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Legislative (1895) Department.

ORDINARY MS.

G.O., No. 41

Dated 14th May 1895

INDEXED.

[Despatch Abstract.]

LEGISLATIVE COUNCIL QUESTIONS.

Communicating to the Revenue Department, for the necessary action, Proceedings of the Madras Legislative Council, dated 8th April 1895, with reference to the answer given in Council to question XIII.

BACK PAPERS.

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

FURTHER PAPERS.

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

Proceedings of a Meeting of the Council of the Governor of Fort St. George assembled for the purpose of making Laws and Regulations under the provisions of the Acts of Parliament, 24 and 25 Victoria, Cap. 67, and 55 and 56 Victoria, Cap. 14.

The Council met at the Council Chamber in Fort St. George at 12 noon on Monday, the 8th day of April 1895.

PRESENT:

His Excellency the Right Hon'ble the GOVERNOR OF MADRAS—*Presiding*.
 The Hon'ble Mr. H. W. BLISS, C.I.E.
 The Hon'ble Mr. J. GROSE, M.A.
 The Hon'ble Mr. C. S. CROLE.
 The Hon'ble Mr. A. T. ARUNDEL.
 The Hon'ble the ADVOCATE-GENERAL.
 The Hon'ble Mr. J. STURROCK.
 The Hon'ble Mr. D. DUNCAN, M.A., D.Sc.
 The Hon'ble Mr. J. F. PRICE, C.S.I.
 The Hon'ble P. RANGAYYA NAYUDU.
 The Hon'ble A. SABHAPATI MUDALIYAR, Rao Bahadur.
 The Hon'ble N. SUBBA RAO PANTULU, B.A., B.L.
 The Hon'ble C. SANKARAN NAYAR, B.A., B.L.
 The Hon'ble S. R. RAMASUBBAIYAR, B.A., B.L., Rao Bahadur.
 The Hon'ble GHULAM MUHAMMAD HASAN ALI KHAN BAHADUR.

QUESTIONS.

The Hon'ble A. SABHAPATI MUDALIYAR.—I. Is the Government aware that the later or winter crops in majority of the villages of Bellary, Rayadrug and other taluks have been a total failure for want of timely rains?

The Hon'ble Mr. GROSE.—The information received by Government is to the effect that cotton and white cholam have not prospered in the taluks of Hospet, Adoni, Alur, Bellary and Rayadrug, but that the failure of the later crops has not been serious or extensive. The price of cholam has shown a downward tendency since November.

The Hon'ble A. SABHAPATI MUDALIYAR.—(a) Are any reports received from the Collector of the Bellary district to this effect recommending grant of remissions?

The Hon'ble Mr. GROSE.—(a) No report has been received from the Collector recommending the grant of remission.

The Hon'ble A. SABHAPATI MUDALIYAR.—II. Is the Government aware that collections of land revenue are being made vigorously from the ryots whose crops have been a failure and who are unable to meet the demand in consequence, and who are driven to the necessity of selling cattle, &c., to meet the demands?

The Hon'ble Mr. GROSE.—II. The Government is not aware that collections are being enforced with undue severity. The monthly statements of collections show that the percentage of collections to demand has been smaller in this district than in most other districts.

The Hon'ble A. SABHAPATI MUDALIYAR.—(a) Is it the intention of Government to grant these ryots any remissions? If so, will the Government be pleased to wire their decision to the Collector of Bellary to stop coercive measures and suspend collection from them?

The Hon'ble Mr. GROSE.—(a) Remissions on wet land will be given and will be regulated by the rules laid down in this behalf and the Government does not see that the Collector requires any special instructions in regard to remissions on either wet or dry land or as regards suspension of collections.

The Hon'ble N. SUBBA RAO PANTULU.—III. Will Government be pleased to state whether it has issued any instructions in accordance with the resolution of the Government of India on forest administration published in the supplement to the *Gazette of India* dated 20th October 1894? And will Government be pleased to place the same on the table?

The Hon'ble Mr. GROSE.—The circular from the Government of India referred to by the Hon'ble Member was, on receipt, communicated to the Board of Revenue for information and guidance. Some further correspondence has since taken place with the Government of India respecting the interpretation to be placed on certain of the instructions embodied in the circular, and orders will shortly issue on these points.

The Hon'ble N. SUBBA RAO PANTULU.—IV. Is there any special reason why District Munsifs should not be permitted to have the same length of recess as District and Subordinate Judges, who are allowed two months' recess?

The Hon'ble Mr. BLISS.—The Government is not aware whether there is any special reason for the difference. Under section 30 of Act III of 1873, the High Court is the authority by which the length of the recess is determined.

The Hon'ble N. SUBBA RAO PANTULU.—V. Does the scheme of the Provincial Service in the Public Works Department afford any prospects of promotion to Sub-Engineers of the first and second grades of approved ability and merit?

His Excellency the PRESIDENT.—The Provincial Service scheme provides for the promotion of men of the Upper Subordinate class who will be ordinarily Sub-Engineers chosen for their ability and merit. After an officer has been appointed to the Provincial establishment he will belong to the general graded establishment of Engineers and will thereafter, if qualified, rise with his contemporaries.

The Hon'ble N. SUBBA RAO PANTULU.—VI. Will Government be pleased to state whether it has, according to the instructions of the Government of India, published, for the information of the public, "the initial standard schedule of prices with reference to which future revisions of settlement are to be regulated" in order "that certainty of assessment might become one of the inherent attributes of agricultural property," and, if not, will Government be pleased to state when it proposes to publish "the rules regarding the revision of assessments"?

The Hon'ble Mr. GROSE.—No instructions of the kind indicated in the question have been enjoined on this Government by the Government of India.

In 1883 certain suggestions on the subject were made by the Government of India, but in 1885 the Secretary of State disapproved of the policy of laying down hard and fast rules binding future Governments as to future settlements. The Government is therefore precluded from laying down any rules that would have this effect.

The preparation of a schedule of prices is the preliminary to every settlement, and this schedule will always form an important factor in subsequent revisions. But in the course of years the staples, the prices of which are recorded in the schedules, may disappear or assume quite different relative values, and other unforeseen economic changes may arise; and it would be therefore impolitic to stereotype these schedules as the sole basis of all future revisions.

In 1894, the Government directed the Board of Revenue to draw up schedules of prices not for immediate publication, but for official use, in order to facilitate future settlements.

The Hon'ble N. SUBBA RAO PANTULU.—VII. With reference to the answer of Government given at the meeting of the Council held on the 22nd January that it was not considered necessary to consult the Collectors as the Government considered it had all the requisite information about the enhancement of the water-rate, will Government be pleased to lay on the table the papers containing the said information?

The Hon'ble Mr. GROSE.—VII. The information is summarized in paragraph 9 of G.O., dated 2nd August 1894, No. 562, of which a copy has been furnished to the Hon'ble Member; and the Government does not think that any object would be gained by laying on the table any further papers.

The Hon'ble N. SUBBA RAO PANTULU.—VIII. In view of the fact that the Waltair Orphanage was an aided and not a Government institution and that the wishes of the subscribers thereto were not consulted before it was ordered to be closed, will Government be pleased to afford an opportunity to the Eurasian and Anglo-Indian community of the Northern Circars to repair the buildings and re-open the institution, and will Government be pleased to order that the sale of the Orphanage buildings should, in the meantime, be stopped?

The Hon'ble Mr. GROSE.—As I have already stated the Government is not prepared to consider the question of re-opening the orphanage.

The Hon'ble N. SUBBA RAO PANTULU.—IX. Is it a fact, as stated in a resolution passed at the Kistna District Conference in June 1894, that in the Vinukonda division of the Kistna district prosecutions were instituted under the Arms Act in cases where a renewal of the license was delayed, though applied for before the expiry of the already subsisting term of the license? If the Government has no information on the subject, will it be pleased to call for a report in the matter?

The Hon'ble Mr. BLISS.—No information on the subject seems to have been received by Government and, as any one who considers himself aggrieved can memorialize Government, there appears to be no necessity to call for a report.

The Hon'ble P. RANGAYYA NAYUDU.—X. Will the Government be pleased to state whether it is a fact that in the district of Tinnevely prohibitory assessments were levied on natham sites? If so, whether it had authorised the Collector to do so? Whether any suits were filed against the Government for the refund of the prohibitory assessments, and, if so, how many suits? Whether the Government has received any memorials from the inhabitants of the taluk of Ambásamudram, and, if so, will the Government be pleased to state how it has disposed of them?

The Hon'ble Mr. GROSE.—X. It is the fact that in the Tinnevely district, as elsewhere, prohibitory assessment has been imposed under paragraph 4 of Board's S.O., No. 37 in cases of unauthorized encroachment on village-sites. The Collector has power to do so under the Board's Standing Order, which I have mentioned.

So far as has been ascertained three suits for the cancelment of such penal charges have been filed since 1887, two of them were dismissed and one was decided in the plaintiff's favour.

Petitions were received from persons living in the Ambásamudram taluk; and, in accordance with the procedure prescribed by the petition rules, the petitioners were informed in effect that Government would not entertain their petition until they had first applied to the Board of Revenue, the controlling authority, in respect of the Collector's orders against which they complained and produced copies of the petitions to the local and controlling authorities and of the orders passed thereon by these authorities.

The Hon'ble P. RANGAYYA NAYUDU.—XI. Will the Government be pleased to state the actual amount so collected on natham lands during the faslis ending June 1893 and June 1894 in the district of Tinnevely in general and in the taluk of Ambásamudram in particular?

The Hon'ble Mr. GROSE.—The accounts furnished to the Board and Government do not distinguish prohibitory assessment charged on natham for that charged on other porambokes and the information is therefore not available.

The Hon'ble P. RANGAYYA NAYUDU.—XII. Will the Government be pleased to state what amount of revenue is credited as excess collections for the faslis ending June 1893 and June 1894 in this Presidency, and whether due intimation has been given by means of post-cards to the land-holders as to the amount thus collected?

If not, will the Government be pleased to issue orders to the Collectors to give effect to the Proceedings of the Board of Revenue for the issue of post-cards?

The Hon'ble Mr. GROSE.—XII. The amount shown by Collectors as excess collections for each of these faslis was about Rs. four lakhs. It is, however, possible that this amount includes certain items of excess collections made in previous years.

The Government is not aware of any rule requiring intimation to be given by post-cards. If the Hon'ble Member will quote the Board's Proceedings to which he refers, inquiries will be made.

The Hon'ble P. RANGAYYA NAYUDU.—XIII. Will the Government be pleased to state the amount of money realised by the sale of pattas during the last five years; and if the income from this item has been decreasing of late, will the Government be pleased to state reasons for the same?

The Hon'ble Mr. GROSE.—XIII. No separate account is maintained of the amount realized by the sale of pattas, but the Board of Revenue will be directed to report on the subject.

The Hon'ble P. RANGAYYA NAYUDU.—XIV. Is it a fact that the ryots find it difficult to obtain pattas at the time of jamabandi?

The Hon'ble Mr. GROSE.—XIV. The Government has no reason to suppose that the ryots find any difficulty in obtaining pattas at the time of jamabandi.

The Hon'ble P. RANGAYYA NAYUDU.—XV. Will the Government be pleased to state whether it is a fact the Revenue authorities of the Chingleput district collect from the mirasidars of Utteramerur and adjoining villages As. 3 per acre for the repair of the channel supplying water to the tank of the said village? If so, what is the total amount collected during the last three years and how much of it was spent on the repairs of the channel? Will the Government be pleased to state also whether it has accorded its sanction for this collection, and under what account it is debited?

The Hon'ble Mr. GROSE.—A voluntary cess of 3 annas an acre is collected in Utteramerur and four other villages on lands irrigated by the Utteramerur and other tanks for the upkeep of their supply channel.

The levy of this voluntary cess was sanctioned in 1894, but the ryots agreed to contribute with effect from fasli 1302 so that the cess due for three faslis is being collected during the current fasli. Information as to actual collections and expenditure are not yet available, but in February last it was estimated that the collections during the official year just ended would be Rs. 3,000 (Rs. 1,109 on account of fasli 1302, Rs. 1,081 on account of fasli 1303, and the remainder for the first nine months of fasli 1304); and provision was made for an expenditure of Rs. 1,000 during 1894-95 for the upkeep of the channel.

Government has accorded sanction for these collections. They form a separate fund which will be devoted solely to the upkeep of the channel and the works connected therewith. The cess is a voluntary contribution by the ryots for the execution of the repairs which they are bound by custom to execute at their own expense in respect of these irrigation works.

The Hon'ble P. RANGAYYA NAYUDU.—XVI. Will the Government be pleased to state whether its attention has been drawn to the frequent cases of dacoity occurring in the district of Tinnevely? If so, what steps has the Government taken to put an end to the same?

The Hon'ble Mr. BLISS.—The statistics in the police report do not bear out the suggestion that dacoity is especially rife in Tinnevely. In 1891 seventeen cases only were reported from that district, seven districts returning higher figures; in 1892 there were twenty eight cases from Tinnevely, four districts showing larger numbers; in 1893 Tinnevely took the fourth place but with only sixteen cases. No special measures seem therefore to be called for.

The Hon'ble P. RANGAYYA NAYUDU.—XVII. Will the Government be pleased to state when the town of Gudiyattam, in the district of North Arcot, was constituted into a municipality? and will the Government be pleased to confer upon this town the privilege of electing a portion of the number of municipal councillors?

The Hon'ble Mr. BLISS.—Gudiyattam was constituted a municipality in November 1885. The Government is not prepared to confer upon this municipality the elective right.

The Hon'ble P. RANGAYYA NAYUDU.—XVIII. (1) Will the Government be pleased to state who constitute the appellate authority for the dismissed or degraded servants of the Madras and South Indian Railways?

(2) If the Consulting Engineer for Railways is the appellate authority, will the Government be pleased to state the number of appeals submitted to him during the last two years and the number disposed of by him?

His Excellency the PRESIDENT.—The Agents of the Railways are the appellate authority in the case of dismissals and degradations ordered by officers under them. Appeals against Agents' decisions can be made to the Board of Directors. The Consulting Engineer for Railways has no power to interfere in such matters.

The Hon'ble P. RANGAYYA NAYUDU.—XIX. Will the Government be pleased to state who appointed the present Committee to receive and spend the monthly allowance granted to the Nawab Begam of the Carnatic and under what circumstances and on what conditions the Committee was appointed?

His Excellency the PRESIDENT.—The Committee was nominated by Her Highness and approved by Government. It was appointed in August 1894, in consequence of difficulties arising from the dismissal by the Nawab Begam of her agent, Mirza Muhammad Ismail Khan Bahadur. The condition on which the Committee was formed was that the President and Secretary were not in any way to delegate their powers and that the arrangement should, pending the return of Colonel Stewart, the permanent incumbent of the office of Paymaster of Carnatic Stipends, be considered as provisional only.

The Hon'ble P. RANGAYYA NAYUDU.—XX. Will the Government be pleased to state whether its attention has been drawn to the Calicut letter published in the *Hindu* of the 15th March 1895, in which it is stated that one Subramaya, the acting second-class magistrate of Vetat-Pudiangadi, was examined as the chief prosecution witness in calendar cases Nos. 40 and 41 on the file of the Special Assistant Magistrate of Mallapuram, that his evidence was not believed by the magistrate and that the accused were acquitted?

XXI. Will the Government be pleased to call upon the District Magistrate to report what action he has taken, or intends to take, with respect to the said second-class magistrate whose evidence was not believed?

The Hon'ble Mr. BLISS.—The attention of Government has been drawn to the letter by the question of the Hon'ble Member. The Government has since carefully considered how far it is advisable that it should take action upon anonymous communications to newspapers and has come to the conclusion that, as a rule, it should not do so.

The Hon'ble P. RANGAYYA NAYUDU.—XXII. Will the Government be pleased to state whether village service inams measuring 33,081 cawnies in the Dindigul district were, under the directions of the Board of Revenue, included in the assets of the zamindaris by Mr. Hurdiss, the Collector, in 1803 and assets to the amount of 10,095 star pagodas leviable from the zamindars?

The Hon'ble Mr. GROSE.—I request the Hon'ble Member to repeat this question.

The Hon'ble P. RANGAYYA NAYUDU.—XXIII. Is it a fact that the Government reserved to itself the discretionary power in dealing with lands exempt from payment of public revenue or lands paying only a favourable quit-rent in zamindaris?

XXIV. Can the Government say that, under the above-said instructions, the same kind of discretionary power was reserved by the Government in dealing with service inams by the zamindaris?

The Hon'ble Mr. GROSE.—The Government can only refer the Hon'ble Member to the law on the subject alluded to by him which is laid down in Regulation XXV of 1802.

FINANCIAL STATEMENT.

The Hon'ble Mr. BLISS.—My Lord, in laying before the Council the Financial Statement for the year 1895-96, I do not propose to detain the Council for any length of time. On the 9th April last I entered at some length into the system upon which the Provincial finances are regulated; and I think it will not be necessary for me to

repeat what I said then. When I laid before the Council on the 9th April last the revised estimates for 1893-94, I anticipated that the year would close with a balance of nearly 26½ lakhs but the actual result has been considerably better and we closed with a balance of Rs. 29,36,000. The difference occurred in this way. In the first place the receipts, which were estimated to amount to Rs. 3,12,28,000 actually came to Rs. 3,15,97,000 that is, there was an increase of Rs. 3,69,000. On the other hand the expenditure, which was estimated to amount to Rs. 3,11,83,000 actually amounted to Rs. 3,12,61,000. Thus there was an excess in expenditure of Rs. 78,000. The net result was that the closing balance of 1893-94 was Rs. 2,91,000 larger than was anticipated. I ought to mention that, as the budget for 1893-94 originally stood, a balance of 17 lakhs only was estimated for; so that we actually closed with a balance larger by Rs. 12,36,000 than we anticipated when the budget of 1893-94 was prepared. The chief reasons for this difference were set out in the memorandum which was circulated to Hon'ble Members last year and it is not necessary for me to do more than comment upon the difference between the actuals of 1893-94 and the revised estimate for that year. The principal difference is to be found under the head of Land Revenue Receipts. We estimated in the revised estimate for 1893-94 that we should receive Rs. 1,61,12,000 but actually we obtained Rs. 1,64,68,000—an increase of Rs. 3,56,000—which is more than sufficient to account for the total difference between the revised estimates and the actuals. I have taken out here a detailed list of all the other more important variations, but I find among the receipts only one case in which the actuals differ by more than Rs. 50,000 from the revised estimates. That is in the case of Stamps, where a decrease of Rs. 51,000 occurred, the receipts not having increased so rapidly as the earlier months of the year led us to anticipate.

The Hon'ble Member then alluded briefly to the more important variations under the head of expenditure which had already been explained in a memorandum previously circulated to Hon'ble Members of Council.

The Hon'ble Member then proceeded:—I now come to the revised estimate of 1894-95. We estimated that in that year we should open with a balance of Rs. 26,45,000 but we actually opened with a balance of Rs. 29,36,000 or Rs. 2,91,000 to the good. We estimated that we should receive Rs. 3,10,05,000 whereas we now expect to receive Rs. 3,18,58,000 or Rs. 8,53,000 more. The result of these two differences is that we expect our resources to exceed what was estimated for in the budget by Rs. 11,44,000. On the other hand, while we estimated the expenditure to be Rs. 3,16,50,000, we now think we shall spend only Rs. 3,12,94,000 a decrease of Rs. 3,56,000. The result of this increase in the receipts and decrease in the expenditure is that we expect our balance on the 31st March last to be, not 20 lakhs as we estimated originally, but 35 lakhs, or 15 lakhs in excess. The principal causes of this difference are set out in the memorandum which I have circulated but it may nevertheless be advisable that I should say a few words on the subject. The principal variations in the receipts are under the heads of Land Revenue, Stamps, Excise, Assessed Taxes, Forest, Registration and Jails. Under the head of Land Revenue the increase is due partly to the generally favourable season and partly to the Tanjore Settlement. Under the head of Stamps the revised estimate has been based on the actuals of the first eleven months of the year and the same causes—the opening of additional courts and the introduction of stamped copy papers into Revenue and Magisterial offices—which contributed to swell the receipts for the previous year, have doubtless operated to raise them in 1894-95. It is impossible to give accurate information on this subject, but when we find that the revenue under Stamps continues to grow we may presume that it is an index of the growing prosperity of the country. The next head under which there is expected to be a material increase is Excise where we anticipate an advance of 1½ lakhs. This is easily explicable. In the first place, on the 1st of April last year we raised the excise duty in almost all the private distillery supply tracts, and in the second place, with effect from the 1st October last, we extended the tree-tax system to seventeen additional taluks. The result of these measures is expected to give a total increase of 1½ lakhs over the receipts of last year. When I say that it will give us that increase, I wish you to remember that I am dealing with the Provincial figures only, I have nothing whatever to do with the revenue of the Imperial Government. As you are aware, the excise revenue is divided between the Imperial and Provincial Governments in the proportion of $\frac{3}{4}$ to $\frac{1}{4}$, and, therefore, when I say there has been an increase in the excise revenue of 1½ lakhs, I mean that the total increase under Excise has been 6 lakhs, out of which Provincial revenues

get 1½ lakhs. The next head under which there has been a considerable increase is "Assessed Taxes." We anticipate an increase of Rs. 97,000 in the year which has just expired. This occurs under *Ordinary Collections* and is apparently due to closer supervision of the work of assessing officers. With regard to that point I may mention that I have been asked a question by the Hon'ble N. Subba Rao Pantulu. He says:—"With regard to the remark that the anticipated increase in 1894-95 under assessed taxes is apparently due to closer supervision of the work of assessing officers, in what districts does this increase chiefly occur and were any special instructions given to the assessing officers to exercise closer supervision and if not on what materials was the remark based?" The reply to that question is:—"The increase under *Assessed Taxes* in 1894-95 is expected to occur chiefly in the Presidency Town and in the Districts of Gódvári, Madura, Tanjore, North Arcot, Bellary and Salem. In 1892-93 it was found that the Presidency Town was under-assessed and it was expected that the revenue would increase as a result of the door-to-door enquiry then set on foot. The actuals of 1893-94 as well as those of 11 months in 1894-95 show a continued increase and it is a fair presumption that the reason assigned by the Board for the increase in 1893-94, namely, closer supervision of the work of assessing officers, applies, in the absence of any special explanation, to the increase in 1894-95. No special instructions were given, but in June 1893 a column for collections was prescribed in the quarterly Income-tax Inspection reports and in it the Inspecting officers remark on backward collections, &c." It may therefore fairly be said that the increase is a result of more careful supervision.

The Hon'ble Member then explained briefly the variations under the heads of Forest, Jails, Registration and Contributions, and proceeded:—So much for the receipt side of the revised estimate for 1894-95. Under the head of expenditure, as I told you just now, we expect to expend Rs. 3,56,000 less than the sum provided in the budget. There is a marked increase of expenditure under the following heads:—Customs, General Administration, Courts of Law, Medical, and Superannuation Allowances and Pensions. In the case of Customs recent legislation has rendered it necessary to increase the establishments. Under "General Administration," enhanced charges have been incurred in connection with Civil Secretariats and the Board of Revenue. We have also had to provide for a portion of the allowance of the member of the Legislation Council of India who goes from Madras, for which no provision was originally made as it was not certain that the appointment would be made. Under *Courts of Law* appear charges on account of fees to pleaders, which were very heavy in 1894-95 owing to the occurrence of several very big cases, among which I may mention the Tanjore Judgment Forgery case the expenditure on which by Government was enormous, and the Kurnool Torture cases which also involved a large expenditure.

The Hon'ble Member then dealt with the heads of expenditure where a decrease of expenditure is anticipated, viz., Salt, Forest, Police, Education, Construction of Railways and Civil Works. He explained that the decrease under "Salt" was mainly due to fall in expenditure on "*Licensees' Works*" and "*Salt purchase and freight*"; that, in the case of "Forests," the fall occurred mainly under the head "*Conservancy and Works*"; that a saving of Rs. 80,000 under "Police" was the result of general savings under the heads "*District Executive Force*," "*Cattle Pounds*" and "*Village Police*"; that the allotment under "*Education*" had been reduced with reference to the actuals of previous years; that the saving of Rs. 47,000 under "Construction of Railways" was due to the fact that the Máyavaram-Muttupet Railway has been completed; and that the decrease of Rs. 1,94,000 under "*Civil Works*" was chiefly a consequence of the failure to utilize grants sanctioned for certain municipalities for drainage and water-supply schemes.

The Hon'ble Member then turned to the budget estimates for 1895-96 and proceeded to say:—As I told you, I expect the year 1894-95 to close with a balance of 35 lakhs and that is the opening balance of 1895-96. Our receipts are expected to amount to Rs. 3,22,08,000, that is to say, Rs. 3,50,000 more than the revised estimate for 1894-95. The balance and receipts give us a total income of Rs. 3,57,08,000. Against this we set an anticipated expenditure of Rs. 3,34,35,000 or Rs. 21,41,000 more than the expenditure in 1894-95. If our programme is carried out we shall be left with a closing balance at the end of the year of Rs. 22,73,000, which is Rs. 12,27,000 less than the balance with which we opened. In other words we propose to spend out of the balance in hand a sum of Rs. 12,27,000 on objects which I will mention to you soon.

I have been asked by an Hon'ble Member to give some information as to the expenditure under the head of "Exchange compensation allowance" during the current year. I have obtained information from the Accountant-General and am able to say that the amount budgeted on this account in 1895-96 in this Presidency is Rs. 1,10,000 under "Imperial" and Rs. 7,35,000 under "Provincial."

I will now run quickly through the accounts which appear as Appendix A to the statement that has already been circulated; I will confine myself to those cases where considerable variations exist. To take receipts first. Under the head of "Land Revenue Collections" we expect an improvement in the Provincial resources of Rs. 2,65,000. This increase is due to (1) the introduction of the new settlement rates in Trichinopoly, Malabar, Tanjore and Gódvári; (2) the detection of irrigation frauds in Gódvári; (3) the extension of irrigation in the Kistna and other deltas, and (4) the enhancement of the rate of water-tax in Gódvári and Kistna. On this subject a question has been put to me by the Hon'ble N. Subba Row Pantulu. He asks:—"What is the amount included in the budget on account of the enhancement of the rate of water-tax in Gódvári and Kistna?" The reply is:—"The amount included on account of the enhancement of the rate of water-tax in Gódvári and Kistna is 7½ lakhs. Only 7½ lakhs are included in the budget, but there is reason to believe that there will be a further increase of half-a-lakh. The report to that effect was, however, received from the Board of Revenue so late that the additional sum has not been included by the Government of India in the budget and therefore it does not appear in the figures which are now before you." The next head under which there has been some increase is Land Revenue Adjustments. I explained the nature of this head of revenue last year. All I need mention now is that the fixed assignment from Imperial to Provincial under the present contract is Rs. 32,54,000 to and from which additions and subtractions have to be made; in 1894-95 the amount was Rs. 29,70,000, the reason being that we had to make a contribution of 3 lakhs to the Government of India; this year we have no such contribution to make. We have also received from the Government of India a contribution on account of the extra Customs establishment which is now necessary. In ordinary times the Customs establishment is paid out of Provincial finances, but in the present case the increased establishment which has been found necessary in consequence of the imposition of the import duties will be paid for by the Government of India and the amount that has been allotted comes under this head of adjustments. The next head under which there is a material improvement expected is that of "Salt" where we expect to raise Rs. 49,000 more than last year. I have already explained the reasons in the statement which I have circulated. The revenue under the Provincial section of this head consists of the recoveries from excise licensees of the cost of works executed on their behalf by Government. Under "Excise" we have an increase of half-a-lakh. There is a steady increase of revenue from this source. The only other important difference is that under the head of "Máyavaram-Muttupet Railway" where we expect the receipts to be smaller by Rs. 2,31,000. This difference is due to the fact that the railway has been completed and that we have recovered already from the Local Board almost all our share. Turning now to the heads of expenditure, we find here a considerable number of items in which there has been an increase. I will touch on them briefly. The increase of expenditure anticipated under "Land Revenue" amounts to Rs. 56,000 and it is due to various minor causes, of which the most important is that we propose to entertain three extra Deputy Collectors under the Provincial Service Scheme. It should also be noted that there has been a change in the way the accounts are kept. Up to the present time the rule has been that one-fifth of all the charges shall be debited to *Law and Justice*, but we have now debited the whole of the charges on account of *Revenue Inspectors* to "Land Revenue" and this, of course, explains a portion of the increase. The next head under which I find an increase is "Salt" and the increase is Rs. 1,18,000. That is due chiefly to the fact that provision has been made to bring up the establishments to their full strength and also for the increased establishment which it is proposed to entertain in view to a very considerable extension of the tree-tax system. I dare say the Council is aware of the nature of what is called "the tree-tax license-fee system." The raising of the toddy revenue has proved extremely remunerative under this system principally because the middle man is entirely eliminated from all transactions. The system has been extended over a wide area but it is not yet sufficiently wide to enable Government to do what it is anxious to do in this matter;

that is, to raise the taxation per tree. For some years the taxation upon toddy has remained practically the same with the consequence that toddy is unduly cheap as compared with arrack and it is therefore necessary for us to endeavour to take some steps that will tend to enhance its price. The first step is to extend the tree-tax system to a large area, and when we have got the system extended to a really large area we shall then be able to raise the tree-tax over that area with the minimum of danger of loss by smuggling from areas in which the taxation is less. It is accordingly proposed to extend in the current year the tree-tax system to all the districts south of the Madras Railway, that is to say, to the whole of the Tamil districts in the Presidency. When we have the tree-tax system fully established in that area, the probability is that, as time goes on, we shall find it possible to raise the tax which is now paid half-yearly on the trees and thereby obtain a larger revenue for the general purposes of Government and also increase the price of the stimulant. Under "Customs" there is a small increase. That is due, as I have mentioned, to the fact that we now require a larger establishment. Under "Forests" we have an increase of Rs. 85,000 in expenditure. We have good reasons for it and I have given them all in my memorandum. It is mainly due to the improvement of means of communication in certain districts, to the carrying out of permanent demarcation works and to the entertainment of additional establishment. Under "Registration" we anticipate an increased charge of Rs. 27,000 on account of a scheme to improve the prospects of officers of the department. The Registration Department has been for some time past more or less subject to re-organizations. Last year we were able to carry out the re-organization of the subordinate establishment and now we hope to take up the re-organization of the establishments of District Registrars and Sub-Registrars. Those establishments were fixed a considerable number of years ago and since they were fixed there has been a large increase of registration offices, and whenever a new office has been opened it has been put in the charge of a Sub-Registrar of the lowest grade. The result is that the number in the lowest grade of Sub-Registrars has increased enormously and out of all proportion to the number in the higher grades; and those men who are serving in the lowest grade have practically no chance of promotion. Therefore we consider it right to take steps to arrange the establishment in such a way as to admit of an equitable chance of promotion. We propose at the same time to do away with the present system of commission as its continuance seems to be no longer necessary. The Inspector-General of Registration has also pointed out that the commission system renders free transfer of officers from one station to another a matter of difficulty. The commission system, no doubt, worked very well when the department was started because it encouraged registering officers to extend the operations of the department, but I am happy to say that the advantages of the Registration Department are now so well known that there is no longer any need for such special stimulus. If any particular Sub-Registrar does not do his work properly we may be perfectly certain that the people will complain to the District Registrars and they are a class of officers whom we may trust most thoroughly to enquire into any complaints that may be made to them. Under the head of "General Administration" you will find a saving of Rs. 50,000. That is entirely due to the discontinuance of the Military Secretariat with effect from the 1st of April, in consequence of the abolition of the Presidential Army System. Under the head of "Jails" I find an anticipated increase of Rs. 70,000. That occurs almost entirely under the head of "Jail manufactures." We hope that jail manufactures will be very much more prosperous in future than in the past, and with a view to encourage them we have directed all heads of departments to procure as far as possible all their supplies from jails. We are also going to make a rather important experiment in the Jail Department, that is to say, we intend to make an endeavour to build a new jail at Cuddalore and to utilise prison labour in building it. All this will add to the expenditure, but of course there will be considerable gain on the other side to set against it. Under the head of "Police" we anticipate an increased outlay of Rs. 2,58,000. This is due to various causes which are set out in detail in the memorandum which has been circulated. The most important cause is that we have provided in the budget for the current year Rs. 1,41,000 for Railway Police. For some time past there have been discussions upon the question of establishing a Railway Police, it having been pointed out by the Inspector-General of Police that, in consequence of the growing tendency of criminals to make use of the railways, it has become necessary that the Police should have a corresponding organization to defeat the criminals. After a considerable amount of discussion a scheme was elaborated,

the total cost of which will be Rs. 1,41,000 *per annum* after deducting a considerable contribution which will have to be made to it by the Railway Companies. That scheme was settled some time ago, and it was proposed to carry it out in the year which has just closed. But at that time our finances were in such a straitened condition that the Government of India felt unable, although it admitted fully the necessity for a Railway Police, to sanction the expenditure that we proposed to incur on it. As our finances are now flourishing we have provided for this expenditure in this year's budget and I am happy to say that the Government of India has not struck it out, and therefore it may be presumed that the Railway Police will in a very short time be organized and at work. Under the head of "*Education*," I find there is an increase of expenditure of Rs. 1,45,000. The details are given in the statement which has already been circulated. The principal item of increase is the grant which it is proposed to make to two hostels, the foundation stone of one of which was laid by His Excellency the Governor the other day and the erection of which, we hope, will be to the advantage of the young men who seek their education in Madras. Under the head "*Construction of Railways*" there is a decrease of Rs. 90,000. That is due to the fact that the Mayavaram-Muttupet Railway is expected to be complete in 1895-96. It is worked by the South Indian Railway on condition of receiving a percentage of the receipts. Under the head of "*Minor Works and Navigation*" the Public Works Department shows an increase of expenditure amounting to Rs. 3,98,000. That increase will go entirely to Irrigation and Navigation Works. About two lakhs will be spent on a project which is now under consideration for the construction of a canal from the north side of the Madras Harbour to the basin of the Buckingham Canal with the double object of placing the harbour in connection with the canal and of throwing a volume of sea water into the Cooum. Under "*Civil Works*" the allotment for municipal works has been raised by Rs. 2,06,000 in consequence of the enhanced grants to municipalities for drainage and water-works. Under the same head of "*Civil Works*" the provision for the Public Works Department shows an increase of Rs. 7,94,000. For some time past the expenditure on ordinary public works has had to be greatly curtailed, but the finances now admit of a larger grant. I may mention that under this head is included a sum of Rs. 1,41,000 on account of the construction of the Detention Hospital. The Government has been anxious for many years to move the Women and Children's Hospital from the extremely undesirable site which it now occupies and it was originally proposed to build a new hospital outside the Fort at the place where you will now see a collection of bricks and stones lying about. The Military authorities, however, objected that the site was too near the Fort, and the Government had then to seek for another place. Finally, after much trouble, it has been decided to remove the Military patients from the Station Hospital, that is, the eastern part of the General Hospital, to a fine hospital which exists at Poonamallee, opening at the same time another hospital, to be called the Detention Hospital, where cases which require observation and cases of sudden illness will be treated and to move the women and children into the eastern wing of the General Hospital. The cost of the Detention Hospital is estimated at Rs. 1,41,000. Recently, further negotiations have taken place, and it has been arranged that the Government of India will not ask us to pay for the construction of the new hospital all at once, but will only ask us to pay so much in each year as the Military Works Department expends. In the current year the Military Works Department will not be able to spend more than Rs. 30,000, and the consequence is that under "*Civil Works—Public Works Department*," we have Rs. 1,41,000 for which at the present moment we have no appropriation. It is, however, almost certain that the money will be required before long. No doubt, you have heard of the schemes which are now under consideration for effecting improvements in the Harbour, and though these schemes are not very far advanced, still, I think, it is almost certain that the scheme will include the construction of buildings as warehouses in connection with the Customs Department and, if that should be the case, the sum of Rs. 1,41,000 which is at present unappropriated will come in very handy. I do not think there is any other detail in the budget for next year that I need enter upon. I will only observe that the various proposals for expenditure do not bring us so close to the minimum balance as has been the case with some of the other local Governments. In our case the minimum balance is 20 lakhs and we estimate that we shall close the current year with a balance of Rs. 22,73,000—that is, Rs. 2,73,000 will be the margin which will divide us from positive penury.

The Hon'ble MR. CROLE.—My Lord, I congratulate my Hon'ble friend who has just made the statement. It is a very lucid and a very satisfactory statement in many respects. I congratulate him also on abandoning the policy of screwing, and of starving the public services, and postponing expenditure that the public interests require. This is an error which appears now to be a thing of the past. But, my Lord, I rise specially in order to attempt to evoke from my Hon'ble friend some information which is not contained in the statement which he has just made, in regard to two subjects, which I, personally, have very much at heart. I refer to Muhammadan education and Technical Education, to neither of which my Hon'ble friend has alluded. In this connection I fix my eyes on Rs. 2,73,000 which I find mentioned as being in excess of the balance of 20 lakhs, which is the minimum balance allowed. It is upon these two lakhs and odd that I now propose to make an assault. In regard to both of these subjects, as your Lordship is already aware, I have the honour of presiding over public bodies which take a great interest in their development. To deal with Muhammadan education first. I presume it is not necessary for me to mention to the Council the necessity, the absolute and essential necessity, of doing something immediately to solve this problem. It is both a political and an educational problem. The condition of the community concerned is deplorable. After the, perhaps it may be considered, perfervid communications I have been obliged during the last few years to make in regard to this subject to the Executive Government, I do not consider it my duty to go over that ground again, because your Lordship is very well aware of the reasons which have induced me to take a rather unusual stand in regard to this matter; but, for the information of this Council, I think I ought to say that here we have a powerful nationality, which possesses as its birthright keen political insight and a genius for rule, grovelling in the dust, entirely neglected, steeped in ignorance, discontent and despair, and quivering under a sense of wrong. This surely is a most undesirable position for a nationality of the importance of the Muhammadans in this Presidency. This is a most undesirable position for any nationality to be in; and it is a most inconvenient position for Government to be in, if such complaints can fairly be made. I submit, my Lord, that it amounts to a political danger. With these remarks I deplore the absence of any declaration, in the statement just made, which would tend to relieve doubt, or excite the hope that suitable relief is to be granted to the Muhammadans of this Presidency in respect of facilities for education. The next point is, that technical education has not received any place in my Hon'ble friend's statement. That also is an educational question, and it is also a very important economic question. In regard to this unfortunate department also, my fate has been to meet with failure. I have represented to Government, I am almost ashamed to say how often, the measures which ought, in my humble opinion, to be taken on this subject. I have also exploited the matter in public speeches, and therefore I do not intend to go into details now, but what I wish to say is that the prospect opened out by the acceptance of a policy of vigour in the matter of technical education seems to me to disclose a tempting picture of a new India. She will cease, if such a policy prevails, to be a debtor country, racked for expedients of paying the immense bills against her, and she will no longer starve her development owing to the necessity of exporting all her raw produce, the raising of which must maim her capacity to supply her own wants, as well as to carry on a profitable export industry. The desire, hope and aspiration of those engaged in the movement with which I am connected is that Southern India may, by the aid of an enlightened policy with respect to technical education, become a commercially independent and self-sufficing country. Those concerned in that movement look forward with confidence to the time when South India will be recognized as an equal in the marts of the world. And this outlook is not less vital to the future of the Imperial finances than to the development and diffusion of the material wealth and prosperity of the people of this Presidency. I need not dilate further on the subject in regard to which my own views are well known; but I have taken this opportunity of rising in my place in this Council, in view of the vast importance of these two matters, in order to persuade my Hon'ble friend, if he can see his way to do so, to make some statement elucidating the intentions of Government regarding them.

The Hon'ble C. SANKARAN NAYAR.—My Lord, the statement is clear enough so far as it goes, but if we are to discuss the budget for any useful purpose we, the non-officials, must be furnished with the Government proceedings sanctioning these items of expenditure. For instance, I fully sympathise with the Hon'ble Mr. Crole in what

he said with reference to technical education, but I am afraid to bring forward this and other schemes which do not find a place in the budget as I fear that I shall meet with the usual reply, that funds are not available. In order to indicate therefore how savings might be effected, we shall have to judge of the reasons of Government for sanctioning the items of expenditure. We may then be able to point out in what direction funds might be set free which might be made available for the carrying out of the other schemes, the utility of which admits of no question. The statement is clear enough so far as it goes. But I find it difficult to make any useful observations on the materials that are placed before us. There are many reforms admittedly not carried out for want of funds, and I was in hopes that we might be able to point out how in our opinion economy might be effected so that funds might be rendered available for carrying out these projects. But we cannot do so unless the details of the various items of expenditure are submitted to us. However there is one matter with reference to which I wish to offer a few remarks. Your Lordship and the Council must have observed the great increase of Land Revenue due to the settlements in Trichinopoly, Tanjore, Malabar and Gódvári. Those who have to pay the increased revenue have no voice in the determination of the questions involved in these settlements. The officials who decide these questions do not suffer themselves by such increase. They are only benefited by increasing the revenue. It is not likely therefore that the two sides will agree. But we are entitled to know whether the Government officials have fairly considered all the questions involved. My complaint is that the Government have not made any inquiry before raising the assessment to ascertain the capacity of the tax-payer to pay the assessment or to find out its effect on the general prosperity of the districts. We maintain that the increase of revenue in Tanjore and the proposed increase in the other districts will materially lower the standard of comfort prevailing among the various classes; that many thousands of men will be thrown out of employ on that account without other industries to absorb them. With reference to Malabar I asked a question whether the Government proposes to make any enquiries to ascertain the capacity of the tax-payer to pay the enhanced revenue and to elicit information on the other matters I have referred to. My Lord, the reply was that beyond the usual enquiries in connection with the settlement, it is not proposed to make any other enquiry. To ascertain then the scope of the settlement enquiry, the same question was asked with reference to Tanjore. Then apparently the Hon'ble Mr. Grose thought it was hopeless to convince the present generation of the justice of Government's action, and he informed the Council that the Government looked with confidence to posterity to justify and bless them. And for information as to the capacity of the people to pay, its effect on the general prosperity of the district, he referred me to the papers already placed before the public, and informed us it is for the public to decide whether it can form an opinion on these questions. My Lord, this is unsatisfactory. I regret that the Government officials find themselves unable to form an opinion on these matters even after the conclusion of the settlement of a district. At any rate they have been unable to state their views, or have declined to do so, in answer to our questions. After reading all such papers I confess I have not been able to obtain information on these matters. The Malabar Settlement scheme is now before this Government for final orders. But, my Lord, I have not been able to find in those papers either an answer to these questions, which, I maintain, must be faced. There is nothing in these papers to show whether the tax-payer will be able to pay the increased revenue without injuriously reducing his standard of comfort; there is nothing to show how many men will have to sever their connection with the land, whether the wages of the labourers generally will not be reduced. If we are to judge of the Malabar Settlement by the Wynaad Settlement, then I say we have good cause for alarm. Families once in affluence and comfort are now in Wynaad on the road to ruin. Many lands, I hear, had to be bought up by Government when sold for arrears of revenue for a few annas, and in Malabar similar operations must bring about the same results. The appropriation by Government of a large share of the produce till now divided among the people have reduced to destitution in Wynaad a large number of people, and in Malabar also destitution must increase and therefore crime. My Lord, you have now before you a memorial from Wynaad, in which most serious charges are brought forward against the Settlement Department. The memorial shows also the terrible misery due to the settlement. The position of the signatories (there are Rajahs amongst them) is a guarantee that the charges are not lightly made, and I trust your Lordship may see your way to give the signatories an

opportunity to prove those charges. No report of any official will be considered satisfactory unless there is an open enquiry and evidence recorded and then alone will the public be satisfied. I find no trace in any of the settlement papers of the intense dissatisfaction with which these settlement operations are regarded by the people; of the feeling of helplessness and of despair that has come over Wynaad, and of intense alarm in my own district. I speak so strongly as I have been asked by representative men in Malabar, including Wynaad, so to speak, and yet I feel it impossible to adequately convey to your Excellency the bitterness of the feeling on the West Coast. We are always told that in justice to the other districts the assessment in Malabar ought to be enhanced, as if the Government entertains the remotest idea of granting any relief to the other districts on that account. Those who advance this theory still labour under the old erroneous view that land pays the revenue. They forget that it is the holder of the land that pays the revenue and his purchase money is calculated on the balance of the income left after payment of revenue. The inequality in the assessments fixed years ago, and generally generations ago, is of no account whatever. My Lord, you complained in another place of the divorce of culture and wealth from cultivation. Many of us consider such divorce to be due to the disturbance in the value of property due to the operations of the Settlement Department. You may make rules to secure to us the fruits of our energy and wealth, but so long as we feel that our Law Courts or other Courts where the enquiry is public will not enforce them those rules are useless. Of Tanjore my information is only derived from persons who have pressed these matters on my attention. Of Malabar and Wynaad, I speak with knowledge, and we are prepared to prove, if an opportunity is afforded to us, the truth of my statements.

The Hon'ble A. SABHAPATI MUDALIYAR.—My Lord, I am very glad that the Hon'ble Mr. Crole has taken up technical education as one of the most important subjects on which the Government should spend money at any hazard. My Lord, I am a member who is concerned mostly in commerce and it is my duty to develop the resources of the country within my limited means. I am a member of the commercial community and, as your Lordship is aware, the owner of cotton factories, mills and ginning factories in almost every part of the Madras Presidency, and therefore I know that the development of these industries more or less depends upon the technical knowledge which the people possess. In the Bombay Presidency owing to the existence of so many mills and factories hands are trained up who have the prospect of starting small factories in different villages where the raw product is to be had. But unfortunately for Madras, owing to the want of such technical education, many industries which would have been developed in the same proportion have failed, and it is the want of technical knowledge that has stopped the progress of such industries. Your Lordship may be interested to know that I have some three or four ginning factories started in the Tinnevely district, which is the furthest corner of South India. Though I have to import men from Bombay who have technical knowledge of such industries, and though I have to pay fully cent. per cent. more wages than they would get in Bombay, yet it is not possible for me to retain them longer than six months and at the most a year even with such prospects. But if we had a central institution in this Presidency of Madras to improve the technical education of the people, I have no doubt that several industries would have been started all over the Madras Presidency; and therefore I very strongly recommend that the subject on which the Hon'ble Mr. Crole has spoken should receive the serious attention of Government. Referring to Land Revenue, I have also to make a few remarks. As the development of Land Revenue depends more or less upon the scientific knowledge which the cultivators possess to take more lands or to improve the productiveness of the present holdings, it is absolutely necessary for this Government to start agricultural farms whereby the knowledge of better methods of cultivation according to European science or according to the improved methods that are carried out in other parts of India may develop the Land Revenue without making the people feel the burden of the heavy assessment that they are now subjected to. I would therefore very strongly urge upon Government the desirability of starting agricultural farms in almost every district so that the children of the agricultural population may have an opportunity of learning superior methods of cultivation and of thereby increasing the productiveness of the soil by fifty per cent. at least and making the burden of assessment less heavy. Referring to the Stamp Revenue, this Act was framed, not for the purpose of making any revenue, but

for the purpose of meeting the cost of Judicial establishments. If this view is correct, I think, as the present budget revenue shows such favourable results, we cannot embrace a better opportunity than the present of introducing the separation of the Magisterial from the Revenue Departments. There have been serious complaints all over the country, in fact from one end of India to the other, that the combination of the two departments has been a source of immense heart-burning to the people, inasmuch as they have to walk long distances in connection with criminal cases owing to the Revenue officer having to move from one place to another in connection with his own revenue duties. I know that the Madras Government has been the first to introduce the reform to a small extent by the appointment of Stationary Magistrates in certain localities; but as we find that the revenues are in a prosperous condition, it is nothing but fair that a further sum should be spent this year to give effect to the demand that has been made by the National Congress as well as by other associations, and thus give relief to the people in the administration of Criminal justice. The Criminal administration as it now stands is simply a source of discredit to our Government that people should have to wait for three, six and twelve months for the disposal of one single case. I know of one instance now of a case hanging before the Deputy Magistrate of Bellary Division which has taken more than four months, and each time the witnesses, who number 60 or 70, besides the parties, are being dragged from one place to another simply because they have had the misfortune to be witnesses. It may be very well for the parties, I mean the defendant and the prosecutor, to go about the place, but it is a pity that these unfortunate witnesses who happen to know something about the matter should undergo privation and troubles like the culprits. This, I say, is one of the worst features of the Criminal administration, and the sooner such inconveniences are put a stop to the better it is for all concerned. My Lord, when the budget estimate was placed before us last time I had the honour of bringing to the notice of Government the hardships undergone by the taluk establishments, and I remember the Hon'ble Mr. Bliss acknowledging that they deserve better treatment. Want of funds was one of the excuses brought forward for not attending to that matter; but as I now see there has been such an improvement in the receipts, I hope that a portion of this surplus will be reserved and immediately utilized for the improvement of taluk establishments as well as for paying batta to Tahsildars who are now under present rules obliged to be absent from their *kasbu* station for 20 days a month. As the Hon'ble Mr. Bliss has provided for the Registration and Forest Departments, I think it is nothing but fair that the taluk establishments as well as Tahsildars should also receive some consideration. In fact they being the department on which the better administration depends, their case should receive a preferential claim. That is all I have to say, my Lord.

The Hon'ble Dr. DUNCAN.—My Lord, I feel very grateful to the Hon'ble Mr. Crole for suggesting that Government should present my department with over two lakhs of rupees to be spent upon education. But while I am grateful to the Hon'ble Member for suggesting this way of spending the excess balance, I cannot for a moment admit that he is correct in assuming that either the Government or the Educational Department, which I represent, has been careless or remiss with regard to the interests of Muhammadan education. Ever since the days of Lord Hobart, the education of Muhammadans has received the special care of the Educational Department and of Government. As I have said again and again in my reports to Government it is not so much the lack of effort on the part of Government that has kept the Muhammadan community back as the lack of effort on the part of the community itself. I may here mention some of the special provisions which have been made for the promotion of Muhammadan education. First of all I may mention the fact that in all Government schools and colleges for general education, Muhammadans are admitted at half the fees paid by Hindu students, and that in aided colleges and schools also there is a provision whereby, if they are admitted at half rates, in calculating the net cost of these institutions we make an allowance on this account. In Professional colleges it has not, up till now, been customary to allow Muhammadan students to be admitted at half fees, but in a letter which I recently addressed to Government and which is now under consideration, I have proposed that in all the Professional colleges, except the Law College, Muhammadan students should be admitted at half the rates payable by other students. This concession will apply to the Medical College, the College of Agriculture and the College of Engineering. As for the Law College, the Principal of that institution is not in favour of the admission of students at half rates,

because one of the conditions on which the Law College has been established, and which has been laid down by the Secretary of State, is that it shall be self-supporting. In fact there is no very great need for special concessions for Muhammadans in the Law College, for I find that at present there is a considerable number of such students, namely, 8 or 10, reading for the B.L. Degree Examination. Then, so far as scholarships are concerned, the Educational Department has always allotted a large number of scholarships from primary schools upwards to Muhammadans. In three of the Professional colleges we have set apart special scholarships for this community; but the Principals of these Colleges (the Medical College, the College of Engineering and the Agricultural College) say that, while they are in favour of scholarships being so set apart, they do not think that a larger provision of this kind will have any great effect because the Muhammadan community does not take advantage of the scholarships which already exist. The Agricultural College scholarships allotted for Muhammadans generally remain unappropriated and have to be given to Hindus or Eurasians. To show that the department is not remiss in looking after the primary education of Muhammadans, I may mention that all the Muhammadan schools throughout the Presidency are under the immediate control of Muhammadan Sub-Assistant Inspectors, and these officers, having their time exclusively devoted to these schools, are able to give them an amount of care and attention which many Hindu schools are not receiving. I am sure that these measures are bearing good fruit. So far as I can gather primary education among Muhammadans is quite as far advanced as among Hindus. It is only when we pass the primary stage that the lethargy of the Muhammadans begins to exhibit itself. The Hon'ble Mr. Crole regrets that he sees no provision for the large measures which have been proposed by the Muhammadan Board of Education, of which he is the President. Some time ago I submitted proposals to Government with reference to a memorial which the President of that Board submitted to Government, which proposals, if approved by Government, ought to do something for the Muhammadan community. These measures, if sanctioned, will at least throw the responsibility upon the Muhammadans themselves and will no longer allow it to be said that Government has done nothing for them. It is proposed to have a large school in a prominent part of the City of Madras, and to have attached to that school a boarding house, and if the Government can see its way to carry out the scheme, I think it will have very beneficial results. At any rate it will give us an opportunity of ascertaining whether the Muhammadan community is really in earnest about helping itself forward in the matter of education.

Then, with regard to technical education, that is a subject I am always afraid to enter into without some consideration, and it is a subject on which the best minds in Europe are now feeling their way. (The Hon'ble Mr. Crole—"No, No.") They are now beginning to see that great mistakes have been made and that some important steps which have been taken heretofore will have to be retraced. Therefore I say that I am unwilling, without previous consideration, to say much on the subject. But it seems to me that the Hon'ble Mr. Crole wishes the Government to take what I cannot but characterize as a leap in the dark. If any practical proposal of a comparatively circumscribed nature were brought forward, one might be able to see how far the Government would be justified in entering upon it; but so far as I can see no practical proposal has yet been brought forward by any person or by any body of persons in this Presidency. It seems to me that in regard to this subject of technical education it is not necessary that we should undertake any very big task all at once. I very much prefer steady progress in the direction in which we have been going hitherto. As was pointed out by your Excellency in the Convocation address, considerable progress has been made in this direction since 1886. If any one will take the trouble of going over the figures and noting the number of candidates that come up for the technical examinations which are held twice a year, and will also consider the great variety of subjects in which the examination is held, he will see that very great and important steps have been taken in the past few years and are still being taken. It was at one time said that this scheme of technical education, which was drawn up by my honoured and revered friend the late Mr. Grigg, is a scheme of examination and not of education. That is by no means the case. The scheme was accompanied by proposals for a very large expenditure on the equipment of schools and colleges for technical purposes, and this expenditure has been steadily and judiciously made year after year. I would much prefer steady progress, bit by bit, on the lines on which we are moving to any leap in the dark. To show what we are doing I may mention

that we have just started a school of commerce in the town of Calicut, which, though it has been in existence for three months only, has attained remarkable success. This school is attended by over 100 students most of whom come from mercantile offices in the town and from Government and municipal offices, and the Headmaster has been explaining the subject to audiences at meetings over which the Collector of the district and other prominent men have presided. About a fortnight or ten days ago he had a meeting in Tellicherry which created great enthusiasm and at which Mr. Tatham, who presided, spoke favourably about the movement. The result is that, before long, a branch school of commerce will be started in Tellicherry. This is the line on which we ought to move; watching for our opportunity—watching till we can see an opening that will give us even the smallest prospect of success, and planting schools where technical subjects suitable to the requirements of the locality can be taught. I quite agree with what has been said, that the material prosperity of the Presidency depends very largely on the spread of technical education, but my Lord, it is equally true that you cannot have technical education unless you have material prosperity; you cannot have a system of technical education which will be in advance of the material prosperity of the country. You must have a prosperous country in which commerce and industries of various kinds are carried on, and then only can you develop a scheme of technical education for the training of young men, not, merely to carry on commercial and industrial projects, but to improve them year by year.

The Hon'ble N. SUBBA RAO PANTULU.—My Lord, the Hon'ble Mr. Sankaran Nayar has complained that sufficient details have not been placed before the Members to enable them to understand the budget fully and to make suggestions with regard to the curtailing of expenditure, and the diverting of funds on schemes, which may usefully be undertaken by Government. I suggested in April last that it would at least be useful if Members of the Council were supplied with copies of budget estimates passed in different departments, as it would enable us to understand how the various lump figures entered in this budget have been made up. But I am glad to say that the budget now presented contains fuller details than the one presented last year, and I may congratulate the Hon'ble Member in charge of the financial statement on the prosperous budget he has placed before the Council this year. He has been able to spend this year 21 lakhs more than this Government was able to do during last three or four years. Some provision is made towards the improvement of different departments of Government, and large sums have been provided for the construction of various works in the Public Works Department. I am specially glad to notice that Government has been able to allot Rs. 10,000 for the establishment of farm schools, and I trust these schools would come into existence during the year and be of great use to the agricultural population.

I brought to the notice of your Lordship last year the evils connected with the distribution of water in the delta tracts of Gódvári and Kistna districts. I have to thankfully acknowledge the prompt attention which your Lordship's government has given to the subject and the earnest efforts made for framing rules for the distribution of water. I believe that no special provision is made in this budget with regard to the replacement of the present inferior class of Delta Superintendents by a superior class of overseers, because no extra cost is rendered necessary under the scheme prepared by the Hon'ble Colonel Pennycuik. I understand that under the proposed scheme the duties of Delta Superintendents and Overseers will be amalgamated and the areas of supervision would be considerably reduced and a higher class of men would be appointed to supervise the distribution of water. I trust that during your Lordship's government the scheme with regard to Delta Superintendents would be brought into force and though I cannot say that all the evils attendant on the distribution of water would disappear, yet I hope that a large improvement in the system prevailing in these tracts would be the result.

I am sorry that I cannot in equal terms express my satisfaction at the sum of seven and a half lakhs, may be eight lakhs, included in the budget on account of the enhancement of the water rate in Gódvári and Kistna districts. I take leave to submit that the policy determining the water-rate as enunciated by Government at the meetings of the Council held on the 22nd January and 13th March 1895 in answer to my questions cannot in any way be considered satisfactory. It is not a policy based on any considerations of income to be derived from the outlay incurred by Government in connection with the construction and maintenance of works for the supply of

water. For, if by judged by that standard, no ostensible reason can be found for the present enhancement of the rate. According to the latest Administration report for 1893-94, the Gódvári delta, after meeting all charges and also the interest on capital outlay, yields a net return of 10.64 per cent. and the Kistna delta similarly yields a net return of 9.03 per cent. It is not also a policy according to which the rate levied bears a proportion to the profits derived by the owner. As stated by the Hon'ble Mr. Grose, "the rate of the water-cess is determined on the principle that a fair commercial value should be put on all water supplied." A fair commercial value is explained as "what the supply of water is worth in the open market." Further it is stated by Government in answer to another question of mine that there is no fixity of the demand of the rate for any definite period. In other words Government says: "We shall levy at our pleasure as much as we think we can safely do and we give no guarantee that any particular rate will be levied for any definite length of time." According to this there need be no enquiry and no notice to the parties concerned. That such a policy is unsound and unsatisfactory is well illustrated by the recent action of the Government.

One day in August 1894 (about 15th August) a notification was issued in the Gódvári and Kistna *District Gazettes Extraordinary*, enhancing the water-rate by 25 per cent. retrospectively from the beginning of the fasli. There was no previous notice to the ryots—no consultation with the local officers or with the Board of Revenue. There was no enquiry as to what was the margin left to the ryot and whether it was necessary and even if so, whether it was desirable to raise it by 25 per cent. It must be remembered that by that time the cultivating season had advanced, and ryots had taken Government water in the belief that they would be charged at the then prevailing rates. By that time owners of land had entered into contracts with their tenants in the belief that there would be no change in the rate. All on a sudden the notification was issued. Naturally it produced anxiety and consternation among ryots who were not prepared for a sudden reduction of their income by 25 per cent. Conceive, my Lord, the consternation among official ranks by an order appearing in the *Fort St. George Gazette* one morning cutting down retrospectively from the beginning of the year their salaries by 25 per cent. on the ground that "Government considered it had all the requisite information" showing that the salaries of these officers were too high and that men of equal ability and probity could be easily obtained for the lower pay. Now by the action of Government in deltaic tracts ryots were placed in a much worse position. They had the right, as admitted by Government, of relinquishing the use of water by the 1st March each year. They were exercising this right for more than 20 years from 1873. By the time the notification was issued, the time within which applications for relinquishment could be made had elapsed and ryots had used Government water for irrigation purposes. Yet the ryots in the Gódvári district were given the option of relinquishing the use of water till the 15th September by a notification published at Cocanada in another *Extraordinary Gazette* on the 13th September, the time for the ryots in Kistna was extended to the 1st October. In justification of its action, Government says that ryots needed no option though they have had and have been exercising this option for more than 20 years!

I regret to notice that Government did not choose to take the public into its confidence. It has declined to place on the table the correspondence between this Government and the Government of India. It has declined to place on the table the report of the Members of the Board of Revenue in charge of the Settlement Department. I am unable to account for this unwillingness on the part of Government in a matter intimately connected with the public—in a matter affecting their burdens. When I remember how readily Government was pleased to place at the disposal of the Press the papers relating to Kurnool Forest Administration, the attitude of Government in this matter appears to me to be inexplicable.

I am glad that your Lordship's government recognized after all that the notification of August 1894 was not well advised. But I am sorry to observe that while Government cancelled the notification so far as it related to the current fasli, it ordered that the water-rate should be enhanced on all lands indiscriminately by 25 per cent. withdrawing the concession with respect to lands not irrigated for five consecutive years with Government water. How unfair this is will appear from the fact that lands for the first time brought under cultivation do not for some years cover even cultivation expenses.

I may be permitted to ask what necessity there is for this notification—this enhancement of the water-rate. The Government is aware that the settlement of the Gódáveri district is proceeding and that of Kistna will be next taken up. The whole question of the revision of assessments is under the consideration of Government. Even the question of the water-rate—whether it should be consolidated with the assessment and on what scale it should be levied with reference to the varying quality of the land, is now under consideration. All these questions will, I understand, be disposed of by the end of the year. I have during these several months intentionally abstained from asking Government for any information on these important matters. I did not wish to trouble the Government in its calm and dispassionate consideration of these difficult questions. I ask therefore what is the necessity for cutting down the incomes of ryots by 25 per cent. and that during the currency of the settlement. It may be urged that prices have risen enormously since 1865 and that there is no reason why Government should forego its claim for some lakhs even for one single year. This assumes that there is a margin left to the ryot, a portion of which ought to go towards the enhancement of the water-rate. I do not propose to go into that question now, as it is under investigation in connection with resettlement. I do not propose to consider how far, with the rise in prices of food-grains, there has been a corresponding increase in the charges which the ryot has to meet. I don't wish to touch on the direct and the indirect taxation he is now subject to and the various difficulties he has to contend with. But I shall content myself with one observation. I trust it will be the endeavour of Government to raise the standard of comfort of other districts to the level of this district and not try to lower the standard attained by these districts. This is one of the beneficent results secured by a liberal policy of Government. For the prosperity of these districts has added enormously to the revenues of the country and “as an insurance against famine” the works constructed are of invaluable help to Government. Assuming therefore that there is a surplus consistent with the standard of comfort attained by these districts, I venture to question the policy of increasing the water-rate during the currency of the Settlement. For it multiplies the evils attendant on periodical revisions of assessments, viz., the check to improvements, the uneasiness among agricultural classes and other matters so graphically described by the Hon'ble S. Srinivasa Raghavaiyengar in his Memorandum on the Forty years' progress of this Presidency. It also strikes at the very root of and tends to nullify the declarations accepted by this Government that the policy should be “to enable any person investing money in landed property or in improvements to land to forecast with tolerable precision and without official aid the enhancement of revenue he will be subject in order that certainty of assessment might become one of the inherent attributes of property.” It is plain therefore that the policy of treating water as a commercial commodity introduces a disturbing element in taxation and does not afford any security to the rights of land-owners and of persons investing money in land. It ought to be regulated on such well-defined principles as would encourage agriculture and further the prosperity of agricultural classes. It ought to be subject to any “revision,” if at all, at the time of and along with the revision of assessments and not during the *interim*.

Speaking of agriculture, I am reminded of the weighty observations recently made by your Excellency. Your Excellency rightly laid special stress on the fact, viz., “the almost absolute divorce from the cultivation of the soil—the principal industry of the country—of men of position and high education” and properly enquired “why men of high educational attainments should not turn their attention to the subject” of agriculture. These observations, I may submit, are as much true of the Gódáveri and Kistna as of other districts. I may mention that even the sons of land-holders prefer to take to other walks of life. I may venture to submit that one of the reasons appears to be that there is so little margin left to the owner of land that there is no inducement for men of educational attainments to take to agriculture. The position of the ryot even in these favoured tracts is not one which any educated men would care to exchange for. His lot is not enviable. I submit it should be the policy of Government with regard to the water-rate and other taxes on land to so adjust them as to hold out an inducement to men of culture to take to agriculture and its improvements.

I would fain believe with the Editor of the *Madras Mail* that the recent enhancement of the water-rate was forced on this Government by the Government of India.

But whether this Government or the Government of India is responsible for the line of policy pursued with reference to the enhancement of the water-cess, I submit that the policy enunciated is not conducive to the best interests of agriculture and the welfare of ryots, and that so long as there are no rules and regulations with reference to the imposition of the water rate, it must lead the best intentioned Government into errors. I submit, therefore, for the consideration of Your Excellency's Government, whether it is not advisable to forego a few lakhs of rupees until the settlement of the various questions that are now under discussion. I see in the budget that some increase in revenue is anticipated from the settlement of the Gódáveri district; and therefore that settlement must come to a completion by the end of this year. What is the necessity for introducing this water-rate during the currency of the settlement? I venture to submit, therefore, that there are no grounds for the enhancement of the rate.

At the last budget several observations were made almost unanimously about the necessity of affording some relief to taluk establishments. I expected the Honourable Member in charge of the Financial statement would have given some explanation why no provision has been made in the budget. There may be good reasons.

The Hon'ble MR. BLISS.—I may tell the Honourable Member that provision was made, but it was struck out by the Government of India.

The Hon'ble MR. SUBBA RAO PANTULU.—We are ignorant of all that is going on in Government. That is therefore an additional argument, why the several matters connected with the budget should be placed before the Honourable Members. I may submit that the more Government takes the members of the Council into its confidence and places its papers including the correspondence it has with its subordinates or with the superior Government, at the disposal of the Honourable Members, the greater would be the confidence of members in Government and the less room there would be for Honourable Members to have any misapprehension of the intentions and actions of Government. These are the observations, my Lord, I have to make on the budget.

The Council adjourned at 2-30 P.M. and re-assembled at 3 P.M.

The Hon'ble S. R. RAMASUBBAIYAR.—As one of the Non-official members I have much pleasure in saying that in the budget which has been prepared for the new year an increase of expenditure is proposed to be incurred in respect of matters to which no exception can be taken, and I am glad to find that the measures in respect of which the increase of expenditure is proposed to be incurred are measures about which there can be no two opinions. They are extremely beneficial to the community and matters urgently requiring the attention of Government. I am glad to see that provision will be made for the Railway Police. We had very recently a case of great horror where a young lady who travelled in a second-class carriage was molested and her jewels were extorted under most painful and horrible circumstances. That is a case which I think would not have happened if there was an efficient Police who were watching the train as it was passing and visiting each compartment, especially the females' compartment, very often when the train is moving. I think that an early provision should be made for inspecting the females' compartment from time to time, either by the guard or somebody else when the trains are in motion. Then again the Governments is to be congratulated and the people are to be congratulated on the outlay upon the Public Works Department. It is a department upon which any amount of money can well be spent provided money is forthcoming; and the project in connection with the Buckingham Canal and the Detention Hospital are works about the utility and advantages of which there can be no two opinions. My Lord, I was first to call attention last year to the necessity for improving the status of taluk establishments and I began it by proposing a question and afterwards I spoke on the last budget, and in connection with it I am very happy to hear from the Hon'ble Mr. Bliss that this Government took the matter into its favourable consideration and even went so far as to provide funds for putting the taluk establishments on a better footing. I repeat the necessity for improving taluk establishments more emphatically now. Not only for the benefit of this Government, but for the benefit of the Government of India who seem to have taken a different view. (The Hon'ble Mr. Bliss:—“I shall explain that matter later on.”) I refer to this subject for the purpose of evoking a reply from the Hon'ble Mr. Bliss, which will no doubt give great satisfaction to the very unfortunate and hard-worked taluk officials. They will be happy to know

that at all events this Government has taken a very favourable view and that before long something will be done to improve their position. Then I wish to draw your attention to another matter in respect of which no provision is made in this budget—not that this Madras Government should be persuaded, but that people in other quarters should be persuaded. I refer to the appointment of a Sixth Judge of the High Court, for the purpose of relieving the other judges. That is an item of expenditure which the Government of Madras were prepared at one time to meet, but they had to withdraw their proposals because the sanction of the Secretary of State could not be obtained. My Lord, my view is that it is the duty of all Non-official members to urge the necessity for a certain expenditure upon the Madras Government even when they know that the Madras Government is agreeable to the proposal in order that the people of other places should be convinced of the necessity for such expenditure. Then, my Lord, as regards education, I hope the Hon'ble Dr. Duncan will be able to give the reasons which induced his department to raise the school-fees in regard to Government schools and colleges. I refer to that subject because in some quarters there is a misapprehension as to the cause which induced the Government to raise the school-fees. For myself I do not in the slightest degree believe that anything but the interests of the department or anything but the most proper reasons dictated the increase of these school-fees, but it would be extremely satisfactory for the purpose of removing any misapprehension on the part of the public if the reasons which induced the Government to increase the fees in colleges and schools were placed before the public. For myself as I already said I do not share the misapprehension. I share in the opinion that nothing but proper reasons actuated Government to increase the school-fees. I would ask the Hon'ble Member at the head of the Educational Department or the Hon'ble Member in charge of finance to explain why it was thought necessary to raise the school-fees. I may mention to you that I happen to be the Secretary of a College in Madura and my own experience is that it will be an impediment to the prosperity of colleges if fees are raised. The first difficulty that will be experienced will be that boys will be driven away from the Madura College to other institutions which are not as efficient. This is only one instance. There are many other colleges in the Presidency which will be injuriously affected by the raising of school-fees. If school-fees in all institutions are raised, the inconvenience and mischief will not be as great as it will otherwise be. The effect of raising the school-fees in Government Colleges will be to drive the boys away to other institutions where neutrality is not preserved in regard to religious instruction. I refer to the subject, my Lord, more for the purpose of removing a general misapprehension that exists in the minds of the people.

The Hon'ble Mr. BLISS.—My Lord, in rising to reply to the remarks that have been made, what I should like in the first place to carefully impress on Hon'ble Members is this: that we cannot re-open the budget that has been placed before them, and all that we can do is to bear in mind the remarks which they have made with a view to take them into consideration next January when we frame the budget for next year. The budget which is now made is made and there is an end of it. It must stand or fall as it is. Not only is it the case that Hon'ble Members here present are unable to alter the budget, but the Government itself cannot do so. As it has been fixed by the Government of India, it must be accepted either for good or for evil just as it is. A good deal has been said on the subject of education. The Hon'ble Mr. Crole in particular is exceedingly anxious to annex a couple of lakhs. I think that was the amount which he was modest enough to name (the Hon'ble Mr. Crole, Rs. 2,73,000). He wants to absorb the excess over the minimum balance. Well, my Lord, I think if that is the case, it may not be out of place if I say a few words on the general subject of expenditure on education. If Hon'ble Members will look at the figures in the statement presented to them they will see that in 1891-92 the expenditure on education was 14½ lakhs; in 1892-93, 15½ lakhs; in 1893-94 it exceeded 16 lakhs; in the budget for 1894-95 it exceeded 16½ lakhs and in the budget for the year which has now opened it amounts to Rs. 17,31,000. The fact that the revised estimate of the year which has closed shows a decrease is to a very considerable extent to be accounted for by the decrease under "Government Schools—Special." When I look into the accounts I find that the decrease here comes under the following heads:—"Training schools", "School of Arts" and "School of Engineering." I am unable to explain off-hand, having had no notice whatever that this special information would be

required, the exact reasons for this decrease of expenditure. But I may mention that provision was made in the budget for an additional training school at Rajahmundry, and that proposal not having been carried out to the extent originally intended, there has been a decrease of expenditure on this account, and the School of Arts shows a decrease because the post of superintendent has not been permanently filled up. I merely mention these things in order that Hon'ble Members may understand the reason why the revised educational estimate of the year just expired is less than the budget estimate of that year. The decline, as will be seen, is of a temporary character. The general result of the examination of these figures is that there has been a steady and progressive, and I think I may say excessive, increase in the cost of education. It is not only under this particular head of "education" that this increase makes itself apparent; you will find it elsewhere. Proposals have been made for the spending of large sums by the Public Works Department on the Rajahmundry College, and every body who passes along the beach will notice the huge buildings that are being erected there in connection with the Presidency College. I cannot tell you off-hand what the cost of these buildings is, because I had no notice that details of this kind would be required, but it will be obvious to any one that it must be very large. Moreover the municipalities and local boards are constantly increasing the expenditure on education. The municipalities do not hesitate to spend large sums of money on this account, even to the neglect of other needs. The tendency of local bodies to spend more money upon education is encouraged by the local departmental officers just as the expenditure on sanitation is constantly fostered by the strenuous efforts of the Sanitary Commissioner. The consequence is that both local boards and municipalities have been starving other departments for the sake of education. In fact the roads, upon which the prosperity of a country in my opinion depends, are now fast going out of existence; because money has run so short that there is very little left to keep them up. My impression is that, so far from there being any prospect of more money being spent upon education, the question that arises is whether less should not be spent. Some time ago, about 1886 I think, it was arranged that the provincial expenditure on education should amount to 5 per cent. of the provincial revenue. We have only to look at the figures to find that the provincial expenditure on education has been considerably in excess of this proportion. My impression is that for some years the expenditure has been something like two lakhs in excess of 5 per cent. of the provincial revenues; moreover Provincial funds make very considerable contributions, to Local bodies on account of education. I think that the provision for the current year is Rs. 90,000 which must be added to the amount mentioned in the budget as the provincial allotment for education. Taking all these things into consideration, it seems to me that education has a very fair share of the public money. Here is a statement in the report on public instruction for 1893-94, which shows what we are really doing. The total expenditure on education in that year amounted not to Rs. 16,18,000, but to more than 63 lakhs. I don't think you can justly complain in the face of these figures that the Educational Department has been starved, nor can I hold out any hope for the encouragement of those people who desire to dip their hands still deeper on behalf of education into the public fisc. As regards the question of raising fees in schools and colleges, the reason for doing so is exceedingly simple. As it is, the people who receive higher education do not at present bear a sufficient share of the cost incurred in affording them that higher education, and it was therefore resolved to raise the school-fees.

Several gentlemen have expressed the opinion that they ought to have a more detailed statement of the accounts. I do not think there is any necessity for this, as every paper relating to the preparation of the budget in the different departments has been placed at the disposal of the Press. That is to say, it is perfectly open to any gentleman who wishes to get any information to write to the Superintendent of the Government Press and obtain any paper that he may want. There is not one paper that has been kept back. The Hon'ble N. Subba Rao is apparently particularly keen to supply himself with what I may call official food. He has asked me several times whether I would have all these papers circulated. I told him in reply that formerly the custom in the House of Commons was to circulate papers of this description to every member, but it was very soon found that nine out of ten members never looked at them, and the only result of circulating them was that the dealers in waste paper reaped a very rich harvest. The same thing would

result here if we were to circulate to every Member of the Council all these numerous papers that we have to go through in the course of preparing the budget. I told the Hon'ble N. Subba Rao also that if he wrote in to Government and asked whether there was any objection to the circulation of papers to Members, the Government would consider the matter. I learn that a communication on the subject has been received from the Hon'ble Member and it will be attended to. So far as I am concerned, if he will only take the trouble to write to the Superintendent of the Government Press for the supply of any of the papers mentioned in the list of papers placed at the disposal of the Press, he is perfectly welcome to have them, and I hope he will derive much gratification from their perusal. The Hon'ble Sankaran Nayar and the Hon'ble N. Subba Rao Pantulu have spent a great deal of time in commenting on the settlement question. As to this again I had no notice that questions would be raised.

The Hon'ble N. SUBBA RAO PANTULU.—I spoke about the water-rate and not the settlement.

The Hon'ble MR. BLISS.—That is another phase of the same question. If the books on settlement were brought together and spread out they would cover the whole of this table. It is obvious that I cannot be prepared at a moment's notice to enter upon an exposition of the subject, but I should like to make one or two remarks.

Hon'ble Members should distinctly understand that the principle upon which the land is held in this country—I am not of course speaking of the land held under permanent settlement—is that Government is entitled to the half net as revenue, and from that position, with due respect to the Hon'ble Sankaran Nayar, the Government sees no reason whatever to recede. There is no reason whatever why the people of Malabar should not pay the half net just as much as the people of Chingleput. To that we intend to adhere, subject of course to the consideration which we have always given to the people and to the great undesirability of laying upon them a burden larger than they can be supposed to be able to bear. We cannot agree for a moment with the Hon'ble Member that, because the people of Malabar now pay less than they ought to pay, they should in future continue to pay less. I will not go further into the question of settlement, because I really do not consider that the question can be properly raised on the discussion of the financial statement. It is very much too big a question to enter into at present. A good deal has also been said about the taluk establishments. I may inform the Council that in framing the budget I found myself in possession of a fair amount of money and therefore inserted provision for improving the position of the taluk establishments in accordance with what is known as Garstin's scheme. I also provided in the budget for another proposal which has been a long time before Government, namely, for the grant of horse allowance to tahsildars. The Government of India, however, while admitting that the proposals made are desirable, informed us that, inasmuch as the proposals are general ones involving recurring liability to expenditure, they must go to the Secretary of State for approval, and that it would therefore be expedient for the present to remove from the budget the provision made on account of them. We shall however lose no time in submitting the proposals for sanction, as soon as some further information which we have asked the Board of Revenue to furnish us with has been received. If we are successful in getting some measure of relief to the taluk staff and the Tahsildars, I can assure the Council that there will be nobody more gratified than myself. There are several other matters of more or less importance that have been raised, but I think there is only one that I need make any special mention of. The Hon'ble Sabhapati Mudaliyar has practically repeated the old heresy—I think I must call it so—as to the enormous profits that are reaped by Government from the sale of court-fee stamps. It is perfectly impossible to go into a thing of that kind off-hand, but I may tell you that I, having had some experience in figures, doubt whether there is any profit at all. The truth of the matter is that people are too apt to look merely at the amount raised by the levy of court-fee stamps and to forget the amount spent under the head of law. They leave out of account altogether the fact that the heading "Courts of Law" on the expenditure side of the budget does not represent the whole of the expenditure incurred. It does not include the very large expenditure we have to incur continuously year after year in building and repairing court-houses, nor does it include the very large sums drawn in the form of pensions. Even from the figures as they now stand, I find that the total receipts from the sale of court-fee stamps

for next year is expected to amount to Rs. 44,60,000 (not including the receipts from the sale of stamped papers for copying), while "Courts of Law" will cost Rs. 46,74,000 without making any allowance for public works or pensions—in other words, Courts of Law will cost us two lakhs more than the amount which is brought in by the sale of court-fee stamps. Of course I do not pretend on an occasion like this exhaustively to deal with a subject of such a complicated character and I have made these few remarks merely in order that Hon'ble Members may see what danger there is in too hasty generalizations.

HIS EXCELLENCY THE PRESIDENT.—At this late period of the afternoon and considering the amount of business that we have before us, I do not think it necessary to trouble the council at any length. The Hon'ble Member in charge of finance has laid his statement before us and made a speech, in which he has amplified the various points which he had to bring to your notice. The Hon'ble Members have drawn attention to various points and given their views upon them with great clearness. I think every point that has been brought forward has been thoroughly answered and there is really nothing left for me to say. There is only one matter that I need refer to, and that is the question of technical education which has been brought forward by the Hon'ble Mr. Crole and answered by Dr. Duncan. There is really nothing for me to add to what the Hon'ble Dr. Duncan has said. I fully agree with all that has fallen from the Hon'ble Mr. Crole as regards the importance of encouraging technical education, but, at the same time, I think we should exercise a little caution as to the steps that we take. The Hon'ble Dr. Duncan has said, and said truly, that this is a question which has really been started in England only recently. The Hon'ble Mr. Crole has demurred to this, but I can tell you that in 1890 I was constantly employed in connection with the County council, of which I was then the Chairman, when they were trying to decide in what manner we should spend the money that the Government had placed at our disposal. That was the first time that the Government had taken up the question of technical education, and it was extremely difficult to decide how best we should spend the money given us. We knew pretty well what we wanted, but even to this day a great deal of objection is taken as to the manner in which the County councils dispose of the money placed at their disposal for technical education. Really, the best means of promoting agriculture is at the present moment absolutely undecided. Some suggest one thing and others another thing, and it is difficult to say if any particular County council has hit upon the right course. It is therefore necessary that in this country we should move with caution. That technical education is a good thing, I think, we are all agreed, but how it should be given effect to is a very difficult matter to decide. The Hon'ble A. Sabhapati Mudaliyar seems to think that Government should encourage technical education even before textile industries are in existence; but this is absolutely impossible. Let us wait and see whether these textile industries are started and are likely to be a success in this Presidency. Let us see whether students can be taught this particular branch of education. That a number of pupils should be given instructions in various branches of textile industries before they have industries and mills to resort to is absurd. Take the case of the School of Arts. Here we train a number of young men, some most excellent workmen in the art of wood-carving. Their technique and taste may be admirable, but when they go out into the world they find no opportunity of utilizing their knowledge in view to earning a livelihood. This particular education is therefore a waste of time and labour. How is a man going to earn his living by wood-carving if, you, the people of this country, will not give him orders for the decoration of your houses? As matters stand at present there is hardly any opportunity for artistic work in residences and there is hardly a man in this country who desire to be the means of advancing a knowledge of the arts by the decoration of his own house. It appears to me that in this country people are perfectly satisfied to live in the ugliest possible houses. They do not seem to care to foster and encourage the fine arts by giving work to those who have received instruction in them. To Government, and to those who are trying to push the arts along, it is extremely disappointing to see that artists cannot get employment. I think that the Director of Public Instruction should limit the number of those who are being educated in the higher branches of arts, because there is no opportunity of earning a livelihood at the present time by means of them. The case has been similar as regards textile industries. Mills in this country are very few and this Presidency is not like Bombay.

I do not deny that it would be a good thing to start schools for these particular industries; but what I say is that in Bombay, mills were started long before technical schools were started and no amount of technical education would bring mills into existence. Mills must come before technical schools can be started. Of course in agriculture things are different. Agriculture is an old established industry in this country and personally I am bound to say I should be glad to see some vigorous steps made in the direction of establishing farm schools. We have provided a sum in the budget for starting them this year, but I am rather doubtful as to our being able to do anything really useful, because we have to await instructions from the Government of India as to how these schools are to be established. Dr. Voelcker came over here to enquire into agriculture and presented a report to the Government of India and on that report the Government of India is now considering how agricultural schools can best be started in this country. The Government of India has not yet communicated its views on the subject to us. If we were to start agricultural schools without the approval of the Government of India we might afterwards find out that we had been proceeding on lines which were disapproved by that Government. It is therefore extremely doubtful whether we shall be able to start these agricultural schools this year. That they should be started, I think, is only right and I should personally be very glad to see an agricultural farm school in each district. When that day will come I cannot say, but I am afraid it will not be in my time. I simply wish to point out the difficulties that exist with regard to technical education and considering the present position not only in this country but in others, it is only right that we should advance by cautious steps as we are now advancing. I am sure that the views of the Director of Public Instruction in this matter are sound and I think we may trust to him to see that the scheme of technical education is carried on with due caution. I have nothing to add in regard to the various points that have been spoken to by Hon'ble Members and I have only to say that Hon'ble Members have approached the subject under discussion in a most careful manner and that I hope that the remarks which they have made will not be lost on the Government when twelve months hence it brings forward a new budget.

PETITIONS.

The Secretary reported that the following papers on the subject of the Bill to amend Act IV of 1884 (*The Madras District Municipalities Act*) have been transferred, under Rule 45 of the Council rules, to the Select Committee:—

- (1) G.O., dated 9th March 1895, No. 18, Legislative.
- (2) " " 14th " " 19 "
- (4) *Act forwarded for the Governor-General's assent.*

The Secretary also reported that the Act to amend Madras Act II of 1890, which was passed by the Council on the 13th March last, received the assent of His Excellency the Governor on the 21st idem, and has been forwarded for the assent of His Excellency the Governor-General.

(5) *Malabar Marriage Bill.*

The Hon'ble C. SANKARAN NAYAR applied, under Rule 35, for leave to withdraw the Bill to provide a form of marriage for Hindus following the Marumakkattayam Law, for the introduction of which leave was granted on the 24th March 1890.

The Hon'ble N. SUBBA RAO PANTULU seconded the motion which was carried.

MALABAR MARRIAGE BILL.

The Hon'ble C. SANKARAN NAYAR in moving for leave to introduce a revised Bill on the same subject said—

I move for leave to introduce a Bill to legalize marriages contracted by the followers of the Marumakkattayam and Aliyasantana Laws of inheritance in Malabar and Canara. In 1890 I asked leave to introduce a Bill for the same purpose and leave was granted, but the Government of India considered that information regarding the marriage customs prevailing among Hindus of Malabar placed before them was not

sufficient to enable them to decide whether even the permissive legislation that is attempted is necessary. In order, therefore, to procure information on this and certain other points, a Commission was appointed consisting of—

The Honourable Sir T. Muthusami Iyer, K.C.I.E.,
Mr. H. M. Winterbotham, C.S.,
M.R.Ry. Rama Varma Tamburan Avargal of Parappanad,
" O. Chandu Menon,
" M. Mundappa Bangara, and
myself.

This Commission examined 121 witnesses and considered replies received from 322 out of 474 persons to whom interrogatories were sent. The Commission further received and considered representations from the Travancore Malayalee Association and from twelve meetings held in various parts of Malabar and also 38 petitions signed by 4,854 persons. As to the nature of the inquiry, the Madras Government says: "The widest publicity was given as to the nature of the inquiry by means of notices in the District Gazette and otherwise and it seems to His Excellency the Governor in Council that the investigations of the Commission have been most searching and that public opinion has been gauged as completely as could be expected in an enquiry of so delicate a nature."

Five out of the six Commissioners recommended legislation to legalize marriages, while the other Commissioner also recommended it, if the courts do not recognize marriages among the classes referred to as legal.

The Governments of Madras and India have, after a full consideration of the reports and the evidence collected by the Commission, have arrived at the conclusion that legislation is necessary, and on the lines suggested by them this Bill is framed.

It is necessary to give the Council a brief account of the family law. I shall read Sir Muthusami Iyer's description of our joint family usually called tarwad: "In its simplest form, a tarwad or marumakkattayam family consists of a mother and her children living together with maternal uncle as their karnavan. In its complex form, it consists of several mothers and their children or their descendants in the female line, all tracing their descent from a common female ancestor, and living together as a joint family in subjection to the power and under the guidance and control of the senior male for the time being as its head or representative. The link of relationship is descent from a common female ancestor and the bond of family union is subjection to a common karnavan. The notion of tarwad property is that the entire family is its owner, that it is impartible except by common consent, and that each individual member is entitled to be maintained in his or her tarwad home and to the fruits of joint beneficial enjoyment. The joint family is called a tarwad and each of the mothers and her children and descendants in the female line constituting the tarwad is called a taivali or the line of a single mother. In its secondary sense the term refers to a branch of the family having separate possession of a portion of the family property for convenience of enjoyment without prejudice to the unity of tarwad interest or to the general control of the tarwad karnavan. The term includes also a branch holding self-acquired property and at the same time retaining its joint interest in tarwad property. If the tarwad is broken up by partition made by common consent, each branch is called a new or branch tarwad and the divided kinsmen are called attaladakkam or reversionary heirs. It is noteworthy that the relation of husband and wife or of father and child is not inherent in the conception of a marumakkattayam family. In cases in which a Nayar woman resides with her husband, it is still considered to be in accordance with immemorial usage to send her back to her own tarwad immediately after, or very shortly before, his death and not to remove his corpse for cremation until she is first sent away. The person that begot a child on a marumakkattayam female was originally regarded as a casual visitor and the sexual relation depended for its continuance on mutual consent."

But though the relation of husband and wife is not inherent as Sir Muthusami Iyer says in the conception of a marumakkattayam family, we find as a fact that several forms of marriage are recognized by society as establishing such relation. I shall now briefly refer to the forms of marriage or sexual relation that obtains mainly in Malabar. I shall content myself with reading passages from the report of Sir T. Muthusami Iyer.

As to the practice prevailing in the kovilgams or the families of ancient rulers and petty chieftains, he says: "A ceremony called *veli* in some kovilgams and *kalianom* in others, is celebrated with great pomp and at considerable expense. Ordinarily, it is performed before the maiden attains her maturity and the Koil Tamburan ties a piece of gold round her neck in the kovilgams in North Malabar and a member of the family of the Raja of Cranganore does the same in the kovilgam of His Highness the Zamorin. The ceremony has, however, no significance as creating a binding marriage tie. If the Koil Tamburan or other person tying the neck ornament according to the usage of the kovilgam is willing to become the husband of the maiden when she attains maturity, she consorts with him. If not, she consorts with a nambudri Brahmin without any further formality or ceremony, and after a time she is free to put him away at her pleasure and take another nambudri Brahmin in his place with the consent of the karnavan and protector, the senior Raja of the kovilgam for the time being."

Amongst the classes of Nairs and Tiyars also, the similar ceremony of *tali kettu* *kalianom* is performed. It consists, as in the kovilgams, of tying a piece of gold round the girl's neck. The ceremony lasts for four days and at its close the girl may remove the *tali* if she likes. As to its significance Sir Muthusami Iyer says: "There is a preponderance of opinion among the witnesses whom I have examined and those who have sent in answer to our interrogatories that it does not constitute a marriage or create a right in the person who ties the *tali* to cohabit with the girl. In some parts of South Malabar, however, there is a belief that it is a marriage; but even there the custom is to tear up a cloth, called *kachai* cloth, on the fourth day of the ceremony as a symbol showing that the marriage has been dissolved. It is a curious fact that the same man may at one time tie the *tali* upon a number of Nair girls collected together under one decorated *pandal* or upon several sisters. There is also no objection to the same person tying the *tali* at one time upon the mother and at another time on the daughter."

This ceremony is regarded as marriage by some, though it does not create a right in the so-called bridegroom to cohabit with the girl.

The other forms of marriage are (I take the description from Sir Muthusami Iyer's report):—

Podamuri, where the bridegroom gives, and the bride accepts, a cloth as the token of marriage.

Usham Porukka.—The etymology of the term, according to Sir Muthusami Iyer, "suggests that one had to wait for one's turn."

Vidaram Kairuga, or coming to the house. "A girl married in this form is not to this day taken into the husband's house, unless and until *podamuri* is performed. She is not regarded as fit to be brought by the husband into his own *tarwad* house or to associate with his female relations on terms of equality."

Mangalam is peculiar to the Tiyans of North Malabar and during its performance a small sum of money is paid to the bride's karnavan by the bridegroom as the bride's *kanom*, and a further payment is made as a matter of form to the bride's uncle's son as the couple leave her house as the price of his preferable right to her hand.

Sambandham, as marriage is usually styled in South Malabar, different from *podamuri* in that the gift and acceptance of cloth, form no part of the ceremony. "Betel and nuts are given instead of a cloth by the bridegroom to the bride."

Kidal'kora, as marriage is usually styled in Palghat taluk, signifies lying together. As part of the ceremony, a declaration is made by one of the bridegroom's party to the senior female of the bride's house in the presence of the assembled guests in the following terms: "Let this youth visit this damsel for six months," and a reply is given in the terms "Be it so."

In the above cases the forms are gone through before the consummation of marriage and the intention to create the relation of husband and wife is expressed before cohabitation.

But the evidence before the Commission showed that cohabitation followed any time subsequently by acknowledgment is also regarded as marriage, or as Sir Muthusami Iyer puts it—"The evidence shows that, if a Nair female consorts with a male without going through any of the forms of marriage, she is not put out of her caste

even in respectable families provided that he acknowledges the intimacy and he is of equal or superior caste. This sort of union is not 'treated as prostitution as is the case on the other coast.'"

So much for the forms gone through at the commencement of the sexual relation. As to the dissolution of this sexual relation, Sir Muthusami Iyer's conclusion on the evidence is: "The husband or the wife may in theory divorce the other at will. But in practice neither does so except for a cause which commends itself to his or her family and to the society in which they move. What grounds of divorce are considered reasonable in *marumakkattayam* society and whether any formality is observed when marriage is dissolved, are matters concerning which I have taken evidence. But the evidence is discrepant and conflicting and conveys the impression that, save adultery, no other determinate cause is recognized and no specific form is observed throughout Malabar or even in the same part of the district."

As to the question whether there is anything religious about these Malabar marriages, the same high authority says: "Looking to the forms of marriage in use, they are not regarded as constituting a religious ceremony, or a *samskaram* or sacrament in the Hindu or European sense of the word. There is no officiating priest in attendance, there is no formula to be repeated, there is no vedic, puranic, or religious chant or exhortation, and there is no formal benediction." Finally he says: "The conclusion I come to is that the marriage customs among *marumakkattayam* Hindus have no connection with their religious observances such as exists under ordinary Hindu Law." This conclusion is accepted in the report of the Malabar Marriage Commission and by the Governments of Madras and India on the evidence collected by the Commission.

These sexual unions have not been till now accepted as marriages in any court of law. On the question whether there is any likelihood of the courts recognizing them in future, Sir Muthusami Iyer says: "I have considered also the question whether the courts are also likely to recognize the existing social marriages as legal marriages and it is very doubtful that they will do so. It is no doubt true that there is a customary marriage and that a contract may be inferred from its incidents. But having regard to the fact that in theory either party may ordinarily repudiate it at will, the obligation created by it is one which either party may ignore at his or her pleasure and there is no uniform formality which may be accepted as a customary reputation fixing its duration throughout Malabar. It is a contract of which the breach, though checked in some measure by public opinion, is neither invariably nor effectually restrained by a definite rule. Such a contract is a contradiction in terms and is not likely to be accepted as creating a binding tie until and unless the practice of divorce is regulated in some mode, so that the obligation may invariably be taken to subsist until the regulation is complied with." This is in accordance with the view that has always been adopted in the courts. It is the view accepted by one section of the people.

The Governments of Madras and of India have also accepted the conclusion that there is no legal marriage and that the civil courts are not likely to recognize these forms of sexual relation as legal marriages.

Though the courts do not recognize these marriages, yet the Commission reports thus: "According to the North Malabar witnesses the rule is that the union of man and woman lasts for life. The wife lives with the husband. Divorces are almost unheard of or are extremely rare. Respectable people set their faces against polygamy. The father is *de facto* the guardian of his wife and children, and educates the latter. In the absence of testamentary power, men, where they have the means, invariably make provision for their wives and children by gifts *inter vivos*; and if they were to die before having made such provision, their *tarwads* would be forced by public opinion to make the widows and orphans an adequate allowance. Thus, according to all the evidence given before us, a Marriage Law in North Malabar and throughout the greater part of South Malabar, would merely legalize what is already the prevailing custom."

The facts stated by me show in my opinion conclusively that a case for legislation has been made out. The facts that these sexual unions are formed with ceremonies which indicate the intention of creating the relation of husband and wife; that though

marriage does not form part of the marumakkattayam system, yet the people have adopted various forms of marriage; the prevailing practice of husbands and fathers, and occasionally their tarwads after their death, providing for wives and children; the practice of the wives and children living with the husband and father; the education of the children by the father; show that their sexual unions ought to be recognized as marriages as understood in a court of law; and as there is no probability of the courts recognizing them as marriages, it appears necessary for the Legislature to interfere. The case is so forcibly stated in the Proceedings of the Madras Government that I shall take the liberty to read those remarks to the Council: "The classes governed by the Marumakkattayam Law form sexual connections which are, at the time of commencing them, intended to be permanent until the death of either of the parties, and which in the great majority of cases are so; those connections are publicly formed and socially recognized and are accompanied by ceremonies of a characteristic kind which have nothing in them of a religious element, but which otherwise are as much marriage ceremonies and entitled to the same respect as marriage ceremonies elsewhere; the connections have however no legal consequences, and, as they are terminable at the will of either party, they receive no legal recognition or protection. His Excellency in Council considers that marriages performed under the Marumakkattayam Law are entitled to legal recognition and protection and that the mere statement of the case as above is sufficient to show the propriety of legislating on the subject. The courts have hitherto refused to recognize these social marriages in Malabar as legal marriages, and it will be observed from paragraph 15 of his memorandum that the President (Sir Muthusami Iyer) is of opinion that such recognition is not likely to be accorded in future."

The India Government entirely agree with the Government of Madras and consider that legislation ought to be resorted to in order to give such effect to what is already recognized as a marriage in society among the classes concerned.

The right to contract a legal marriage is personal to every one of Her Majesty's subjects as Sir Muthusami Iyer has pointed out, and that this legislation is an important aid to national progress and good morals, can scarcely be doubted.

The next question is, what form legislation ought to take. Here, as the Governments of Madras and India have observed, all those sexual unions which are recognized by usage ought to be recognized as marriages. In the Bill which was drafted by me in 1890, a statutory form of marriage was provided. To this, strong objection has been taken and accordingly the Bill which I now propose to introduce and the main provisions of which I now proceed to state to the Council, proceeds on the existing usage. At the outset, I may say the Bill is only permissive. Those who do not wish that any rights or liabilities ought to be incurred on account of marriage are left alone.

Now first as to—

THE CAPACITY OF PERSONS.

The parties must be Hindus. It has been considered advisable to exclude Muhammadans who follow the Marumakkattayam Law from the operation of this Bill, as there has been no demand for legislation on their part. Marriages between the followers of the marumakkattayam system and others who do not follow the same law are very common and their validity has to be recognized by legislation as suggested by Sir Muthusami Iyer and the Commission following the existing usage.

Polygamy is now rare. Polyandry may be said to be practically unknown. The Commission unanimously recommended that they need not be recognized by legislation. The Bill that I propose to introduce provides that neither party, at the time the recognition of marriage is sought by registration, must have a husband or wife living whose marriage has been registered under this Act—Section 7, clause (e).

With respect to the prohibited degrees the Bill follows the usage. It enacts that if marriage would make the parties liable to excommunication on account of their relationship, then objection may be raised to their recognition by registration, and the Registrar shall then refuse to register the same.

The marriage again must not be one which is prohibited by the rules of the castes to which the parties belong; objection may be raised to the registration of marriage if the parties are not permitted to cohabit with each other by any custom obtaining in their castes. If the parties are not recognized as belonging to any caste, then this

rule will of course have no application—Section 7, clause (e). There are men who are not recognized as belonging to any caste and we have to concede to recognize the same right to them to contract a legal marriage as is conceded to others.

FORM OF MARRIAGE.

The marriage must have been contracted in the form customary in the caste or class to which the woman belongs. When a Brahmin or a member of any kovilgam marries a Nair girl, it is not usual to observe the Brahmin or the Kshatriya ritual. But in many such cases the forms that are observed as between Nairs themselves are gone through by the Brahmin also. It was therefore necessary, as suggested by Sir Muthusami Iyer, that the form of marriage must be one prevailing in the woman's caste. Where it is not customary to observe any form, the Bill does not insist on the observance of any. Where the parties do not belong to any recognized caste, the restriction cannot of course apply. Mere irregularity will not invalidate a marriage ceremony otherwise duly performed. Marriage ceremony will no doubt be held to be duly performed if it discloses the intention of constituting the relation of husband and wife—Section 7, clause (d).

REGISTRATION.

We do not propose to legalize all marriages. Many would undoubtedly prefer to live under the existing customary law. It is therefore obviously necessary to prescribe some mode whereby marriages prescribed under the Act may be distinguished from the other marriages. Strong objections have been raised to the celebration of marriage before a Registrar, and registration purely as evidence of legal recognition has been suggested instead, and such suggestion has been accepted in this Bill. There was a conflict of opinion as to who was to be appointed registrar, and the Bill empowers the local Government to appoint such person as it may consider fit; such appointment will of course be made only after a consideration of the circumstances of the locality which may require the services of a registering officer—Section (3).

REQUIREMENTS PRELIMINARY TO MARRIAGE.

(i) *Notice and Residence.*—The Bill provides that notice must be given to the Registrar by one of the parties to the marriage stating the name, the tarwad name, the profession, condition and caste, of each of the parties to the marriage connection, their dwelling place and the village where the marriage connection was formed—(Section 4):

(ii) *Communication of notice.*—The Bill also provides that all such notices should be filed and that a copy of each notice be entered in the "Marriage notice book" which shall be open to inspection by all persons. The Bill provides that a copy of the notice shall be served on—

- (1) the other party to the marriage;
- (2) the legal guardians, if any, of the bride and bridegroom;
- (3) the karnavans of their tarwads—Section (6), clause (1).

PROHIBITION.

I now proceed to state the provisions in the Bill intended to prevent registration of improper marriages. I have already stated that notice must be served on the guardians and the karnavans of the parties. They may object to the registration of the marriage on the ground that it violates any one of the conditions I have already referred to. The Bill also provides that each party to the marriage must have obtained the consent of his or her guardian if under 21 years of age. Power is given not only to the karnavans or guardians, but also to any other person interested to raise the objection—Section 7. On receipt of such objection, the Registrar shall not proceed to register the marriage for the next three months to enable the person who has objected to take the necessary steps in a court of law—Section 8, clause (2). He may file a suit to obtain a declaration that such registration would contravene one or more of the conditions already referred to—Section 8, clause (1). The Judge before whom the suit is filed shall give a certificate to the effect that such suit has been filed, and if such certificate be lodged before the Registrar within three months, then the marriage shall not be registered till the final determination of the

suit. In case the court decides against the validity of the marriage, such marriage of course shall not be registered. Otherwise, the Registrar shall proceed to register the same—Section 9.

DECLARATION.

Before registration a declaration has to be signed by the bridegroom and bride that the registration will not contravene any of the conditions referred to already by me. They must declare their age and their consent to the registration of the marriage. If either of them is below 21 years of age the declaration must also be signed by the legal guardian, and in every case it must be countersigned by the Registrar—Section 10. The marriage certificate must also be signed by the Registrar, countersigned by the parties and three witnesses, and, if either party has not completed the age of 21 years, by the legal guardian—Section 11. The Marriage certificate book shall at all reasonable times be open for inspection.

It will thus appear that every facility is offered to persons interested to show cause against registration. They have been given a period of three months within which to institute a suit for prohibition of registration, and it is only reasonable, therefore, that they ought not to have any power to raise further objections after registration has once been effected. Registration is therefore final, except in the case of a marriage between persons related to each other within a certain degree, i.e., if a relationship can be traced between the parties through some common ancestor who stands to each of them in a nearer relationship than that of great-great-grandfather or great-great-grandmother. No marriage, however, which is not opposed to custom will be null and void. A marriage, though registered, will also be null and void if registration takes place when either party has another husband or wife living whose marriage has been registered under this Act.

I shall now state the provisions of the Bill with respect to civil rights to be attached to marriage under the proposed Act. First as to—

MAINTENANCE.

The Commissioners were agreed and the Governments of Madras and India also consider that the claim of the wife and children to be maintained by the husband ought to be recognized. Some of the Commissioners considered that such right ought not to be recognized in cases in which the wife may forfeit it by her conduct or refuse to live with her husband without lawful excuse. Sir Muthusami Iyer considered that whatever defence is available to the husband under Hindu Law in answer to the wife's claim for maintenance must be made available under this Act. He considered that the Malayalis being Hindus, the rules of Hindu Law on the subject are likely to prove more acceptable. The Madras Government is of opinion that the husband must also be entitled to plead all defences open to him under the maintenance—Section 488 of the Criminal Procedure Code. This view is carried out by the provisions of the Bill. The wife and children do not of course lose their claim for maintenance from the tarwad karnavan. Some objection was raised to this on the ground that it enables the wife and children to claim maintenance from the tarwad while she is being maintained by her husband in his residence. But, as Sir Muthusami Iyer points out, those who raise this objection "overlook the fact that like a male anandiravan a female is, under the marumakkattayam usage, only entitled to be maintained in her tarwad house and that she is not at liberty to claim separate maintenance from her karnavan unless he refuses to support her when she offers to live under his protection." The Bill only preserves her right to be maintained in the tarwad house thereby to enable her to fall back upon it either if her husband is unable to support her or if she cannot live with him. To make the intention clear the Bill expressly states that the right to be maintained in the "tarwad house" shall not be affected.

GUARDIANSHIP.

The next question to be considered is one of guardianship. Under Marumakkattayam Law the karnavan is the legal guardian and not the father, but occasionally the mother's claim to the guardianship of the children also has been recognized. In the Bill originally drafted by me, the father is recognized as the legal guardian of the wife and children. But objection was taken to that proposal on the ground that such a right of guardianship ought not to be recognized when the wife and

children live in their own tarwad house and under their karnavan's control. It has accordingly been suggested, and that suggestion has been accepted, in the Bill that the father should be declared to be the guardian to his wife and children when they are living with him and under his control and are being maintained by him or his tarwad. In such cases we are only converting the present *de facto* guardianship of the father into legal guardianship. We have in fact only followed existing usage.

DIVORCE.

We next come to the difficult question of divorce. Sir Muthusami Iyer suggested that one of the parties of the marriage must be declared to be entitled to give notice to the other side of the intention to divorce and that such notice should have the consent of the karnavan of the tarwad, except in cases in which the husband who divorces his wife lives separately from the tarwad and has independent means of support. This restriction was imposed in order to prevent the exercise of the right on any sudden and hasty impulse. Another restriction also was suggested, i.e., to prescribe an interval of one year before the marriage is actually dissolved. This was intended to afford every opportunity for reconciliation and to render temporary dissolution innocuous. An alternative scheme was suggested in which the causes specified in the Indian Divorce Act and in other cognate enactments are recognized as just causes for dissolution of marriage or other judicial separation, and this scheme also suggested that, if either party dissolved the mutual relation without just causes, the guilty person shall forfeit one-quarter of his self-acquired property, and that if there are children the ownership shall vest in them, the usufruct alone vesting in the innocent wife or husband during his or her life. Some of the other Commissioners were in favour of divorce only on reasonable and just grounds. One of the Commissioners, Mr. Winterbotham, was of opinion that divorce should only be allowed on proof of adultery before the courts. Two Commissioners were in favour of free divorce with a probationary period of not less than one year after notice. Sir Muthusami Iyer subsequently changed his mind and abandoned the alternative system of divorce suggested by him. The Governments of Madras and India are of opinion that divorce should be entirely free, and that the only restriction which it is desirable to impose is a provision to the effect that the divorce shall not actually take place until six months after the service of notice or declaration. The suggestion of the Government of Madras has been accepted in the Bill and it has accordingly been provided that the husband or wife may present a petition to the court for the dissolution of marriage and that six months after the service of the notice the court shall pronounce a decree declaring such marriage to be dissolved.

INHERITANCE.

The next question is the case of succession in case of intestacy. Sir Muthusami Iyer was of opinion that a moiety of the self-acquired property of the deceased should descend to the wife and children and that they should take the property in the same way in which they take property given by the husband or father during his life, namely, as the exclusive property of their branch of the tarwad. Considering that the marumakkattayam system of inheritance is the immemorial territorial law of a large community and that a majority advocate its retention, he considered that the time has not arrived for modifying that system or introducing into the marumakkattayam family a system of inheritance under which the entire self-acquisition would descend to the wife and children to the exclusion of the tarwad. He was further of opinion that, when the time comes, the legitimate mode of breaking up the tarwad system consists in the recognition of the individual right of partition in respect of tarwad property. As the usage in the district justified him in going only so far, he declared himself of opinion that the share of the wife and children should be restricted to half the self-acquisition. Three of the Commissioners were of opinion that the wife and children ought to succeed to the entire property of the deceased.

They were of opinion that once marriage is legalized the obligation of the husband to provide for his wife and children ought to be recognized as paramount. They considered that in the great majority of cases the entire self-acquired property will be but a pittance for the wife and children of which no part should be taken from them. According to them the proposed division into shares will generally result in ruinous litigation and they maintain that in those cases, where the family is composed of

father, mother and children, it is unjust to constitute an outsider a co-heir and thus deprive, partially at any rate, the wife and children of the property of which they were in enjoyment in the lifetime of the deceased and that the power of devise by will will give every man the power to dispose of his property according to the necessities of his individual family. They contended that the question of interference with the marumakkattayam system does not arise as the property of the marumakkattayam tarwad is not interfered with in any way and as the Bill proposes to deal with only such property as could have been disposed of by the deceased in his lifetime even against the wishes of the other members of the tarwad.

The Governments of Madras and India have accepted the conclusion of Sir Muthusami Iyer that the wife and children ought to be declared entitled to half the property only.

The Bill carries out this view.

The proposed Act will apply also to the followers of the Aliyasantana law. This plea for legislation is stronger. The number of persons in Canara who wish for the same is larger than in Malabar.

The proposed legislation is permissive and on the basis of the existing custom, and there is no reason therefore why their social and customary marriage ought not to be declared legal. The High Court have already held that there is no marriage under the Aliyasantana law.

Before I conclude I may say that I have not entered into all the controversial questions which these proposals must raise. I propose to do so on introducing the Bill if the Council will be pleased to give me leave to do the same.

I move for leave to introduce a Bill, the main provisions of which have been stated by me.

The motion was put and agreed to.

BILL TO AMEND ACT IV OF 1884 (THE MADRAS DISTRICT MUNICIPALITIES ACT).

The Hon'ble Mr. PRICE, C.S.I., in presenting the report of the Select Committee on the Bill to amend the Madras District Municipalities Act IV of 1884, said—

My Lord, I beg to present the report of the Select Committee on the Bill to amend Act IV of 1884 (the District Municipalities Act).

I regret that the delay which has occurred precludes the possibility of my moving that the Bill shall be considered at this the last meeting of the legislative session here, but, as explained by the Committee, the task which it has had to perform has been far heavier than was, when the Bill was consigned to it, anticipated and it has been impracticable to have the report ready in time to admit of the Bill being disposed of before the date on which the Government quits Madras for Ootacamund.

It would, I think, be desirable that, if possible, the Bill should be considered before the time arrives when the elected members of this Council will vacate their seats, as those of them who were members of the Select Committee are in a position to know the why and wherefore of alterations and additions which have been made and those who have not have had the advantage of perusing all the correspondence which has been placed before the Committee and are no doubt prepared to take part in the discussions which the consideration of the Bill will, in certain points, in all probability, involve. I have no intention of making any motion on the subject, but I would put forward for the consideration of the non-official members of the Council the suggestion that the disposal of the Bill might take place at Ootacamund, say some time during the adjournment of the High Court.

If this was arranged for, the Government would no doubt be prepared to carry the work on *de die in diem* until the consideration of the Bill was completed.

If my suggestion meets with the general approval of the non-official members of this Council, arrangements will be made accordingly, but if it does not, things must stand over until the Council re-assembles in Madras next cold weather, when there will be a large mass of legislative work excluding this Bill to be dealt with.

The Bill as now presented is considerably longer than that the place of which it takes.

With reference to a suggestion made by the Hon'ble Mr. Crole at the meeting of the Council on the 7th March 1894 that it would be desirable, in view to the length of the Bill then introduced, to repeal the existing District Municipalities Act and to enact it in an amended form, I would state that the Select Committee considered this point and arrived at the conclusion that it was not advisable to make any recommendation in this direction.

Act IV of 1884 will, after the present Bill has been considered and passed, be printed as amended, and this would appear to be sufficient to meet the object which the Honourable Member had apparently in view when making the suggestions which I have mentioned, viz., the saving of reference in the course of ordinary work to two separate enactments instead of one.

I may mention in this connection that the Act, as the Committee proposes that it should be amended, has already been printed, has been placed on the table, and will be circulated to Honourable Members at an early date.

The report is so full that it is hardly necessary for me to say much regarding the Bill.

A marked feature of it is, however, the powers to increase taxation which it gives and the inclusion of persons and things which have hitherto been exempt from contributing to municipal burdens. I regret that the Committee has not been altogether unanimous on this point. I refer particularly to what has been said in the remarks on section 47 of the Bill at page 5 of the report, but, as I observed when introducing the original Bill last year, it is financially impossible, even if it was just, for Government to do more than it is doing in aid of water-supply and drainage schemes. That the introduction of these, wherever possible within the bounds of a reasonable outlay, is highly desirable, if not indispensable, there cannot be a shadow of a doubt; several municipalities have, of their own accord, pressed Government to introduce them; that Municipal Councils cannot, as the law at present stands, find the means to finance and maintain them and at the same time meet the ever-growing demands under other heads is a matter beyond argument. It is true that the Bill provides, to some extent, means other than the tax on buildings and lands and the water-tax of enhancing municipal revenues, but the income which would be derived from such sources will, I am inclined to think, prove comparatively trifling.

It is to the taxes which I have named that municipalities must look to provide the ways and means for improvements which are of vital importance to the well-being of the rate-payers. That the rates of the taxes at present leviable are totally insufficient to furnish funds to this end is a matter which has been distinctly proved. To raising the maximum of the water-tax from 4 to 6½ per cent. we have all agreed, but as regards the tax on lands and buildings, upon the increase in the rate of which we are not unanimous, I would point out that this is the largest item of municipal revenue, constituting as it does, not far short of 25 per cent. of the total income, and that it is only by raising the rate under this head that one can really secure any substantial advance in municipal receipts. If this Council cannot see its way to support the majority of the Select Committee in the recommendation that it has made, the idea of effecting comprehensive and most necessary improvements to a very considerable majority of existing municipalities must be definitely abandoned. The effect of this in the future is hardly a matter for speculation.

The revised schedule A of the Bill cannot be considered an altogether satisfactory solution of the difficulties which that existing has created in the incidence of taxation under it, but it is the best at which, after considerable discussion, we have been able to arrive. To render, as has been at times suggested, the tax on arts and professions an income-tax, would be, for obvious reasons, out of the question and the only course, failing this, appears to be that adopted by the Committee.

The Bill as it now stands contains, it will be seen, provision for very much facilitating the assessment and collection of taxes.

It disposes too of one of the standing torments of Municipal Chairmen, the collection of the private scavenging fees, and will, I trust, if it becomes law, cause a decrease in the number of objections and disputes which are now the outcome of almost every municipal election.

With the powers as regards sanitation and the working of drainage and water-supply which it gives to councils, it will be entirely the fault of those bodies if the towns in their charge are not kept in a satisfactory state of both health and cleanliness.

There are, notwithstanding the labour which has been bestowed on it, very possibly defects and omissions in the Bill which will doubtless be pointed out in due course, but I venture to think that very much that it contains is a great improvement on the existing law and will materially aid Municipal Councils and their Chairmen in the performance of their not infrequently troublesome and harassing duties.

The Hon'ble Mr. Bliss—My Lord, I am not quite sure whether on this occasion there should be a debate, but I should like to say a few words on the suggestion that has been made by the Hon'ble Member who has just sat down as to the time when the Bill should be taken up. As far as I am concerned, it is immaterial whether it is taken up next session or before the next session on the hills. If, however, the Bill is taken up on the hills, it will be a very great public advantage. The work for next session is more than can possibly be got through, I fear. There is a good deal of legislation to come on next session. For instance, there is the Bill to amend the Local Boards Act which is of the same character as this Bill. Then we have the Bill which the Hon'ble Sankaran Nayar has asked leave to introduce and which, it is needless to say, must be considered with the utmost care and which will probably entail a prolonged debate. Then, as soon as we get the permission of the Government of India, we shall have to consider a Bill relating to the Court of Wards and then there is a Bill to amend the Police Act. All this legislation should be taken up during the next session and it is perfectly obvious to Hon'ble Members that if we wait till next session for the consideration of a Bill so complicated as the present one, no inconsiderable portion of the next session will be taken up with this work alone and there will be very little time left to be devoted to the other Bills that have to be taken in hand. I think therefore that, unless Honourable Members see any objection, it would be to the advantage of the public service that we should take up this Bill on the hills. In saying this, I hope that non-official members will understand that I do not wish to force my opinion in any way upon them. As for the official members of the Council, it is a matter which can be easily settled and it is only necessary to consider the case of the non-official members. The only question is whether they will consent to this Bill being taken up on the hills. As the Hon'ble Mr. Price said, it may be taken up some time during the adjournment of the High Court when work will be a little slack.

His Excellency the PRESIDENT.—I should be very much obliged if the Hon'ble Members will give me some indication as to what their wishes are.

The Hon'ble N. SUBBA RAO PANTULU.—I have no objection to come.

The Hon'ble MR. PRICE.—It seems to be only the Hon'ble Sabhapati Mudaliyar who has objections.

His Excellency the PRESIDENT.—Then I understand that there is no strong objection.

The Secretary having announced there was no further business before the meeting, the Council dissolved.

(Signed) A. BUTTERWORTH,
Secretary to the Council.

ANNEXURE.

MEMORANDUM TO ACCOMPANY THE FINANCIAL STATEMENT OF THE GOVERNMENT OF MADRAS FOR THE YEAR 1895-96.

The transactions with which this statement deals are those which, under the Provincial contract, have been placed under the control of this Government. Appendix A exhibits the Actuals under Provincial funds for 1893-94, the Budget and Revised Estimates for 1894-95, and the Budget Estimates for 1895-96. The following paragraphs deal in detail with the figures of these three years. Amounts are expressed throughout this statement in lakhs of rupees.

I.—Accounts of 1893-94.

The year opened with a balance of 26 lakhs, or 1.70 more than the original estimate. The effect of the grant of exchange compensation allowance to officers not domiciled in India, which had retrospective effect from 1st April 1893, was an addition of 3.21 lakhs to the expenditure. The total receipts were, however, 9.36 lakhs better than the estimate, while the charges were less by 1.30. The deficit of 7.30 budgeted for was thus converted into a surplus of 3.36 and the year closed with a balance of 29.36 lakhs against 17 anticipated. The receipts of 1893-94 showed an increase over those of 1892-93 under almost every head of revenue, and chiefly under the principal heads, in which the rise was no less than 9.65 lakhs. The more important variations between the Budget Estimates and the Actuals are explained below:—

RECEIPTS.

I.—Land Revenue.

	Budget.	Revised.	Actuals.
Land Revenue Proper	126.41	128.63	132.20
Adjustments	32.54	32.49	32.48

The Budget Estimate was fixed on the assumption that the season would be normal. The season, however, proved a very favourable one, and the actuals were the highest on record. The collections in March 1894 were very much higher than those of March 1893, which, as it included the arrears uncollected during the scarcity that prevailed in certain tracts in 1891-92 and 1892-93, had hitherto been the highest on record. The greater portion of the excess of the Actuals over the Revised Estimate is attributed to an increase in the demand consequent on the extension of cultivation and irrigation, and to the ascertainment of the correct arrear balance outstanding on 1st September 1893 in certain districts after the submission of its revised estimate by the Board of Revenue. The remainder of the increase was due to prompt collections and to the receipt of advance payments in certain districts.

IV.—Stamps.

Budget.	Revised.	Actuals.
53.25	56.25	55.74

The opening of additional courts and the introduction of a system under which copies of documents made in Revenue and Magisterial offices in the mufassal are no longer paid for in cash, stamped copy papers being used as in Civil and Sessions Courts, helped to swell these receipts. The falling off compared with the Revised took place in the latter months of the year.

V.—Excise.

Budget.	Revised.	Actuals.
30 75	32 00	32 18

The expectation in the Revised, which was based on the favourable season coupled with the improvements in administration introduced from time to time, was more than realized. The receipts under *Opium* rose owing to an increase in the transport duty on opium imported into this Presidency and the gain on sale-proceeds of Excise Opium in the Vizagapatam district, the adjustment of the latter item not having been anticipated in the estimates.

VIII.—Assessed Taxes.

Budget.	Revised.	Actuals.
8 75	10 13	10 31

The increase was due to fresh and enhanced assessments made by assessing officers, consequent on a closer supervision of their work. A portion of the increase in the Presidency Town is attributed to the activity of the export trade in skins and indigo, consequent on a more favourable season.

IX.—Forest.

Budget.	Revised.	Actuals.
9 50	9 50	9 74

The very favourable results of the year under review (the figure for 1892-93 being 7.88) were due to the comparatively small revenue realized in the previous year, in which the prevailing scarcity in several districts had greatly retarded private enterprise; to the very large supplies of *sâl* sleepers to the East Coast Railway in Ganjam; to a large increase under *Grazing and Fodder grass* in Kistna, owing chiefly to the competition among grazing contractors and to better protection and management; to increased receipts under *Other Minor Produce* in Cuddapah, South Canara, Trichinopoly and Nellore, and to the favourable character of the season in general. The improvement would have been even greater but for (i) the transfer from this head to I. *Land Revenue* of revenue from trees on lands not under the direct control of the Forest Department, and (ii) the falling off in receipts under *Timber and other Produce removed by Government Agency*, contrary to the expectation in the budget. The latter was mainly due to the curtailment of felling operations in some districts caused by the inadequacy of the establishment and the difficulty in obtaining labour, and to the large falling off in the revenue from fire-wood, chiefly in the Kistna district.

X.—Registration.

Budget.	Revised.	Actuals.
6 75	6 15	6 00

Until the year under review, *Fees for Registering Documents* continued to show a progressive increase, but, contrary to the expectation based on the actuals booked for the first nine months of 1893-94, the receipts during the last three months of the year fell below those of the corresponding period of the previous year. This fall may, to some extent, be attributed to the re-action from the effects of the scarcity of 1891-93, which helped to increase the revenue under this head, by driving many of the poorer ryots to the sale or mortgage of their property. Abnormally large receipts were realized in 1892-93 from the unprecedented scale at which advances were sanctioned under the Land Improvement and the Agriculturists' Loans Acts, but, with the decrease of such loans, consequent on the improved season, the amount paid as search fees in registration offices declined.

XIX.—Education.

Budget.	Revised.	Actuals.
1 55	1 68	1 86

Enhanced receipts under *Fees and Fines*, due to the larger fees collected in the Law College towards the close of the year; under *Sale-proceeds of books* and under sales at the School of Arts account for the increase.

XXI.—Scientific and other Minor Departments.

Budget.	Revised.	Actuals.
2 18	1 80	1 73

The principal cause of the decrease was a fall in the demand for quinine and cinchona febrifuge by the Medical Departments of Madras and Bombay.

XXX.—Minor Works and Navigation.

Budget.	Revised.	Actuals.
1 55	1 77	1 86

The receipts of the Civil Department comprise chiefly contributions by ryots. The increase under actuals occurred in those of the Public Works Department, viz., navigation receipts on the Buckingham Canal and plantation and other canal produce under *Agricultural Works*.

XXXII.—Civil Works.

Budget.	Revised.	Actuals.
2 00	1 66	1 77

It was expected that 23 lakh would be recovered from the Municipalities of Madura and Trichinopoly in connection with water-supply works; but 14 only was actually realized, as it was subsequently found that there was nothing recoverable from the Trichinopoly Municipality, expenditure having been less than was anticipated. On the other hand, a further contribution of 04 in March 1894 from the Jeypore estate on account of Agency roads was not anticipated in the estimates.

Contributions from Local Funds.

Budget.	Revised.	Actuals.
9.63	7.16	7.13

The outlay on the construction of the Māvavaram-Muttupet Railway was less than was anticipated in the budget, and the Village Service Fund of the Madura district repaid a loan of .73 taken from Provincial revenues in previous years.

CHARGES.

3.—Land Revenue.

Budget.	Revised.	Actuals.
49.67	51.27	51.66

There were savings in *Salaries* under *Charges of District Administration* consequent on the absence of senior officers on leave out of India and in the provision for cost of *Searches in Registration offices* owing to the favourable character of the season; but these were more than counterbalanced by the payments on account of exchange compensation allowance and the increased expenditure incurred under *Travelling allowances* and *Sub-divisional Establishments*. The budget provision for the Survey Department was exceeded owing to the supply of instruments to village accountants and to the large expenditure on account of temporary establishments in the Central office. In the Settlement Department, increased charges were incurred for temporary establishments chiefly in connection with the introduction of the settlement rates into the Tanjore district. The deputation of the Deputy Director, Land Records Branch, as Acting Secretary to the Board of Revenue (Separate Revenue) for about two months, during which period his pay was debited to 5. *Salt*, and short expenditure under *Travelling Allowances* and *Agricultural Inspectors* caused a saving under *Land Records and Agriculture*. This minor head was however debited with the charges on account of Revenue Inspectors transferred from *Charges of District Administration*, the one-fifth formerly debited to *Law and Justice* being also re-transferred from the latter head.

5.—Salt.

Budget.	Revised.	Actuals.
6.27	5.66	5.40

Increases due to exchange compensation allowance and to the very large payments on account of *Rewards* and *Petty Construction and Repairs* were more than counterbalanced by a large saving under *Salt Purchase and Freight*. The budget contemplated a large accumulation of reserve stocks of Government salt; but, owing chiefly to the unfavourable character of the season for salt manufacture, the outturn of salt in some factories was very small.

6.—Stamps.

Budget.	Revised.	Actuals.
1.95	2.60	2.44

The provisions on account of *Discount on Sale of Stamps* and *Stamp Papers supplied from Central Stores* were raised in the revised estimate. But neither of these anticipated increases was fully realized.

7.—Excise.

Budget.	Revised.	Actuals.
1.65	1.49	1.51

The variations under this head have been explained under 5. *Salt*. One-fourth of the total charges of the combined Department of Salt and Excise, after deducting the charges for Orissa salt and of petty construction and repairs of licensees' works, is debited to this head.

9.—Customs.

Budget.	Revised.	Actuals.
1.72	1.80	1.76

There was an excess in the charges at Madras due to an increase of establishment for the port, to the grant of exchange compensation allowance sanctioned subsequent to the framing of the budget and to the extra expense entailed by the grant of privilege leave to the Collector. Under charges at other ports, there was a saving in the provision for *Petty Construction and Repairs* which was, to some extent, counterbalanced by the increased establishment sanctioned for the ports of Ganjām and Tuticorin.

11.—Forest.

Budget.	Revised.	Actuals.
8.12	6.72	6.78

Compared with the budget there was a saving under *Timber and other produce removed by Government Agency*, due to the falling off in the corresponding head of receipts, to diminished fellings of timber in North Malabar, to the cheaper rate at which sandalwood was collected in North Coimbatore and to the non-payment within the year of the remuneration to a contractor in South Canara. Short expenditure occurred under *Communications and Buildings*, owing for the most part to the employment of the establishments on other important works such as selection, demarcation, &c., of forests and to the suspension of works in the Agency tracts. Under *Plantations and Protection from fire*, savings were effected in consequence of a more favourable season and the postponement of operations in certain districts. The budget provided for the reorganization of the subordinate and clerical establishments, but the reorganization did not take effect during the year. Exchange compensation allowance caused an increase.

12.—Registration.

Budget.	Revised.	Actuals.
4.05	3.75	3.81

The budget estimate provided for the regrading of Registrars and Sub-Registrars and for the revision of the clerical staff, but neither of the schemes was carried out during the year. The provision for the opening of new Sub-Registry offices was also not fully utilized.

18.—General Administration.

Budget.	Revised.	Actuals.
9.48	9.99	10.04

The greater portion of the total excess over the sanctioned budget estimate was consequent on the grant of exchange compensation allowance.

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

Budget.	Revised.	Actuals.
45-00	45-50	45-27

Provision was made in the budget for the retention during the year of an additional temporary Puisne Judge of the High Court, but this was not sanctioned by the Secretary of State. Against this saving there were increases owing to the payment of exchange compensation allowance, to excess expenditure in the item of *Translation and Printing* executed by the High Court, to the grant of privilege leave to the Registrar of the Appellate Side, and to the anticipated savings under *Munsifs* not having accrued. There was a saving under *Court of Small Causes* due to the absence on leave out of India of the Chief Judge. The payment of Rs. 300 per mensem to the Administrator-General was resumed during the year, as the average net commission drawn by that officer did not exceed Rs. 1,200 per mensem; the Government allowance which was withheld from 1889-90 was not anticipated in either of the estimates of 1893-94 and was drawn only in February 1894 with arrears.

19-B.—*Law and Justice—Jails.*

Budget.	Revised.	Actuals.
9-35	10-31	10-57

The excess was mainly due to the outlay on *Jail manufactures* which shows a continual rise with the revival of manufacturing operations. Exchange compensation allowance and increased expenditure on diet of Prisoners in Lock-ups also contributed to raise the charges.

20.—*Police.*

Budget.	Revised.	Actuals.
43-59	42-98	43-71

Provision was made in the budget for an increase in the strength of the *District Executive Force*, which, though sanctioned, was not carried out, the Police force employed during the year being only slightly larger than in the previous year. The provision for *Railway Police* was not entirely utilized nor was that under *Cattle Pounds*. Under *Village Police*, the budget provided for a reorganization, which was not carried out. These savings were, however, more than counterbalanced by payments on account of exchange compensation allowance, by a considerable rise in the cost of stores supplied from Europe, and by the fact that the budget estimate under *Presidency Police* took credit for savings which were not realized. The cost of stores supplied from Europe caused an excess of 80 lakh over the estimated figure; supplies of woollen cloth were, for the first time, indented for from Europe in 1892-93 but were received only in the year under review, together with the indent for the year. The supply of arms, &c., from the Military Department also exceeded the estimated figure.

21.—*Marine.*

Budget.	Revised.	Actuals.
50	1-15	1-24

The estimate was exceeded owing to the charges of construction of the new fishery vessels *Margarita* and *Irene* and grants to supplement Port Fund deficits having been higher than originally anticipated. A grant of 70 lakh was also made to the Pamban Pilotage Fund in order to enable it to pay off a loan incurred on account of the Dredger *Wenlock*.

22.—*Education.*

Budget.	Revised.	Actuals.
16-15	16-40	16-18

Exchange compensation allowance reduced the saving which would otherwise have accrued under *Direction* owing to the appointment of Director having been held by an acting officer. Notwithstanding exchange compensation allowance, the charges of the year under *Inspection* were slightly less than those of the previous year, due chiefly to smaller expenditure on *travelling*. Under *Colleges*, a saving under *Arts Colleges* was more than counterbalanced by an excess expenditure under *Professional Colleges*. The saving under the former would have been greater and the excess in the latter less but for the payment of exchange compensation allowance. The short expenditure on *Arts Colleges* was due partly to the non-utilization of a portion of the amount provided under *Supplies and Services*, but chiefly to the saving which accrued in consequence of the appointment of junior officers to act in the place of seniors who had retired or who were on leave out of India. The excess under *Professional Colleges* chiefly occurred in the charges of the *College of Engineering* where the provision for *Salaries and Supplies and Services* proved quite insufficient; under the latter there was no provision for *Cost of Europe Stores*. *Government Schools* showed an excess, due chiefly to the increasing charges on account of *Primary Schools*. A saving took place under *Grants-in-aid* owing chiefly to *Payments by results* not having reached the figure anticipated in the estimates.

24.—*Medical.*

Budget.	Revised.	Actuals.
11-80	12-73	13-17

Under *Medical Establishment*, exchange compensation allowance accounted for a rise of 27 in the actuals over the budget. Fluctuations under this minor head depend chiefly upon the number of senior Commissioned officers on leave out of India or employed on military duty. Under *Medical College and School*, exchange compensation allowance and *Cost of Europe Stores* were not anticipated in the Budget, which also did not sufficiently provide for *Stipends* of students. Further excess expenditure was caused by the grant of privilege leave to the professorial staff. Under *Hospitals and Dispensaries*, there was an excess under *Establishment, Diet of Patients and Contingencies*. The establishments of the Presidency Hospitals were revised in 1892-93 and the expenditure on dieting is increasing with the rise in the number of patients. The provision for contingencies was too small. The Budget was exceeded under *Grants for Medical Purposes* by the grant subsequently sanctioned for the Victoria Caste and Gosha Hospital.

30.—*Stationery and Printing.*

Budget.	Revised.	Actuals.
7-50	7-81	8-02

The principal excess occurred under *Stationery supplied from Central Stores* and was due to increased demands, chiefly from the Land Revenue, Registration and Printing Departments.

37.—Construction of Railways.

	Budget.	Revised.	Actuals.
	6.75	6.64	6.40

The Májavaram-Muttupet Railway will be completed at a total cost of nearly 24½ lakhs against the sanctioned estimate of 27 lakhs.

41.—Miscellaneous Railways.

	Budget.	Revised.	Actuals.
	..	11	11

This expenditure was incurred in connection with the Bezvada-Masulipatam survey and the West Coast Railway reconnaissance.

43.—Irrigation—Minor Works and Navigation.

	Budget.	Revised.	Actuals.
	32.00	31.50	31.42

The charges on account of Minor Irrigation Works in charge of Collectors were transferred to the Civil Accounts from 1893-94. The short expenditure was due to want of energy on the part of some of the Tahsildars and the existence of water until the close of the year in certain tanks proposed to be repaired.

45.—Civil Works.

	Budget.	Revised.	Actuals.
	29.01	26.50	26.41

The Budget Estimate included 3.92 for grants to Municipalities on account of drainage and water-supply projects, but 1.76 only was actually utilized. On the other hand, the provision for *Communications* was exceeded, chiefly in the Vizagapatam district.

Contribution to Local Funds.

	Budget.	Revised.	Actuals.
	2.34	2.67	2.60

The increase was due to additional expenditure under Educational grants-in-aid and a special grant of .20 for relief purposes in North Arcot.

II.—Revised Estimate for 1894-95.

The Budget and Revised Estimates for 1894-95 are compared below:—

Revenue.				Number of head of account.	Heads.	Number of head of account.	Expenditure.			
Budget estimate.	Revised estimate.	More.	Less.				Budget estimate.	Revised estimate.	More.	Less.
157.33	161.09	3.76	..	..	Refunds and Drawbacks	1	1.20	1.35	15	..
1.67	1.48	..	19	..	I. Land Revenue ..	3	51.83	51.73	..	10
56.25	58.50	2.25	..	..	III. Salt ..	5	6.48	5.75	..	73
32.25	33.75	1.50	..	..	IV. Stamps ..	6	2.59	2.46	..	13
41	60	19	..	..	V. Excise ..	7	1.65	1.60	..	05
10.13	11.10	97	..	..	VII. Customs ..	9	1.78	2.01	23	..
9.00	9.50	50	..	..	VIII. Assessed Taxes ..	10	11	11	..	..
6.60	6.60	..	60	..	IX. Forest ..	11	7.72	7.00	..	72
2.19	1.92	..	27	..	X. Registration ..	12	4.16	3.98	..	18
..	..	..	..	..	XII. Interest ..	13	1.89	1.63	..	26
7.21	7.17	..	04	..	XIII. Post Office ..	15	85	86	01	..
3.62	4.25	63	..	..	XVI-A. Law and Justice—Courts of Law ..	18	9.92	10.24	32	..
4.60	4.60	..	..	..	XVI-B. Law and Justice—Jails ..	19-A	46.26	46.58	32	..
01	..	..	01	..	XVII. Police ..	19-B	10.31	10.40	09	..
1.67	1.83	16	..	..	XVIII. Marine ..	20	44.53	43.73	..	80
95	1.08	13	..	..	XIX. Education ..	21	33	50	17	..
1.95	1.82	..	13	..	XX. Medical ..	22	16.61	15.86	..	75
33	39	06	..	..	XXI. Political ..	24	12.87	13.33	46	..
1.06	1.25	19	..	..	XXI. Scientific and other Minor Departments ..	25	83	83	..	..
1.48	1.64	16	..	..	XXII. Superannuation Allowances and Pensions ..	26	4.21	4.10	..	11
..	..	..	..	..	XXIII. Stationery and Printing ..	29	13.91	14.45	54	..
2.25	2.12	..	13	..	XXV. Miscellaneous ..	30	7.91	8.03	12	..
1.67	1.91	24	..	..	XXVI. Famine Relief ..	32	1.48	1.47	..	01
1.32	1.53	21	..	..	XXVI. Construction of Railways ..	33	..	01	01	..
6.10	5.05	..	1.05	..	XXVI. Working expenses ..	37	1.75	1.28	..	47
310.05	318.58	8.53	..	..	XXVI. Miscellaneous Railways ..	38	1.52	1.32	..	20
26.45	29.36	2.91	..	..	XXX. Minor Works and Navigation ..	41	..	03	..	03
..	..	..	..	..	XXXII. Civil Works ..	43	33.25	33.54	29	..
..	..	..	..	..	Contributions ..	45	27.62	25.68	..	1.94
..	..	..	..	..	..	..	2.93	3.14	21	..
..	..	..	..	..	Total ..	..	316.50	312.94	..	3.56
..	..	..	..	..	Balance ..	..	20.00	35.00	15.00	..
..	..	..	..	..	Opening ..	..	..	..	..	..
..	..	..	..	..	Closing ..	..	..	..	..	..

The total revenue is expected to exceed the budget figure by 8.53 lakhs, increases occurring chiefly under *Land Revenue, Stamps, Excise, Assessed Taxes, Forest and Law and Justice—Jails*. An improvement in the current collections, due partly to the favourable season and partly to the large increase caused by the Tanjore Settlement, accounts for the increase under *Land Revenue*. The Revised Estimate under *Stamps* has been based on the actuals of the first eleven months and the same causes—the opening of additional courts and the introduction of stamped copy papers into Revenue and Magisterial offices—which contributed to swell the receipts for the previous year, have doubtless operated to raise them in 1894-95. The favourable season, the enhancement of the rate of excise duty on country spirits in almost all the private distillery supply tracts, and the extension of the tree-tax system to seventeen additional taluks have improved the *Excise* receipts. The anticipated increase under *Assessed Taxes* occurs under *Ordinary Collections* and is apparently due to closer supervision of the work of assessing officers. Under *Forest*, increases are anticipated chiefly from grazing and fodder grass, from *Other minor produce*, and under *Miscellaneous* owing to the value of two elephants recently sold to the Agent to the Governor in Ganjam having been credited to this head. Under *Jails*, the greater portion of the increase occurs in *Jail manufactures*.

The estimated decreases occur mainly under *Registration* and *Contributions*. The receipts under the former were high during the last few years owing to the scarcity which gave rise to a number of land sales and mortgages. The Budget has been reduced in the Revised with reference to current collections. The decrease under *Contributions* is due to smaller recoveries on account of the Májavaram-Muttupet Railway, the construction charges having fallen short of the amount originally expected to be spent during the previous year.

The saving of 3.56 lakhs in the total charges occurs mainly under *Civil Works, Police, Education, Salt and Forest*.

The large savings under *Civil Works* is chiefly due to grants sanctioned for certain Municipalities for drainage and water-supply schemes not having been utilized. Under *Police*, savings are expected in the charges on account of the District Executive Force, Cattle Pounds and Village Police. The savings under *Salt* occurs under *Licensees' works* and *Salt purchase and freight* only .65 and 3.16 being likely to be required on these accounts against 1.14 and 4.92 respectively provided in the budget in the first instance. The *Education* and *Forest* charges have been reduced in the Revised with reference to the actuals.

The most notable excesses in the charges occur under *Superannuation Allowances and Pensions, Medical, General Administration, Law and Justice—Courts of Law*, and *Customs*. The estimate under *Superannuation Allowances and Pensions* has been raised with reference to the actuals of the first half of the current year. The excess under *Medical* is due to the necessity for raising the provision under Presidency Hospitals and Dispensaries and Medical College. *General Administration* charges have been raised chiefly under Civil Secretariats and Board of Revenue. Under the former the Revised Estimate for *Contingencies* has been based on the actuals. The excess under the latter falls under *Salaries* and is due to the extra cost entailed by the grant of privilege leave and to the higher rate of exchange compensation allowance. The increase under *Courts of Law* occurs under (1) *High Court* in the charges on account of the Registrar and *Supplies and Services* in the Appellate Side, (2) *Law Officers* on account of fees to Pleaders, and (3) *Civil and Sessions Courts* on account of salaries and establishments of District and Sessions Judges. The establishment charges at Madras under *Customs* have been raised with reference to the actuals of the earlier months. The increase occurs chiefly in the Sea Customs establishment at Madras owing to provision having been made for the scale of establishment required in connection with the working of the new Tariff Act.

III.—Budget Estimate for 1895-96.

The ensuing year is expected to open with a balance of 35 lakhs. The receipts are estimated at 322.08 and the charges at 334.35, leaving a closing balance of 22.73. The following statement shows the general result as compared with the budget and revised estimates of the current year:—

	1894-95.		1895-96.	As compared with	
	Budget.	Revised.	Budget.	Budget.	Revised.
<i>Provincial.</i>					
Opening balance	26.45	29.36	35.00	+	8.55
Revenue	310.05	318.58	322.08	+	12.03
Expenditure	316.50	312.94	334.35	+	17.85
Surplus + or deficit — .. .	6.45	5.64	12.27	—	5.82
Closing balance	20.00	35.00	22.73	+	2.73

The improvement in the receipts is due to the steady increase under several of the principal heads of revenue. On the expenditure side, provision has been made for the Railway Police scheme, for increased expenditure on Public Works and on municipal drainage and water-supply schemes and for the Government donation of half a lakh to the Students' hostels.

The details under the various sections are shown by minor heads in the subjoined statements:—

Refunds and Drawbacks—1.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial shares.</i>						
Land Revenue (one-fourth)	.19	.19	.31	.21	.39	.45
Stamps (three-fourths)	.84	.87	.75	.77	.69	.61
Excise (one-fourth)	.03	.02	.02	.03	.03	.04
Assessed taxes (one-half)	.15	.12	.08	.09	.08	.08
Forest (one-half)	.02	.13	.02	.04	.04	.11
Registration (one-half)	.02	.02	.02	.02	.02	.02
Total	1.25	1.35	1.20	1.16	1.25	1.31

Drawbacks occur only under Customs and are wholly Imperial. The charges shown above represent only *Refunds*, and vary considerably from year to year. They are not liable to any departmental control.

I.—Land Revenue—3.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Shared.</i>						
Revenue—						
Ordinary revenue	535.47	524.56	513.76	527.15	504.12	431.25
Sale of Government estates	.02	.01	.19	.44	.06	.01
Sale-proceeds of waste lands and redemption of land-tax	.13	.45	.15	.25	.15	.10
Rents, &c., of fisheries	.55	.48	.61	.94	.66	.54
Miscellaneous						
Total	536.17	(a) 525.56	(a) 514.62	(a) 528.78	504.99	432.17
Provincial share (one-fourth)	134.04	131.39	128.65	132.20	126.25	108.04
Adjustments	32.75	29.70	28.68	32.48	33.08	41.47
Total	166.79	161.09	157.33	164.68	159.33	149.51
<i>Provincial.</i>						
Expenditure—						
Charges of District Administration	39.09	38.31	{ 38.90 } { * 2.22 }	37.92	40.77	38.98
Charges on account of Fishery collections	.06	.02	.06	.02	.03	.05
Survey and Settlement	9.43	9.85	9.74	10.30	9.10	8.99
Land Records and Agriculture	{ .81 } { + 2.82 }	{ .75 } { + 2.70 }	.83	{ .70 } { + 2.57 }	.71	.59
Inam Commissioner	.08	.10	.08	.15	.15	.09
Total	52.29	51.73	51.83	51.66	50.76	48.70

(a) These figures exclude the special assignment to Imperial on account of the new Village Cess Act.
* Charges on account of Revenue Inspectors less one-fifth transferred to 19-A. Law and Justice.
† Full cost of Revenue Inspectors.

Revenue.—The increase expected in 1895-96 is due to the following causes:—

- Introduction of the new settlement rates in Trichinopoly, Malabar, Tanjore and Gódvári.
- Detection of irrigation frauds in Gódvári.
- Extension of irrigation in the Kistna and other deltas.
- Enhancement of the rate of water-tax in Gódvári and Kistna.

Adjustments.—The fixed assignment from Imperial to Provincial under the present contract is 32.54. In 1894-95 the special contribution to the Government of India reduced it by 3 lakhs. The variations in other years are due to petty contributions and transfers on account of the Daily Weather report, Forest audit, Customs charges, Detention hospital, &c., which did not form part of the original contract as settled in 1892-93.

Under *Charges of District Administration* the budget estimate for 1895-96 includes provision for—

- the entertainment of three new Deputy Collectors under the Provincial Civil Service Scheme;
- increased remuneration to copyists owing to the extension of the system of granting copies on stamped papers;

A smaller provision has been made for the cost of *searches in Registration offices* owing to the favourable character of the season.

Savings will be effected in the expenditure of the Survey Department. Under *Settlement* also, there will be savings, which will, however, to some extent, be absorbed by the retention of establishments for completing the writing up of diglott registers for Tanjore and Trichinopoly and for preparing the accounts necessary for the re-settlement of portions of the Trichinopoly, Gódvári and Kurnool districts, as well as for the settlement of four taluks in Malabar.

The charges on account of *Revenue Inspectors*, four-fifths of which have hitherto been shown under *Charges of District Administration* and one-fifth under 19-A. *Law and Justice*, have been transferred entirely to *Land Records and Agriculture* with effect from 1893-94.

III.—Salt—5.

		Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
					1893-94.	1892-93.	1891-92.
<i>Provincial.</i>							
Revenue—							
Rents of Warehouses	.. .. .	..	..	..	..	..	..
Fees and Cesses	.. .. .	1.75	1.26	1.45	1.11	1.42	.79
Fines and Forfeitures	.. .. .	.02	.02	.02	.01	.02	.07
Miscellaneous	.. .. .	.20	.20	.20	.22	.25	.32
Total ..		1.97	1.48	1.67	1.34	1.69	1.18
<i>Shared.</i>							
Expenditure—							
Salaries, establishments and contingencies	.. .. .	25.95	24.23	24.16	23.77	21.85	21.48
Salt purchase and freight	.. .. .	4.76	3.16	4.92	2.23	3.07	3.19
		30.71	27.39	29.08	26.00	24.92	24.67
<i>Deduct—</i>							
Amount chargeable to 7. Excise	.. .. .	6.83	6.87	6.59	6.04	5.74	5.60
Total ..		23.88	21.02	22.49	19.96	19.18	19.07
Provincial share ..		6.93	5.75	6.48	5.40	5.13	.83
Cost of licensees' works (Provincial) included in the above total		1.28	.65	1.14	.55	.45	.83

The revenue under the Provincial section of this head consists of the recoveries from excise licensees of the cost of works executed on their behalf by Government. The increase in the budget estimate, which occurs under *Fees and Cesses*, is due to the larger amount proposed to be expended on such works which may necessitate the levy of increased rates of cess.

The budget estimate of charges provides for the full sanctioned scale of establishments for both the Salt and the Excise departments, and for an addition of .75 lakh on account of the extension of the tree-tax system. Larger provision has also been made for works in connection with the opening of new factories, excise licensees' works, &c.

IV.—Stamps—6.

				Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
							1893-94.	1892-93.	1891-92.
<i>Shared.</i>									
Revenue—									
Sale of General Stamps	27.26	27.26	27.00	26.53	27.15	25.02			
Sale of Court-fee Stamps	49.90	49.90	47.15	46.97	45.43	41.66			
Duty on Impressing Documents	.37	.37	.43	.35	.59	.35			
Fines and Penalties	.46	.46	.41	.46	.46	.44			
Miscellaneous	.01	.01	.01	.01	.01	.01			
Total ..	78.00	78.00	75.00	74.32	73.64	67.48			
Provincial share—Three-fourths ..	58.50	58.50	56.25	55.74	55.23	50.61			
<i>Shared.</i>									
Expenditure—									
Superintendence	.25	.24	.25	.24	.23	.21			
Charges for the sale of General Stamps ..	1.17	1.14	1.20	1.14	1.17	1.08			
Charges on sale of Court-fee Stamps	.52	.52	.50	.51	.49	.42			
Stamp paper supplied from Central Stores ..	1.40	1.38	1.50	1.36	1.29	..			
Total ..	3.34	3.28	3.45	3.25	3.18	1.71			
Provincial share—Three-fourths ..	2.51	2.46	2.59	2.44	2.38	1.28			

The revenue under this head continues steadily to increase with the increase in the population and the advancing prosperity of the country.

Under charges, the sanctioned budget of 1891-95 included the cost of stamps supplied to the Postal and Telegraph departments, but this item has been excluded from the present estimates as well as from the accounts of 1893-94.

V.—Excise—7.

				Accounts.					
				1893-94.	1892-93.	1891-92.			
Shared.									
ABKARI.									
Revenue—									
License and Distillery fees and duties for the sale of liquors and drugs				132.89	130.68	124.77	123.85	116.69	117.10
OPIUM.									
Transit duty on excise opium (imported from Indore)				3.77	3.77	3.84	4.28	4.03	3.90
Gain on sale-proceeds of excise opium				..	.15	..	.19	..	..
MISCELLANEOUS.									
Fines, confiscations and miscellaneous ..				.34	.40	.39	.42	.39	.40
Total ..				137.00	135.00	129.00	128.74	121.11	121.40
Provincial share—One-fourth ..				34.25	33.75	32.25	32.18	30.28	30.35
Expenditure—									
Portion of the combined Salt and Excise Establishment (transferred from 5. Salt)				6.83	6.37	6.59	6.04	5.73	5.60
District Executive Establishment				.01	.01	..	.01	.01	.01
Total ..				6.84	6.38	6.59	6.05	5.74	5.61
Provincial share—One-fourth ..				1.71	1.60	1.65	1.51	1.43	1.40

The increase in the revenue occurs mainly in the fees and duties leviable on country spirits and toddy and is due to the extension of the tree-tapping system, to the enhancement in the rate of excise duty in almost all the private distillery supply tracts and in the Vizagapatam and Kistna districts, to higher rentals, and to the successful results anticipated from the separate shop system extended to certain taluks from the middle of 1894-95.

The variations in the charges under the combined department of *Salt and Excise* have been explained under 5. *Salt*.

The expenditure under district executive establishment represents certain temporary opium establishment charges which are taken direct to 7. *Excise*.

VII.—Customs—9.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Revenue—						
Warehouse and wharf rents	.38	.34	.20	.25	.21	.16
Miscellaneous	.23	.26	.21	.23	.33	.19
Total ..	.61	.60	.41	.48	.54	.35
<i>Provincial.</i>						
Expenditure—						
Sea Customs—Salaries, Establishment and Contingencies	2.21	1.87	1.65	1.63	1.55	1.47
Land Customs—Salaries, Establishment and Contingencies	.15	.14	.13	.13	.12	.11
Total ..	2.36	2.01	1.78	1.76	1.67	1.58

The budget figure under Revenue has been fixed with reference to the revised estimate.

Under expenditure, the budget provides for the increased establishment required for the working of the new Tariff Act. The charges under Customs are wholly Provincial, but the excess caused by the working of the new Tariff Act will be met by a contribution from Imperial revenues. Provision has also been made for the construction of a pinnace for the Masulipatam port and for the purchase of a boat for the Cochin patrol boat establishment.

VIII.—Assessed Taxes—10.

		Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
					1893-94.	1892-93.	1891-92.
<i>Shared.</i>							
Revenue—							
Income-tax	.. .. .	22.40	22.20	20.25	20.62	18.53	17.36
Provincial share—One-half	..	11.20	11.10	10.13	10.31	9.26	8.68
<i>Shared.</i>							
Expenditure—							
Collection of Income-tax	.. .. .	.24	.22	.22	.20	.17	.16
Provincial share—One-half	..	.12	.11	.11	.10	.09	.08

The establishments have been strengthened in Madras in order to ensure greater efficiency in administration and more careful enquiries regarding the income of assesses. This has resulted in enhanced assessments. The increased export trade in skins and indigo noticed in the review of the accounts for 1893-94 is also expected to continue.

IX.—Forest—11.

			Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
						1893-94.	1892-93.	1891-92.
<i>Shared.</i>								
Revenue—								
I.—Timber and other produce removed from forests by Government Agency ..			4.67	3.45	4.35	4.06	3.30	3.88
II.—Timber and other produce removed from forests by consumers or purchasers ..			13.37	14.60	13.10	14.67	11.81	12.43
III.—Confiscated drift and waif wood ..			.12	.13	.10	.13	.10	.14
V.—Miscellaneous			.54	.82	.45	.61	.56	.49
Total ..			18.70	19.00	18.00	19.47	15.77	16.94
Provincial share—One-half ..			9.35	9.50	9.00	9.74	7.88	* 16.94
<i>Shared.</i>								
Expenditure—								
A.—Conservancy and works			8.22	7.00	8.20	6.81	6.71	7.20
B.—Establishments			7.48	7.00	7.25	6.74	6.52	5.93
Total ..			15.70	14.00	15.45	13.55	13.23	13.13
Provincial share ..			7.85	7.00	7.72	6.78	6.61	* 13.13
Surplus of the dept. (Imperial and Provincial).			3.00	5.00	2.55	5.92	2.54	3.81

* Entirely Provincial under the previous contract.

In the estimates of 1895-96 provision has been made for increased outlay on account of the following among other objects—

- Feed and keep of the new elephants purchased in 1894-95 for both the Northern and Southern Circles.
- Improved means of communication in certain districts.
- Permanent demarcation works in Bellary, Kurnool, Chingleput, South Arcot, Trichinopoly and North Coimbatore.

Under *Establishments*, provision has been made for the full sanctioned scale of the department and for the promotion of officers to higher grades, with small deductions for savings on account of officers on leave out of India.

X.—Registration—12.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Shared.</i>						
Revenue—						
Fees for registering documents	10.63	10.38	12.15	10.93	11.13	10.23
Fees for copies of registered documents ..	.35	.35	.35	.33	.31	.29
Miscellaneous	1.22	1.27	.70	.73	1.74	1.82
Total ..	12.20	12.00	13.20	11.99	13.18	12.34
Provincial share—One-half ..	6.10	6.00	6.60	6.00	6.59	6.17
<i>Shared.</i>						
Expenditure—						
Superintendence	.32	.33	.33	.31	.34	.31
District charges	8.18	7.63	8.00	7.30	7.05	6.79
Total ..	8.50	7.96	8.33	7.61	7.39	7.10
Provincial share—One-half ..	4.25	3.98	4.16	3.81	3.69	3.55

The receipts in 1891-92 and 1892-93 were high owing to the scarcity which gave rise to a number of land sales and mortgages. The variations in the minor head *Miscellaneous* are due to a change in classification.

Under charges, the provision made in the budget of 1894-95 for revising the grades of Registrars and Sub-Registrars, which has not been utilized, has been repeated. The budget also provides for twelve months' charges in connection with the revised scheme of clerical establishment, which was introduced from the 1st June 1894. Further increases occur under Sub-Registrars' establishments, commission, &c., all of which are rendered necessary by the general increase of work.

XII.—Interest—13.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Revenue—						
Interest on Provincial Loans and Advances ..	1.66	1.90	2.17	1.77	.82	.41
Interest on Government Securities	.02	.02	.02	.02	.03	.02
Total ..	1.68	1.92	2.19	1.79	.85	.43
<i>Provincial.</i>						
Expenditure—						
Interest on Provincial Advance and Loan Accounts	1.53	1.63	1.89	1.79	1.42	.69

The receipts represent recoveries from cultivators, landholders, municipalities, and local boards on account of interest on the Provincial loans and advance accounts. During the scarcity in 1891, very large sums were advanced to cultivators, but these are now being rapidly refunded and the interest realised is decreasing.

The interest payable to Imperial on the mean outstanding balance of the Provincial loans and advance accounts fluctuates with the amounts provided for loans to be advanced under the various heads mentioned above.

XIII.—Post Office—15.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Revenue—						
District Post Collections	..	..	..	..	01	..
<i>Provincial.</i>						
Expenditure—						
District Post Establishments	95	86	85	82	79	90

General Administration—18.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Expenditure—						
Salary of the Governor	1.25	1.25	1.22	1.22	1.20	1.20
Staff and Household of the Governor	47	46	47	48	44	45
Expenditure from Contract Allowance	90	90	90	80	1.00	90
Tour Expenses	10	03	03	04	05	01
Executive Council	1.39	1.37	1.35	1.33	1.27	1.27
Legislative Council	19	29	17	15	15	16
Civil Secretariats	3.12	3.07	2.98	3.17	3.17	3.22
Military Secretariat	05	59	61	61	57	62
Board of Revenue, Financial Commissioner, and Establishments	1.82	1.81	1.75	1.81	1.76	1.84
Civil Offices of Account and Audit	45	47	44	43	40	39
Total ..	9.74	10.24	9.92	10.04	10.01	10.06

The increase in the charges under Legislative Council is principally due to the allowances of the Member of the Imperial Legislative Council appointed by H. E. the Viceroy, which are payable in Madras, to travelling allowances of non-official Members of the local Legislative Council, and to the employment of a shorthand reporter. It has also been found necessary to place an officer on special duty during the Legislative Session and this has raised the charges under Civil Secretariats.

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

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Revenue—						
Sale-proceeds of Unclaimed and Escheated Property	14	14	15	15	13	17
Court-fees realised in Cash	20	21	19	18	19	24
General Fees, Fines and Forfeitures	6.67	6.68	6.49	6.30	5.94	5.90
Pleadership Examination Fees	09	04	28	27	29	18
Miscellaneous Fees and Fines	02	03	02	02	02	02
Miscellaneous	05	07	08	05	06	06
Total ..	7.17	7.17	7.21	6.97	6.63	6.57
<i>Provincial.</i>						
Expenditure—						
High Court	5.42	5.44	5.24	5.32	5.33	5.47
Law Officers	1.45	1.67	1.38	1.36	1.54	1.27
Administrator-General	..	03	..	02	..	01
Presidency Magistrates' Court	53	52	53	51	51	50
Civil and Sessions Courts	25.81	25.55	25.34	24.91	24.64	24.00
Courts of Small Causes	97	99	95	86	91	87
Criminal Courts	11.69	11.43	11.86	11.32	11.03	10.02
Pleadership Examination Charges	07	12	16	17	09	10
Refunds	80	83	80	80	82	80
Total ..	46.74	46.58	46.26	45.27	44.87	43.04

The most noticeable variation in the receipts occurs under *Pleadership Examination Fees* and is due to the anticipated fall in the number of candidates on account of the high standard of educational qualification now required for admission to the examination. The rise in the third minor head of receipts is based mainly on the available actuals of 1894-95 which show an increase under *Magisterial fines*.

In the allotment for the *High Court*, increases occur under (i) establishment for the conservancy of the Law Courts, (ii) additional temporary establishment for compiling statistics for the annual administration reports, (iii) allowances to copyists and (iv) printing and translation executed on behalf of suitors. Under *Law Officers*, increased provision has been made under *Fees to Pleaders in civil suits, pauper suits, and in criminal cases*. Under *Civil and Sessions Courts*, the probable savings under the salaries of District and Sessions Judges have been estimated at a lower figure than in 1894-95. The item of *Local allowances to shorthand writers*, which accounts for part of the increase under this head, is new, as also is that of local allowances to the establishment of the Sub-Court at Ootacamund. Increased provisions under *Petty Construction and Repair, Contingencies, Process-serving Establishment and Copyist Establishment of New Sub-Magistrates* are estimated at a slightly higher figure than the grant for 1894-95.

XVI-B.—Law and Justice—Jails—19-B.

		Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
					1893-94.	1892-93.	1891-92.
<i>Provincial.</i>							
Revenue—							
Jails ..	.. .. .	20	25	15	20	31	12
Jail Manufactures ..	.. .. .	3.52	4.00	3.47	3.46	3.28	2.46
Total ..		3.72	4.25	3.62	3.66	3.59	2.58
<i>Provincial.</i>							
Expenditure—							
Jails ..	.. .. .	7.37	7.30	7.46	7.36	7.90	7.85
Jail Manufactures ..	.. .. .	3.73	3.10	2.85	3.21	2.40	1.91
Total ..		11.10	10.40	10.31	10.57	10.30	9.76

On the expenditure side the abolition of the Guntur District Jail has caused a reduction in the allotment under the first minor head. The cost of rations in all jails is also expected to reach a lower figure. These savings have been partly utilized in increasing the warder establishments of some of the jails.

XVII.—Police—20.

							Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
										1893-94.	1892-93.	1891-92.
<i>Provincial.</i>												
Revenue—												
Police supplied to Public Departments, private companies and persons							30	32	26	30	43	24
Presidency Police							30	29	31	29	31	33
Fees, fines and forfeitures							3.69	3.60	3.63	3.73	3.34	3.38
Superannuation receipts							01	01	01	01	01	01
Miscellaneous							37	38	39	36	54	31
Total ..							4.67	4.60	4.60	4.96	4.63	4.27
<i>Provincial.</i>												
Expenditure—												
Presidency Police							2.68	2.65	2.66	2.61	2.64	2.54
Superintendence							1.54	1.61	1.48	1.58	1.32	1.26
District Executive Force							37.88	36.74	37.17	36.70	35.42	35.16
Village Police							06	06	11	06	06	06
Special Police							10	10	10	10	09	08
Railway Police							1.41	..	26	08	16	04
Cattle Pounds							2.85	2.57	2.75	2.58	2.52	2.46
Boiler inspection establishments							06	..	..	..	..	..
Refunds							01	..	..	..	..	..
Total ..							46.59	43.73	44.53	43.71	42.21	41.60

The anticipated increase in the receipts is mainly due to fees and recoveries in connection with the Inspection of Boilers under Madras Act III of 1893, which will be brought into operation in the City of Madras on the 1st April 1895. These receipts are shown under the minor head *Fees, Fines and Forfeitures*, which also includes Pound Fund receipts under which a slightly larger revenue is also expected.

The reorganization of the District Executive force in the various grades, viz., Police force, Subsidiary Jail guards, Treasury guards, Process-servers, which was sanctioned in November 1893, has been fully provided for in the budget for 1895-96. The substitution of Probationary Assistant Superintendents for Probationers and the introduction of the Bengal scheme of good conduct allowances have necessitated enhanced provisions. It is proposed to introduce an independent organization for the detection and prevention of crime on railways at a net cost, after recoveries from the Railways, of 1.14 lakh. Provision has also been made for the inspection of boilers under Madras Act III of 1893 and for the purchase of tents for Police officers.

XVIII.—Marine—21.

		Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
					1893-94.	1892-93.	1891-92.
<i>Provincial.</i>							
Revenue—							
Hire of Vessels (S.S. <i>Margarita</i> and <i>Irene</i>) ..		·01	..	..	..	..	..
Miscellaneous		·01	..	·01	..	..	..
Total ..		·02	..	·01	..	..	..
<i>Provincial.</i>							
Expenditure—							
Salaries and Allowances of Officers and Men afloat		·09	·07	·08	·05	·01	·01
Purchase and Hire of Ships and Vessels ..		..	..	..	·28	·88	1·28
Marine Establishments		·08	·07	·08	·07	·07	·06
Miscellaneous		·23	·36	·17	·84	·13	·15
Total ..		·40	·50	·33	1·24	1·09	1·50

The maintenance of the new fishery vessels *Margarita* and *Irene* costs more than that of the *Margaret Northcote* and *Pearl* did. The charges under *Miscellaneous* represent Provincial contributions for the Dredger *Wenlock*, and to meet deficits in Port funds.

XIX.—Education—22.

						Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
									1893-94.	1892-93.	1891-92.
<i>Provincial.</i>											
Revenue—											
Fees, Government Colleges, General						·56	·52	·50	·52	·54	·43
Fees, Government Colleges, Professional						·59	·70	·54	·69	·49	·36
Fees, Government Schools, General						·12	·10	·12	·09	·09	·09
Fees, Government Schools, Special						·24	·18	·21	·19	·21	·14
Contributions						·02	·02	·03	·03	·03	..
Miscellaneous						·29	·31	·27	·34	·22	·26
Total ..						1·82	1·83	1·67	1·86	1·58	1·33
<i>Provincial.</i>											
Expenditure—											
Direction						·58	·56	·56	·53	·53	·57
Inspection						2·77	2·77	2·79	2·78	2·79	2·74
Government Colleges, General						2·08	1·93	2·09	2·00	2·12	2·07
" Professional						1·62	1·60	1·54	1·69	1·29	·88
" Schools, General						1·45	1·36	1·30	1·50	1·30	1·09
" Special						2·67	2·18	2·73	2·28	2·28	1·70
Grants-in-aid						5·20	5·05	5·20	5·06	4·95	5·13
Scholarships						·28	·22	·25	·20	·25	·25
Miscellaneous						·65	·18	·14	·14	·13	·11
Refunds						·01	·01	·01	..	..	..
Total ..						17·31	15·86	16·61	16·18	15·64	14·54

The anticipated increase under the first minor head of receipts is due to the proposal to raise the fee rates in College classes. Under the second minor head the fees from the Law College have, with reference to the actuals of the earlier months of 1894-95, been placed at a higher figure than in the sanctioned budget.

The variations under the first three minor heads of expenditure are mainly due to the absence of officers on leave. A slightly increased provision for temporary establishments has been necessitated by the redistribution of the circles of Inspectors of Schools and of the divisions of Assistant Inspectors, larger temporary assistance being required by some of these officers whose jurisdiction has been extended and has become too heavy for the present staff. Under *Government Colleges—Professional* the allotment provides for the full sanctioned staff of the College of Engineering as well as for additional workshop instructors. Under *Government Schools—General* the increase is due to the opening of new primary schools in the Agency tracts and in backward localities. Smaller allotments have been made under most of the items included in *Government Schools—Special*. The fact that the post of Superintendent of the School of Arts has not been permanently filled up, the introduction of the departmental system of rationing in the Reformatory school, and the abolition of the carpentry class attached to the Teachers' College and of the Industrial Department of the Hobart Girls' School account for a portion of the decrease. Under *Grants-in-Aid* the allotment for 1894-95 has been repeated as representing a liberal provision when compared with the grants for the five years 1889-90 to 1894-95, the average for which, as shown in Appendix E, amounted to 4.88 lakhs. Increased provision has been made for *Scholarships* in primary and secondary schools, four special scholarships having been allotted for Muhammadan mistresses in the mufassal. Under *Miscellaneous*, ·50 has been entered as the Government contribution to the Students' hostels.

XX.—Medical—24.

				Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
							1893-94.	1892-93.	1891-92.
<i>Provincial.</i>									
Revenue—									
Medical College Fees	..	..	..	·10	·14	·15	·14	·19	·22
Hospital Receipts	..	..	..	·19	·20	·16	·19	·17	·14
Lunatic Asylum Receipts	..	..	..	·09	·10	·09	·09	·09	·07
Medicines sold by Civil Surgeons	..	..	..	·01	·01	·01	·01	·01	·01
Contributions	..	..	..	·52	·59	·51	·41	·36	·32
Miscellaneous	..	..	..	·03	·04	·03	·03	·03	·04
Total ..				·94	1·08	·95	·87	·85	·80
<i>Provincial.</i>									
Expenditure—									
Medical Establishment	..	..	..	5·33	5·15	5·19	5·02	4·66	4·45
Hospitals and Dispensaries	..	..	..	3·66	3·89	3·56	3·81	3·65	3·40
Sanitation and Vaccination	..	..	..	1·28	1·18	1·23	1·17	1·10	1·09
Grants for Medical purposes	..	..	..	·08	·08	·08	·09	·09	·08
Medical School and College	..	..	..	1·76	1·84	1·66	1·90	1·63	1·52
Lunatic Asylum	..	..	..	·96	·97	·93	·97	·93	·85
Chemical Examiner	..	..	..	·19	·21	·21	·20	·15	·18
Refunds	..	..	..	·02	·01	·01	·01	..	..
Total ..				13·28	13·33	12·87	13·17	12·21	11·57

The decrease under *Medical College fees* is due to the fall in the strength of the college in consequence of the raising of the standard of admission to the L.M.S. section and the Hospital Assistant department. The number of patients seeking admission into the Presidency Hospitals shows a tendency to steady increase and the estimate under *Hospital Receipts* has accordingly been fixed at a higher figure than in the budget for 1894-95.

Provision has been made in the estimates of 1895-96 for strengthening the office of the Surgeon-General and for the training of Sanitary Inspectors. There is a steady increase in the cost of *Diets* and *Medicines*, owing to the general rise in the number of patients in the various hospitals.

Political—25.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Expenditure—						
Political Agents	83	83	83	78	91	76

XXI.—Scientific and other Minor Departments—26.

		Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
					1893-94.	1892-93.	1891-92.
<i>Provincial.</i>							
Revenue—							
Agriculture—							
Botanical and other Public Garden Receipts ..		05	04	05	06	05	05
Veterinary and Stallion Receipts		65	80	82	70	73	77
Cinchona Plantations							
Receipts on account of experimental cultivation						01	02
Labour and Emigration—							
Emigration Fees		09	04	09	04	07	15
Inland Labour Transport Fees		01	01	02	01	03	
Miscellaneous—							
Examination Fees		100	92	96	90	95	88
Miscellaneous		01	01	01	02	05	02
Total ..		181	182	195	173	189	189
<i>Provincial.</i>							
Expenditure—							
Scientific—							
Exploration of Petroleum Coal and Minerals ..		28	28	27	28	23	24
Archaeological Department		29	29	29	29	29	26
Provincial Museums		01		01	01	01	
Imperial Institute		19	20	19	20	19	20
Public Observatories		01	01	06	02	04	05
Donations to Scientific Societies							
Agricultural—							
Experimental Cultivation		11		01			
Cinchona Plantations		82	82	84	73	77	78
Public Exhibitions and Fairs		02	01	02	01		
Veterinary and Stallion Charges		41	28	36	25	22	23
Botanical and other Public Gardens		29	31	25	30	26	27
Labour and Emigration—							
Emigration		18	18	18	18	17	14
Inland Labour Transport		01	01	02	02	01	
Statistics—							
Provincial Statistics		48	55	65	62	44	49
Miscellaneous—							
Examinations		111	114	102	128	105	84
Refunds		02	02	04	02	03	01
Total ..		423	410	421	421	371	351

* Includes 04 on account of Census.

It is expected that a slight improvement will occur in emigration operations for Mauritius and Natal. Larger fees are anticipated on account of the Provincial Civil Service examination, which has now been thrown open to all Graduates of the Madras University.

The grant of 04 to the Agricultural Society is now booked under *Botanical and other Public Gardens*. A provision of 10 has been made for Farm schools under *Experimental cultivation* and 04 for a Veterinary hospital in connection with the Farm schools. The budget provides for an Assistant in the Civil Veterinary Department. A smaller provision has been made for *Provincial statistics* as the cost of the office establishment only has to be met in connection with the revision of District Manuals. Enhanced provisions have been made for Rewards to Examiners in Government examinations and the Provincial Civil Service competition.

XXII.—Superannuation, Retired and Compassionate Allowances—29.

		Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
					1893-94.	1892-93.	1891-92.
<i>Provincial.</i>							
Revenue—							
Contributions for Pensions and Gratuities ..		39	39	33	38	32	33
Total ..		39	39	33	38	32	33
<i>Provincial.</i>							
Expenditure—							
Superannuation and Retired Allowances ..		14 12	14 00	13 52	13 39	13 24	12 77
Compassionate Allowances		23	26	22	25	22	20
Gratuities		15	19	16	15	11	19
Refunds				01		01	01
Total ..		14 50	14 45	13 91	13 79	13 58	13 17

The expenditure under this head continues to increase.

XXIII.—Stationery and Printing—30.

				Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
							1893-94.	1892-93.	1891-92.
<i>Provincial.</i>									
Revenue—									
Stationery Receipts				26	35	27	27	27	31
Sales of Gazettes and other Publications ..				46	54	40	49	42	35
Other Press Receipts				42	36	39	37	38	25
Total ..				114	125	106	113	107	91
<i>Provincial.</i>									
Expenditure—									
Stationery office at the Presidency				27	27	26	29	24	23
Stationery purchased in the country				11	11	11	11	08	..
Government Presses				308	305	306	296	289	284
Printing at Private Presses				73	60	73	57	52	68
Stationery applied from Central Stores ..				385	400	375	409	374	378
Refunds				01	..	..	..	01	..
Total ..				805	803	791	802	748	753

The supplies of stationery from the Central stores and printing charges are increasing with the growth of work in all departments. The cost of fresh printing materials required for the Government Press increases with the fall in the rate of exchange.

XXV.—Miscellaneous—32.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Revenue—						
Unclaimed Deposits	42	48	35	27	35	39
Treasure Trove	01	01	01	01	01	01
Sale of old Stores and Materials	03	04	03	04	04	03
Sales of Land and Houses, &c.	01	01	01	01	01	02
Fees for Government Audits	12	13	12	11	11	10
Contributions	65	65	64	64	63	63
Miscellaneous Fees, Fines and Forfeitures	25	24	25	25	24	24
Miscellaneous	08	08	07	06	09	09
Total ..	157	164	148	139	148	151
<i>Provincial.</i>						
Expenditure—						
Allowances, Rewards, &c.—						
Travelling Allowances to Assistants and other Officers attending Examinations	03	02	01	01	01	01
Rewards for Proficiency in Oriental Languages. Allowance to Language Examination Committees.	07	06	06	08	07	06
Books and Periodicals—						
Subscriptions to Periodicals	01	01	..	01	..	01
Cost of Books and Publications	12	12	12	13	14	05
Charity—						
Donations for Charitable Purposes	54	54	56	56	56	57
Charges on account of European Vagrants	02	02	02	02	02	02
Miscellaneous—						
Rewards for Destruction of Wild Animals	24	24	24	24	24	28
Petty Establishments	19	19	19	19	18	19
Special Commissions of Enquiry	02	..	02	..	..	13
Charges on account of Pearl Fishery	05	04	03	03	02	05
Rents, Rates and Taxes	09	10	10	09	09	09
Contributions	08	07	07	07	07	07
Miscellaneous and Unforeseen Charges	06	02	05	01	01	04
Miscellaneous Refunds	01	04	01	..	..	..
Total ..	153	147	148	144	141	152

Under *Travelling Allowances* to Assistants, &c., the increase is due to Junior Civilian and Forest, Police and other officers being now required to appear for examination in Madras instead of at their own stations as formerly. Under *Pearl fishery* the increase occurs in the cost of stores. The rise under *Contributions* is due to the rents for new telephones at the Law Courts, Revenue Survey and other offices.

Famine Relief—33.

—	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Expenditure—						
Famine Relief Charges	..	01	..	02	244	156
Fire, Flood and Epidemic Charges	..	..	..	..	..	01
Total ..	..	01	..	02	244	157

The charges under the second head have been transferred to 32. *Miscellaneous*.

Construction of Railways—37.

					Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.			
								1893-94.	1892-93.	1891-92.	
<i>Provincial.</i>											
Expenditure	..	..	..	..	..	38	128	175	640	919	427

The Májavaram-Muttupet Railway will, it is expected, be completed in 1895-96; the amount provided in the present estimates represents the balance of the estimates.

XXVI.—State Railways—38.

				Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
							1893-94.	1892-93.	1891-92.
<i>Provincial.</i>									
Revenue—									
State Railways (Gross Traffic Receipts)				2.25	2.12	2.25	..	..	..
<i>Provincial.</i>									
Expenditure—									
State Railways—Working Expenses				1.40	1.32	1.52	..	..	..

The estimates represent the receipts and working expenses of the Májavaram-Muttupet Railway. The South Indian Railway Company works the line for the same ratio of working expenses to gross earnings as prevails over the entire system—about 65 per cent.—plus 5 per cent. of the gross earnings for the hire of rolling-stock. Half the profits on the working of the line are handed over to the Tanjore District Board and appear under contributions from Provincial to Local.

Miscellaneous Railways—41.

						Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
									1893-94.	1892-93.	1891-92.
<i>Provincial.</i>											
Expenditure	..	..	..	..	..	..	— 03	..	11	..	36

XXX.—Minor Works and Navigation—43.

				Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
							1893-94.	1892-93.	1891-92.
<i>Provincial.</i>									
Revenue—									
In Charge of Civil Officers				07	12	07	06	*	*
Do. of Public Works Officers				179	179	160	180	160	161
Total ..				186	191	167	186	160	161
<i>Provincial.</i>									
Expenditure—									
Maintenance and upkeep of Minor Irrigation Works—									
In Charge of Civil Officers—									
Original Works				19	} 400	{ 19 386 42 03	} 335	{ *	{ *
Repairs and Maintenance				351					
Establishment				48					
Tools and Plant				02					
				420	400	450	335	*	*
In Charge of Public Works Officers—									
Original Works				1085	1012	1050	904	933	1031
Repairs and Maintenance				1375	1128	1062	1154	1636	2111
Establishment				847	767	717	721	730	830
Tools and Plant, &c.				45	47	46	28	33	27
				3352	2954	2875	2807	3332	3999
Total ..				3772	3354	3325	3142	3332	3999

* Included under *Public Works Officers*.

Provision is made for carrying out a much larger number of works, under the various tank projects, channel extensions, &c., as shown in detail in Appendix B and especially for the commencement of a canal from the north side of the Madras Harbour to the basin of the Buckingham canal.

XXXII.—Civil Works—45.

				Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
							1893-94.	1892-93.	1891-92.
<i>Provincial.</i>									
Revenue—									
In Charge of Civil Officers				·28	·28	·28	·48	·19	·18
Do. of Public Works Officers				1·25	1·25	1·04	1·29	1·16	1·43
Total ..				1·53	1·53	1·32	1·77	1·35	1·61
<i>Provincial.</i>									
Expenditure—									
In Charge of Civil Officers—									
Agency Works				1·36	1·13	1·13	1·73	3·85	4·21
Municipal Works				4·35	2·29	3·40	1·76		
				5·71	3·42	4·53	3·49	3·85	4·21
In Charge of Public Works Officers—									
Original Works				20·29	12·70	12·29	11·85	12·46	18·61
Repairs				3·18	3·19	3·00	3·87	3·16	3·49
Establishment				5·10	5·43	6·53	5·71	5·08	4·29
Tools and Plant				1·63	·94	1·27	·41	1·42	·20
Stock and Suspense				..	..	..	1·08	·59	·58
				30·20	22·26	23·09	22·92	21·53	27·17
Total ..				35·91	25·68	27·62	26·41	25·38	31·38

Cemetery receipts and contributions from the Jeypore estate make up the revenue under the first minor head. The actuals of 1893-94 included a special recovery from the Madura Municipality.

Increased grants have been provided for Agency works, water-supply projects and drainage schemes. The grant for the Public Works Department has, owing to financial exigencies, been a low one during the past three years. A larger amount has been allotted for 1895-96 and the distribution is shown in Appendix C.

Contributions.

	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Accounts.		
				1893-94.	1892-93.	1891-92.
<i>Provincial.</i>						
Contributions from Local Funds—						
Ordinary	1·85	1·85	1·90	2·53	3·40	2·08
Máyavaram-Muttupet Railway	·89	3·20	4·20	4·60	2·13	1·43
Total ..	2·74	5·05	6·10	7·13	5·53	3·51
<i>Provincial.</i>						
Contributions to Local Funds—						
Ordinary	2·51	2·76	2·51	2·60	9·09	5·76
Máyavaram-Muttupet Railway	·38	·38	·42	..	..	..
Total ..	2·89	3·14	2·93	2·60	9·09	5·76

The receipts shown against the Máyavaram-Muttupet Railway, aggregating 12·25 lakhs between 1891-92 and 1895-96, represent the recoveries from Local funds of half the cost of the railway, which was opened for traffic on the 2nd April 1894 and which, it is expected, will be completed during 1895-96. The charges under the same head represent half the net profits payable to the Tanjore district board, which

has, since the 1st July 1880, levied a separate cess of three pies in the rupee on this account. The financial position of the Railway Guarantee fund is shown in Appendix F. With the profits that accrue and the continued collection of cess, there should be ample funds for the contemplated extension of the line to Adirámptnam, as well as for the repayment of half the outlay hitherto advanced from Provincial funds. In any case Provincial revenues will not be called upon to meet any further liabilities on this account.

Incorporated Local and Special Funds.

Appendix D shows in abstract the accounts and estimates of the Incorporated Local and Special funds for the past, current and ensuing years. The *Special Funds* comprise the *Village Service*, the *Irrigation Cess* and the *Bhadrachalam Road* funds. The administration report published annually gives in detail the working of the several local boards, their revenue and expenditure.

Provincial Loans and Advances.

Appendix G shows the accounts and estimates under *Provincial Loans and Advances*.

Under *Advances to cultivators* the large loans that were taken during the scarcity in 1891-93 are now being rapidly refunded owing to the improvement of the season.

Mufassal municipalities do not avail themselves of the grants provided for loans to the full extent of the budget provision.

The bulk of the loans granted to landholders and district boards has been refunded and no new loans are provided for.

25th March 1895.

H. W. BLISS.

Provincial Accounts

Hheads of Revenue.	Budget Estimate, 1895-96.	Revised Estimate, 1894-95.	Budget Estimate, 1894-95.	Actuals, 1893-94.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue—				
Collections	134.04	131.39	128.65	132.20
Adjustments	32.75	29.70	28.68	32.48
III.—Salt	1.97	1.48	1.67	1.34
IV.—Stamps	58.50	58.50	56.25	55.74
V.—Excise	34.25	33.75	32.25	32.18
VII.—Customs	.61	.60	.41	.48
VIII.—Assessed Taxes	11.20	11.10	10.13	10.31
IX.—Forest	9.35	9.50	9.00	9.74
X.—Registration	6.10	6.00	6.60	6.00
Total	288.77	282.02	273.64	280.47
XII.—Interest	1.68	1.92	2.19	1.79
Post Office, Telegraph, and Mint.				
XIII.—Post Office	..	..	..	..
Receipts by Civil Departments.				
XVI.—Law and Justice—				
A.—Courts of Law	7.17	7.17	7.21	6.97
B.—Jails	3.72	4.25	3.62	3.66
XVII.—Police—				
Police	1.02	1.00	.98	1.23
Pounds	3.65	3.60	3.62	3.73
XVIII.—Marine	.02	..	.01	..
XIX.—Education	1.82	1.83	1.67	1.86
XX.—Medical	.94	1.08	.95	.87
XXI.—Scientific and other Minor Depart- ments	1.81	1.82	1.95	1.73
Total	20.15	20.75	20.01	20.05
Miscellaneous.				
XXII.—Receipts in aid of Superannuation ..	.39	.39	.33	.38
XXIII.—Stationery and Printing	1.14	1.25	1.06	1.13
XXV.—Miscellaneous	1.57	1.64	1.48	1.39
Total	3.10	3.28	2.87	2.90
Railways.				
XXVI.—State Railways (Gross Traffic Re- ceipts)	2.25	2.12	2.25	..
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	.07	.12	.07	.06
Public Works Department	1.79	1.79	1.60	1.80
Total	1.86	1.91	1.67	1.86
Buildings and Roads.				
XXXII.—Civil Works—				
Civil Officers	.28	.28	.28	.48
Public Works Department	1.25	1.25	1.04	1.29
Total	1.53	1.53	1.32	1.77
Contributions from Local Funds.				
Ordinary	1.85	1.85	1.90	2.53
Máyavaram-Muttupet Railway	.89	3.20	4.20	4.60
Total	2.74	5.05	6.10	7.13
Total Revenue and Receipts	322.08	318.58	310.05	315.97
Opening Balance	35.00	29.36	26.45	26.00
Grand Total	357.08	347.94	336.50	341.97

and Estimates—Madras.

Hheads of Expenditure.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1894-95.	Actuals, 1893-94.
Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1.—Refunds and Drawbacks	1.25	1.35	1.20	1.16
Charges in respect of Collections.				
3.—Land Revenue	52.29	51.73	51.83	51.66
5.—Salt	6.93	5.75	6.48	5.40
6.—Stamps	2.51	2.46	2.59	2.44
7.—Excise	1.71	1.60	1.65	1.51
9.—Customs	2.36	2.01	1.78	1.76
10.—Assessed Taxes	.12	.11	.11	.10
11.—Forest	7.85	7.00	7.72	6.78
12.—Registration	4.25	3.98	4.16	3.81
Total	79.27	75.99	77.52	74.62
Interest.				
13.—Interest on ordinary debt	1.53	1.63	1.89	1.79
Post Office, Telegraph, and Mint.				
15.—Post Office	.95	.86	.85	.82
Salaries and Expenses of Civil Departments.				
18.—General Administration	9.74	10.24	9.92	10.04
19.—Law and Justice—				
A.—Courts of Law	46.74	46.58	46.26	45.27
B.—Jails	11.10	10.40	10.31	10.57
20.—Police—				
Police	43.74	41.16	41.78	41.13
Pounds	2.85	2.57	2.75	2.58
21.—Marine	.40	.50	.33	1.24
22.—Education	17.31	15.86	16.61	16.18
24.—Medical	13.28	13.33	12.87	13.17
25.—Political	.83	.83	.83	.78
26.—Scientific and other Minor Departments ..	4.23	4.10	4.21	4.21
Total	150.22	145.57	145.87	145.17
Miscellaneous Civil Charges.				
29.—Superannuation Allowances and Pensions.	14.50	14.45	13.91	13.79
30.—Stationery and Printing	8.05	8.03	7.91	8.02
32.—Miscellaneous	1.53	1.47	1.48	1.44
Total	24.08	23.95	23.30	23.25
Famine Relief and Insurance.				
33.—Famine Relief	..	.01	..	.02
Construction of Railways.				
37.—Construction of Railways, &c.	.38	1.28	1.75	6.40
Railway Revenue Accounts.				
38.—State Railway—Working Expenses ..	1.40	1.32	1.52	..
41.—Miscellaneous Railways	..	.03	..	.11
Total	1.40	1.29	1.52	.11
Irrigation.				
43.—Minor Works and Navigation—				
Civil Officers	4.20	4.00	4.50	3.35
Public Works Department	33.52	29.54	28.75	28.07
Total	37.72	33.54	33.25	31.42
Buildings and Roads.				
45.—Civil Works—				
Civil—Agency Works	1.36	1.13	1.13	1.73
Civil—Municipal Works	4.35	2.29	3.40	1.76
Public Works Department	30.20	22.26	23.09	22.92
Total	35.91	25.68	27.62	26.41
Contribution to Local Funds.				
Ordinary	2.51	2.76	2.51	2.60
Máyavaram-Muttupet Railway	.38	.38	.42	..
Total	2.89	3.14	2.93	2.60
Total Expenditure	334.35	312.94	316.50	312.61
Closing Balance	22.73	35.00	20.00	29.36
Grand Total	357.08	347.94	336.50	341.97

APPENDIX B.

Details of Provincial expenditure under 43. Irrigation, Minor Works and Navigation.

Particulars.	Budget, 1894-96.	Revised, 1894-95.	Budget, 1894-95.	Actuals, 1893-94.
LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.				
<i>Capital.</i>				
Buckingham canal	1.67	1.77	1.77	1.63
Other works	5.98	2.80	3.19	2.58
Total ..	7.65	4.57	4.96	4.21
<i>Revenue.</i>				
Buckingham canal	.88	1.03	1.06	1.20
Other works	1.81	1.96	2.04	1.07
Total ..	2.69	2.99	3.10	2.27
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Old maintenance charges	4.05	4.04	3.64	3.64
Ordinary Works—				
Major	1.16	1.77	1.77	2.09
Minor	1.83	1.12	1.34	1.01
Repairs	3.92	4.33	4.11	4.34
Establishment	1.59	1.67	1.66	1.70
Tools and plant	.10	.11	.11	.11
Total ..	8.60	9.00	8.99	9.25
Tank Restoration Works—				
Investigation—				
Works				
Establishment	.58	.58	.58	.62
Tools and plant		.01	.01	.01
Total ..	.58	.59	.59	.63
Execution—				
Works		2.30	2.34	1.80
Repairs	4.24	1.25	1.21	1.24
Establishment	.98	.82	.82	.70
Tools and plant	.06	.06	.05	.05
Total ..	5.28	4.43	4.42	3.79
Kistna upland projects				.03
Minor works, Revenue Department ..	.30	.39		.12
Agricultural Works—				
Works	1.10	.87	.63	1.01
Repairs	2.44	1.98	1.84	2.31
Establishment	.78	.64	.55	.76
Tools and plant	.05	.04	.03	.05
Refunds				
Total ..	4.37	3.53	3.05	4.13
Abstract—				
Works	10.85	10.12	10.50	9.04
Repairs	13.75	11.28	10.62	11.54
Establishment	8.47	7.67	7.17	7.21
Tools and plant	.45	.47	.45	.28
Refunds			.01	
Total, Public Works Department ..	33.52	29.54	28.75	28.07
In charge of Civil officers	4.20	4.00	4.50	3.35
Grand Total ..	37.72	33.54	33.25	31.42

APPENDIX C.

Details of expenditure under 45. Provincial Civil Works.

Particulars.	Budget, 1895-96.	Revised, 1894-95.	Budget, 1894-95.	Actuals, 1893-94.
LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
PUBLIC WORKS DEPARTMENT.				
ORIGINAL WORKS.				
<i>Civil Buildings.</i>				
Administration—				
Collectors' offices	.44	.43	.25	.27
Assistant Collectors' offices	.25	.41	.40	.18
Sub-Collectors' offices	.05			
Deputy Collectors' offices	.10	.13	.11	.25
Deputy Tahsildars' offices	.46	.37	.37	.19
Sub-Magistrates' offices	.26	.37	.44	.05
Taluk offices	3.35	2.66	2.58	2.26
Sub-Jails	.12			
Government House, Ootacamund and Madras	.23	.13	.10	.10
Bandsmen's quarters	.20			
Accountant-General's office				.04
Stamp, &c., offices in High Court ..	.09	.18	.18	.41
Excise and Customs	.14	.39	.44	.06
Others		.06		.13
Total, Administration ..	5.59	5.13	4.87	3.94
Law and Justice—				
Munsifs' courts	.12	.55	.47	.51
Vakils and Barristers				.41
High Court buildings	.10			
Others				
Total ..	.22	.55	.47	.92
Jail buildings	.23	.70	.54	1.06
Police buildings	.50	.69	.59	.65
Minor Departments		.02		.06
Ecclesiastical	.04			.02
Forest	.10	.01		.01
Education—				
Presidency College	.66	.22		.03
Law College	1.84	1.10	1.00	.58
Engineering College				.09
Connemara Library and Victoria Technical				
Institute	.49	1.00	1.00	1.05
Others	.21	.10	.21	.19
Total ..	3.20	2.42	2.21	1.94
Medical—				
Women and Children's Hospital ..	1.41	.09		.42
Lunatic Asylum, Madras	.05			.32
General Hospital	.03			
Lying-in Hospital	.24			
Others	.04	.04		.06
Total ..	1.77	.13		.40

Details of expenditure under 45. Provincial Civil works—*cont.*

Particulars.	Budget, 1895-96.	Revised, 1894-95.	Budget, 1894-95.	Actuals, 1893-94.
<i>Civil Buildings—cont.</i>	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Miscellaneous—				
Collectors' and Head Assistant Collectors' quarters	24	17	11	23
Engineers' quarters	05			
Do. offices		07	08	10
Registration offices	87	74	54	46
Army Head-quarters (Mount Stuart)				08
Others	01	14		07
Total ..	117	112	73	94
Total departmental works	12.82	10.77	9.41	9.50
Minor works	98	111	89	1.25
Reserve with Government	5.58	16	1.71	
Total, Civil Buildings ..	19.38	12.04	12.01	10.75
<i>Communications.</i>				
Ganjām District	66	26		19
West Coast Division	17	19	17	16
Madura District		01		23
South Arcot Division				01
Coimbatore Division		13		47
Minor works	07	05	08	
Total, Communications ..	90	64	25	1.06
Miscellaneous Public Improvements ..	01	02	03	04
Total, Original Works ..	20.29	12.70	12.29	11.85
Repairs—				
Buildings	1.91	1.87	1.55	2.14
Communications	1.12	1.19	1.31	1.55
Miscellaneous Public Improvements ..	15	13	14	18
Total, Repairs ..	3.18	3.19	3.00	3.87
Establishment—				
Engineers	6.52	6.48	6.59	6.85
Upper Subordinates	3.72	3.65	3.65	4.56
Lower	18	17	17	22
Petty establishment	1.38	1.38	1.38	1.78
Office	2.82	2.80	2.80	3.30
Temporary establishment	1.72	1.72	1.72	64
Local allowances	1.12	94		
Travelling allowances	2.32	2.30	2.30	2.22
Contingencies	50	50	50	49
Other departmental charges				09
Total, Executive Establishment ..	20.28	19.94	20.05	20.15
Account Branch	1.69	1.74	1.74	1.80
Total (Gross) Establishment ..	21.97	21.68	21.79	21.95

Details of expenditure under 45. Provincial Civil works—*cont.*

Particulars.	Budget, 1895-96.	Revised, 1894-95.	Budget, 1894-95.	Actuals, 1893-94.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Deduct Contributions from—				
Court of Wards	04	03	05	03
Imperial Military works	16	14	12	16
Imperial Civil works	09	04	06	06
Incorporated Local Funds	23	14	14	13
Excluded Local Funds	03	16	11	04
35. Protective works	51	49	51	69
42. Major works	5.31	5.24	5.15	4.66
49. Capital expenditure on Major works ..	2.08	2.31	1.95	3.11
43. Minor works	8.42	7.70	7.17	7.21
Other works				15
Total, Contributions ..	16.87	16.25	15.26	16.24
Net Provincial Establishment ..	5.10	5.43	6.53	5.71
Tools and plant—				
Public Works Workshops	02	03	04	03
Stores	10	82	10	38
"London" Supplies	1.00		1.00	
Others	75	55	34	27
Deduct Contributions ..	1.87	1.40	1.48	68
Net Tools and Plant ..	24	46	21	27
Abstract—				
Civil Buildings	21.29	13.91	13.56	12.89
Communications	2.02	1.83	1.56	2.61
Miscellaneous Public Improvements ..	16	15	17	22
Establishment	5.10	5.43	6.53	5.71
Tools and plant	1.63	94	1.27	41
Stock and Suspense				1.08
Total, Public Works Department ..	30.20	22.26	23.09	22.92
IN CHARGE OF CIVIL OFFICERS.				
Agency Works	1.36	1.13	1.13	1.73
Municipal Works	4.35	2.29	3.40	1.76
Grand Total ..	35.91	25.68	27.62	26.41

Incorporated Local and Special Fund Accounts and Estimates.

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APPENDIX F.

Statement showing the financial position of the Railway Guarantee Fund in the Tanjore District.

YEARS.	REVENUE ACCOUNT.										CAPITAL ACCOUNT.														
	Opening balance—Revenue and Capital Accounts.	3	Receipts.						Total.	9	10	Total of columns 8 and 9.	Expenditure.					15	16	Government Securities purchased.					21
			Land-cess.	Interest.	Net receipts from the railway line to be opened.	Receipts from sale of Government Securities.	Premium on sale of Government Securities.	Contributions to Provincial for the Railway.					Purchase of Government Securities.	Premium on purchase of Government Securities.	Total.	Opening balance.	Government Securities sold.			Closing balance.					
1	2	4	5	6	7	8					11	12	13	14		17	18	19	20						
1891-92	10-37	2-35	.93	.38	..	1-00	.06	2-37	4-72	1-43	2-30	.21	3-94	.78	8-02	2-30	10-32	1-00	9-32	10-10					
1892-93	10-10	.78	.99	.37	..	.70	.04	2-10	2-88	2-13	..	..	2-13	.75	9-32	..	9-32	.70	8-62	9-37					
1893-94	9-37	.75	.89	.28	..	3-20	.20	4-57	5-32	4-59	..	..	4-59	.73	8-62	..	8-62	3-20	5-42	6-15					
1894-95	6-15	.73	1-09	.22	.39	2-00	..	3-70	4-43	3-20	..	..	3-20	1-23	5-42	..	5-42	2-00	3-42	4-65					
1895-96	4-65	1-23	1-04	.13	.38	..	..	1-55	2-78	.89	..	..	.89	1-89	3-42	..	3-42	..	3-42	5-31					
1896-97	5-31	1-89	1-00	.13	.40	..	..	1-53	3-42	..	3-00	..	3-00	.42	3-42	3-00	6-42	..	6-42	6-84					
1897-98	6-84	.42	1-00	.24	.40	..	..	1-64	2-06	..	1-58	..	1-58	.48	6-42	1-58	8-00	..	8-00	8-48					
										12-24															

APPENDIX G.

Provincial Loans and Advances.

	Budget, 1895-96.			Revised, 1894-95.			Budget, 1894-95.			Accounts.		
	Budget, 1895-96.			Revised, 1894-95.			Budget, 1894-95.			1893-94.		
Class I — Advance to cultivators	Balance	29-46	36-46	39-94	40-73	21-39	5-79	17-78	2-13	21-39	23-05	3-71
	Advances	3-00	1-50	7-00	4-51	7-00	17-78	23-05	3-71	40-73	40-73	21-39
	Recoveries	5-00	8-50	4-62	8-78	4-62	2-13	3-71	3-71	36-46	36-46	40-73
Class III — Loans to land-holders and notabilities.	Balance	27-46	29-46	42-32	36-46	42-32	21-39	17-78	2-13	36-46	36-46	40-73
	Advances	..	..	..	..	..	..	..	..	..	..	..
	Recoveries	..	..	..	..	..	..	..	..	..	..	..
Class IV (a) — Loans to Mofussil Municipalities.	Balance	..	..	..	..	..	..	..	..	..	..	..
	Advances	7-75	5-72	6-21	3-47	6-21	1-39	2-15	..07	3-47	3-47	3-47
	Recoveries	2-66	2-17	2-50	2-35	2-50	2-15	2-15	..07	2-35	2-35	2-15
Class IV (b) — Loans to District Boards.	Balance	10-16	7-75	8-51	5-72	8-51	1-39	2-15	..07	5-72	5-72	3-47
	Advances	..	..	..	..	..	..	..	..	..	..	..
	Recoveries	..	..	..	..	..	..	..	..	..	..	..
Total Provincial Loans and Advances.	Balance	38-14	43-57	47-54	46-08	47-54	25-08	25-20	4-20	46-08	46-08	46-08
	Advances	5-86	3-67	9-50	6-86	9-50	18-37	25-20	4-20	6-86	6-86	25-20
	Recoveries	5-63	9-10	5-28	9-37	5-28	2-66	4-20	2-66	9-37	9-37	2-66
	Balance	38-37	38-14	51-76	43-57	51-76	25-08	25-20	4-20	43-57	43-57	46-08

Papers to be read in proceedings:—

Proceedings of the Mysore Legislative Council, dated 8th April 1895.
Again G.O., dated 189 , No.

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