These are fluctuating payments. The Budget was exceeded chiefly under LAND REVENUE and FOREST. The excess under LAND REVENUE occurred in the Districts of Kistna, Nellore, Tinnevelly and Malabar. In Kistna the excess was due to the cancellation of the sale of certain tank-bed lands, in Nellore to the taking up of certain lands for roads, in Tinnevelly to tree-tax erroneously collected, and in Malabar to peshkash erroneously collected in former years from the Rajah of Cannanore. Under Forest there were several items of small accounts, but there was a specially large one of 29 being the refund of balance of advances made in previous years by the East Coast Railway for sâl sleepers. This item was not anticipated in the Revised. The excess over the Budget was sanctioned by Government by re-appropriation of savings under 5. SALT.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—*Land Revenue.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
39,37	Charges of District Administration.	40,23	39,23	39,96
8,44	Survey and Settlement	8,37	7,75	7,85
4,07	Land Records and Agriculture ...	4,36	4,53	4,50
5	Charges on account of Fishery Collections	6	4	4
7	Inam Commissioner	7	6	6
52,00	Total ...	53,03	51,61	52,41

58. The Budget under charges for DISTRICT ADMINISTRATION provided 28 for the improvement of *Taluk Gumastahs* and 45 for *Horse Allowance to Tahsildars and Deputy Tahsildars*. The first-named amount lapsed as the scheme fell through, whilst the latter was not fully utilized owing to the Government of India sanctioning *Daily Allowance* in lieu of *Horse Allowance*. Savings accrued also under *Salaries* chiefly owing to the average percentages of salary admitted for *Exchange Compensation Allowance* being less than the uniform rate adopted in the Budget. But the short expenditure under this item was more than counterbalanced by excess expenditure under *Supplies and Services* and *Contingencies* consequent on the Famine which afflicted parts of this Presidency. The Budget was reduced in the Revised under SURVEY AND SETTLEMENT owing chiefly to the difficulty in getting qualified men to unfilled vacancies in the permanent establishment of the *Settlement Department* and, to the non-utilization of the temporary establishment sanctioned for Gódávari, Anantapur and Malabar. The small increase compared with the Revised is mainly under *Temporary Establishment*. The increased expenditure under LAND RECORDS and AGRICULTURE is due to the higher rate of pay paid to passed Revenue Inspectors and to more travelling.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

5.—*Salt.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24,16	Salaries, Establishment and Contingencies	27,25	25,30	24,85
5,84	Salt Purchase and Freight ...	6,58	5,19	5,24
30,00		33,83	30,49	30,09
6,98	Deduct amount chargeable to Excise.	7,78	7,08	7,06
23,02	Total ...	26,05	23,41	23,03
6,19	Provincial share, one-fourth ...	7,09	6,26	6,06

59. The Budget Estimates proposed by the Revenue authorities and accepted by Government were much higher than those finally sanctioned by the Government of India and entered above. The Government of India suggested further reductions to which, however, the Madras Government did not agree. Under SALARIES, ESTABLISHMENT and CONTINGENCIES, the Budget considerably overestimated the charges for *Establishment* (76) and *Supplies and Services* (206) owing, as it was alleged, to the extension of the tree-tax system. Even the reduced provision in the Revised proved too much under *Supplies and Services* (45). Under SALT PURCHASE AND FREIGHT the Budget was reduced in the Revised in the items, *Salt Manufacturer's share* (75) and *Petty Works for Manufacture and Storage of Salt* (58), and the actual results have closely followed the Revised forecast. The large expenditure in 1895-96 was due partly to the re-introduction of the monopoly system into certain Excise factories, and partly to the transfer of Government salt from the factories of the Vayalur and Ennore Circles to the Madras Depôt for storage.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

6.—*Stamps.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Superintendence Establishment and Contingencies	25	25	24
57	Charges on sale of stamps — Court-Fees Stamps.	56	57	57
1,16	Charges on sale of stamps including discount. — Other Stamps ...	1,19	1,14	1,14
1,58	Stamps supplied from Central Stores	1,50	1,60	1,27
3,55	Total ...	3,50	3,56	3,22
2,67	Provincial share, three-fourths ...	2,63	2,67	2,42

60. The Budget was reduced in the Revised under CHARGES ON SALE OF STAMPS—DISCOUNT ON OTHER STAMPS owing to a fall in the *Sale of Commercial Stamps*. On the other hand the raising of the Revised under the last minor head was based chiefly upon the Actuals of the previous year. But the Actuals for the year under review were calculated upon a different method to that used in previous years. Formerly, the value of stamps issued was calculated upon the contract rates settled by the Secretary of State with the manufacturers, whereas for the year 1896-97 it was calculated upon the invoice price. The latter is considered a more accurate method, as the contract rates are not the actual rates charged for this Presidency.

7.—*Excise.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	SHARED.			
	Charges of Collection.			
6,98	Portion of the combined Salt and Excise Establishment chargeable to this head	7,78	7,08	7,06
...	District Executive Establishment ...	...	1	1
1	Loss by Dryage or Wastage of Opium	...	1	...
6,99	Total ...	7,78	7,10	7,07
1,75	Provincial share, one-fourth ...	1,94	1,78	1,77

61. The explanations given under 5. SALT are applicable here also.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

9.—*Customs.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,16	Sea Customs	2,21	2,23	2,16
16	Land Customs	18	16	17
2,32	Total ...	2,39	2,39	2,33
1,16	Charges at Madras	1,19	1,28	1,24
1,16	Charges at other Ports	1,20	1,11	1,09
2,32	Total ...	2,39	2,39	2,33

62. The estimates and accounts present larger variations under minor heads than in the aggregate. The excess over the Budget under MADRAS CHARGES represents the increase of pay to the Deputy Collector from the date of the introduction of the new Tariff Act and larger payments of reward. The Revised was placed too high for *establishment charges*. Under OTHER PORTS the variations are spread over several items in small amounts, but chiefly under *Clerks and Servants*. The Budget included a lump sum for additional establishments which was subsequently found too high and reduced in the Revised.

10.—*Assessed Taxes.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
24	Collection of Income Tax	25	26	26
12	Provincial share, one-half	13	13	13

63. No remarks.

EXPENDITURE.

SECTION A.—DIRECT DEMANDS ON THE REVENUE—continued.

11.—*Forest.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	SHARED. *A. Conservancy and Works.*			
1,82	Timber and other Produce removed from the Forest by Government Agency	2,11	2,04	2,02
89	Timber and other Produce removed from the Forest by Consumers or Purchasers	92	98	98
4,08	Other Charges	5,90	4,94	4,82
7,67	B. Establishment	7,77	7,54	7,52
14,46	Total ...	16,70	15,50	15,34
7,23	Provincial share, one-half	8,35	7,75	7,67

64. Under A. CONSERVANCY AND WORKS, the Budget which is generally pitched too high was reduced in the Revised with reference to the then available Actuals. The actual results fell short of the Revised forecast owing chiefly to the *Survey of India* charges having been carried out at a smaller cost than was estimated. The excess compared with the previous year is due to the deputation of a second *Survey of India Party* during the year for *Forest Survey* operations in this Presidency and to expansion of departmental operations. The short expenditure under B. ESTABLISHMENTS was due to the absence on leave out of India of a larger number of officers than was anticipated in the Budget. Moreover the rates of Exchange Compensation Allowance adopted in 1896-97 were less than those in the Budget or in 1895-96.

12.—*Registration.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
32	Superintendence	35	34	31
7,84	Other Charges	8,25	7,81	7,81
8,16	Total ...	8,60	8,15	8,12
4,08	Provincial share, one-half	4,30	4,08	4,06

65. Under SUPERINTENDENCE, the Budget was reduced in the Revised for *Travelling Allowance* and *Supplies and Services*, while a provision of 2 was included in it by transfer from *District Charges* on account of the pay of a Personal Assistant of the grade of District Registrar sanctioned for the revision of Registration Manual. But in the Accounts this charge has been shown under *District Charges* as in the Budget. As it did not appear likely that the provision included in the Budget under *District Charges* for regrading Registrars and Sub-Registrars would be utilized in the year, and new offices not being opened to the extent contemplated, the Budget was reduced in the Revised with reference to the Actuals then available and the reduction has been borne out by results.

EXPENDITURE.

SECTION B.—INTEREST.

13.—*Interest on Ordinary Debt.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,59	Interest on Provincial Advances and Loan Account	1,72	1,66	1,70

66. As these figures represent 4 per cent. interest on the mean balances of Provincial Loans and Advance Account outstanding at the beginning and the close of the year, they are rateably affected by the variations in the estimated and actual balances under that account.

SECTION C.—POST OFFICE, TELEGRAPH AND MINT.

15.—*Post Office.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
88	District Post Charges	1,07	1,02	1,01

67. The saving compared with the Budget was due to the expenditure on account of *Establishments* not having been brought up to the scale anticipated in the Budget until the last quarter of the year.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

18.—*General Administration.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
1,30	Salary of Governor	1,24	1,18	1,18
1,45	Staff and Household of Governor ...	1,37	1,35	1,35
1,37	Executive Council	1,36	1,34	1,35
21	Legislative Council	29	22	21
3,48	Civil Secretariat	3,18	3,59	3,62
4	Military Secretariat	...	...	...
4	Tour Expenses	6	3	2
1,93	Board of Revenue, Financial Commissioner and Establishment ...	1,78	1,74	1,75
45	Civil Office of Account and Audit ...	45	43	44
10,27	Total ...	9,73	9,88	9,92

68. His Excellency Lord Wenlock preparatory to his retirement, drew his salary for 15 days of March 1896 in that month; hence the excess in 1895-96 and a corresponding short expenditure in 1896-97 under SALARY OF GOVERNOR. The excess under STAFF AND HOUSEHOLD in 1895-96 was due to the addition of 5 specially sanctioned by the Government of India to the contract allowance, and to inclusion of leave allowances and higher rates of Exchange Compensation allowance of the Private Secretary. The Budget under LEGISLATIVE COUNCIL included 7 for an officer on special duty, but no such officer having been appointed the provision was omitted from the Revised. Under CIVIL SECRETARIAT, the excess represents (1) the extra cost entailed by the grant of three months' privilege leave to the Chief Secretary (10), (2) the salary for four months of the newly-appointed Secretary to the Local and Municipal Department (10), (3) the excess over the provision for an officer on special duty in the Revenue Secretariat in connection with the Tenancy Bill (20) and (4) the pay and allowance of Mr. W. S. Meyer, C.S., as Deputy Secretary, Government of India, Finance and Commerce Department, paid in this Presidency (1) and of Mr. G. S. Forbes (2) on special duty in the Public Department. The latter was not provided for in the Revised. An additional allotment of 25 was sanctioned by re-appropriation from the grant under 19-A. LAW AND JUSTICE, COURTS OF LAW in Government Order, Financial, No. 897, dated 23rd December 1896. The saving under TOUR EXPENSES was due to short expenditure incurred on camp equipment of His Excellency the Governor. The Budget was reduced in the Revised under Board of Revenue owing to the post of Secretary having been held by a junior acting officer. The small excess over the Revised is divided equally between *Temporary Establishment* and *Contingencies*. The Actuals of 1895-96 included privilege leave allowances and larger expenditure on travelling allowances and contingencies.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,29	High Court	5,79	5,51	5,56
1,54	Law Officers	1,54	1,54	1,50
25,60	Civil and Sessions Courts	25,42	24,85	24,80
96	Court of Small Causes	96	88	88
11,76	Criminal Courts	11,89	11,62	11,73
53	Other Courts of Justice	51	55	52
4	Other Charges (Pleadership Examinations)	5	4	4
98	Refunds	89	93	91
46,70	Total ...	47,05	45,92	45,94

69. The Budget provided for the salary for a full year of an additional Puisne Judge for the High Court, but the appointment having been given effect to only after the lapse of 4 months, the provision was reduced by 21 in the Revised. The Revised also took credit for a saving of 7 resulting from the amalgamation with effect from May 1896 of the two independent appointments of Registrar, Original Side, and Registrar, Appellate Side, into one appointment of Registrar for both sides. The excess over the Revised under HIGH COURT is in the Registrar's Department and is spread over several items in small amounts, but occurs chiefly under *Supplies and Services* and *Contingencies*. In 1895-96 one of the then vacant Judgeships was not filled up for a month, and savings accrued in the pay of the Registrar of the Appellate Side, the post having been held by Junior Officers. Under CIVIL AND SESSIONS COURTS, the short expenditure compared with the Budget was due to the absence on leave out of India of a larger number of Senior members of the Indian Civil Service than was contemplated in the Budget (29) and to smaller expenditure (21) on Process-serving establishments, Subordinate Judges (7) and Supplies and Services (5). The number of officers absent on leave out of India in the year under review was much greater than in 1895-96, whilst the rates of Exchange Compensation Allowance, as already stated under 3. LAND REVENUE, were smaller than in that year. The absence of the Chief Judge on leave out of India caused a saving under COURT OF SMALL CAUSES. Explanations given for the variations under *Charges of District Administration* subordinate to 3. LAND REVENUE apply to those under CRIMINAL COURTS. The saving due to those causes was partly counterbalanced by an excess expenditure of 9 under *Hill Tract Agency establishments* on account of purchase of elephants for Vizagapatam Agency. REFUNDS are fluctuating charges.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

19-B.—*Law and Justice—Jails.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,54	Jail Manufactures	3,38	3,09	3,12
6,81	Other Jail Charges	7,13	7,00	7,53
10,35	Total ..	10,51	10,09	10,65

70. Under JAIL MANUFACTURES the Budget was based chiefly upon the Actuals of 1894-95 and was reduced in the Revised with reference to the then available Actuals of the year. Under OTHER JAIL CHARGES the Budget was raised by 23, being the cost of *Steel Palings* and *Iron Railings* obtained from Europe for the Rajahmundry and Cannanore Central Jails, but reduced by 40 in the item *Dietary Charges* with reference to a large fall then manifest in those charges notwithstanding the rise in the price of provisions consequent on the unfavourable season. In consideration of the last-named fact a margin of 8 was allowed, although the Actuals of the first 8 months of 1896-97 were short of those of the same months of 1895-96 by 14, and placed the Revised Estimate at 2,30 against 2,36 the Actuals of that year. The expenditure in the last 4 months, however, rose considerably and exceeded that of the corresponding period in the previous year by 39. The Actual excess over the Revised was 31 only under this item. The remainder of the increase is spread over several items, but chiefly under *Petty Construction and Repairs* and *Cost of Europe Stores*. An additional allotment of 12 only was sanctioned by Government by reappropriation of savings chiefly from 45. CIVIL WORKS BY PUBLIC WORKS OFFICERS.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

20.—*Police.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
2,67	Presidency Police	2,64	2,80	2,67
1,69	Superintendence	1,57	1,60	1,69
38,57	District Executive Force	38,06	38,83	39,06
8	Railway Police	49	54	23
7	Village Police	7	7	7
11	Special Police	10	14	14
2,64	Cattle Pounds	2,81	2,56	2,61
1	Steam-boiler Inspection Establishment	8	1	1
45,84	Total ...	45,82	46,55	46,48

71. Under PRESIDENCY POLICE, the Budget was raised in the Revised to provide for the extra cost entailed by the grant of privilege leave to the Commissioner of Police and for the Police guard sanctioned in Government Order, No. 391, Financial, dated 24th June 1896, for the Paper Currency Office in lieu of the former Military guard. But the provision in the Revised for *Force* under *Town and Suburban Police* proved too much by 9 and that for *Clothing* by 4. The excess of 12 under SUPERINTENDENCE is made up as follows:—

(i) Deputation of the Inspector-General of Police on special duty to Calcutta (4).
(ii) Extra cost entailed by the grant of three months' privilege leave to the Deputy Inspector-General, first grade (3).
(iii) Excess expenditure under *Allowances* (3) and *Contingencies* (2).

72. The Revised did not include the first two items of expenditure. The Actuals of 1895-96 also included the leave allowances paid to Deputy Inspector-General of Police, Colonel Kilgour, while on private affairs' leave at the Nilgiris, and large expenditure on *Supplies and Services* and *Contingencies*. Under DISTRICT EXECUTIVE FORCE, the provision in the Budget for salaries was found to be too high, and credit was taken in the Revised for a saving of 36. The Actuals show that the credit taken was too high by 10. On the other hand owing chiefly to the strengthening of the *Police Force* and to the entertainment of temporary hands in famine districts, the provision for *Police Force* was raised in the Revised by 50, so were also the Budget Estimates for *Hospital Charges*, *Travelling Allowances* and *Contingencies*. The actual results did not differ materially from the Revised, except under *Contingencies* where they exceeded the Revised by 13. Under RAILWAY POLICE the Budget included a lump provision of 17 for the *Railway Police Scheme*, but owing to the non-receipt of the Secretary of State's sanction it was excised from the Revised Estimate. On the other hand, the Revised Estimate provided for the cost of the *Platform Police* on the Madras and South Indian Railways for the whole year; whereas the Actuals include it only for four months, *i.e.*, after the amalgamation of the *Platform Police* with the RAILWAY POLICE in November 1896. This accounts for most of the decrease under RAILWAY POLICE. The increase under SPECIAL POLICE is due to the appointment of a higher paid officer as *Special Police Officer*. The Budget under CATTLE POUNDS is generally pitched too high and was reduced in the Revised with reference to the then available Actuals. The entertainment of the *Boiler Inspection Establishment* was held in abeyance during the year. The Revised and the Actuals represent the pay of the late Boiler Inspector from 1st May to 4th July 1895. An excess of 46 only was sanctioned by reappropriation of savings under 3. LAND REVENUE and 5. SALT in Government Orders, Nos. 201 and 284, Financial, dated 4th and 29th March 1897, respectively.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

21.—*Marine.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
8	Marine Establishment	8	6	6
7	Salaries and Allowances of Officers and Men afloat	10	13	12
...	Other Charges	22	1,00	1,00
15	Total ...	40	1,19	1,18

73. The Budget provided only 22 under the last minor head to cover deficits of Port Funds. But, under the orders of Government, this amount was raised in the Revised to 1,00, which sum, together with the dredger *Woolock*, was made over to the Harbour Trust Board in satisfaction of its claim against the Madras Port Fund. This excess was met by reappropriation of savings under 3. LAND REVENUE and 19-A. LAW AND JUSTICE—COURTS OF LAW. There was no such contribution made in 1895-96.

22.—*Education.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
57	Direction	58	56	56
2,93	Inspection	2,78	2,86	2,85
2,12	Government Colleges, General ..	2,11	2,06	2,08
1,82	Government Colleges, Professional.	1,73	1,88	1,80
1,45	Government Schools, General ...	1,44	1,43	1,51
2,30	Government Schools, Special ...	2,32	2,29	2,28
5,11	Grant-in-aid	5,20	5,00	5,20
22	Scholarships	28	25	29
21	Other charges	97	16	18
16,71	Total ...	17,41	16,49	16,75

74. Eliminating the provision of 80 for *Students' Hostels* the figures stand as follows :—

Budget 16,61
Revised 16,49
Accounts 16,75

75. The Budget was exceeded chiefly under INSPECTION and GOVERNMENT COLLEGES, PROFESSIONAL; whilst the Revised proved too little under GRANTS-IN-AID. The Budget was reduced by 20 with reference to the available Actuals, but the reduction proved unnecessary. Under INSPECTION the Budget took credit for a saving of 8 in the item of *Salaries* which, however, did not accrue. The Budget under GOVERNMENT COLLEGES, GENERAL was reduced in the Revised by 5 for savings expected in the item *Supplies and Services*, whilst that under GOVERNMENT COLLEGES, PROFESSIONAL, was raised by 17 on account of large expenditure then expected under *Civil Engineering College*, *Teachers' College*, *Saidapet*, and *Training College*, *Rajahmundry*. These expectations, however, were not fully realized.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

24.—*Medical.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
5,45	Medical Establishment	5,20	5,34	5,42
1,20	Sanitation and Vaccination ...	1,34	1,33	1,30
1,76	Medical School and College ...	1,80	1,73	1,81
3,42	Hospitals and Dispensaries ...	3,60	3,52	3,66
87	Lunatic Asylum	85	88	88
5	Grants for Medical Purposes ...	5	5	5
24	Chemical Examiner	22	22	21
1	Refunds	1	1	1
13,00	Total ...	13,07	13,08	13,34

76. The Budget under this head was, on the whole, exceeded by 27, out of which MEDICAL ESTABLISHMENT is responsible for 22 and HOSPITALS AND DISPENSARIES for the remainder. Under MEDICAL ESTABLISHMENT, the increase represents almost entirely the charges for *Reserve Medical Subordinates* owing to the addition of the newly-passed Hospital Assistants who had to remain as such until provided with permanent appointments. Under HOSPITALS AND DISPENSARIES the increase is partly under *Mufassal Hospitals and Dispensaries* (5) and partly in the *Contributions to Local, Municipal and Private Hospitals and Dispensaries* (13), counterbalanced by a decrease under *Presidency Hospitals and Dispensaries* (12). Only 13 of the excess under this head was sanctioned by Government by reappropriation of savings under 45. CIVIL WORKS BY CIVIL OFFICERS and 3. LAND REVENUE. The Revised under MEDICAL ESTABLISHMENT did not sufficiently provide for *District Medical Officers' Salaries* which depend chiefly upon the number absent on leave out of India or employed on Military duty. Under MEDICAL COLLEGE the Revised made too large a reduction in the item *Supplies and Services*.

25.—*Political.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
83	Political Agents	84	80	83

77. During the second half of the year under review the appointment of Resident of Travancore and Cochin was held by an acting officer owing to the absence of the permanent incumbent on leave out of India. The saving would have been greater but for the payment of 3 on account of arrears of pay due to the late Mr. H. B. Grigg, the former Resident.

EXPENDITURE.

SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—*Scientific and Other Minor Departments.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	PROVINCIAL.			
	Scientific.			
...	Exploration of Petroleum, Coal and Minerals	...	1	1
27	Archæological Department ...	31	26	26
29	Provincial Museums	36	35	35
...	Imperial Institute	1	...	...
20	Public Observatories	19	19	20
1	Donations to Scientific Societies ...	1	...	...
	Agricultural.			
1	Experimental Cultivation	1	2	...
83	Cinchona Plantations	87	79	82
1	Public Exhibitions and Fairs ...	2	2	2
30	Veterinary and Stallion Charges ...	42	33	32
29	Botanical and other Public Gardens.	34	33	32
	Labour and Emigration.			
1	Inland Labour Transport	1	1	1
19	Emigration	18	18	16
2	Inspector of Factories	4	4	4
	Statistics.			
45	Provincial Statistics	47	45	47
	Miscellaneous.			
1,14	Examinations	1,11	1,08	1,18
...	Inspector of Explosives	...	1	2
3	Refunds	4	1	1
4,05	Total ...	4,39	4,08	4,19

78. The saving under the second minor head is almost entirely under *Archæological Survey* due chiefly to the non-utilization of the provision for the revision of establishment and to savings under *Supplies and Services*. The charges of the year under review under MUSEUM include those of the *Connemara Public Library*. Under EXPERIMENTAL CULTIVATION, the Budget was raised in the Revised to provide for the purchase of cummin seed for supply to the ryots under the Kurnool canal and to meet any other expenditure that might be incurred, especially in connection with water-lift trials. But in the accounts this expenditure was charged to the Debt Head Special Advances, as it was recoverable from the ryots. Under CINCHONA PLANTATIONS the Budget was reduced in the Revised owing to the reduction in the salary of the present Director, and to the deputation of the Quinologist as Acting Reporter on Economic Products to the Government of India. The excess over the Revised occurred under *Supplies and Services*. Under VETERINARY AND STALLION CHARGES, a provision of 4 in the Budget for *Veterinary Hospitals* was not utilized, while savings accrued under *Pony Breeding* and *Prevention of Cattle Disease*. The excess under EXAMINATIONS occurred mainly under *Remunerations to Examiners*, chiefly on account of the Lower Secondary Examination. The charges depend upon the number of examinees. Charges on account of the INSPECTOR OF EXPLOSIVES were not anticipated at the time of the preparation of the Budget.

EXPENDITURE.

SECTION E.—MISCELLANEOUS—EXPENDITURE.

29.—*Superannuation Allowances and Pensions.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
14,38	Superannuation and Retired Allowances	15,19	15,13	15,25
30	Compassionate Allowances ...	25	25	27
17	Gratuities	16	14	13
14,85	Total ...	15,60	15,52	15,65

79. The Budget Estimate under SUPERANNUATION AND RETIRED ALLOWANCES took credit for a probable saving of 30 for lapses expected from casualties and transfers of pensions to other Provinces. On a consideration of the then available Actuals, this saving was raised in the Revised by 6, while the actual results prove that it should have been reduced by that amount. Under COMPASSIONATE ALLOWANCES, the Actuals of 1895-96 included arrears of an allowance of Rs. 50 per mensem undrawn from 1886.

30.—*Stationery and Printing.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
30	Stationery Office at the Presidency.	28	27	29
10	Stationery purchased in the Country.	11	12	12
3,11	Government Presses	3,14	3,07	3,09
5,42	Stationery supplied from Central Stores	4,27	5,00	5,42
55	Printing at Private Presses ...	59	54	42
...	Refunds	...	...	1
9,48	Total ...	8,39	9,00	9,35

80 The excess in the charges of the STATIONERY OFFICE occurred under *Carriage of Stationery*. The Budget under GOVERNMENT PRESSES was reduced in the Revised for savings expected under *Supplies and Services* and *Contingencies*, but they did not take place to the extent therein contemplated. The Budget and the Revised estimates under STATIONERY SUPPLIED FROM CENTRAL STORES were based upon the actual issues during the three years which immediately preceded the framing of each figure. The Superintendent of Stationery now attributes the excess to (1) issues of stationery to certain newly-opened Sub-Registrars' offices, and those of the Executive Engineer, Light-house Division, and the Sanitary Board; (2) extra supply of articles on account of Famine; (3) the printing of large quantities of certain departmental registers and forms and (4) the issue of new articles, such as type-writers, punches, magic lantern, &c. The excess over the Budget as contained in the Revised was sanctioned in G.O., No. 151, Financial, dated 16th February 1897, by re-appropriation of savings under 45. CIVIL WORKS—BY PUBLIC WORKS OFFICERS; but that over the Revised was not foreseen in time to make the necessary reappropriation. Under other charges, the Budget included provision for printing the Settlement Registers of Tanjore, Trichinopoly and of four taluks of Anantapur. But it having been found that the entire work could not be carried out in 1896-97 the provision was reduced in the Revised. But even this reduction was too little. Savings also accrued in the provision for *Printing Charges* incurred by *Courts of Law*.

EXPENDITURE.

SECTION E.—MISCELLANEOUS EXPENDITURE—continued.

32.—*Miscellaneous.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
6	Allowances and Rewards	9	7	5
56	Charitable Donations	55	56	55
23	Rewards for Destruction of Wild Animals	24	23	24
20	Petty Establishments	20	20	19
...	Specia, Commission of Enquiry ...	2	2	1
9	Rents, Rates and Taxes	10	9	8
30	Other Items	32	33	32
1,44	Total ...	1,52	1,50	1,44

81. The variations here are trifling, and do not call for any remark.

SECTION F.—FAMINE RELIEF.

33.—*Famine Relief.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Shared.			
...	Salaries and Establishment ...	...	3	8
...	Relief Works in charge of Civil Officers	...	65	92
...	Relief to people employed otherwise than on Relief Works ...	...	1,05	1,03
...	Gratuitous Relief	...	18	20
2	Miscellaneous	...	9	8
2	Total ...	...	2,00	2,31
2	Provincial Share	...	1,25	1,39

82. This expenditure which has been booked under *Provincial* and *Local* was not foreseen in the Budget. The Revised was based on probabilities and the figure finally proposed on information received from Collectors was 2,86 which the Government of India reduced to 2,00. Reappropriations of savings from other heads to the extent of 3,17 only were sanctioned in all to meet the probable excess under the head in the Civil and Public Works Departments.

EXPENDITURE.

SECTION J.—IRRIGATION.

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

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Provincial.			
3,72	In charge of Revenue Department—Maintenance and upkeep of Minor Irrigation Works—Provincial	4,20	4,35	4,07

83. The Budget is generally reduced in the Revised by transfers to the Agency of the Public Works Department of works originally intended to be carried out in the Civil Department. In the year under review, however, the Budget was raised in the Revised with reference to a rise in the outlay booked for December 1896. But the Actuals of later months fell probably owing to works undertaken by the Public Works Department in connection with the Famine.

SECTION K.—BUILDINGS AND ROADS.

45.—*Civil Works.*

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Public Works in charge of Civil Officers.			
8,56	Provincial	8,05	8,25	7,97

84. The Budget was raised in the Revised Estimate mainly to provide 30 sanctioned by Government for improvements to the town of Ootacamund. On the other hand, the actual results show short payment of grants sanctioned to other Municipalities.

ADJUSTING HEADS.

Revenue.				Madras.	Expenditure.			
	1896-97.					1896-97.		
Accounts. 1895-96.	Budget.	Revised.	Accounts.		Accounts. 1895-96.	Budget.	Revised.	Accounts.
				Provincial.				
3,03	2,86	2,90	2,71	Transfers from and to Local.	3,02	3,05	3,58	5,11

85. Under TRANSFERS FROM LOCAL TO PROVINCIAL the falling off compared with the estimates is due chiefly to the absence of contribution to the Public Works Department on account of the toll-gates on the Calicut-Vayittiri road, as the maintenance of that road was made over to the District Board from 1st April 1896. Under TRANSFERS FROM PROVINCIAL TO LOCAL the Budget was raised in the Revised on account of the grant of 50 sanctioned for improvement of roads in the Bellary District. But the large excess over the Revised represents the grants made from Provincial Funds to cover the deficits due chiefly to Famine of the following District Boards :—

Anantapur	46
Bellary	57
Cuddapah	41
Kurnool...	23
Total ...	167

LOANS AND ADVANCES.

—	1896-97.					
	Budget.		Revised.		Accounts.	
	Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
Loans to Mofussil Municipalities ...	3,80	26	3,58	40	3,58	26
Loans to District and other Local Fund Committees	15	17	...	17	...	17
Loans to Landholders and other Notabilities	...	3	...	3	...	3
Advances to Cultivators	7,50	3,25	3,92	3,15	5,53	3,04
	11,45	3,71	7,50	3,75	9,11	3,50
Net ...	— 7,74		— 3,75		— 5,61	

86. Under LOANS TO MOFUSSIL MUNICIPALITIES, the amount of recovery expected in the Budget was raised in the Revised by 14, being the amount of loan drawn by the *Vániyambádi Municipality* in the previous year for the construction of a suspension bridge across the Pálár, and subsequently ordered to be refunded to Government as the scheme fell through. But the refund was not made until June 1897. Under the sanction of Government, 15 was entered in the Budget under LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES as a grant to the District Board, Ganjám, for *Railway Feeder Roads*, but this was not utilized during the year. Under ADVANCES TO CULTIVATORS, the Budget included 5,00 for loans to ryots holding lands under the Periyár Project. But this provision was reduced in the Revised to 2,06 on information furnished by the Collector of Madura. The excess over the Revised on the other hand is, however, due to the large advances that had to be granted owing to the deepening of Famine in the Deccan Districts.

EXCHANGE COMPENSATION ALLOWANCE.

1895-96. Accounts.	Major Heads.	1896-97. Budget.	Revised.	Accounts.
	Provincial.			
1,65	3. Land Revenue	1,39	1,12	1,12
7	5. Salt	5	4	5
2	7. Excise	2	1	1
5	9. Customs	5	4	4
21	11. Forest	20	16	16
57	18. General Administration	45	39	40
1,70	19A. Law and Justice—Courts of Law	1,51	1,15	1,14
12	19B. Law and Justice—Jails	12	9	9
73	20. Police	72	49	51
1	21. Marine	1	...	...
41	22. Education	39	26	27
74	24. Medical	73	53	54
7	25. Political	7	7	6
11	26. Scientific, &c., Departments	9	6	7
4	30. Stationery and Printing	3	3	3
6,50	Total ...	5,83	4,44	4,49

87. The average of the rates of Exchange Compensation Allowance sanctioned for the four quarters of 1896–97 was less than that which obtained for the year before or the uniform rate adopted in the Budget Estimate for 1896–97.

APPENDIX E.

PUBLIC WORKS—RECEIPTS AND CHARGES.

RAILWAYS.

XXVI.—State Railways—Gross Traffic Receipts.

A. Accounts. 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Earnings of the Máyavaram-Muttupet Railway.			
1,80	Coaching	1,90	2,02	1,91
65	Goods	79	66	64
1	Electric Telegraph	1	1	1
1	Steam Boat and Sundries	1	1	1
2,47	Total ...	2,71	2,70	2,57

The difference between the Actuals and the Budget and Revised Estimates of the year is small, and is due to the over-sanguine forecast of the prospects of the line.

37.—Construction of Railways.

A. Outlay up to the end of 1895-96.	Minor Head or other Division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Máyavaram-Muttupet Railway.			
16	Preliminary Expenses	...	...	...
1,87	Land	...	8	8
2,35	Formation	1	5	4
8,51	Bridgework	20	2	3
29	Fencing	3	...	1
3	Electric Telegraph	...	...	...
6,61	Ballast and Permanent-way ...	...	1	9
1,81	Stations and Buildings	14	22	9
14	Plant	...	...	...
2,74	General Charges (Engineering, &c.)	2	...	...
...	Suspense Accounts	...	...	...
24,51	Total ...	40	20	18

The lapse of 22 on the Budget Estimate is due to the relinquishment of certain land, and to a large quantity of stores having been returned to the South Indian Railway. The petty difference between the Actuals and the Revised Estimate calls for no remarks.

PUBLIC WORKS—RECEIPTS AND CHARGES.

38.—*State Railways—Working Expenses.*

A. Accounts. 1895-96.	Minor Head or other Sub-division.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Miyavaram-Muttupet Railway.			
31	Maintenance of Way, Works and Stations	35	33	32
53	Locomotive Expenses	57	57	50
17	Carriage and Wagon Expenses ...	17	18	14
20	Traffic Expenses	23	24	23
18	General Charges	20	19	18
14	Miscellaneous	16	16	15
1,53	Total ...	1,68	1,67	1,52

The lapse on both the Budget and Revised Estimates is due to the reduction in earnings, as this line is worked by the South Indian Railway and is debited with a share of working expenses based on a percentage of earnings.

IRRIGATION.

PUBLIC WORKS RECEIPTS.

XXX.—Minor Works and Navigation.

A. Accounts. 1895-96.	Minor Head or other Sub-divisions.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
10	Madras Water-supply and Irrigation Extension	13	14	20
1,08	Buckingham Canal	1,10	1,10	1,15
7	Others	7	6	7
1,25		1,30	1,30	1,42
7	Works for which Capital and Revenue Accounts are not kept ...	10	10	9
24	Agricultural Works	30	25	24
1,56	Total ...	1,70	1,65	1,75

In the Revised Estimate, the Receipts from agricultural works were estimated at a little less than the Budget Estimate so as to approximate to the Actuals of 1895–96, which were less than the estimate for 1896–97.

The Actuals were 19 more than those of 1895–96, due to the increased quantity of water supplied to the Madras Municipality and to the credit of 4 in the Buckingham Canal Division on account of wharfage fees on boats, appertaining to the year 1895–96.

PUBLIC WORKS CHARGES.

43.—*Minor Works and Navigation.*

A. Accounts. 1895-96.	Minor Head or other Sub-divisions.	1896-97. B. Budget.	C. Revised.	D. Accounts.
	Works for which Capital and Revenue Accounts are kept.			
6,16	Capital	11,23	7,10	7,16
2,81	Revenue	2,56	3,40	3,39
17,64	Works for which Capital and Revenue Accounts are not kept ...	19,20	18,61	18,65
5,22	Agricultural Works	5,96	9,16	9,12
31,83	Total ...	38,95	38,27	38,32
	Abstract.			
7,44	Works	13,75	10,21	10,18
15,87	Repairs	15,81	18,28	18,32
8,05	Establishment	8,87	8,92	8,97
46	Tools and Plant	52	86	86
1	Refunds	...	...	1
...	Receipts on Capital Account ...	...	...	— 2
31,83	Total ...	38,95	38,27	38,32

Capital.—The Revised Estimate fell short of the Budget Estimate by 4,13, due chiefly to the resumption of allotment for the Coum River Scheme pending sanction to the estimate for the project on a modified line. The excess outlay of 1,00 during 1896-97 is due chiefly to the Munnéru, Pelandorai, Lower Coleroon and Buckingham canal works having been pushed on vigorously.

Revenue.—The Revised Estimate exceeded the Budget Estimate by 84, owing to the additional allotments sanctioned for certain projects, the chief of which are Thadapalli, Kalingarayan, Pálár, Madras water-supply, Shatiatope, Pelandorai, Lower Coleroon, Maradur, Buckingham canal, and Ganjám Minor River system.

The expenditure on the above works in 1896-97 was also greater than that of 1895-96.

Works for which Capital and Revenue Accounts are not kept.—The Revised Estimate was fixed at 59 less than the Budget Estimate, owing chiefly to want of sanctioned estimates in some instances and to amounts reserved for payments on account of land compensation not having been utilized.

Compared with 1895-96 there was an excess outlay of 1,01 in 1896-97 chiefly on minor works in the Public Works Department.

Agricultural.—Large amounts had to be spent for the repairs of certain works, consequent on the extensive damages caused by the floods during the year; hence increased outlay in 1896-97 as compared with that of 1895-96.

For the same reason the Revised Estimate was passed for 3,20 more than the Budget Estimate.

PUBLIC WORKS—RECEIPTS.

BUILDINGS AND ROADS.

XXXII.—Civil Works.

A. Accounts. 1895-96.	Minor Head or other Sub-divisions.	1896-97. B. Budget.	C. Revised.	D. Accounts.
66	Rents of Buildings	58	76	66
26	Sales of Buildings	4	16	12
24	Sales of Tools and Plants ...	17	27	52
2	Sales of Produce	2	2	2
3	Sales of Old Materials ...	5	5	4
...	Value of Materials received from Old Buildings	...	1	1
2	Workshop Receipts	3	3	3
...	Unclaimed Deposits	...	1	2
47	Fines, Refunds and Other Miscellaneous Receipts	36	50	51
1,70	Total ...	1,25	1,81	1,93

The Government of India fixed the Revised Estimate at 56 more than the Budget Estimate in consideration of the progress of revenue.

The increase of 23 occurs chiefly under "Sales of Tools and Plant."

PUBLIC WORKS—EXPENDITURE.

45.—*Civil Works.*

A. Accounts. 1895-96.	Minor Head or other Sub-divisions.	1896-97. B. Budget.	C. Revised.	D. Accounts.
15,26	Original Works	18,29	13,74	13,46
4,29	Repairs	3,15	4,56	4,58
5,59	Establishment	5,62	5,12	4,98
75	Tools and Plant	94	1,54	1,28
—58	Stock and Suspense	...	— 66	6
25,31	Total ...	28,00	24,30	24,24

The reduced outlay in 1896-97 is due to curtailment of expenditure to meet demands for Famine Relief Works under orders of the Government of India. This also accounts for the Revised Estimate being less than Budget Estimate.

FORT SAINT GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
4th December 1897.

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

No. 4065, dated 23rd December 1897.

To

The Chief Secretary to Government, Financial Department,
with reference to G.Os., Nos. 71 and 319, Financial,
dated 31st January and 7th May 1896, respectively.

[G 24] 1,600-22-11-97.

Financial DEPARTMENT.

Papers to be read in Proceedings:—

No. 1 B.& 390.

Again GO., No. 602-3 , dated 2nd August 1897. (P)
,, ,, ,, 954-5 , ,, 18th November 1897. (P)
Again G.O., No. 1070 , dated 20th December 1897. (P)

Current No. 4051 of 1897, dated 21-12-97, from the Acct. Genl. (Q)
,, ,, 4071 ,, 1897, ,, 23rd Decer. ,, ,, do (Q)
,, ,, 45 ,, 1898, ,, 5th January ,, ,, the P.W.D. (Q)

No. 4065.

No. 58 C

ORDER. No 115 & 8. 2-98

The final accounts & the appropriation reports of Provincial funds for 1896-97, as submitted by the Accountant-General & the P.W. Dept., are printed as appendices to these proceedings & will be recorded in continuation of the proceedings read again above.

2. The variations between the preliminary and final accounts are explained in Appendix C & are due mainly to:—

(1) an adjustment under I LAND REVENUE of •20 lakh on account of additional Customs Establishment;

(2) differences of •65, •15 & •28 between the preliminary and final figures of the Examiner, P.W. Accounts, under 33 FAMINE RELIEF, 43 MINOR WORKS & NAVIGATION and 45 CIVIL WORKS, respectively;

(3)

(3) adjustments amounting to 1·21 made to cover deficits in the accounts of the Bellary Cuddapah & Kurnool District Boards.

3. The attention of the Revenue Department will be drawn to the Accountant-General's remarks under the [illegible] noted heads.

V EXCISE.
VIII ASSESSED TAXES.
IX FORESTS.
5 SALT.
11 FORMS.
20 MISCH - CATTLE POUNDS.

Cwd 31.1.98

To

The Depts. of the Secty.

~~All Heads of Depts under the Govt of Secretary~~.

The Accountant-General.

Despd 12.2.98

No. 116.

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Despd 9.2.98.

Cwd 31/1/98

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Heads of Government.

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