Govt. of {1887} Madras.

EDUCATIONAL

Issued

Recd. *Encl.*

G.O., 7th December 1887, No. 677.

Bd. 3498 W 21-12-87.

DECEMBER.

Muhammadans.

Passing orders on a letter from the Central Muhammadan Association respecting the employment of qualified — in the public service to a larger extent than at present.

7TH DECEMBER 1887, No. 677, EDUCATIONAL.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From the Honorary Secretary, Central Muhammadan Association of the Madras Presidency, dated 23rd November 1887, No. 1-G.

ABSTRACT.—Making certain suggestions in order to secure a larger employment of qualified Muhammadans in the public service than has hitherto been the case.

ORDER—dated 7th December 1887, No. 677, Educational.

The Government have no objection to the preparation of a list of Muhammadans seeking employment in Government service, and if the Central Muhammadan Association prepare such a list and will furnish it to heads of departments, it will probably further the object which the Association has in view.

2. As regards the other request, that heads of departments will furnish information of vacancies to the Editor of the *Muslim Herald*, the Government commend it to the attention of heads of departments. Officers advertising for candidates to fill vacancies may send copies to the Editor of the *Muslim Herald*, who, it is observed, undertakes to publish them free of charge.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Honorary Secretary, Central Muhammadan Association.
„ all Heads of Departments.

Exd. A. Raitt.

No 3502 W a/21st Dec/87

B.

Recorded.

20.12.87

Sole 21/12/87.

R.S.

Ex P.W.A. Despd 22-12-87.

Encl. No 10452

Govt. of {1887} Madras.

FINANCIAL.

13.5.C

Issued

Recd. 20.12.87 *Encl.*

G.O., 1st Dec. 1887, No. 1252.

No 3502 W a/21st Dec/87

DECEMBER.

Provincial Services.

Passing orders on papers relating to certain doubtful entries in the final accounts of — for March 1887.

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

C. No. 1353.

Memorandum.

The Accountant-General is requested to explain, with reference to the final accounts for March 1887—

(i) Why the receipts under III, Salt, which amounted to Rs. 1,39,996 in the preliminary accounts (revised estimate Rs. 1,37,000, and contract figure Rs. 1,53,000) have been reduced to Rs. 1,20,040 in the final accounts.

(ii) Why Public Works receipts (Civil buildings) have fallen from Rs. 1,78,024 to Rs. 1,08,737 in the final accounts.

(iii) Whether the balance of Moplah fines, amounting to Rs. 50,000,* has been credited to Government; and if so, where it is shown in the accounts; the receipts under XVII, Police, would appear not to include it.

* Para. 1 of G.O., Finl. No. 1365, dated 27th December 1886.

(iv) Why a sum of Rs. 9,200 is credited to Imperial under the *Provincial* head XXIII, *Stationery and Printing*:—

	Rs.	A.	P.
Stationery receipts	3,145	11	7
Other Press receipts	6,054	8	3
Total ..	9,200	3	10

It is observed that all stationery supplied to Civil Departments (including Imperial), as well as printing work executed for them is borne by Provincial revenues, and the recoveries should, apparently, be credited to Provincial; further, the minor heads above quoted are not *specially assigned* to Imperial in Appendix B to Chapter 68 of the Civil Account Code; the classification should therefore be regulated by rule 4 of that chapter.

2. The Accountant-General is also requested to furnish details for the expenditure under the following heads:—

18, *General Administration—Civil Secretariats.*

	Rs.	A	P.
Officer on special duty	13,229	0	0

24, *Medical—Grants for Medical Purposes.*

Grants to private hospitals	16,336	8	8
Miscellaneous	12,620	13	10
Total ..	28,957	6	6

26, *Scientific, &c., Departments—Provincial Statistics.*

Trade returns	32,626	0	0
District Manuals	23,417	0	0

29, *Superannuation.*

Compassionate allowances	21,895	0	0

32, *Miscellaneous.*

Jubilee celebrations—Provincial	16,105	0	0
Do. Imperial	8,650	0	0
Special Commissions of Inquiry	42,928	0	0

Land Revenue Assignments.

	Rs.	A.	P.
Inter-provincial adjustments	16,154	0	0
Cost of Europe stores	16,008	0	0
Final entry as shown in statement B.J.H—12, dated 20th September 1887	25,611	0	0

23rd September 1887:
To the Accountant-General.

(Signed) H. E. STOKES,
Ag. Chief Secretary.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 22nd October 1887, No. I.B.E.—243.

With reference to your memorandum, C. No. 1353, dated the 23rd of September 1887, I have the honor to submit the following explanation on the several points noticed therein :—

(i) The decrease in the receipts under "III, Salt" is due chiefly to receipts from excise licensees for works executed by Government having been deducted from the charges incurred—*vide* Salt Department's Proceedings, No. 4708, dated 4th October 1887, enclosed in original, marked A.

(ii) The falling off under Public Works receipts (Civil buildings) is explained by the Examiner of Public Works Accounts to be due to toll collections on the Mettupálaiyam-Gúdalúr road being first recorded in the Local Fund accounts under G.O., Local and Municipal, No. 399 L., dated 28th February 1887, instead of in the Provincial accounts, and to certain workshop balances credited as Provincial revenue having been written back to Tools and Plant under orders of the Accountant-General, Public Works Department—*vide* Examiner's letter, No. 149-P, dated 6th October 1887, enclosed in original, marked B.

(iii) As regards Moplah fines, amounting to Rs. 50,000, the District Magistrate, Malabar, explains, in his letter, No. 4969, dated 30th September 1887, sent in original, marked C, the circumstances under which only Rs. 19,700 was actually brought to the credit of "Police" in 1886-87. The amount was first credited to "XVII, Police—Fees, Fines and Forfeitures," but subsequently, at the instance of the Police Department, the Treasury officer, Malabar, requested its transfer to the minor head "Police supplied to Municipal, Cantonment and Town Funds," where it accordingly now stands in the March final accounts of this office. If desired the amount can be retransferred to the first-mentioned minor head.

(iv) Stationery receipts and other press receipts have been opened as Imperial heads under the Provincial head of Stationery, under Government of India Resolution recorded in G.O., Financial, No. 102, dated 30th January 1886, and Comptroller-General's letter, No. 2163, dated 25th March 1886, copy enclosed, marked D. The printed forms are supplied to State Railways by the Superintendent, Government Printing, India.

2. Particulars asked for under the heads of accounts mentioned in paragraph 2 of your memorandum are given below:—

18, *General Administration—Civil Secretariat.*

Officer on Special Duty, Rs. 13,229. The details for this are as follows:—

	Rs.
Salary of Mr. C. D. Macleane, officer on special duty in connection with the General Record Department of the Government Secretariat	13,056
Travelling allowance of do. do.	173
Total ..	13,229

Land Revenue Assignments.

Final entry as shown in Statement B.J.H.-12, dated 20th September 1887, Rs. 25,611. This is chiefly the Provincial share of the balance of charges incurred up to 1884-85 onaccount of Tanjore survey written back to the credit of Land Revenue, as per paragraph 6 of this office letter, No. 1540, dated 13th June 1887, recorded in G.O., Revenue, No. 589, dated 16th June 1887.

The details of the other items are given in separate appendices :—

	Appendix.
24, Medical	E
26, Scientific, &c., Departments—	
Trade Returns	F
District Manuals	G
29, Superannuation	H
32, Miscellaneous	I
Land Revenue Assignments—	
Interprovincial adjustments	J
Cost of Europe stores	K

3. I request that the original enclosures to this letter may be returned when no longer required.

Enclosures.

A.

Read—the following Proceedings of the Board of Revenue, dated 4th Oct. 1887, No. 4708 R. :—

Read—letter from the Accountant-General, Madras, No. I.B.E.—220, dated 1st October 1887, requesting to be informed, for the information of Government, why the receipts under certain heads, which amounted to Rs. 1,39,995-13-8, were reduced to Rs. 1,20,039-7-7 in the supplemental account for March 1887.

Resolution—dated 4th October 1887, No. 4708 R.

The cause of reduction under Receipts against the heads noted in the letter above read is explained as follows :—

Fees and Cesses, Rs. 40,119-14-6.—Rs. 185-8-0 is the amount of Rawnah fees collected in Orissa, Balasor division. This was adjusted in the supplemental treasury accounts, as the intimation of its collection was received in this office after the treasury account for March 1887 had been closed. Rs. 3,641-10-1 were transferred to "Fees and cess," as the amount was the cess actually collected and taken to "Deposits" originally for eventual adjustment. Rs. 15,730-8-5 and Rs. 3,728-7-10 were amounts wrongly classified under this head, but subsequently transferred to the heads of "Miscellaneous" and "Deposits," respectively. Rs. 24,488-0-4 was the amount received from the excise licensees in payment for works executed by Government on their behalf. This amount was wrongly credited to "Fees and cess" in the first instance, but was subsequently taken in abatement of charges debited during the official year.

Miscellaneous, Rs. 20,163-8-5.—Rs. 15,730-8-5 were transferred to this head from "Fees and cesses" as explained above. Rs. 4,433 were adjusted in the supplemental accounts for March 1887, as the intimation of their collection reached this office after the close of the treasury account for March 1887.

(True Extract.)

(Signed) E. MILLETT,
Assistant Secretary.

To the Accountant-General.

B.

From Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, Madras, to the Accountant-General, Madras, dated Madras, 6th October 1887, No. 149 P.

With reference to your letter I.B.E.—221, dated 1st October 1887, I have the honor to state that the decrease in Provincial revenue is due to the write-back in the supplemental accounts for March 1887 of the items noted below—

	Rs.
1. Amount of toll kists on the Mettupálaiyam-Gúdalúr road credited to the Public Works Department in the civil exchange accounts during 1886-87	30,425
2. Certain workshop balances which were thought could be credited to revenue	49,000

2. The first item was written back to the credit of the Civil Department with reference to your letter No. L.F.I.A.—662, dated 23rd April 1887, while the write-back of the second item to the credit of Tools and Plant was effected under the orders of the Accountant-General, Public Works Department.

C.

From W. LOGAN, Esq., District Magistrate of Malabar, to the Officiating Accountant-General, Madras, dated Calicut, 30th September 1887, No. 4969.

Referring to your letter, dated 3rd September 1887, No. 2373, Budget Department, I have the honor to inform you that the amounts noted below were paid as compensation to the parties aggrieved by Mappilla outrages, under the orders of Government, in February 1887, and this left an available balance of Rs. 19,700 only to be credited to the Police Department :—

	Rs.	A.	P.
1. Trikkallur temple Uralan	1,000	0	0
2. T. Achuta Marar, for house burnt	408	6	0
3. V. Rama Marar, for property destroyed	63	8	0
4. P. Sankara Variyar, for house burnt	447	4	3
5. K. Choyikutti, who, with his son, was wounded	500	0	0
6. Easwaran Embrantiri, whose uncle was murdered ..	100	0	0
Total ..	2,519	2	3

2. There are now about Rs. 12,000 in the treasury, of which Rs. 2,000 have to be held in *deposit* for payment of compensation due—

(1) to Kannancheri Raman, who has for his own safety been allowed to live at a great distance from Malabar and to whom periodical remittances have yet to be made;
(2) to K. Parameswaran Nambutiri, the owner of the house where the riotous Mappillas took their stand in the Ponmundam outrage; and
(3) for sundry refunds, &c., under the sanction conveyed in G.O., dated 21st May 1886, Mis. No. 1354, Judicial.

The remaining sum of Rs. 10,000 has this day been credited to the Police Department, and this course will be adopted when the fine collections come in in future.

3. It is doubtful whether the whole of the estimated demand of fines is likely to be collected. Petitions of over-assessments of income are under investigation, and remissions may have to be granted in cases where the fines may appear to be excessive.

D.

From E. GAY, Esq., Officiating Comptroller-General, Calcutta, to the Accountant-General, Madras, dated Calcutta, 25th March 1886, No. 2163.

With reference to Government of India, Financial Department Resolution, No. 213, dated 16th January last, directing that from 1st April 1886 all State Railways shall be charged with the cost of stationery and printed forms supplied to them, I have the honor to say that the value of stationery supplied from Central Stores should be credited to "Stationery Receipts—Imperial," and that of the printed forms to "Other Press Receipts," Imperial or Provincial according as the cost for printing them was charged to Imperial or Provincial revenues. The despatching officer should furnish the Accountant-General of his province with a monthly consolidated statement showing the value of the articles supplied by him to each State Railway, to enable the latter officer to adjust the recoveries correctly in the Imperial or Provincial section of the accounts.

2. The Superintendent of Stationery should be advised that the value of stationery supplied to Provincial State Railways must now be excluded from the annual statement prescribed by note to Rule 4, Chapter 56, of Civil Account Code.

E.

24, Medical—Grants for Medical Purposes.

Grants to Hospitals and Dispensaries supported from Private Resources.

	Rs.	A.	P.
Grant for the Victoria hospital—G.O., No. 2966, dated 19th December 1885, Public	10,000	0	0
Grant to St. Bartholomew's hospital—G.O., No. 165, dated 9th February 1875, Public	1,453	3	6

	Rs.	A.	P.
Grant to the Cocanada Municipality towards hospital—G.O., No. 862, dated 14th May 1881, Financial	600	0	0
Grant to Coonoor hospital for building a female ward and lying-in ward—G.O., No. 1797, dated 26th August 1886, Public	1,891	5	4
Contribution for civil dispensary, Cochin—G.O., No. 527, dated 18th April 1872, Financial	520	0	0
Contribution for the civil dispensary, Coonoor—G.O., No. 157, dated 24th January 1883, Financial	1,871	15	10
Total ..	16,336	8	8

Miscellaneous.

Grant to the Ootacamund Municipality for sanitary arrangements—G.O, No. 273 M., dated 20th March 1886, Finl..	12,000	0	0
Charges for the sanitary arrangements of the Sri Ramanavami festival at Bhadráchalam—G.O., No. 607, dated 22nd March 1886, Public, and G.O., No. 346, dated 8th March 1887, Public	474	12	0
Cholera charges	146	1	10
Total ..	12,620	13	10
Grand Total ..	28,957	6	6

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

F.

Extract from the letter from the Accountant-General, Madras, to the Government of India, No. 840, dated 23rd March 1887.

With reference to your letter, No. 926, dated the 23rd February 1887, I have the honor to state that the expenditure which is taken in the Madras accounts under the minor head "Provincial Statistics," subordinate to 26, Scientific and Other Minor Departments, is that in connection with the preparation of trade and vital statistics and the maintenance of rain gauges; the charges on account of which are classed under the following detailed heads :—

1. Trade Returns.
2. Birth and Death Registration.
3. Rain Gauges.

2. The charges falling under the first head are on account of establishments (including contingencies) maintained in the districts for the registration of trade with the Native States of Hyderabad and Mysore and the French territories; those maintained for the registration of Railway traffic by the Madras Railway, the South Indian Railway, and the Southern Mahratta Railway; and those maintained in Maritime districts under the Revenue Department for the compilation of statistics in connection with sea-going trade.

3. Establishments for the first two purposes (registration of land trade and railway traffic), costing Rs. 22,224 per annum, were sanctioned by the Government of India in their order, No. 2103, dated 5th August 1880, Financial Department, and have been in existence from the following dates :

Land registration, from December 1880.

Railway Traffic.

Madras Railway, from October 1881.
South Indian Railway, from May 1885.
Southern Mahratta Railway, from October 1885.

4. For the registration of sea-going trade the Government of India, as a temporary measure, sanctioned establishments costing Rs. 12,364 per annum in their order, No. 544, dated 28th October 1876, Financial Department, and Rs. 1,044, in order, No. 58, dated 31st January 1878; but on a subsequent report from the Madras Government on the work of compilation, sanction was accorded in Government of India order, No. 999, Financial, dated 10th June 1881, as a definite arrangement, in lieu of the temporary hands to an establishment costing Rs. 13,324 per annum or Rs. 35,548 in all.

5. There have been several revisions from time to time in these establishments and the present cost is as below:—

	Per Mensem. Rs. A. P.	
Permanent.		
Land trade	1,658 0 0	
Railway Traffic.		
Madras Railway	207 8 0	
South Indian Railway	160 0 0	
Southern Mahratta Railway	30 0 0	
	397 8 0	
Sea-going trade	455 0 0	
Total ..	2,510 8 0	

or Rs. 30,126 per annum, besides the following:—

Temporary.

Establishment in Board's office for tabulation and review of return of Railway traffic 55 0 0*

These amounts, however, do not include the establishments at ports employed for the compilation of statistics of sea-going trade, and those employed at the Board's office for this purpose as also for the preparation of land trade returns, as the charges on these accounts are debited to "Customs" and "General Administration"—"Board of Revenue," respectively, the work being part of the ordinary work of the Collector of Customs, and of the Board of Revenue.

6. The whole of the charges under "Trade returns" are shown under that minor head as "Provincial," under the existing Provincial contract, by which the Provincial Government received a grant equal to the expenditure on this account as shown in the revised estimate for 1881-82. . . . . .

(True Extract.) (Signed) W. DONALD,
Offg. Accountant-General.

G.

26, Scientific and Other Minor Departments.

District Manuals.

	Rs. A. P.
Pay of special officer for the preparation of the Manual of Administration	12,356 9 1
Travelling allowance of do. do. ..	362 0 0
Pay of establishment	7,906 1 9
Travelling allowance of do.	10 11 2
Miscellaneous	2,781 10 2
Total ..	23,417 0 2

(Signed) W. DONALD,
Offg. Accountant-General.

Fort St. George,
22*nd October* 1887.

H.

29, Superannuation.

Under the head Compassionate allowances, the following classes of pensions are shown:—

(*a*) Pensions of Native Pension Fund—
About 21 individuals drawing pensions from Annas 12 to Rs. 23-8-0 a month.

(*b*) Pensions granted to the families of persons killed in the execution of public duty—
About 96 pensioners whose pensions ranged from Rs. 1-8-0 to Rs. 40 a month.
The above classes of pensions (*a* and *b*) are debited to Compassionate allowances under the authority contained in this office circular, No. 1748, dated 22nd August 1865.

* This temporary establishment was sanctioned by the Local Government in their order, No. 234, dated 25th March 1886, Revenue, and will cease with the reconstitution of the Board's office, which takes effect from the beginning of the official year 1887-88.

(*c*) Pensions paid to the families of persons who rendered meritorious services to the State—
About 26 pensioners whose pensions ranged from Rs. 5 to Rs. 300 a month.
The pension being of a general nature, is debited to Compassionate allowances.

(*d*) Pensions granted with the Secretary of State's sanction to officers discharged on account of inefficiency or misconduct—
Three individuals of this class drawing pensions from Rs. 20 to Rs. 40 a month.
The pensions themselves are designated compassionate allowances.—*Vide* section 137 of the Civil Pension Code.

(*e*) Besides the above, there are two pensions which are also debited to Compassionate allowances—one, Rs. 6 a month, paid to the Missionary of the Negapatam Church for feeding the Protestant poor; and the other, Rs. 50 a month, paid to the Vicar of the Roman Catholic Church at Calicut for maintaining himself and the servants of that church.

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

I.

32.—Miscellaneous.

Jubilee Charges—Provincial.	Rs. A. P.
Subscription to the Madras Jubilee Committee on account of Imperial Institute, as per G.O., Financial, No. 233, dated 22nd February 1887	10,000 0 0
Charges for providing the school-children of Madras with a treat, as per G.Os., Public, Nos. 204, 221 and 298, dated 8th February, 11th February and 2nd March 1887, respectively	2,000 0 0*
Special Police for Jubilee at Madras, as per G.O., Financial, No. 286, dated 3rd March 1887	52 8 0
Cost of entertainment at Madras, as per G.O., Financial, No. 371, dated 19th March 1887	3,973 14 8*
Charges for illuminating the Residency and the other public buildings at Travancore, as per telegram from Government, dated 19th January 1887	78 14 0*
	16,105 4 8

* These will be reversed to "Imperial" in the Journal entries for March 1887.

Jubilee Charges—Imperial.	
Amount paid for the release of civil prisoners on the Jubilee day, as per G.O., Judicial, No. 430, dated 1st March 1887	1,071 2 11
Charges for the celebration of Jubilee in Maisur, as per Resident's Orders, Nos. 437—1047, 457—1047, and 541—1047, dated 11th, 14th and 24th February 1887, respectively	5,000 0 0†
Charges for providing the school-children of Maisur with a treat, as per Resident's Order, No. 632—6247, dated 2nd March 1887	913 0 0
Charges for illuminating the Residency and the other public buildings at Maisur, as per Resident's Order, No. 979—624-C-6, dated 28th March 1887	1,665 8 7
	8,649 11 6

† Particulars have not been given in vouchers.

Special Commission of Enquiry.	
Officer, &c., on special duty at Madura—	
Salary of H. S. Thomas, Esq.	23,040 0 0
Do. of Mr. P. A. Paczensky, Inspector of Salt and Abkári	2,619 5 8
Do. of establishment	2,570 13 10

	Rs.	A.	P.
Travelling allowance of H. S. Thomas, Esq.	1,920	7	6
Do. do. of Mr. P. A. Paczensky	579	12	0
Do. do. of establishment	875	2	3
Service postage	5	6	0
Do. telegrams	60	10	0
Hot weather charges	18	4	5
Subscription to periodicals	19	8	0
Batta to witnesses	75	2	0
Charges for sending tent to Madura	85	2	0
Contingencies admissible without the detailed audit ..	355	13	7
	32,225	7	3
Officer on special duty with the Tenancy and Malabar Land Tenures Committee—			
Salary of H. J. Stokes, Esq.	4,256	0	0
Officer on special duty for inquiring into the conduct of Police officers of the Vizagapatam Agency in connection with the supposed human sacrifice at Bustar—			
Salary of G. D. Irvine, Esq.	3,360	0	0
Officer on special duty for drawing up a report on the necessity of furthering the extension of Protective Railways—			
Salary of J. F. Price, Esq.	970	10	8
Fixed tentage of do.	37	14	8
	1,008	9	4
Officer, &c., on special duty with the Muhammadan Educational Endowment Committee—			
Salary of establishment	887	11	0
Travelling allowance of C. D. Macleane, Esq.	156	0	0 *
	1,043	11	0
Officer on special duty of inspecting and reporting on Arts, Manufactures and Industries of the Ceded and the Northern Districts—			
Salary of E. B. Havell, Esq., Superintendent, School of Arts	510	11	6
Salary of establishment	107	9	6
Travelling allowance of E. B. Havell, Esq.	211	8	0
Do. do. of establishment	184	2	6
Service telegrams	2	0	0
Contingencies admissible without the detailed audit ..	17	13	0
	1,033	12	6
Total ..	42,927	8	1

* Railway fare to travel from Ootacamund to Madras and back for attending the inaugural meeting of the Central Muhammadan Association, Madras.

Fort St. George,
22nd October 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

J.

Particulars of Inter-provincial adjustment made in the accounts of the Accountant-General, Madras, for the year 1886-87.

Particulars.	India. Rs. A. P.	Central Provinces. Rs. A. P.	Burma. Rs. A. P.	Bengal. Rs. A. P.	N. W. Provinces and Oudh. Rs. A. P.	Punjab. Rs. A. P.	Bombay. Rs. A. P.	Total. Rs. A. P.
Charges incurred by Madras.								
Salary, absentee allowance and travelling allowance of officers employed under other Governments, and contingent charges incurred on behalf of those Governments	3,205 2 7	120 13 1	12,352 13 1	1,525 7 8	60 4 0	..	2,000 0 0	19,264 8 5
Pensions	3,825 13 9	1,072 14 0	3,992 12 10	843 7 10	10,882 7 4	986 1 9	6,418 14 6	28,022 8 0
Total ..	7,031 0 4	1,193 11 1	16,345 9 11	2,368 15 6	10,942 11 4	986 1 9	8,418 14 6	47,287 0 6
Charges incurred by other Governments.								
One-third salary of Mr. Marsden, Inspector of Schools, Coorg, from December 1885 to February 1886, at Rs. 200 per mensem, and from January 1886 to November 1886, at Rs. 216-10-8 per mensem	2,550 0 0	..	210 3 2	500 0 0	..	..	..	..
Pay of Establishment of Inspector of Schools, 7th Division, South Canara, from December 1885 to 4th November 1886 ..	768 0 0	..	..	3,588 0 9	..	..	..	..
Contingent charges of do.	56 5 0	..	..	725 1 10	..	..	..	..
Travelling allowance of Office Establishment of do.	114 3 0	..	..	..	..	..	..	..
Difference of salary of Surgeon G. T. Thomas from 10th October to 4th November 1885	..	..	..	2,620 0 0	..	..	..	..
Second instalment sanctioned by Madras Government to Protapchandra Ray, towards the purchase of thirty copies of his translation of Mahabaratha	..	..	..	..	..	..	..	..
Diet of Port Blair released convicts	..	..	..	129 8 0	..	2,290 0 0	495 8 6	..
A portion of general charges incurred by the Secretary of State for India on account of Cinchona bark sent out from India ..	..	..	..	..	..	..	..	..
Rs.								
Pay and allowance of Mr. H. G. Turner, Collector and Magistrate of Vizagapatam, for December 1885, while on privilege leave—Pay 2,720	..	..	..	..	..	..	..	..
Annuity Fund 100	..	..	..	..	..	..	..	..
Payment to W. H. Grimly, Esq., Commissioner of Income Tax, Bengal, for thirty-three copies of his Income-tax Manual supplied to the Government of Madras .. .. .. Rs. A. P.	..	..	..	..	..	..	..	..
Salary of Mr. H. St. A. Goodrich, Collector, Bellary, for April 1886 while on privilege leave .. 2,383 5 4	..	..	..	..	..	..	..	..
Annuity Fund 93 5 4	..	..	..	..	..	..	..	..
Railway fare of Madras Policemen on escort duty	..	..	..	..	..	..	..	..

Particulars of Inter-provincial adjustment made in the accounts of the Accountant-General, Madras, for the year 1886-87—*continued.*

Particulars.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Bombay.	India.	Central Provinces.	Burma.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges incurred by other Governments—continued.								
Amount paid to Mr. J. A. Murray for the book entitled Avifauna of British India subscribed by the Madras Government in M.G.O., No. 2093, dated 6th October 1886, Public				25 0 0				25 0 0
Deportation charges of Madras vagrant, William Roy, to England				103 7 6 65 2 3				168 9 9
Deportation charges of Anthony Martinz to Egypt				877 10 11				877 10 11
Pay of Surgeon-Major W. G. King, Civil Surgeon, Kurnool, for May 1886 while on privilege leave				1,120 0 0				1,120 0 0
	1,425 11 1	2,275 1 0		5,103 9 9	2,736 7 9	978 8 8	1,375 5 3	13,894 11 6
Salary of Mr. J. Thomson, Sub-Collector, Godávari, for November 1886, while on privilege leave	1,166 10 8							
Annuity Fund	46 10 8							
Pension charges	8,988 5 8	2,275 1 0	2,290 0 0	7,790 6 11	6,224 15 9	978 8 8	1,585 8 5	30,132 14 5
Difference between charges incurred by Madras and those by other Governments	— 6,619 6 2	+ 8,667 10 4	— 1,303 14 3	+ 628 7 7	+ 806 0 7	+ 215 2 5	+ 14,760 1 6	+ 17,154* 2 0

N.B.—Of this amount Rs. 16,151-2-0 only was accounted for in the March final accounts, and the remainder Rs. 1,000, which was advised by the Comptroller-General in August last, will be accounted for in the supplemental accounts for March 1887.

Fort St. George,
22nd October 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

K.

Statement showing the cost of stores received from the India Office and charged to Provincial Services through the Land Revenue head in 1886-87.

	Rs.	A.	P.
3, Land Revenue—			
District Administration	989	11	2
Land Revenue—			
Revenue Survey—Controlling Staff	13,367	10	9
7, Excise—			
Collector—Commissioners—Cantonment Magistrate ..	991	1	1
18, General Administration—			
Civil Secretariat—Public Department	485	5	11
Revenue Department	174	9	3
	16,008	6	2

Fort St. George,
15*th August* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

Order—dated 1st December 1887, No. 1252, Financial.

The foregoing papers relate to certain doubtful entries in the Final accounts of Provincial Services for March 1887.

2. *Appendix A.*—It should be stated how the proportion of *Salt* charges debitable to *Excise* was calculated in the actuals of 1885-86 and 1886-87.

3. *Appendix B.*—The tolls levied on the Mettupálaiyam-Gúdalúr road are divided between Provincial and Local Funds in the proportion of 1 to 2, the full amount being credited to Local Funds, while the Provincial share appears as a receipt under *Contributions from Local to Provincial.* The decrease under Public Works receipts is therefore nominal, as also apparently is the deduction of Rs. 49,000 by credit to *Tools and Plant.*

G.O., Finl., No. 2352 A., dated 3rd Oct. 1884.

G.O., No. 399 L., dated 28th Feb. 1887.
„ „ 957 L., „ 30th May „

4. *Appendix C.*—The District Magistrate, Malabar, would appear to have unnecessarily delayed the payment to credit of Government of the fines collected from Mappillas. He will take steps to settle this matter speedily. Deducting Rs. 19,700 credited in the accounts of 1886-87, the balance realisable out of the estimate of Rs. 50,000 may be put down at Rs. 27,000 and taken credit for in the revised estimate of the current year under the sub-head where it is now shown.

5. *Appendix G—District Manuals.*—The charges incurred under different heads on account of the "*Manual of Administration*" will be brought on record as follows (excluding stationery and contingent charges):—

Charges.	1883-84.	1884-85.	1885-86.	1886-87.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of the officer in charge	3,553	12,731	11,458	12,356	40,098
Travelling allowance of the officer in charge ..	40	174	602	362	1,178
Pay of establishment	277	2,415	3,504	7,906	14,102
Travelling allowances of establishment	16	1,325	3,008	11	4,360
Cost of books and publications	..	1,068	285	669	2,022
Printing charges	..	8,938	7,407	12,654	28,999
Total ..	3,886	26,651	26,264	33,958	90,759

	Printing.	Binding.	Type.
	Rs.	Rs.	Rs.
Volumes I and II—			
1884-85	4,326	..	4,612
1885-86	3,342	3,606	..
Volume III—			
1885-86	459	..	..
1886-87	6,579	..	5,958

6. *Appendix K.*—The charges on account of European stores appear to be adjusted under Land Revenue instead of the service heads concerned, owing to some misapprehension on the part of the India Office, London, who, following the arrangements in force prior to the decentralization of 1882-83, debit them direct to Imperial, instead of Provincial. It is understood that this mode of entering the charges is likely to be discontinued shortly. The Accountant-General should invariably report such changes of procedure for the information of Government.

(True Extract.)

Chief Secretary.

To the Revenue Department.
" Local and Municipal Department.
" Public Works Department.
" Accountant-General.
" District Magistrate, Malabar.

Exd. T. O'Connor.

No 3502 W a/21st Dec/87

B

Recorded.

20.12.87

Sole 21/12/87.

Ex P.W.A. Despd 22-12-87.

Ex P.W.A.

Ex C.P. 10462

Govt. of {1887} Madras.

FINANCIAL.

13.5.5

Issued

Recd. 20.12.87 Encl.

G.O., 1st Dec. 1887, No. 1252.

No 3502 W a/21st Dec/87

DECEMBER.

Provincial Services.

Passing orders on papers relating to certain doubtful entries in the final accounts of — for March 1887.

With order

Order thereon No 3502 W d/21st December/87

Recorded

Sd/ Sott

W

Ex P.W.A.

Govt. of {1887} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 1st Dec. 1887, No. 1252.

No 3502 W a/21st Dec/87

DECEMBER.

Provincial Services.

Passing orders on papers relating to certain doubtful entries in the final accounts of — for March 1887.

With order

1st December 1887, No. 1252, Financial.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

C. No. 1353.

Memorandum.

The Accountant-General is requested to explain, with reference to the final accounts for March 1887—

(i) Why the receipts under III, Salt, which amounted to Rs. 1,39,996 in the preliminary accounts (revised estimate Rs. 1,37,000, and contract figure Rs. 1,53,000) have been reduced to Rs. 1,20,040 in the final accounts.

(ii) Why Public Works receipts (Civil buildings) have fallen from Rs. 1,78,024 to Rs. 1,08,737 in the final accounts.

(iii) Whether the balance of Moplah fines, amounting to Rs. 50,000,* has been credited to Government; and if so, where it is shown in the accounts; the receipts under XVII, Police, would appear not to include it.

* Para. 1 of G.O., Finl. No. 1365, dated 27th December 1886.

(iv) Why a sum of Rs. 9,200 is credited to Imperial under the *Provincial* head XXIII, *Stationery and Printing*:—

	Rs.	A.	P.
Stationery receipts	3,145	11	7
Other Press receipts	6,054	8	3
Total ..	9,200	3	10

It is observed that all stationery supplied to Civil Departments (including Imperial), as well as printing work executed for them is borne by Provincial revenues, and the recoveries should, apparently, be credited to Provincial; further, the minor heads above quoted are not *specially assigned* to Imperial in Appendix B to Chapter 68 of the Civil Account Code; the classification should therefore be regulated by rule 4 of that chapter.

2. The Accountant-General is also requested to furnish details for the expenditure under the following heads:—

18, *General Administration—Civil Secretariats.*

	Rs.	A	P.
Officer on special duty	13,229	0	0

24, *Medical—Grants for Medical Purposes.*

Grants to private hospitals	16,336	8	8
Miscellaneous	12,620	13	10
Total ..	28,957	6	6

26, *Scientific, &c., Departments—Provincial Statistics.*

Trade returns	32,626	0	0
District Manuals	23,417	0	0

29, *Superannuation.*

Compassionate allowances	21,895	0	0

32, *Miscellaneous.*

Jubilee celebrations—Provincial	16,105	0	0
Do. Imperial	8,650	0	0
Special Commissions of Inquiry	42,928	0	0

Land Revenue Assignments.

	Rs.	A.	P.
Inter-provincial adjustments	16,154	0	0
Cost of Europe stores	16,008	0	0
Final entry as shown in statement B.J.H—12, dated 20th September 1887	25,611	0	0

23rd September 1887.
To the Accountant-General.

(Signed) H. E. STOKES,
Ag. Chief Secretary.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 22nd October 1887, No. I.B.E.—243.

With reference to your memorandum, C. No. 1353, dated the 23rd of September 1887, I have the honor to submit the following explanation on the several points noticed therein :—

(i) The decrease in the receipts under "III, Salt" is due chiefly to receipts from excise licensees for works executed by Government having been deducted from the charges incurred—*vide* Salt Department's Proceedings, No. 4708, dated 4th October 1887, enclosed in original, marked A.

(ii) The falling off under Public Works receipts (Civil buildings) is explained by the Examiner of Public Works Accounts to be due to toll collections on the Mettupálaiyam-Gúdalúr road being first recorded in the Local Fund accounts under G.O., Local and Municipal, No. 399 L., dated 28th February 1887, instead of in the Provincial accounts, and to certain workshop balances credited as Provincial revenue having been written back to Tools and Plant under orders of the Accountant-General, Public Works Department—*vide* Examiner's letter, No. 149-P, dated 6th October 1887, enclosed in original, marked B.

(iii) As regards Moplah fines, amounting to Rs. 50,000, the District Magistrate, Malabar, explains, in his letter, No. 4969, dated 30th September 1887, sent in original, marked C, the circumstances under which only Rs. 19,700 was actually brought to the credit of "Police" in 1886-87. The amount was first credited to "XVII, Police—Fees, Fines and Forfeitures," but subsequently, at the instance of the Police Department, the Treasury officer, Malabar, requested its transfer to the minor head "Police supplied to Municipal, Cantonment and Town Funds," where it accordingly now stands in the March final accounts of this office. If desired the amount can be retransferred to the first-mentioned minor head.

(iv) Stationery receipts and other press receipts have been opened as Imperial heads under the Provincial head of Stationery, under Government of India Resolution recorded in G.O., Financial, No. 102, dated 30th January 1886, and Comptroller-General's letter, No. 2163, dated 25th March 1886, copy enclosed, marked D. The printed forms are supplied to State Railways by the Superintendent, Government Printing, India.

2. Particulars asked for under the heads of accounts mentioned in paragraph 2 of your memorandum are given below :—

18, *General Administration—Civil Secretariat.*

Officer on Special Duty, Rs. 13,229. The details for this are as follows :—

	Rs.
Salary of Mr. C. D. Macleane, officer on special duty in connection with the General Record Department of the Government Secretariat	13,056
Travelling allowance of do. do.	173
Total ..	13,229

Land Revenue Assignments.

Final entry as shown in Statement B.J.H.-12, dated 20th September 1887, Rs. 25,611. This is chiefly the Provincial share of the balance of charges incurred up to 1884-85 onaccount of Tanjore survey written back to the credit of Land Revenue, as per paragraph 6 of this office letter, No. 1540, dated 13th June 1887, recorded in G.O., Revenue, No. 589, dated 16th June 1887.

The details of the other items are given in separate appendices :—

	Appendix.
24, Medical	E
26, Scientific, &c., Departments—	
Trade Returns	
District Manuals	F
29, Superannuation	G
32, Miscellaneous	H
Land Revenue Assignments—	
Interprovincial adjustments	I
Cost of Europe stores	J
	K

3. I request that the original enclosures to this letter may be returned when no longer required.

Enclosures.

A.

Read—the following Proceedings of the Board of Revenue, dated 4th Oct. 1887, No. 4708 R. :—

Read—letter from the Accountant-General, Madras, No. I.B.E.—220, dated 1st October 1887, requesting to be informed, for the information of Government, why the receipts under certain heads, which amounted to Rs. 1,39,995-13-8, were reduced to Rs. 1,20,039-7-7 in the supplemental account for March 1887.

Resolution—dated 4th October 1887, No. 4708 R.

The cause of reduction under Receipts against the heads noted in the letter above read is explained as follows :—

Fees and Cesses, Rs. 40,119-14-6.—Rs. 185-8-0 is the amount of Rawnah fees collected in Orissa, Balasor division. This was adjusted in the supplemental treasury accounts, as the intimation of its collection was received in this office after the treasury account for March 1887 had been closed. Rs. 3,641-10-1 were transferred to "Fees and cess," as the amount was the cess actually collected and taken to "Deposits" originally for eventual adjustment. Rs. 15,730-8-5 and Rs. 3,728-7-10 were amounts wrongly classified under this head, but subsequently transferred to the heads of "Miscellaneous" and "Deposits," respectively. Rs. 24,488-0-4 was the amount received from the excise licensees in payment for works executed by Government on their behalf. This amount was wrongly credited to "Fees and cess" in the first instance, but was subsequently taken in abatement of charges debited during the official year.

Miscellaneous, Rs. 20,163-8-5.—Rs. 15,730-8-5 were transferred to this head from "Fees and cesses" as explained above. Rs. 4,433 were adjusted in the supplemental accounts for March 1887, as the intimation of their collection reached this office after the close of the treasury account for March 1887.

(True Extract.)

(Signed) E. MILLETT,
Assistant Secretary.

To the Accountant-General.

B.

From Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, Madras, to the Accountant-General, Madras, dated Madras, 6th October 1887, No. 149 P.

With reference to your letter I.B.E.—221, dated 1st October 1887, I have the honor to state that the decrease in Provincial revenue is due to the write-back in the supplemental accounts for March 1887 of the items noted below—

	Rs.
1. Amount of toll kists on the Mettupálaiyam-Gúdalúr road credited to the Public Works Department in the civil exchange accounts during 1886-87	30,425
2. Certain workshop balances which were thought could be credited to revenue	49,000

2. The first item was written back to the credit of the Civil Department with reference to your letter No. L.F.I.A.—662, dated 23rd April 1887, while the write-back of the second item to the credit of Tools and Plant was effected under the orders of the Accountant-General, Public Works Department.

C.

From W. LOGAN, Esq., District Magistrate of Malabar, to the Officiating Accountant-General, Madras, dated Calicut, 30th September 1887, No. 4969.

Referring to your letter, dated 3rd September 1887, No. 2373, Budget Department, I have the honor to inform you that the amounts noted below were paid as compensation to the parties aggrieved by Mappilla outrages, under the orders of Government, in February 1887, and this left an available balance of Rs. 19,700 only to be credited to the Police Department:—

	Rs.	A.	P.
1. Trikkallur temple Uralan	1,000	0	0
2. T. Achuta Marar, for house burnt	408	6	0
3. V. Rama Marar, for property destroyed	63	8	0
4. P. Sankara Variyar, for house burnt	447	4	3
5. K. Choyikutti, who, with his son, was wounded	500	0	0
6. Easwaran Embrantiri, whose uncle was murdered ..	100	0	0
Total ..	2,519	2	3

2. There are now about Rs. 12,000 in the treasury, of which Rs. 2,000 have to be held in *deposit* for payment of compensation due—

(1) to Kannancheri Raman, who has for his own safety been allowed to live at a great distance from Malabar and to whom periodical remittances have yet to be made;
(2) to K. Parameswaran Nambutiri, the owner of the house where the riotous Mappillas took their stand in the Ponmundam outrage; and
(3) for sundry refunds, &c., under the sanction conveyed in G.O., dated 21st May 1886, Mis. No. 1354, Judicial.

The remaining sum of Rs. 10,000 has this day been credited to the Police Department, and this course will be adopted when the fine collections come in in future.

3. It is doubtful whether the whole of the estimated demand of fines is likely to be collected. Petitions of over-assessments of income are under investigation, and remissions may have to be granted in cases where the fines may appear to be excessive.

D.

From E. GAY, Esq., Officiating Comptroller-General, Calcutta, to the Accountant-General, Madras, dated Calcutta, 25th March 1886, No. 2163.

With reference to Government of India, Financial Department Resolution, No. 213, dated 16th January last, directing that from 1st April 1886 all State Railways shall be charged with the cost of stationery and printed forms supplied to them, I have the honor to say that the value of stationery supplied from Central Stores should be credited to "Stationery Receipts—Imperial," and that of the printed forms to "Other Press Receipts," Imperial or Provincial according as the cost for printing them was charged to Imperial or Provincial revenues. The despatching officer should furnish the Accountant-General of his province with a monthly consolidated statement showing the value of the articles supplied by him to each State Railway, to enable the latter officer to adjust the recoveries correctly in the Imperial or Provincial section of the accounts.

2. The Superintendent of Stationery should be advised that the value of stationery supplied to Provincial State Railways must now be excluded from the annual statement prescribed by note to Rule 4, Chapter 56, of Civil Account Code.

E.

24, Medical—Grants for Medical Purposes.

Grants to Hospitals and Dispensaries supported from Private Resources.

	Rs.	A.	P.
Grant for the Victoria hospital—G.O., No. 2966, dated 19th December 1885, Public	10,000	0	0
Grant to St. Bartholomew's hospital—G.O., No. 165, dated 9th February 1875, Public	1,453	3	6

	Rs.	A.	P.
Grant to the Cocanada Municipality towards hospital—G.O., No. 862, dated 14th May 1881, Financial	600	0	0
Grant to Coonoor hospital for building a female ward and lying-in ward—G.O., No. 1797, dated 26th August 1886, Public	1,891	5	4
Contribution for civil dispensary, Cochin—G.O., No. 527, dated 18th April 1872, Financial	520	0	0
Contribution for the civil dispensary, Coonoor—G.O., No. 157, dated 24th January 1883, Financial	1,871	15	10
Total ..	16,336	8	8

Miscellaneous.

Grant to the Ootacamund Municipality for sanitary arrangements—G.O., No. 273 M., dated 20th March 1886, Finl..	12,000	0	0
Charges for the sanitary arrangements of the Sri Ramanavami festival at Bhadráchalam—G.O., No. 607, dated 22nd March 1886, Public, and G.O., No. 346, dated 8th March 1887, Public	474	12	0
Cholera charges	146	1	10
Total ..	12,620	13	10
Grand Total ..	28,957	6	6

Fort St. George,
22nd *October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

F.

Extract from the letter from the Accountant-General, Madras, to the Government of India, No. 840, dated 23rd March 1887.

With reference to your letter, No. 926, dated the 23rd February 1887, I have the honor to state that the expenditure which is taken in the Madras accounts under the minor head "Provincial Statistics," subordinate to 26, Scientific and Other Minor Departments, is that in connection with the preparation of trade and vital statistics and the maintenance of rain gauges; the charges on account of which are classed under the following detailed heads:—

1. Trade Returns.
2. Birth and Death Registration.
3. Rain Gauges.

2. The charges falling under the first head are on account of establishments (including contingencies) maintained in the districts for the registration of trade with the Native States of Hyderabad and Mysore and the French territories; those maintained for the registration of Railway traffic by the Madras Railway, the South Indian Railway, and the Southern Mahratta Railway; and those maintained in Maritime districts under the Revenue Department for the compilation of statistics in connection with sea-going trade.

3. Establishments for the first two purposes (registration of land trade and railway traffic), costing Rs. 22,224 per annum, were sanctioned by the Government of India in their order, No. 2103, dated 5th August 1880, Financial Department, and have been in existence from the following dates:

Land registration, from December 1880.

Railway Traffic.

Madras Railway, from October 1881.
South Indian Railway, from May 1885.
Southern Mahratta Railway, from October 1885.

4. For the registration of sea-going trade the Government of India, as a temporary measure, sanctioned establishments costing Rs. 12,364 per annum in their order, No. 544, dated 28th October 1876, Financial Department, and Rs. 1,044, in order, No. 58, dated 31st January 1878; but on a subsequent report from the Madras Government on the work of compilation, sanction was accorded in Government of India order, No. 999, Financial, dated 10th June 1881, as a definite arrangement, in lieu of the temporary hands to an establishment costing Rs. 13,324 per annum or Rs. 35,548 in all.

2. The first item was written back to the credit of the Civil Department with reference to your letter No. L.F.I.A.—662, dated 23rd April 1887, while the write-back of the second item to the credit of Tools and Plant was effected under the orders of the Accountant-General, Public Works Department.

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Total ..	2,519	2	3

2. There are now about Rs. 12,000 in the treasury, of which Rs. 2,000 have to be held in *deposit* for payment of compensation due—

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Total ..	12,620	13	10
Grand Total ..	28,957	6	6

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

F.

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With reference to your letter, No. 926, dated the 23rd February 1887, I have the honor to state that the expenditure which is taken in the Madras accounts under the minor head "Provincial Statistics," subordinate to 26, Scientific and Other Minor Departments, is that in connection with the preparation of trade and vital statistics and the maintenance of rain gauges; the charges on account of which are classed under the following detailed heads :—

1. Trade Returns.
2. Birth and Death Registration.
3. Rain Gauges.

2. The charges falling under the first head are on account of establishments (including contingencies) maintained in the districts for the registration of trade with the Native States of Hyderabad and Mysore and the French territories; those maintained for the registration of Railway traffic by the Madras Railway, the South Indian Railway, and the Southern Mahratta Railway; and those maintained in Maritime districts under the Revenue Department for the compilation of statistics in connection with sea-going trade.

3. Establishments for the first two purposes (registration of land trade and railway traffic), costing Rs. 22,224 per annum, were sanctioned by the Government of India in their order, No. 2103, dated 5th August 1880, Financial Department, and have been in existence from the following dates :

Land registration, from December 1880.

Railway Traffic.

Madras Railway, from October 1881.
South Indian Railway, from May 1885.
Southern Mahratta Railway, from October 1885.

4. For the registration of sea-going trade the Government of India, as a temporary measure, sanctioned establishments costing Rs. 12,364 per annum in their order, No. 544, dated 28th October 1876, Financial Department, and Rs. 1,044, in order, No. 58, dated 31st January 1878; but on a subsequent report from the Madras Government on the work of compilation, sanction was accorded in Government of India order, No. 999, Financial, dated 10th June 1881, as a definite arrangement, in lieu of the temporary hands to an establishment costing Rs. 13,324 per annum or Rs. 35,548 in all.

5. There have been several revisions from time to time in these establishments and the present cost is as below :—

			Per Mensem.
			Rs. A. P.
Permanent.			
Land trade			1,658 0 0
Railway Traffic.			
Madras Railway	207 8 0		
South Indian Railway	160 0 0		
Southern Mahratta Railway	30 0 0		
			397 8 0
Sea-going trade	.. ..		455 0 0
	Total ..		2,510 8 0

or Rs. 30,126 per annum, besides the following :—

Temporary.

Establishment in Board's office for tabulation and review of return of Railway traffic 55 0 0*

These amounts, however, do not include the establishments at ports employed for the compilation of statistics of sea-going trade, and those employed at the Board's office for this purpose as also for the preparation of land trade returns, as the charges on these accounts are debited to "Customs" and "General Administration"—"Board of Revenue," respectively, the work being part of the ordinary work of the Collector of Customs, and of the Board of Revenue.

6. The whole of the charges under "Trade returns" are shown under that minor head as "Provincial," under the existing Provincial contract, by which the Provincial Government received a grant equal to the expenditure on this account as shown in the revised estimate for 1881-82.

* * * * * * *

(True Extract.)

(Signed) W. DONALD,
Offg. Accountant-General.

G.

26, Scientific and Other Minor Departments.

District Manuals.

		Rs. A. P.
Pay of special officer for the preparation of the Manual of Administration		12,356 9 1
Travelling allowance of do.	do. ..	362 0 0
Pay of establishment		7,906 1 9
Travelling allowance of do.	.. .. ..	10 11 2
Miscellaneous		2,781 10 2
	Total ..	23,417 0 2

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

H.

29, Superannuation.

Under the head Compassionate allowances, the following classes of pensions are shown :—

(*a*) Pensions of Native Pension Fund—
About 21 individuals drawing pensions from Annas 12 to Rs. 23-8-0 a month.

(*b*) Pensions granted to the families of persons killed in the execution of public duty—
About 96 pensioners whose pensions ranged from Rs. 1-8-0 to Rs. 40 a month.
The above classes of pensions (*a* and *b*) are debited to Compassionate allowances under the authority contained in this office circular, No. 1748, dated 22nd August 1865.

* This temporary establishment was sanctioned by the Local Government in their order, No. 234, dated 25th March 1886, Revenue, and will cease with the reconstitution of the Board's office, which takes effect from the beginning of the official year 1887-88.

(*c*) Pensions paid to the families of persons who rendered meritorious services to the State—
About 26 pensioners whose pensions ranged from Rs. 5 to Rs. 300 a month.
The pension being of a general nature, is debited to Compassionate allowances.

(*d*) Pensions granted with the Secretary of State's sanction to officers discharged on account of inefficiency or misconduct—
Three individuals of this class drawing pensions from Rs. 20 to Rs. 40 a month.
The pensions themselves are designated compassionate allowances.—*Vide* section 137 of the Civil Pension Code.

(*e*) Besides the above, there are two pensions which are also debited to Compassionate allowances—one, Rs. 6 a month, paid to the Missionary of the Negapatam Church for feeding the Protestant poor; and the other, Rs. 50 a month, paid to the Vicar of the Roman Catholic Church at Calicut for maintaining himself and the servants of that church.

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

I.

32.—Miscellaneous.

Jubilee Charges—Provincial.	Rs. A. P.
Subscription to the Madras Jubilee Committee on account of Imperial Institute, as per G.O., Financial, No. 233, dated 22nd February 1887	10,000 0 0
Charges for providing the school-children of Madras with a treat, as per G.Os., Public, Nos. 204, 221 and 298, dated 8th February, 11th February and 2nd March 1887, respectively	2,000 0 0
Special Police for Jubilee at Madras, as per G.O., Financial, No. 286, dated 3rd March 1887	52 8 0
Cost of entertainment at Madras, as per G.O., Financial, No. 371, dated 19th March 1887	3,973 14 8*
Charges for illuminating the Residency and the other public buildings at Travancore, as per telegram from Government, dated 19th January 1887	78 14 0*
	16,105 4 8

* These will be reversed to "Imperial" in the Journal entries for March 1887.

Jubilee Charges—Imperial.	
Amount paid for the release of civil prisoners on the Jubilee day, as per G.O., Judicial, No. 430, dated 1st March 1887	1,071 2 11
Charges for the celebration of Jubilee in Maisur, as per Resident's Orders, Nos. 437—1047, 457—1047, and 541—1047, dated 11th, 14th and 24th February 1887, respectively	5,000 0 0†
Charges for providing the school-children of Maisur with a treat, as per Resident's Order, No. 632—6247, dated 2nd March 1887	913 0 0
Charges for illuminating the Residency and the other public buildings at Maisur, as per Resident's Order, No. 979—624-C-6, dated 28th March 1887	1,665 8 7
	8,649 11 6

† Particulars have not been given in vouchers.

Special Commission of Enquiry.	
Officer, &c., on special duty at Madura—	
Salary of H. S. Thomas, Esq.	23,040 0 0
Do. of Mr. P. A. Paczensky, Inspector of Salt and Abkári	2,619 5 8
Do. of establishment	2,570 13 10

	Rs.	A.	P.
Travelling allowance of H. S. Thomas, Esq.	1,920	7	6
Do. do. of Mr. P. A. Paczensky	579	12	0
Do. do. of establishment	875	2	3
Service postage	5	6	0
Do. telegrams	60	10	0
Hot weather charges	18	4	5
Subscription to periodicals	19	8	0
Batta to witnesses	75	2	0
Charges for sending tent to Madura	85	2	0
Contingencies admissible without the detailed audit ..	355	13	7
	32,225	7	3
Officer on special duty with the Tenancy and Malabar Land Tenures Committee—			
Salary of H. J. Stokes, Esq.	4,256	0	0
Officer on special duty for inquiring into the conduct of Police officers of the Vizagapatam Agency in connection with the supposed human sacrifice at Bustar—			
Salary of G. D. Irvine, Esq.	3,360	0	0
Officer on special duty for drawing up a report on the necessity of furthering the extension of Protective Railways—			
Salary of J. F. Price, Esq.	970	10	8
Fixed tentage of do.	37	14	8
	1,008	9	4
Officer, &c., on special duty with the Muhammadan Educational Endowment Committee—			
Salary of establishment	887	11	0
Travelling allowance of C. D. Macleane, Esq.	156	0	0 *
	1,043	11	0
Officer on special duty of inspecting and reporting on Arts, Manufactures and Industries of the Ceded and the Northern Districts—			
Salary of E. B. Havell, Esq., Superintendent, School of Arts	510	11	6
Salary of establishment	107	9	6
Travelling allowance of E. B. Havell, Esq.	211	8	0
Do. do. of establishment	184	2	6
Service telegrams	2	0	0
Contingencies admissible without the detailed audit ..	17	13	0
	1,033	12	6
Total ..	42,927	8	1

* Railway fare to travel from Ootacamund to Madras and back for attending the inaugural meeting of the Central Muhammadan Association, Madras.

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

J.

Particulars of Inter-provincial adjustment made in the accounts of the Accountant-General, Madras, for the year 1886-87.

Particulars.	India.	Central Provinces.	Burma.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Bombay.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges incurred by Madras.								
Salary, absentee allowance and travelling allowance of officers employed under other Governments, and contingent charges incurred on behalf of those Governments	3,205 2 7	120 13 1	12,352 13 1	1,525 7 8	60 4 0	...	2,000 0 0	19,264 8 5
Pensions	3,825 13 9	1,072 14 0	3,992 12 10	843 7 10	10,882 7 4	986 1 9	6,418 14 6	28,022 8 0
Total ..	7,031 0 4	1,193 11 1	16,345 9 11	2,368 15 6	10,942 11 4	986 1 9	8,418 14 6	47,287 0 5
Charges incurred by other Governments.								
One-third salary of Mr. Marsden, Inspector of Schools, Coorg, from December 1885 to February 1886, at Rs. 200 per mensem, and from January 1886 to November 1886, at Rs. 216-10-8 per mensem	2,550 0 0							
Pay of Establishment of Inspector of Schools, 7th Division, South Canara, from December 1885 to 4th November 1886 ..	763 0 0							
Contingent charges of do. ..	66 5 0							
Travelling allowance of Office Establishment of do. ..	114 3 0							
Difference of salary of Surgeon G. T. Thomas from 10th October to 4th November 1885				500 0 0				
Second instalment sanctioned by Madras Government to Protapchandra Ray, towards the purchase of thirty copies of his translation of Mahabaratha				3,588 0 9				
Diet of Port Blair released convicts				725 1 10				
A portion of general charges incurred by the Secretary of State for India on account of Cinchona bark sent out from India ..			210 3 2					
Pay and allowance of Mr. H. G. Turner, Collector and Magistrate of Vizagapatam, for December 1885, while on privilege leave—Pay				2,620 0 0				
Annuity Fund	2,720							
	100							
Payment to W. H. Grimly, Esq., Commissioner of Income Tax, Bengal, for thirty-three copies of his Income-tax Manual supplied to the Government of Madras	Rs. A. P.			129 8 0		2,290 0 0	495 8 6	
Salary of Mr. H. St. A. Goodrich, Collector, Bellary, for April 1886 while on privilege leave	2,383 5 4							
Annuity Fund	93 5 4							
Railway fare of Madras Policemen on escort duty								

Particulars of Inter-provincial adjustment made in the accounts of the Accountant-General, Madras, for the year 1886-87—*continued.*

Particulars.	India.	Central Provinces.	Burma.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Bombay.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges incurred by other Governments—continued.								
Amount paid to Mr. J. A. Murray for the book entitled Avifauna of British India, subscribed by the Madras Government in M.G.O., No. 2093, dated 6th October 1886							25 0 0	
Deportation charges of Madras vagrant, William Roy, to England							103 7 6	
Deportation charges of Anthony Martinz to Egypt							65 2 3	
Pay of Surgeon-Major W. G. King, Civil Surgeon, Kurnool, for May 1886 while on privilege leave							877 10 11	
Salary of Mr. J. Thomson, Sub-Collector, Godavari, for November 1886, while on privilege leave							1,120 0 0	
Annuity Fund	1,166 10 8 46 10 8							
Pension charges	2,736 7 9	978 8 8	1,375 5 3	1,425 11 1	2,275 1 0	..	5,103 9 9	13,894 11 6
Total	6,224 15 9	978 8 8	1,585 8 6	8,988 5 8	2,275 1 0	2,290 0 0	7,790 6 11	30,132 14 5
Difference between charges incurred by Madras and those by other Governments	+ 806 0 7	+ 215 2 5	+ 14,760 1 6	— 6,619 6 2	+ 8,667 10 4	— 1,303 14 3	+ 628 7 7	+ 17,154 2 0

N.B.—Of this amount Rs. 16,154-2-0 only was accounted for in the March final accounts, and the remainder Rs. 1,000, which was advised by the Comptroller-General in August last, will be accounted for in the supplemental accounts for March 1887.

Fort St. George,
22nd October 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

K.

Statement showing the cost of stores received from the India Office and charged to Provincial Services through the Land Revenue head in 1886-87.

	Rs. A. P.
3, Land Revenue—	
District Administration	989 11 2
Land Revenue—	
Revenue Survey—Controlling Staff	13,367 10 9
7, Excise—	
Collector—Commissioners—Cantonment Magistrate ..	991 1 1
18, General Administration—	
Civil Secretariat—Public Department	485 5 11
Revenue Department	174 9 3
	16,008 6 2

Fort St. George,
15th August 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

Order—dated 1st December 1887, No. 1252, Financial.

The foregoing papers relate to certain doubtful entries in the Final accounts of Provincial Services for March 1887.

2. *Appendix A.*—It should be stated how the proportion of *Salt* charges debitable to *Excise* was calculated in the actuals of 1885-86 and 1886-87.

3. *Appendix B.*—The tolls levied on the Mettupálaiyam-Gúdalúr road are divided between Provincial and Local Funds in the proportion of 1 to 2, the full amount being credited to Local Funds, while the Provincial share appears as a receipt under *Contributions from Local to Provincial.* The decrease under Public Works receipts is therefore nominal, as also apparently is the deduction of Rs. 49,000 by credit to *Tools and Plant.*

G.O., Finl., No. 2352 A., dated 3rd Oct. 1884.

G.O., No. 399 L., dated 28th Feb. 1887.
" " 957 L., " 30th May "

4. *Appendix C.*—The District Magistrate, Malabar, would appear to have unnecessarily delayed the payment to credit of Government of the fines collected from Mappillas. He will take steps to settle this matter speedily. Deducting Rs. 19,700 credited in the accounts of 1886-87, the balance realisable out of the estimate of Rs. 50,000 may be put down at Rs. 27,000 and taken credit for in the revised estimate of the current year under the sub-head where it is now shown.

5. *Appendix G—District Manuals.*—The charges incurred under different heads on account of the "*Manual of Administration*" will be brought on record as follows (excluding stationery and contingent charges) :—

Charges.	1883-84.	1884-85.	1885-86.	1886-87.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of the officer in charge	3,553	12,731	11,458	12,356	40,098
Travelling allowance of the officer in charge	40	174	602	362	1,178
Pay of establishment	277	2,415	3,504	7,906	14,102
Travelling allowances of establishment	16	1,325	3,008	11	4,360
Cost of books and publications	..	1,068	285	669	2,022
Printing charges	..	8,938	7,407	12,654	28,999
Total ..	3,886	26,651	26,264	33,958	90,759

	Printing.	Binding.	Type.
	Rs.	Rs.	Rs.
Volumes I and II—			
1884-85	4,326	..	4,612
1885-86	3,342	3,606	..
Volume III—			
1885-86	459	..	..
1886-87	6,579	..	5,958

6. *Appendix K.*—The charges on account of European stores appear to be adjusted under Land Revenue instead of the service heads concerned, owing to some misapprehension on the part of the India Office, London, who, following the arrangements in force prior to the decentralization of 1882-83, debit them direct to Imperial, instead of Provincial. It is understood that this mode of entering the charges is likely to be discontinued shortly. The Accountant-General should invariably report such changes of procedure for the information of Government.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Revenue Department.
" Local and Municipal Department.
" Public Works Department.
" Accountant-General.
" District Magistrate, Malabar.

Exd. T. O'Connor.

Order thereon No. 3502 W
dt. 21st December/87

Recorded
(Sd) Tox
W

Govt. of {1887} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 1st Dec. 1887, No. 1252.

No 3502 W of 21st December 87

DECEMBER.

Provincial Services.

Passing orders on papers relating to certain doubtful entries in the final accounts of — for March 1887.

Ex P.W. a

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

C. No. 1353.

Memorandum.

The Accountant-General is requested to explain, with reference to the final accounts for March 1887—

(i) Why the receipts under III, Salt, which amounted to Rs. 1,39,996 in the preliminary accounts (revised estimate Rs. 1,37,000, and contract figure Rs. 1,53,000) have been reduced to Rs. 1,20,040 in the final accounts.

(ii) Why Public Works receipts (Civil buildings) have fallen from Rs. 1,78,024 to Rs. 1,08,737 in the final accounts.

(iii) Whether the balance of Moplah fines, amounting to Rs. 50,000,* has been credited to Government; and if so, where it is shown in the accounts; the receipts under XVII, Police, would appear not to include it.

* Para. 1 of G.O., Finl. No. 1365, dated 27th December 1886.

(iv) Why a sum of Rs. 9,200 is credited to Imperial under the *Provincial* head XXIII, *Stationery and Printing*:—

	RS.	A.	P.
Stationery receipts	3,145	11	7
Other Press receipts	6,054	8	3
Total ..	9,200	3	10

It is observed that all stationery supplied to Civil Departments (including Imperial), as well as printing work executed for them is borne by Provincial revenues, and the recoveries should, apparently, be credited to Provincial; further, the minor heads above quoted are not *specially assigned* to Imperial in Appendix B to Chapter 68 of the Civil Account Code; the classification should therefore be regulated by rule 4 of that chapter.

2. The Accountant-General is also requested to furnish details for the expenditure under the following heads:—

18, *General Administration—Civil Secretariats.*

	RS.	A	P.
Officer on special duty	13,229	0	0

24, *Medical—Grants for Medical Purposes.*

Grants to private hospitals	16,336	8	8
Miscellaneous	12,620	13	10
Total ..	28,957	6	6

26, *Scientific, &c., Departments—Provincial Statistics.*

Trade returns	32,626	0	0
District Manuals	23,417	0	0

29, *Superannuation.*

Compassionate allowances	21,895	0	0

32, *Miscellaneous.*

Jubilee celebrations—Provincial	16,105	0	0
Do. Imperial	8,650	0	0
Special Commissions of Inquiry	42,928	0	0

Land Revenue Assignments.	Rs.	A.	P.
Inter-provincial adjustments	16,154	0	0
Cost of Europe stores	16,008	0	0
Final entry as shown in statement B.J.H—12, dated 20th September 1887	25,611	0	0

(Signed) H. E. STOKES,
Ag. Chief Secretary.

23rd September 1887.
To the Accountant-General.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 22nd October 1887, No. I.B.E.—243.

With reference to your memorandum, C. No. 1353, dated the 23rd of September 1887, I have the honor to submit the following explanation on the several points noticed therein :—

(i) The decrease in the receipts under "III, Salt" is due chiefly to receipts from excise licensees for works executed by Government having been deducted from the charges incurred—*vide* Salt Department's Proceedings, No. 4708, dated 4th October 1887, enclosed in original, marked A.

(ii) The falling off under Public Works receipts (Civil buildings) is explained by the Examiner of Public Works Accounts to be due to toll collections on the Mettupálaiyam-Gúdalúr road being first recorded in the Local Fund accounts under G.O., Local and Municipal, No. 399 L., dated 28th February 1887, instead of in the Provincial accounts, and to certain workshop balances credited as Provincial revenue having been written back to Tools and Plant under orders of the Accountant-General, Public Works Department—*vide* Examiner's letter, No. 149-P, dated 6th October 1887, enclosed in original, marked B.

(iii) As regards Moplah fines, amounting to Rs. 50,000, the District Magistrate, Malabar, explains, in his letter, No. 4969, dated 30th September 1887, sent in original, marked C, the circumstances under which only Rs. 19,700 was actually brought to the credit of "Police" in 1886-87. The amount was first credited to "XVII, Police—Fees, Fines and Forfeitures," but subsequently, at the instance of the Police Department, the Treasury officer, Malabar, requested its transfer to the minor head "Police supplied to Municipal, Cantonment and Town Funds," where it accordingly now stands in the March final accounts of this office. If desired the amount can be retransferred to the first-mentioned minor head.

(iv) Stationery receipts and other press receipts have been opened as Imperial heads under the Provincial head of Stationery, under Government of India Resolution recorded in G.O., Financial, No. 102, dated 30th January 1886, and Comptroller-General's letter, No. 2163, dated 25th March 1886, copy enclosed, marked D. The printed forms are supplied to State Railways by the Superintendent, Government Printing, India.

2. Particulars asked for under the heads of accounts mentioned in paragraph 2 of your memorandum are given below :—

18, *General Administration—Civil Secretariat.*

Officer on Special Duty, Rs. 13,229. The details for this are as follows :—

	Rs.
Salary of Mr. C. D. Macleane, officer on special duty in connection with the General Record Department of the Government Secretariat	13,056
Travelling allowance of do. do.	173
Total ..	13,229

Land Revenue Assignments.

Final entry as shown in Statement B.J.H.-12, dated 20th September 1887, Rs. 25,611. This is chiefly the Provincial share of the balance of charges incurred up to 1884-85 onaccount of Tanjore survey written back to the credit of Land Revenue, as per paragraph 6 of this office letter, No. 1540, dated 13th June 1887, recorded in G.O., Revenue, No. 589, dated 16th June 1887.

The details of the other items are given in separate appendices :—

	Appendix.
24, Medical	E
26, Scientific, &c., Departments—	
Trade Returns	F
District Manuals	G
29, Superannuation	H
32, Miscellaneous	I
Land Revenue Assignments—	
Interprovincial adjustments	J
Cost of Europe stores	K

3. I request that the original enclosures to this letter may be returned when no longer required.

Enclosures.

A.

Read—the following Proceedings of the Board of Revenue, dated 4th Oct. 1887, No. 4708 R. :—

Read—letter from the Accountant-General, Madras, No. I.B.E.—220, dated 1st October 1887, requesting to be informed, for the information of Government, why the receipts under certain heads, which amounted to Rs. 1,39,995-13-8, were reduced to Rs. 1,20,039-7-7 in the supplemental account for March 1887.

Resolution—dated 4th October 1887, No. 4708 R.

The cause of reduction under Receipts against the heads noted in the letter above read is explained as follows :—

Fees and Cesses, Rs. 40,119-14-6.—Rs. 185-8-0 is the amount of Rawnah fees collected in Orissa, Balasor division. This was adjusted in the supplemental treasury accounts, as the intimation of its collection was received in this office after the treasury account for March 1887 had been closed. Rs. 3,641-10-1 were transferred to "Fees and cess," as the amount was the cess actually collected and taken to "Deposits" originally for eventual adjustment. Rs. 15,730-8-5 and Rs. 3,728-7-10 were amounts wrongly classified under this head, but subsequently transferred to the heads of "Miscellaneous" and "Deposits," respectively. Rs. 24,488-0-4 was the amount received from the excise licensees in payment for works executed by Government on their behalf. This amount was wrongly credited to "Fees and cess" in the first instance, but was subsequently taken in abatement of charges debited during the official year.

Miscellaneous, Rs. 20,163-8-5.—Rs. 15,730-8-5 were transferred to this head from "Fees and cesses" as explained above. Rs. 4,433 were adjusted in the supplemental accounts for March 1887, as the intimation of their collection reached this office after the close of the treasury account for March 1887.

(True Extract.)

(Signed) E. MILLETT,
Assistant Secretary.

To the Accountant-General.

B.

From Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, Madras, to the Accountant-General, Madras, dated Madras, 6th October 1887, No. 149 P.

With reference to your letter I.B.E.—221, dated 1st October 1887, I have the honor to state that the decrease in Provincial revenue is due to the write-back in the supplemental accounts for March 1887 of the items noted below—

	Rs.
1. Amount of toll kists on the Mettupálaiyam-Gúdalúr road credited to the Public Works Department in the civil exchange accounts during 1886-87	30,425
2. Certain workshop balances which were thought could be credited to revenue	49,000

2. The first item was written back to the credit of the Civil Department with reference to your letter No. L.F.I.A.—662, dated 23rd April 1887, while the write-back of the second item to the credit of Tools and Plant was effected under the orders of the Accountant-General, Public Works Department.

C.

From W. LOGAN, Esq., District Magistrate of Malabar, to the Officiating Accountant-General, Madras, dated Calicut, 30th September 1887, No. 4969.

Referring to your letter, dated 3rd September 1887, No. 2373, Budget Department, I have the honor to inform you that the amounts noted below were paid as compensation to the parties aggrieved by Mappilla outrages, under the orders of Government, in February 1887, and this left an available balance of Rs. 19,700 only to be credited to the Police Department :—

	Rs.	A.	P.
1. Trikkallur temple Uralan	1,000	0	0
2. T. Achuta Marar, for house burnt	408	6	0
3. V. Rama Marar, for property destroyed	63	8	0
4. P. Sankara Variyar, for house burnt	447	4	3
5. K. Choyikutti, who, with his son, was wounded	500	0	0
6. Easwaran Embrantiri, whose uncle was murdered ..	100	0	0
Total ..	2,519	2	3

2. There are now about Rs. 12,000 in the treasury, of which Rs. 2,000 have to be held in *deposit* for payment of compensation due—

(1) to Kannancheri Raman, who has for his own safety been allowed to live at a great distance from Malabar and to whom periodical remittances have yet to be made;
(2) to K. Parameswaran Nambutiri, the owner of the house where the riotous Mappillas took their stand in the Ponmundam outrage; and
(3) for sundry refunds, &c., under the sanction conveyed in G.O., dated 21st May 1886, Mis. No. 1354, Judicial.

The remaining sum of Rs. 10,000 has this day been credited to the Police Department, and this course will be adopted when the fine collections come in in future.

3. It is doubtful whether the whole of the estimated demand of fines is likely to be collected. Petitions of over-assessments of income are under investigation, and remissions may have to be granted in cases where the fines may appear to be excessive.

D.

From E. GAY, Esq., Officiating Comptroller-General, Calcutta, to the Accountant-General, Madras, dated Calcutta, 25th March 1886, No. 2163.

With reference to Government of India, Financial Department Resolution, No. 213, dated 16th January last, directing that from 1st April 1886 all State Railways shall be charged with the cost of stationery and printed forms supplied to them, I have the honor to say that the value of stationery supplied from Central Stores should be credited to "Stationery Receipts—Imperial," and that of the printed forms to "Other Press Receipts," Imperial or Provincial according as the cost for printing them was charged to Imperial or Provincial revenues. The despatching officer should furnish the Accountant-General of his province with a monthly consolidated statement showing the value of the articles supplied by him to each State Railway, to enable the latter officer to adjust the recoveries correctly in the Imperial or Provincial section of the accounts.

2. The Superintendent of Stationery should be advised that the value of stationery supplied to Provincial State Railways must now be excluded from the annual statement prescribed by note to Rule 4, Chapter 56, of Civil Account Code.

E.

24, Medical—Grants for Medical Purposes.

Grants to Hospitals and Dispensaries supported from Private Resources.

	Rs.	A.	P.
Grant for the Victoria hospital—G.O., No. 2966, dated 19th December 1885, Public	10,000	0	0
Grant to St. Bartholomew's hospital—G.O., No. 165, dated 9th February 1875, Public	1,453	3	6

	Rs.	A.	P.
Grant to the Cocanada Municipality towards hospital—G.O., No. 862, dated 14th May 1881, Financial	600	0	0
Grant to Coonoor hospital for building a female ward and lying-in ward—G.O., No. 1797, dated 26th August 1886, Public	1,891	5	4
Contribution for civil dispensary, Cochin—G.O., No. 527, dated 18th April 1872, Financial	520	0	0
Contribution for the civil dispensary, Coonoor—G.O., No. 157, dated 24th January 1883, Financial	1,871	15	10
Total ..	16,336	8	8
Miscellaneous.			
Grant to the Ootacamund Municipality for sanitary arrangements—G.O., No. 273 M., dated 20th March 1886, Finl..	12,000	0	0
Charges for the sanitary arrangements of the Sri Ramanavami festival at Bhadráchalam—G.O., No. 607, dated 22nd March 1886, Public, and G.O., No. 346, dated 8th March 1887, Public	474	12	0
Cholera charges	146	1	10
Total ..	12,620	13	10
Grand Total ..	28,957	6	6

Fort St. George,
22nd *October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

F.

Extract from the letter from the Accountant-General, Madras, to the Government of India, No. 840, dated 23rd March 1887.

With reference to your letter, No. 926, dated the 23rd February 1887, I have the honor to state that the expenditure which is taken in the Madras accounts under the minor head "Provincial Statistics," subordinate to 26, Scientific and Other Minor Departments, is that in connection with the preparation of trade and vital statistics and the maintenance of rain gauges; the charges on account of which are classed under the following detailed heads :—

1. Trade Returns.
2. Birth and Death Registration.
3. Rain Gauges.

2. The charges falling under the first head are on account of establishments (including contingencies) maintained in the districts for the registration of trade with the Native States of Hyderabad and Mysore and the French territories; those maintained for the registration of Railway traffic by the Madras Railway, the South Indian Railway, and the Southern Mahratta Railway; and those maintained in Maritime districts under the Revenue Department for the compilation of statistics in connection with sea-going trade.

3. Establishments for the first two purposes (registration of land trade and railway traffic), costing Rs. 22,224 per annum, were sanctioned by the Government of India in their order, No. 2103, dated 5th August 1880, Financial Department, and have been in existence from the following dates :

Land registration, from December 1880.

Railway Traffic.

Madras Railway, from October 1881.
South Indian Railway, from May 1885.
Southern Mahratta Railway, from October 1885.

4. For the registration of sea-going trade the Government of India, as a temporary measure, sanctioned establishments costing Rs. 12,364 per annum in their order, No. 544, dated 28th October 1876, Financial Department, and Rs. 1,044, in order, No. 58, dated 31st January 1878; but on a subsequent report from the Madras Government on the work of compilation, sanction was accorded in Government of India order, No. 999, Financial, dated 10th June 1881, as a definite arrangement, in lieu of the temporary hands to an establishment costing Rs. 13,324 per annum or Rs. 35,548 in all.

5. There have been several revisions from time to time in these establishments and the present cost is as below :—

				Per Mensem.
				Rs. A. P.
Permanent.				
Land trade				1,658 0 0
Railway Traffic.				
Madras Railway	207	8	0	
South Indian Railway	160	0	0	
Southern Mahratta Railway	30	0	0	
				397 8 0
Sea-going trade				455 0 0
Total				2,510 8 0

or Rs. 30,126 per annum, besides the following :—

Temporary.

Establishment in Board's office for tabulation and review of return of Railway traffic 55 0 0*

These amounts, however, do not include the establishments at ports employed for the compilation of statistics of sea-going trade, and those employed at the Board's office for this purpose as also for the preparation of land trade returns, as the charges on these accounts are debited to "Customs" and "General Administration"—"Board of Revenue," respectively, the work being part of the ordinary work of the Collector of Customs, and of the Board of Revenue.

6. The whole of the charges under "Trade returns" are shown under that minor head as "Provincial," under the existing Provincial contract, by which the Provincial Government received a grant equal to the expenditure on this account as shown in the revised estimate for 1881-82.

* * * * * * *

(True Extract.)

(Signed) W. DONALD,
Offg. Accountant-General.

G.

26, Scientific and Other Minor Departments.

District Manuals.

	Rs.	A.	P.
Pay of special officer for the preparation of the Manual of Administration	12,356	9	1
Travelling allowance of do. do. ..	362	0	0
Pay of establishment	7,906	1	9
Travelling allowance of do.	10	11	2
Miscellaneous	2,781	10	2
Total ..	23,417	0	2

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

H.

29, Superannuation.

Under the head Compassionate allowances, the following classes of pensions are shown :—

(*a*) Pensions of Native Pension Fund—
About 21 individuals drawing pensions from Annas 12 to Rs. 23-8-0 a month.

(*b*) Pensions granted to the families of persons killed in the execution of public duty—
About 96 pensioners whose pensions ranged from Rs. 1-8-0 to Rs. 40 a month.
The above classes of pensions (*a* and *b*) are debited to Compassionate allowances under the authority contained in this office circular, No. 1748, dated 22nd August 1865.

* This temporary establishment was sanctioned by the Local Government in their order, No. 234, dated 25th March 1886, Revenue, and will cease with the reconstitution of the Board's office, which takes effect from the beginning of the official year 1887-88.

(*c*) Pensions paid to the families of persons who rendered meritorious services to the State—
About 26 pensioners whose pensions ranged from Rs. 5 to Rs. 300 a month.
The pension being of a general nature, is debited to Compassionate allowances.

(*d*) Pensions granted with the Secretary of State's sanction to officers discharged on account of inefficiency or misconduct—
Three individuals of this class drawing pensions from Rs. 20 to Rs. 40 a month.
The pensions themselves are designated compassionate allowances.—*Vide* section 137 of the Civil Pension Code.

(*e*) Besides the above, there are two pensions which are also debited to Compassionate allowances—one, Rs. 6 a month, paid to the Missionary of the Negapatam Church for feeding the Protestant poor; and the other, Rs. 50 a month, paid to the Vicar of the Roman Catholic Church at Calicut for maintaining himself and the servants of that church.

Fort St. George,
22*nd October* 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

I.

32.—Miscellaneous.

Jubilee Charges—Provincial.	Rs.	A.	P.
Subscription to the Madras Jubilee Committee on account of Imperial Institute, as per G.O., Financial, No. 233, dated 22nd February 1887	10,000	0	0
Charges for providing the school-children of Madras with a treat, as per G.Os., Public, Nos. 204, 221 and 298, dated 8th February, 11th February and 2nd March 1887, respectively	2,000	0	0
Special Police for Jubilee at Madras, as per G.O., Financial, No. 286, dated 3rd March 1887	52	8	0
Cost of entertainment at Madras, as per G.O., Financial, No. 371, dated 19th March 1887	3,973	14	8*
Charges for illuminating the Residency and the other public buildings at Travancore, as per telegram from Government, dated 19th January 1887	78	14	0*
	16,105	4	8

* These will be reversed to "Imperial" in the Journal entries for March 1887.

Jubilee Charges—Imperial.			
Amount paid for the release of civil prisoners on the Jubilee day, as per G.O., Judicial, No. 430, dated 1st March 1887	1,071	2	11
Charges for the celebration of Jubilee in Maisur, as per Resident's Orders, Nos. 437—1047, 457—1047, and 541—1047, dated 11th, 14th and 24th February 1887, respectively	5,000	0	0†
Charges for providing the school-children of Maisur with a treat, as per Resident's Order, No. 632—6247, dated 2nd March 1887	913	0	0
Charges for illuminating the Residency and the other public buildings at Maisur, as per Resident's Order, No. 979—624-C-6, dated 28th March 1887	1,665	8	7
	8,649	11	6

† Particulars have not been given in vouchers.

Special Commission of Enquiry.			
Officer, &c., on special duty at Madura—			
Salary of H. S. Thomas, Esq.	23,040	0	0
Do. of Mr. P. A. Paczensky, Inspector of Salt and Abkári	2,619	5	8
Do. of establishment	2,570	13	10

	Rs.	A.	P.
Travelling allowance of H. S. Thomas, Esq.	1,920	7	6
Do. do. of Mr. P. A. Paczensky	579	12	0
Do. do. of establishment	875	2	3
Service postage	5	6	0
Do. telegrams	60	10	0
Hot weather charges	18	4	5
Subscription to periodicals	19	8	0
Batta to witnesses	75	2	0
Charges for sending tent to Madura	85	2	0
Contingencies admissible without the detailed audit ..	355	13	7
	32,225	7	3
Officer on special duty with the Tenancy and Malabar Land Tenures Committee—			
Salary of H. J. Stokes, Esq.	4,256	0	0
Officer on special duty for inquiring into the conduct of Police officers of the Vizagapatam Agency in connection with the supposed human sacrifice at Bustar—			
Salary of G. D. Irvine, Esq.	3,360	0	0
Officer on special duty for drawing up a report on the necessity of furthering the extension of Protective Railways—			
Salary of J. F. Price, Esq.	970	10	8
Fixed tentage of do.	37	14	8
	1,008	9	4
Officer, &c., on special duty with the Muhammadan Educational Endowment Committee—			
Salary of establishment	887	11	0
Travelling allowance of C. D. Macleane, Esq.	156	0	0 *
	1,043	11	0
Officer on special duty of inspecting and reporting on Arts, Manufactures and Industries of the Ceded and the Northern Districts—			
Salary of E. B. Havell, Esq., Superintendent, School of Arts	510	11	6
Salary of establishment	107	9	6
Travelling allowance of E. B. Havell, Esq.	211	8	0
Do. do. of establishment	184	2	6
Service telegrams	2	0	0
Contingencies admissible without the detailed audit ..	17	13	0
	1,033	12	6
Total ..	42,927	8	1

* Railway fare to travel from Ootacamund to Madras and back for attending the inaugural meeting of the Central Muhammadan Association, Madras.

Fort St. George,
22nd October 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

J.

Particulars of Inter-provincial adjustment made in the accounts of the Accountant-General, Madras, for the year 1886-87.

Particulars.	India.	Central Provinces.	Burma.	Total.	Bombay.	Punjab.	N. W. Provinces and Oudh.	Bengal.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges incurred by Madras.								
Salary, absentee allowance and travelling allowance of officers employed under other Governments, and contingent charges incurred on behalf of those Governments	3,205 2 7	120 13 1	12,352 13 1	19,264 8 5	2,000 0 0	..	60 4 0	1,525 7 8
Pensions	3,825 13 9	1,072 14 0	3,992 12 10	23,022 8 0	6,418 14 6	986 1 9	10,882 7 4	843 7 10
Total ..	7,031 0 4	1,193 11 1	16,345 9 11	47,287 0 5	8,418 14 6	986 1 9	10,942 11 4	2,368 15 6
Charges incurred by other Governments.								
One-third salary of Mr. Marsden, Inspector of Schools, Coorg, from December 1885 to February 1886, at Rs. 200 per mensem, and from January 1886 to November 1886, at Rs. 216-10-3 per mensem	2,550 0 0	..	..	..	..	..	..	500 0 0
Pay of Establishment of Inspector of Schools, 7th Division, South Canara, from December 1885 to 4th November 1886 ..	763 0 0	..	..	..	..	..	..	3,588 0 9
Contingent charges of do.	56 5 0	..	..	..	..	..	..	..
Travelling allowance of Office Establishment of do.	114 3 0	..	..	..	..	..	..	725 1 10
Difference of salary of Surgeon G. T. Thomas from 10th October to 4th November 1885	..	..	210 3 2	..	..	..	..	2,620 0 0
Second instalment sanctioned by Madras Government to Protapchandra Ray, towards the purchase of thirty copies of his translation of Mahabaratha	..	..	..	..	..	..	..	129 8 0
Diet of Port Blair released convicts	..	..	..	..	..	2,290 0 0	..	..
A portion of general charges incurred by the Secretary of State for India on account of Cinchona bark sent out from India ..	..	..	..	..	..	..	..	..
Rs.								
Pay and allowance of Mr. H. G. Turner, Collector and Magistrate of Vizagapatam, for December 1885, while on privilege leave—Pay 2,720	..	..	..	..	..	..	..	..
Annuity Fund 100								
Payment to W. H. Grimly, Esq., Commissioner of Income Tax, Bengal, for thirty-three copies of his Income-tax Manual supplied to the Government of Madras	..	..	..	..	..	..	..	..
Rs. A. P.								
Salary of Mr. H. St. A. Goodrich, Collector, Bellary, for April 1886 while on privilege leave .. 2,383 5 4	..	..	..	..	..	..	..	..
Annuity Fund 93 5 4								
Railway fare of Madras Policemen on escort duty	..	..	..	..	..	..	..	..

Particulars.	N. W. Provinces and Oudh.	Punjab.	Bombay.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Charges incurred by Madras.				
Salary, absentee allowance and travelling allowance of officers employed under other Governments, and contingent charges incurred on behalf of those Governments	..	..	..	..
Pensions	..	..	..	..
Total ..	..	..	..	..
Charges incurred by other Governments.				
One-third salary of Mr. Marsden, Inspector of Schools, Coorg, from December 1885 to February 1886, at Rs. 200 per mensem, and from January 1886 to November 1886, at Rs. 216-10-3 per mensem	..	..	..	..
Pay of Establishment of Inspector of Schools, 7th Division, South Canara, from December 1885 to 4th November 1886 ..	..	..	..	..
Contingent charges of do.	..	..	..	..
Travelling allowance of Office Establishment of do.	..	..	..	..
Difference of salary of Surgeon G. T. Thomas from 10th October to 4th November 1885	..	..	..	..
Second instalment sanctioned by Madras Government to Protapchandra Ray, towards the purchase of thirty copies of his translation of Mahabaratha	..	..	..	..
Diet of Port Blair released convicts	..	2,290 0 0	495 8 6	2,785 8 6
A portion of general charges incurred by the Secretary of State for India on account of Cinchona bark sent out from India ..	10,882 7 4	..	6,418 14 6	17,301 6 10
Rs.				
Pay and allowance of Mr. H. G. Turner, Collector and Magistrate of Vizagapatam, for December 1885, while on privilege leave—Pay 2,720	..	..	..	..
Annuity Fund 100				
Payment to W. H. Grimly, Esq., Commissioner of Income Tax, Bengal, for thirty-three copies of his Income-tax Manual supplied to the Government of Madras	..	..	..	..
Rs. A. P.				
Salary of Mr. H. St. A. Goodrich, Collector, Bellary, for April 1886 while on privilege leave .. 2,383 5 4	..	..	..	..
Annuity Fund 93 5 4				
Railway fare of Madras Policemen on escort duty	..	..	..	..

Particulars of Inter-provincial adjustment made in the accounts of the Accountant-General, Madras, for the year 1886-87—*continued.*

Particulars.	India.	Central Provinces.	Burma.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Bombay.	Total.
Charges incurred by other Governments—continued.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Amount paid to Mr. J. A. Murray for the book entitled Avifauna of British India subscribed by the Madras Government in M.G.O., No. 2093, dated 6th October 1886, Public	..	..	..	..	..	..	25 0 0	25 0 0
Depotation charges of Madras vagrant, William Roy, to England	..	..	..	..	..	..	103 7 6	103 7 6
Deportation charges of Anthony Martinz to Egypt ..	..	..	..	..	..	..	65 2 3	65 2 3
Pay of Surgeon-Major W. G. King, Civil Surgeon, Kurnool, for May 1886 while on privilege leave	..	..	..	..	..	..	877 10 11	877 10 11
Salary of Mr. J. Thomson, Sub-Collector, Godavari, for November 1886, while on privilege leave	..	..	..	..	..	..	1,120 0 0	1,120 0 0
Annuity Fund	..	..	1,375 6 3	1,425 11 1	2,275 1 0	2,290 0 0	5,103 9 9	13,894 11 6
Pension charges	2,736 7 9	973 8 8	1,585 8 5	8,983 5 8	2,275 1 0	2,290 0 0	7,790 6 11	30,132 14 5
Total ..	6,224 15 9	973 8 8	+ 14,760 1 6	— 6,619 6 2	+ 8,667 10 4	— 1,303 14 3	+ 628 7 7	+ 17,154 2 0
Difference between charges incurred by Madras and those by other Governments	+ 806 0 7	+ 215 2 6						

Deduct—

	Rs. A. P.
Amount of Rs. 1,000 which was advised by the Comptroller-General in August last, will be accounted for in the supplemental accounts for March 1887	1,000 0 0
Amount of Rs. 166-10-8 which was accounted for in the March final accounts	166 10 8
	1,166 10 8
Add—Amount of Rs. 46-10-8 which was accounted for in the March final accounts	46 10 8
Difference as above	1,120 0 0

N.B.—Of this amount Rs. 16,154-2-0 only was accounted for in the March final accounts, and the remainder Rs. 1,000, which was advised by the Comptroller-General in August last, will be accounted for in the supplemental accounts for March 1887.

Fort St. George,
22nd October 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

K.

Statement showing the cost of stores received from the India Office and charged to Provincial Services through the Land Revenue head in 1886-87.

	Rs. A. P.
3, Land Revenue—	
District Administration	989 11 2
Land Revenue—	
Revenue Survey—Controlling Staff	13,367 10 9
7, Excise—	
Collector—Commissioners—Cantonment Magistrate ..	991 1 1
18, General Administration—	
Civil Secretariat—Public Department	485 5 11
Revenue Department	174 9 3
	16,008 6 2

Fort St. George,
15th August 1887.

(Signed) W. DONALD,
Offg. Accountant-General.

Order—dated 1st December 1887, No. 1252, Financial.

The foregoing papers relate to certain doubtful entries in the Final accounts of Provincial Services for March 1887.

2. *Appendix A.*—It should be stated how the proportion of *Salt* charges debitable to *Excise* was calculated in the actuals of 1885-86 and 1886-87.

3. *Appendix B.*—The tolls levied on the Mettupálaiyam-Gúdalúr road are divided between Provincial and Local Funds in the proportion of 1 to 2, the full amount being credited to Local Funds, while the Provincial share appears as a receipt under *Contributions from Local to Provincial.* The decrease under Public Works receipts is therefore nominal, as also apparently is the deduction of Rs. 49,000 by credit to *Tools and Plant.*

G.O., Finl., No. 2352 A., dated 3rd Oct. 1884.

G.O., No. 399 L., dated 28th Feb. 1887.
" " 957 L., " 30th May "

4. *Appendix C.*—The District Magistrate, Malabar, would appear to have unnecessarily delayed the payment to credit of Government of the fines collected from Mappillas. He will take steps to settle this matter speedily. Deducting Rs. 19,700 credited in the accounts of 1886-87, the balance realisable out of the estimate of Rs. 50,000 may be put down at Rs. 27,000 and taken credit for in the revised estimate of the current year under the sub-head where it is now shown.

5. *Appendix G—District Manuals.*—The charges incurred under different heads on account of the "*Manual of Administration*" will be brought on record as follows (excluding stationery and contingent charges) :—

Charges.	1883-84.	1884-85.	1885-86.	1886-87.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of the officer in charge	3,553	12,731	11,458	12,356	40,098
Travelling allowance of the officer in charge	40	174	602	362	1,178
Pay of establishment	277	2,415	3,504	7,906	14,102
Travelling allowances of establishment	16	1,325	3,008	11	4,360
Cost of books and publications	..	1,068	285	669	2,022
Printing charges	..	8,938	7,407	12,654	28,999
Total ..	3,886	26,651	26,264	33,958	90,759

	Printing.	Binding.	Type.
	Rs.	Rs.	Rs.
Volumes I and II—			
1884-85	4,326	..	4,612
1885-86	3,342	3,606	..
Volume III—			
1885-86	459	..	..
1886-87	6,579	..	6,958

6. *Appendix K.*—The charges on account of European stores appear to be adjusted under Land Revenue instead of the service heads concerned, owing to some misapprehension on the part of the India Office, London, who, following the arrangements in force prior to the decentralization of 1882-83, debit them direct to Imperial, instead of Provincial. It is understood that this mode of entering the charges is likely to be discontinued shortly. The Accountant-General should invariably report such changes of procedure for the information of Government.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Revenue Department.
" Local and Municipal Department.
" Public Works Department.
" Accountant-General.
" District Magistrate, Malabar.

Exd. T. O'Connor.