B. Rc. 1174 R. 9-5-81.
A - 796 R. 24-3-82.

P. W. C. No. 4249.

No. 1703 W. of 6th July 1882.
B

Gobt. of [1882] Madras.

FINANCIAL.

Communicated to the Govt of P. W. Accts who will report on the subject of the latter part of para 3 of the order in the Fincl Dept.

Copy for C.S. 5475 29-6-83.

Cy

1.7.82

R. S. C.

Recd 28th June 82.

Order, dated 29th May 1882, No. 393.

1/7/82

B. No. 1703 W. of 6th July 1882.

Two Copies to Govt

6/7/82

Provincial Services.—Reviewing the Budget Estimate for 1882-83, and referring to the Government of India the question of the readjustment of the Land Revenue percentage assigned to this Government under the new scheme.

Dy No 717

Govt P W A

Vol. 71-6. Sd/57

vide 29/6 R. 31/2

Land

With Order

Sent to Records P.W.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

24th March 1882, No. 796 W.

General Account.

Read the following papers :—

No. 190. From the General Superintendent, Public Works Workshops, dated 26th January 1882, No. 2708 W.

No. 191. Office Note to Examiner of Public Works Accounts, dated 30th January 1882, No. 90 D.

No. 192. Office Note from the Examiner of Public Works Accounts, dated 1st February 1882, No. 1077.

No. 193. Memorandum to General Superintendent, Public Works Workshops, dated 4th February 1882, No. 296 C.

No. 194. From the General Superintendent, Public Works Workshops, dated 7th February 1882, No. 2807.

No. 195. Office Note to Examiner of Public Works Accounts, dated 10th February 1882, No. 150 D.

No. 196. Office Note from Examiner of Public Works Accounts, dated 11th February 1882, No. 1132.

No. 197. Memorandum to Financial Department, dated 17th February 1882, No. 429 C.

No. 198. Memorandum from Financial Department, dated 15th March 1882, No. 328 (Routine).

No. 199. Office Note to Examiner of Public Works Accounts, dated 18th March 1882, 342 D.

No. 200. Office Note from Examiner of Public Works Accounts, dated 20th March 1882, No. 1278.

No. 201. G.O. from Financial Department, dated 23rd March 1882, No. 347 Mis.

No. 202. ORDER THEREON, 24th March 1882, No. 796 W.

THE additional assignment of one lakh made by the Financial Department in their Proceedings of the 23rd March 1882, No. 347 M., will be added to the Provincial Reserve from which the appropriations shown below are now made:—

	RS.
To "Tools and Plant" to cover the net loss in the working of the Presidency Workshops in 1881-82—*vide* Superintendent's letter No. 2807 W., dated 7th February 1882	18,000
To "Tools and Plant" to cover the debit raised in the Public Works Stores Accounts by the transfer of Workshop Stores under G.O., No. 914 W., dated 4th April 1881	90,000

2. These adjustments will be carried out in the accounts of the current official year.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the General Superintendent, Public Works Stores and Workshops.
" Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

To

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS STORES,
&c., &c., &c.

Dated March, 24th.

Issued

Recd. *Encl.*

G.O., 24th March 1882, No. 796 W.

MARCH.

Nos. 190—202.

Presidency Stores and Workshops.—Orders appropriating funds for the adjustment of certain charges in connection with the —.

P 178

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd April 1881, No. 707-A.

Accounts.

Read the following paper :—

From R. B. CHAPMAN, Esq., Secretary to the Government of India in the Department of Finance and Commerce, to the Chief Secretary to Government, dated Fort William, 5th April 1881, *No.* 1497 [*Current No.* 987].

Accounts and Finance.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Presidency of Madras for the year 1881-82, and, in reply, to communicate the following orders :—

I.—Land Revenue.

The amounts originally estimated under this head were—

	RS.
Regular 1880-81	4,70,60,000
Budget 1881-82	4,70,55,000
Total ..	9,41,15,000

On later information the Government of Madras modified their estimates as follows :—

	RS.
Regular 1880-81	4,51,00,000
Budget 1881-82	4,85,00,000
Total ..	9,36,00,000

The Government of India have, in communication with the Accountant-General, distributed the amounts for the two years in the following manner :—

	RS.
Regular 1880-81	4,57,40,000
Budget 1881-82	4,79,15,000
Total ..	9,36,55,000

The estimates under the following heads of revenue and expenditure have been modified with reference to the latest known facts :—

Revenue Heads.	Expenditure Heads.
VI.—Excise.	8.—*Provincial Rates.*
V.—Assessed Taxes.	10.—*Salt.*
VI.—Provincial Rates.	12.—*Stamps.*
VII.—Customs.	15.—*Post Office.*
VIII.—Salt.	17.—*Administration.*
X.—Stamps.	23.—*Ecclesiastical.*
XVI.—Law and Justice.	24.—*Medical.*

III & 5.—Forest.

The reasons for the revenue and expenditure estimated under this head will be communicated in the Revenue Department.

7.—*Assessed Taxes.*

The addition of Rs. 2,000 is for rounding the total under this head.

9.—*Customs.*

The charges for the compilation of the Sea borne and Land Trade Statistics, amounting to Rs. 27,000, have been transferred from this head to 18, Minor Departments. The difference of Rs. 5,000 between the Accountant-General's latest estimate and that adopted by the Government of India arises from the rounding of figures.

XXV & 32.—Railways.
XXVI & 33.—Irrigation and Navigation.
XXVII & 34.—Other Public Works.

The reasons for the alterations in these estimates will be communicated in the Public Works Department.

37.—*Loss by Exchange.*

The grant has been fixed for the whole head and distributed according to the amount of bills likely to be drawn on each Presidency.

Allotment for Provincial Services.

The allotment has been reduced by Rs. 1,800 in consequence of the transfer of certain dispensary charges from the Provincial to the Imperial category.

In consequence of the foregoing alterations, the estimate under the head "Provincial and Local Deficits" has been increased from Rs. 1,39,000 to Rs. 2,27,000.

A statement showing the local figures and those adopted by the Government of India is herewith forwarded. It will be seen that the estimates, as finally revised by the Accountant-General on the latest known facts, have been generally adopted.

Copy of the letter and of the statement forwarded to the Comptroller-General and the Accountant-General, Madras.

ENCLOSURE No. 1
MADRAS.
Estimates, 1881-82.

RECEIPTS.	LOCAL. As originally estimated. Imperial.	Provincial.	Local.	Total.	LOCAL. As finally advised by the Accountant-General. Imperial.	Provincial.	Local.	Total.	DEPARTMENT OF FINANCE. Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OPENING BALANCES	..	5,20,600	54,86,000	..	..	5,20,600	54,86,000	..	..	6,08,000	50,73,000	..	..	..
I.—Land Revenue	4,60,50,000	..	10,05,000	4,70,55,000	63,95,000	..	10,05,000	4,74,00,000	4,69,10,000	..	10,05,000	4,79,15,000	5,15,000	..
II.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
III.—Forests	4,21,000	..	2,39,000	6,60,000	4,21,000	..	2,39,000	6,60,000	4,20,000	..	2,39,000	6,59,000	..	1,000
IV.—Excise	63,36,000	..	..	63,36,000	63,36,000	..	..	63,36,000	61,00,000	..	..	61,00,000	..	2,36,000
V.—Assessed Taxes	4,90,000	..	..	4,90,000	4,90,000	..	..	4,90,000	4,80,000	..	..	4,80,000	..	10,000
VI.—Provincial Rates	..	..	62,64,000	62,64,000	..	..	60,64,000	60,64,000	..	..	60,50,000	60,50,000	..	14,000
VII.—Customs	25,00,000	..	..	25,00,000	25,00,000	..	..	25,00,000	24,20,000	..	..	24,20,000	..	80,000
VIII.—Salt	1,70,00,000	..	..	1,70,00,000	1,61,00,000	..	..	1,61,00,000	1,59,00,000	..	..	1,59,00,000	..	2,00,000
X.—Stamps	54,50,000	..	..	54,50,000	54,50,000	..	..	54,50,000	54,27,000	..	..	54,27,000	..	23,000
XI.—Registration	..	5,50,000	..	5,50,000	..	5,70,000	..	5,70,000	..	5,70,000	..	5,70,000	..	..
XII.—Mint	5,000	..	..	5,000	5,000	..	..	5,000	5,000	..	..	5,000	..	..
XIII.—Post Office	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XV.—Minor Departments	33,000	68,000	..	1,01,000	33,000	68,000	..	1,01,000	33,000	68,000	..	1,01,000	..	..
XVI.—Law and Justice..	3,90,000	3,42,000	..	7,32,000	3,90,000	3,42,000	..	7,32,000	4,08,000	3,42,000	..	7,50,000	18,000	..
XVII.—Police	..	4,40,300	24,000	4,68,300	..	4,44,300	24,000	4,68,300	..	4,44,000	24,000	4,68,000	..	300
XVIII.—Marine	5,000	14,000	..	19,000	5,000	14,000	..	19,000	5,000	14,000	..	19,000	..	..
XIX.—Education	..	1,65,000	43,000	2,08,000	..	1,65,000	43,000	2,08,000	..	1,65,000	43,000	2,08,000	..	..
XX.—Medical	..	49,000	23,000	72,000	..	49,000	23,000	72,000	..	49,000	23,000	72,000	..	..
XXI.—Stationery and Printing ..	15,000	35,500	..	51,000	15,500	35,500	..	51,000	15,000	36,000	..	51,000	..	..
XXII.—Interest	7,83,000	2,000	46,000	8,31,000	7,83,000	2,000	46,000	8,31,000	7,83,000	2,000	46,000	8,31,000	..	..
XXIII.—Superannuation	5,40,000	..	..	5,40,000	5,40,000	..	..	5,40,000	5,40,000	..	..	5,40,000	..	..
XXIV.—Miscellaneous	64,000	35,400	5,04,600	6,04,000	64,000	35,400	5,04,600	6,04,000	64,000	35,000	5,05,000	6,04,000	..	..
XXVI.—Irrigation and Navigation ..	..	1,15,000	..	1,15,000	..	1,15,000	..	1,15,000	—17,000	1,15,000	..	98,000	..	17,000
XXVII.—Other Public Works	..	1,30,000	4,77,000	6,07,000	..	1,30,000	4,77,000	6,07,000	70,000	1,33,000	4,73,000	6,76,000	69,000	..
XXVIII.—Provincial and Local Deficit ..	1,39,000	..	..	1,39,300	3,19,300	..	..	3,19,300	2,25,000	..	..	2,25,000	..	94,300
XXX.—Gain by Exchange	2,30,000	..	..	2,30,000	2,30,000	..	..	2,30,000	2,30,000	..	..	2,30,000	..	..
Total ..	8,38,97,800	19,50,200	86,25,600	9,44,73,600	8,35,21,800	19,70,200	84,26,600	9,39,17,600	8,34,64,000	19,73,000	84,08,000	9,38,45,000	..	70,600
Allotments	..	85,30,800	..	..	..	85,30,800	..	..	..	85,29,000	..	..	..	..
Contributions	..	98,000	1,94,000	..	..	98,000	1,94,000	..	..	98,000	1,94,000	..	..	..
Debt	..	..	6,400	..	..	..	6,400	..	..	..	..	..	..	..
Grand Total ..	..	1,10,99,600	88,26,000	..	..	1,11,19,600	1,41,12,000	..	..	1,12,08,000	1,36,75,000	..	..	..
Provincial and Local Deficits ..	..	30,000	1,09,300	..	..	10,000	3,09,300	3,19,300	..	..	3,09,000	2,27,000	..	..

MADRAS.
Estimates, 1881-82.

EXPENDITURE.	LOCAL.								DEPARTMENT OF FINANCE.				Increase.	Decrease.
	As Originally Estimated.				As Finally advised by the Accountant-General.				Imperial.	Provincial.	Local.	Total.		
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.						
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
2.—Interest on Service Funds ..	6,39,000	..	14,000	6,53,000	6,39,000	..	14,000	6,53,000	6,39,000	..	14,000	6,53,000	..	..
3.—Refunds and Drawbacks	2,80,000	8,000	8,000	2,96,000	2,80,000	8,000	8,000	2,96,000	2,80,000	8,000	8,000	2,96,000	..	..
4.—Land Revenue	41,97,000	29,000	30,55,000	72,81,000	41,97,000	29,000	30,55,000	72,81,000	41,97,000	29,000	30,55,000	72,81,000	..	..
5.—Forest	4,15,000	100	2,22,900	6,38,000	4,15,000	100	2,22,900	6,38,000	4,15,000	..	2,23,000	6,38,000	..	..
6.—Excise	4,19,000	1,000	..	4,20,000	2,19,000	1,000	..	2,20,000	2,19,000	1,000	..	2,20,000	..	..
7.—Assessed Taxes	10,000	..	..	10,000	10,000	..	..	10,000	12,000	..	..	12,000	2,000	..
8.—Provincial Rates	..	..	27,000	27,000	..	..	27,000	27,000	..	..	30,000	30,000	3,000	..
9.—Customs	2,54,000	8,000	..	2,62,000	2,27,000	8,000	..	2,35,000	2,32,000	8,000	..	2,40,000	5,000	..
10.—Salt	13,99,000	7,000	..	14,06,000	13,99,000	7,000	..	14,06,000	14,18,000	7,000	..	14,25,000	19,000	..
12.—Stamps	1,45,000	700	..	1,45,700	1,45,000	700	..	1,45,700	1,42,000	1,000	..	1,43,000	..	2,700
13.—Registration	..	4,19,000	..	4,19,000	..	4,19,000	..	4,19,000	..	4,19,000	..	4,19,000	..	..
14.—Mint	20,000	..	..	20,000	5,000	..	..	5,000	5,000	..	..	5,000	..	..
15.—Post Office	..	1,12,000	..	1,12,000	..	1,12,000	..	1,12,000	..	1,07,000	..	1,07,000	..	5,000
17.—Administration	12,57,000	7,000	1,01,000	13,65,000	12,57,000	7,000	1,01,000	13,65,000	12,47,000	7,000	1,01,000	13,55,000	..	10,000
18.—Minor Departments	3,07,000	1,66,000	..	4,73,000	3,46,000	1,66,000	..	5,12,000	3,46,000	1,66,000	..	5,12,000	..	..
19.—Law and Justice	37,31,000	12,09,000	..	49,40,000	37,31,000	12,09,000	..	49,40,000	37,31,000	12,09,000	..	49,40,000	..	..
20.—Police	3,00,000	38,30,000	25,000	41,55,000	3,00,000	38,30,000	25,000	41,55,000	3,00,000	38,30,000	25,000	41,55,000	..	..
21.—Marine	78,000	12,000	..	90,000	78,000	12,000	..	90,000	78,000	12,000	..	90,000	..	..
22.—Education	..	10,58,000	4,67,000	15,25,000	..	10,58,000	4,67,000	15,25,000	..	10,58,000	4,67,000	15,25,000	..	..
23.—Ecclesiastical	3,40,000	6,000	..	3,46,000	3,40,000	6,000	..	3,46,000	3,36,000	6,000	..	3,42,000	..	4,000
24.—Medical Services	3,40,000	7,22,000	4,50,000	15,12,000	3,40,000	7,22,200	4,50,000	15,12,000	3,40,000	7,22,000	4,13,000	14,75,000	..	37,000
25.—Stationery and Printing	1,41,000	6,48,000	..	7,89,000	1,41,000	6,48,000	..	7,89,000	1,41,000	6,48,000	..	7,89,000	..	..
26.—Political Agencies	1,02,000	..	..	1,02,000	1,02,000	..	..	1,02,000	1,02,000	..	..	1,02,000	..	..
27.—Allowances	22,47,000	1,000	..	22,48,000	22,47,000	1,000	..	22,48,000	22,47,000	1,000	..	22,48,000	..	..
28.—Superannuations	16,98,000	..	1,000	16,99,000	16,98,000	..	1,000	16,99,000	16,98,000	..	1,000	16,99,000	..	..
30.—Miscellaneous	57,000	2,23,000	6,00,000	8,80,000	57,000	2,23,000	6,00,000	8,80,000	57,000	2,23,000	6,00,000	8,80,000	..	..
32.—Railways	..	..	..	..	..	..	..	..	1,33,000	..	..	1,33,000	1,33,000	..
33.—Irrigation and Navigation ..	..	3,28,000	..	3,28,000	..	3,28,000	..	3,28,000	23,92,000	3,28,000	..	27,20,000	23,92,000	..
34.—Other Public Works	..	16,20,200	38,60,000	54,80,200	..	16,20,200	38,60,000	54,80,200	8,08,000	15,34,000	38,76,000	62,18,000	7,37,800	..
35.—Provincial and Local Surpluses ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36.—Army	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Military Operations in Afghanistan	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37.—Loss by Exchange	2,85,000	..	..	2,85,000	2,85,000	..	..	2,85,000	6,50,000	..	..	6,50,000	3,65,000	..
Total ..	1,86,61,000	1,04,15,000	88,30,900	3,79,06,900	1,84,58,000	1,04,15,000	88,30,900	3,77,03,900	2,21,65,000	1,03,24,000	88,13,000	4,13,02,000	35,98,100	..
Contributions	..	1,94,000	98,000	..	..	1,94,000	98,000	..	..	1,94,000	98,000	..	..	..
Debt	..	..	7,000	..	..	..	7,000	..	..	..	..	..	..	..
Closing Balance	..	4,90,600	53,76,100	..	..	5,10,600	51,76,100	..	..	6,90,000	47,64,000	..	..	..
Grand Total ..	..	1,10,99,600	1,43,12,000	..	..	1,11,19,600	1,41,12,000	..	..	1,12,08,000	1,36,75,000	..	..	..
Provincial and Local Surpluses ..	..	..	..	..	..	..	..	..	..	82,000	..	..	..	..

ORDER THEREON, 23rd April 1881, No. 707-A.

Communicated to the departments concerned. The Government await the Accountant-General's remarks on the resulting increase to Provincial and Local deficits.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Honorable the Judges of the High Court, with covering letter.
" Revenue Department.
" Judicial do.
" Political do.
" Marine do.
" Ecclesiastical do.
" Public do.
" Educational do.
" Public Works do.
" Accountant-General.

Exd. J. Wright.

Order thereon 9th May/81 No 1174 W.

Recorded

/True Extract/

Sd/ C.C.R

Capt. RR

Ag Undersecy to Govt.

P.W.D.

Govt. of {1881} Madras.

FINANCIAL.

To

THE HON. THE JUDGES OF THE HIGH COURT,

&c., &c., &c.

Dated April, 23rd.

Issued

Read. *Encl.*

G.O., 23rd April 1881, No. 707-A.

APRIL.

To the Rt?

P W Accts

Accounts.—Communicating orders of the Government of India on the estimates of revenue and expenditure of this Presidency for the year 1881-82. The Accountant-General's remarks on the resulting increase to Provincial and Local deficits, awaited.

29TH MAY 1882, No. 393, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following letter from the Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance), to the Chief Secretary to Government, dated Calcutta, 17th March 1882, No. 1637 :—

I am now directed to communicate to you the exact percentage of Land Revenue which will be assigned to the Government of Madras under the new Provincial arrangements.

2. The percentage has been calculated upon the basis of the Regular Estimate for the year 1881-82, save that the normal Land Revenue has, as stated in paragraph 3 of my letter, No. 491, dated the 24th January last, been taken at 451 lakhs of rupees. As promised in the 4th paragraph of that letter, a yearly assignment of two lakhs has been added for Expenditure on Public Works.

3. The percentage thus arrived at is 28·8073, and this percentage has been applied in framing the Budget Estimate for 1882-83. But it will be borne in mind that it will have to be revised as soon as the exact saving in Customs Establishments in consequence of the abolition of the Import duties is ascertained.

4. The percentage will also hereafter be revised to such an extent as may be required to cover the additional cost of the revision of the Deputy Collector and Tahsildar Establishments and of any such reorganizations as are referred to in paragraph 5 of my letter quoted above.

5. A table is appended showing the details of the calculation, and foot-notes have been attached to it explanatory of certain other alterations in the figures adopted.

6. Some slight changes having been made in the distribution of the heads of Revenue and Expenditure between Imperial and Provincial since the issue of Resolution, No. 3353, of the 30th September last, a corrected copy of the schedule attached to that Resolution is forwarded herewith for your information.

Copy forwarded to the Comptroller-General and
the Accountant-General of Madras.

ENCLOSURES.

Revised Scheme of Provincial Assignments for Provincial Services.

(It is to be understood that this scheme refers, generally, only to items recorded in the Accounts of the several Provinces, whether Civil or Public Works, and do not refer to items recorded in the Accounts of the Central Government only, such for example as the Mint, Imperial Post Office, and Telegraph Revenues, the Revenues of Ajmere and Coorg, the Guaranteed Railways, or the East Indian, Frontier, Rajputana, or Central India State Railways.)

REVENUES.			EXPENDITURE.		
——	Imperial.	Provincial.	——	Imperial.	Provincial.
I. Land Revenue	The whole except as entered in the Provincial column.	In *Burma*, Fisheries; in the *North-Western Provinces and Oudh*, collections from the Terai, Bhabar and Dudhi Estates, Rents of Water Mills and Stone Quarries; and in *Bombay* Rents of Resumed Service Lands and Service Commutations. In all Provinces, a fixed percentage on the Imperial Land Revenue to cover the difference between the Provincial Revenue and the Provincial Expenditure.	1. Interest	The whole except as entered in the Provincial column.	Interest on Local Debenture Loans. 4½ per cent. on the capital cost to the commencement of the year, and 2½ per cent. on the capital cost during the year, of all Public Works, whether classified as *Productive Public Works* or not, of which capital and revenue accounts are kept; excepting, always, any portion of their cost supplied from Provincial Revenues or by Local Debenture Loans. The rate of interest on the cost of *Protective Public Works* will be the subject of special agreement.
II. Tribute ..	The whole	*Nil.*	2. Interest on Service Funds and other accounts.	The whole	*Nil.*
III. Forest	Half	Half.	3. Refunds and Drawbacks.	Of the Imperial share of the revenues ..	Of the Provincial share of the revenues.
IV. Excise	Do.	Do.	4. Land Revenue ..	The same percentage on charges for collection of Land Revenue and on the cost of Surveys (including expenditure hitherto charged in the Accounts of the Central Government) and Settlements, elsewhere than in *Bombay* and *Madras*, as is retained of Land Revenue.	The remainder.
V. Assessed Taxes..	Do.	Do.	5. Forest	Half	Half.
VI. Provincial Rates .	*Nil*	The whole.	6. Excise	Do.	Do.
VII. Customs ..	All except as entered in the Provincial column.	All items other than Customs Duties; and, in *Burma* only, the same percentage on the Export Duties as on the Land Revenue.	7. Assessed Taxes ..	Do.	Do.
VIII. Salt	Do. ..	All items other than duty on Salt and sale of Salt; and, in *Burma* only, the same percentage on the Salt Revenue as on the Land Revenue.	8. Provincial Rates ..	*Nil*	The whole.
			9. Customs	*Nil*	Do.
			10. Salt	In *Madras* the whole. Elsewhere the purchase and manufacture of salt; and, in *Bengal*, the cost of preventive lines and operations: in *Bombay* charges connected with the administration of Salt Revenue in Portuguese India.	The remainder.
IX. Opium	The whole	*Nil.*	11. Opium	The whole	*Nil.*
X. Stamps	Half	Half.	12. Stamps	Half	Half.
XI. Registration ..	Do.	Do.	13. Registration ..	Do.	Do.
XIII. Post Office ..	*Nil*	The whole.	15. Post Office. ..	*Nil*	The whole.
XIV. Minor Departments.	*Nil*	Do.	16. Telegraph	*Nil*	Do.
XVI. Law and Justice	*Nil*	Do.	17. Administration ..	Account and Currency Offices, Reserve Treasuries and allowances to Presidency Banks	The remainder.
XVII. Police	*Nil*	Do.	18. Minor Departments.	Archæological and Meteorological Departments, Censuses, Gazetteers, and Statistical Memoirs.	Do.
XVIII. Marine	As at present	As at present.	19. Law and Justice ..	*Nil*	The whole.
XIX. Education ..	*Nil*	The whole.	20. Police	Frontier Police in *Punjab* and *Assam*; and Police employed on Imperial State Railways and on Salt preventive duties.	The remainder.
XX. Medical ..	*Nil*	Do.	21. Marine	Whatever is now Imperial	What is now Provincial in each Province.
XXI. Stationery and Printing.	*Nil*	Do.	22. Education	*Nil*	The whole.
XXII. Interest ..	All except as entered in the Provincial column.	Interest on Government Securities (Provincial).	23. Ecclesiastical ..	The whole	*Nil.*
XXIII. Pensions ..	Book transfers from the Military and Medical Funds and subscriptions to these Funds.	The remainder.	24. Medical	*Nil*	The whole.
XXIV. Miscellaneous ..	Gain by Exchange on Imperial Transactions, Premia on Bills, Unclaimed Bills of Exchange, and extraordinary unclassified items exceeding Rs. 10,000.	Do.	25. Stationery and Printing.	Stationery purchased for Central Stores.	The remainder, including cost of stationery obtained from the Central Stores.
XXV. Railway ..	As at present	Whatever is now Provincial in each Province.	26. Political	The whole	*Nil.*
XXVI. Irrigation and Navigation.	Do.	Do.	27. Allowances and Assignments.	The whole except as in the Provincial column.	In *Bombay* items now Provincial, except half the charges for compensations for abolition of Abkári rights.
XXVII. Other Public Works.	Receipts from Military Works.	The remainder.	28. Civil Furlough and Absentee Allowances.	The whole	*Nil.*
XXXI. Gain by Exchange on Transactions with London.	The whole	*Nil.*	29. Superannuations ..	Items not provided for in the Provincial column.	All pensions and gratuities, except pensions payable from the Military and Medical Funds, brought to account in India; each Government being responsible for the pensions and gratuities which it now pays, or hereafter grants or recommends, however earned and wherever paid.
			30. Miscellaneous ..	Remittance of treasure, discount on Supply Bills and extraordinary unclassified items exceeding Rs. 10,000.	The remainder.
			31. Famine Relief ..	See paragraph 7 of Resolution, No. 3353, dated 30th September 1881.	See paragraph 7 of Resolution, No. 3353, dated 30th September 1881.
			32. Railways	As at present	Whatever is now Provincial.
			33. Irrigation	Do.	Do.
			34. Other Public Works	Military Public Works, and except in *British Burma*, Offices of the Supreme Government; Works in the Salt, Opium, Post Office, Imperial Telegraph, and Ecclesiastical Departments, and on Mints and Currency Offices; and the Bengal Surveyor-General's Offices.	The remainder.
			38. Loss by Exchange..	The whole	*Nil.*

MADRAS.

1881-82. Regular.

According to New Scheme.

	According to Old Scheme.	According to New Scheme.
I. Land Revenue ..	..	1,29,92,1(*a*)
III. Forest ..	..	2,40,5
IV. Excise ..	..	30,90,0
V. Assessed Taxes ..	..	2,35,0
VI. Provincial Rates ..	..	..
VII. Customs ..	..	50,0
VIII. Salt. .	..	19,0
X. Stamps ..	..	27,00,0
XI. Registration.	5,75,0	2,87,5
XV. Minor Departments ..	73,0	1,01,0
XVI. Law and Justice ..	3,08,0	7,38,0
XVII. Police ..	4,51,0	4,51,0
XVIII. Marine ..	22,0	22,0
XIX. Education ..	1,72,0	1,72,0
XX. Medical ..	64,0	64,0
XXI. Stationery ..	54,0	70,0
XXII. Interest ..	3,0	3,0
XXIII. Superannuation ..	..	34,0
XXIV. Miscellaneous.	40,0	1,01,0
XXVI. Irrigation ..	1,15,0	1,15,0†
XXVII. Other Public Works ..	1,75,0	1,78,0†
Allotment Contributions	85,29,0 1,15,0	.. 1,15,0
Total ..	1,06,96,0	2,17,78,1

	According to Old Scheme.	According to New Scheme.
3. Refunds ..	17,0	1,09,5(*b*)
4. Land Revenue ..	35,0	42,62,0
5. Forest ..	..	2,13,5
6. Excise	1,0	1,04,5
7. Assessed Taxes. .	..	4,0
9. Customs ..	5,0	2,32,0
10. Salt	12,0	..
12. Stamps ..	1,0	71,5
13. Registration ..	4,20,0	2,10,0
15. Post Office ..	1,08,0	1,08,0
17. Administration. .	2,0	9,53,0
18. Minor Departments ..	1,68,0(*c*)	3,48,3
19. Law and Justice.	10,77,0	47,75,0
20. Police	38,58,0	38,58,0
21. Marine	17,0	17,0
22. Education ..	10,42,0	10,42,0
23. Ecclesiastical ..	6,0	..
24. Medical ..	6,47,0	9,80,0
25. Stationery, &c. . .	6,28,0	6,48,0
27. Allowances, &c. .	1,0	..
29. Superannuation .	..	8,69,0
30. Miscellaneous ..	2,98,0	4,16,0
31. Famine Relief (*d*)	..	..
33. Irrigation ..	3,28,0	3,28,0
34. Other Public Works ..	16,89,0	18,92,8 (*e*)
Contribution ..	1,12,0	1,12,0
	1,04,72,0	2,15,54,1
Surplus ..	2,24,0	2,24,0
	1,06,96,6	2,17,78,1

(*a*) Percentage on 4,51,00,0 of 28·8073.
(*b*) All Land Revenue Refunds are taken to Imperial as the 4,51,00,0 for Land Revenue is net.
(*c*) Deducting the share of the census charges which will be borne by Provincial Funds.
(*d*) Excluded as an abnormal charge.
(*e*) Public Works Department figure 16,89,0
Add from Imperial 3,8
16,92,8
Add extra grant for Public Works 2,00,0
18,92,8

Read—the following letter from T. C. HOPE, Esq., Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to Government, dated Calcutta, 20th March 1882, No. 1600 :—

Accounts and Finance—Estimates.

I am directed to acknowledge the receipt of the estimates of Revenue and Expenditure of Madras for the year 1882-83.

2. Appended to this letter is a statement showing the estimates accepted by the Government of India and comparing them with the final local figures. It will be observed that differences occur in the following heads :—

Revenue.	Expenditure.
I. Land Revenue.	*3. Refunds.*
VII. Customs.	*4. Land Revenue.*
VIII. Salt.	*9. Customs.*
XXII. Interest.	*18. Minor Departments.*
XXVI. Irrigation and Navigation.	*20. Police.*
XXVII. Other Public Works.	*23. Ecclesiastical.*
	32. Railways.
	33. Irrigation and Navigation.
	34. Other Public Works.
	36. Loss by Exchange.

3. For the Public Works heads the Departmental Estimates have, as usual, been accepted in preference to those of the Local Government. The abolition of the Import duties and the reduction of the duty on Salt account for the decreases in those Revenue heads as well as in the Customs charges and in Refunds. The amount of saving expected in the Customs Establishments in consequence of the abolition of the Import duties, viz., Rs. 25,000, is only half the eventual saving anticipated (*vide* paragraph 8 of Resolution, No. 1452, dated 10th March 1882), as some delay must ensue in giving effect to the orders for reduction of establishments. The amount has been shown as a contribution by the Provincial to the Imperial Government, because the percentage of Land Revenue assigned to the Province has been calculated on the original figure, so that the net saving from the reduction must accrue to the Imperial Revenues. The receipts from Land Revenue have, in view of the amount of the normal Land Revenue collections, been reduced by Rs. 1,86,000, and the charges have been increased by Rs. 35,000 to provide for the completion of settlement operations in the Ganjam District. A decrease of Rs. 80,000 is estimated in the receipts from Interest in consequence of the reduction of the rate charged upon the loan of 80 lakhs to the Mysore State from 5 to 4 per cent. The decrease of Rs. 13,000 in the Minor Department charges is nominal, being only a transfer of the Meteorological charges from the estimates of the Province to those of "India General and Political." The slight alterations in "Police" and "Ecclesiastical" charges have been made with reference to later suggestions by the Accountant-General. The estimate for Loss by Exchange has been settled by the Government of India with reference to the amount of bills likely to be drawn on the Madras Presidency.

4. The percentage of Land Revenue that has been credited to the Provincial Funds under the new scheme is 28·8073.

5. In consequence of the foregoing alterations, the Provincial and Local deficit has been reduced from Rs. 7,49,585 to Rs. 7,44,000.

Copy of this letter and of the statement referred to therein forwarded to the Comptroller-General and the Accountant-General, Madras.

ENCLOSURES.

MADRAS.

ESTIMATES, 1882-83.

Revenue.	LOCAL.				DEPARTMENT OF FINANCE.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Opening Balance	..	11,79,719	55,04,593	..	..	10,72,000	54,64,000	..	..	..
I. Land Revenue	3,22,89,985	1,32,10,015	10,86,000	4,65,86,000	3,22,60,000	1,30,54,000	10,86,000	4,64,00,000	..	1,86,000
II. Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
III. Forest	2,41,500	2,41,500	2,67,000	7,50,000	2,42,000	2,41,000	2,67,000	7,50,000	..	..
IV. Excise	30,50,000	30,50,000	..	61,00,000	30,50,000	30,50,000	..	61,00,000	..	..
V. Assessed Taxes	2,35,000	2,35,000	..	4,70,000	2,35,000	2,35,000	..	4,70,000	..	..
VI. Provincial Rates	..	..	62,10,000	62,10,000	..	..	62,10,000	62,10,000	..	..
VII. Customs	23,14,000	50,000	..	23,64,000	13,41,000	50,000	..	13,91,000	..	9,73,000
VIII. Salt	1,58,31,000	19,000	..	1,58,50,000	1,26,78,000	19,000	..	1,26,97,000	..	31,53,000
X. Stamps	27,00,000	27,00,000	..	54,00,000	27,00,000	27,00,000	..	54,00,000	..	..
XI. Registration	2,95,000	2,95,000	..	5,90,000	2,95,000	2,95,000	..	5,90,000	..	..
XII. Mint	1,000	..	..	1,000	1,000	..	..	1,000	..	..
XIII. Post Office	..	..	..	..	..	..	..	..	..	..
XV. Minor Departments	..	1,08,000	..	1,08,000	..	1,08,000	..	1,08,000	..	..
XVI. Law and Justice	..	7,38,000	..	7,38,000	..	7,38,000	..	7,38,000	..	..
XVII. Police	..	5,21,000	23,000	5,44,000	..	5,21,000	23,000	5,44,000	..	..
XVIII. Marine	..	33,000	..	33,000	..	33,000	..	33,000	..	..
XIX. Education	..	1,72,000	1,20,000	2,92,000	..	1,72,000	1,20,000	2,92,000	..	..
XX. Medical	..	84,000	27,000	1,11,000	..	84,000	27,000	1,11,000	..	..
XXI. Stationery and Printing	..	70,000	..	70,000	..	70,000	..	70,000	..	..
XXII. Interest	7,15,000	3,000	56,000	7,74,000	6,35,000	3,000	56,000	6,94,000	..	80,000
XXIII. Superannuations	4,40,000	34,000	..	4,74,000	4,40,000	34,000	..	4,74,000	..	..
XXIV. Miscellaneous	4,000	94,000	5,12,000	6,10,000	4,000	94,000	5,12,000	6,10,000	..	..
XXVI. Irrigation and Navigation	..	1,30,000	..	1,30,000	— 22,000	1,17,000	..	95,000	..	35,000
XXVII. Other Public Works	..	1,53,000	5,32,000	6,85,000	30,000	1,58,000	5,32,000	7,20,000	35,000	..
XXVIII. Army	..	..	..	..	17,17,000	..	..	17,17,000	17,17,000	..
XXIX. Gain by Exchange	2,30,000	..	..	2,30,000	2,30,000	..	..	2,30,000	..	..
Total ..	6,17,92,485	2,19,40,515	88,33,000	9,25,66,000	5,92,82,000	2,17,76,000	88,33,000	8,98,91,000	..	26,75,000
Deposits and Advances (Local) ..	..	..	..	..	..	..	*36,00,000*	..	..	..
Grand Total ..	..	2,31,20,234	1,43,37,593	..	..	2,28,48,000	1,78,97,000	..	..	..
Provincial and Local Deficits	..	..	9,30,000	..	..	..	9,35,000	..	..	..

MAD
Estimates,

Expenditure.	Local.			
	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.
2. Interest on Service Funds ..	7,06,600	2,400	14,000	7,23,000
3. Refunds and Drawbacks ..	1,47,000	1,43,000	9,000	2,99,000
4. Land Revenue	..	42,19,000	30,65,000	72,84,000
5. Forest	2,36,500	2,36,500	2,50,000	7,23,000
6. Excise	1,01,500	1,01,500	..	2,03,000
7. Assessed Taxes	4,500	4,500	..	9,000
8. Provincial Rates	..	..	33,000	33,000
9. Customs	..	2,35,000	..	2,35,000
10. Salt	18,22,000	..	..	18,22,000
12. Stamps	72,500	72,500	..	1,45,000
13. Registration	2,27,500	2,27,500	..	4,55,000
14. Mint	5,000	..	..	5,000
15. Post Office	..	1,13,000	..	1,13,000
17. Administration	2,95,000	9,48,000	1,20,000	13,63,000
18. Minor Departments	31,800	3,70,200	..	4,02,000
19. Law and Justice	..	48,00,000	..	48,00,000
20. Police	1,90,000	38,33,000	27,000	40,50,000
21. Marine	8,000	43,000	..	51,000
22. Education	..	10,66,000	6,77,000	17,43,000
23. Ecclesiastical	3,46,000	..	..	3,46,000
24. Medical	..	10,50,000	5,00,000	15,50,000
25. Stationery and Printing ..	1,00,800	6,84,200	..	7,85,000
26. Political	2,00,000	..	..	2,00,000
27. Allowances and Assignments ..	22,53,000	1,000	..	22,54,000
28. Civil Furlough and Absentee Allowances.	..	..	..	..
29. Superannuations	9,38,000	8,28,000	..	17,66,000
30. Miscellaneous	40,000	2,65,000	6,73,000	9,78,000
31. Famine Relief and Insurance Protective Works.	..	..	..	..
32. Railways	..	..	..	..
33. Irrigation and Navigation ..	21,000	2,99,000	..	3,20,000
34. Other Public Works	..	25,57,800	38,49,000	64,06,800
35. Army	..	..	..	..
36. Loss by Exchange	7,10,000	..	..	7,10,000
Total ..	84,56,700	2,21,00,100	92,17,000	3,97,73,800
Deduct Provincial and Local Deficits ..	..	..	..	*7,49,585*
Total ..	..	..	..	*3,90,24,215*
Add—Contributions—				
To Imperial	..	*5,67,000*	..	..
„ Provincial	..	..	*6,62,000*	..
„ Local	..	*1,16,000*	..	..
Total ..	..	*2,27,83,100*	*98,79,000*	..
Deduct—Contributions—				
From Provincial	..	..	*1,16,000*	..
„ Local	..	*6,62,000*	..	..
Net Expenditure	..	*2,21,21,100*	*97,63,000*	..
Deposits and Advances (Local) ..	..	..	..	..
Closing Balance	..	9,99,134	45,74,593	..
Grand Total ..	..	2,31,20,234	1,43,37,593	..
Provincial and Local Surplus ..	..	*1,80,585*	..	..

RAS.
1882-83.

Department of Finance.				Increase.	Decrease.
Imperial.	Provincial.	Local.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,09,000	..	14,000	7,23,000	..	..
70,000	1,43,000	9,000	2,22,000	..	77,000
..	42,54,000	30,65,000	73,19,000	35,000	..
2,37,000	2,36,000	2,50,000	7,23,000	..	..
1,02,000	1,01,000	..	2,03,000	..	..
5,000	4,000	..	9,000	..	..
..	..	33,000	33,000	..	..
..	2,10,000	..	2,10,000	..	25,000
18,22,000	..	..	18,22,009	..	..
73,000	72,000	..	1,45,000	..	..
2,28,000	2,27,000	..	4,55,000	..	..
5,000	..	..	5,000	..	..
..	1,13,000	..	1,13,000	..	..
2,95,000	9,48,000	1,20,000	13,63,000	..	..
19,000	3,70,000	..	3,89,000	..	13,000
..	48,000	..	48,000	..	..
1,90,000	38,43,000	27,000	40,60,000	10,000	..
8,000	43,000	..	51,000	..	..
..	10,66,000	6,77,000	17,43,000	..	..
3,42,000	..	..	3,42,000	..	4,000
..	10,50,000	5,00,000	15,50,000	..	..
1,01,000	6,84,000	..	7,85,000	..	..
2,00,000	..	..	2,00,000	..	..
22,54,000	..	..	22,54,000	..	..
..	..	..	..	..	..
9,38,000	8,27,000	1,000	17,66,000	..	..
40,000	2,65,000	6,73,000	9,78,000	..	..
..	..	..	..	..	..
1,10,000	..	..	1,10,000	1,10,000	..
33,13,000	2,99,000	..	36,12,000	32,92,000	..
9,37,000	25,51,000	38,53,000	73,41,000	9,34,200	..
2,66,00,000	..	..	2,66,00,000	2,66,00,000	..
2,55,000	..	..	2,55,000	..	4,55,000
3,88,53,000	2,21,06,000	92,22,000	7,01,81,000	3,04,07,200	..
..	..	..	*7,44,000*	..	..
..	..	..	*6,94,37,000*	..	..
..	*25,000*	..	..	..	..
..	..	*6,62,000*	..	..	..
..	*1,16,000*	..	..	..	..
..	*2,22,47,000*	*98,84,000*	..	..	..
..	..	..	..	..	..
..	*6,62,000*	*1,16,000*	..	..	..
..	*2,15,85,000*	*97,68,000*	..	..	..
..	..	*36,00,000*	..	..	..
..	12,63,000	45,29,000	..	..	..
..	2,28,48,000	1,78,97,000	..	..	..
..	*1,91,000*	..	..	..	..

PRELIM

Dr. The Government of India in Account with the Provincial

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.	—
To Sundry Revenue Heads as detailed—	RS. A. P.	RS. A. P.	RS.	
I. Land Revenue	..	..	..	
III. Forest	..	..	..	
IV. Excise	..	..	..	
V. Assessed Taxes	..	..	..	
VII. Customs	..	..	..	
VIII. Salt	..	..	..	
X. Stamps	..	..	..	
XI. Registration	..	..	..	
XV. Minor Departments	50,832 3 5	5,88,216 5 6	*5,50,000*	
XVI. Law and Justice	27,450 3 1	99,576 9 8	*68,000*	
XVII. Police	15,502 1 8	2,32,211 2 8	*3,42,000*	
XVIII. Marine	42,628 14 5	4,38,024 15 11	*4,44,300*	
XIX. Education	3,478 15 2	26,197 1 11	*14,000*	
XX. Medical	16,860 14 11	1,64,143 12 0	*1,65,000*	
XXI. Stationery and Printing	8,351 7 2	51,112 13 4	*49,000*	
XXII. Interest	8,978 4 1	56,764 10 3	*35,500*	
XXIII. Superannuations	..	2,414 15 2	*2,000*	
XXIV. Miscellaneous	..	..	..	
	— *29 5 9*	29,721 11 3	*35,400*	
Total Ordinary Receipts as per Civil Books ..	1,74,053 10 2	16,88,384 1 8	*17,05,200*	
To Public Works Receipts—				
Ordinary	20,068 0 3	1,17,737 9 6	*1,30,000*	
Irrigation and Navigation	28,042 3 1	1,17,254 13 5	*1,15,000*	
To Receipts under Adjusting Heads—				
Allotment from Imperial to Provincial ..	7,10,750 0 0	85,29,000 0 0	85,29,000	G.O., Financial, No. 2135, dated 4th Nov. 1881.
Contribution from Local to Provincial—				
From Local Funds (Act IV of 1871) on account of Education	293 5 4	426 10 8	..	
From Local Funds (Act IV of 1871) on account of the proportionate cost of the Medical College	8,973 10 6	16,190 13 4	98,000	
Repayment of Contribution made to certain Local Funds to wipe off deficits in 1880-81	..	39 10 5		
Special Contribution from Imperial to Provincial	4,00,000 0 0	4,00,000 0 0		
	11,20,016 15 10	89,45,657 2 5	*86,27,000*	
Total ..	13,42,180 13 4	1,08,69,033 11 0	*1,05,77,200*	
	Add opening Balance of the year.	7,30,718 15 1		
Total ..		1,15,99,752 10 1		

—	Provincial Services.	
	Current Month.	Progressive Total.
	RS. A. P.	RS. A. P.
Balance on 1st April 1881	..	3,46,511 14 9
Receipts during March 1882	13,19,756 8 2	1,06,30,835 11 1
Total ..	13,19,756 8 2	1,09,77,347 9 10
Charges during March 1882	9,89,323 0 1	91,50,774 14 11
Approximate Balance on 31st March 1882 ..	..	18,26,572 10 11

FORT ST. GEORGE,
16*th May* 1882.

—

No. B.

To the Chief Secretary to Government, Financial Department,

INARY.

Government of Madras for the Month of March 1882. *Cr.*

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.	—
By Sundry Charge Heads as detailed—	RS. A. P.	RS. A. P.	RS.	
3. Refunds and Drawbacks	45,235 3 8	60,376 13 0	*8,000*	
4. Land Revenue	1,569 11 9	27,693 5 8	*29,000*	
5. Forest	..	28 15 3	*100*	
6. Excise	120 1 6	359 14 1	*1,000*	
7. Assessed Taxes	..	..	..	
9. Customs	1,594 8 0	6,017 14 0	*8,000*	
10. Salt	1,885 7 5	11,323 14 9	*7,000*	
12. Stamps	301 15 2	905 13 6	*700*	
13. Registration	37,431 13 10	4,19,241 5 8	*4,19,000*	
15. Post Office	8,985 15 10	1,07,334 7 1	*1,12,000*	
17. Administration	924 11 3	2,324 10 10	*7,000*	
18. Minor Departments	19,494 12 7	1,69,410 6 11	*1,66,000*	
19. Law and Justice	85,210 10 3	10,27,060 11 11	*12,09,000*	
20. Police	3,06,432 9 6	37,46,213 7 6	*38,30,000*	
21. Marine	535 12 0	13,428 4 10	*12,000*	
22. Education	45,604 0 10	10,36,485 6 9	*10,58,000*	
23. Ecclesiastical	431 14 9	5,085 7 8	*6,000*	
24. Medical Services	55,448 9 5	6,22,856 9 0	*7,22,000*	
25. Stationery and Printing	23,869 0 9	2,43,138 0 7	*6,48,000*	
26. Political Agencies	213 5 0	455 5 0	..	
27. Allowances and Assignments under Treaties and Engagements	..	..	..	
29. Superannuations	549 0 0	549 0 0	*1,000*	
30. Miscellaneous	— *55,877 5 11*	2,29,098 15 0	*2,23,000*	
Total Ordinary Charges as per Civil Books ..	5,79,961 13 7	77,29,388 13 0	*84,66,800*	
By Public Works Charges—				
Ordinary	3,06,343 1 4	12,68,970 3 6	*16,20,200*	
Irrigation and Navigation	71,821 11 11	2,38,817 11 0	*3,28,000*	
By Disbursements under Adjusting Heads—				
Contribution from Provincial to Local—				
To Local Funds (Act IV of 1871) for Education	35 11 11	1,201 15 4	1,000	
To Local Funds (Act IV of 1871) for Miscellaneous	1,550 13 4	19,610 0 0	1,18,000	
To Local Funds (Act IV of 1871) for Public Works	49,795 0 0	67,380 0 0	31,000	
From Pound Fund to Local Funds (Act IV of 1871)	2,951 5 11	37,986 8 10	44,000	
	54,332 15 2	1,26,178 8 2	*1,94,000*	
Total ..	10,12,459 10 0	93,63,355 3 8	*1,06,09,000*	
	Add Approximate Closing Balance.	22,36,397 6 5		
	Total ..	1,15,99,752 10 1		

Cattle Pound Fund.		Convict Labor Fund.	
Current Month.	Progressive Total.	Current Month.	Progressive Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	2,46,494 3 4	..	1,37,712 13 0
20,415 15 4	2,01,674 3 10	2,008 5 10	36,523 12 1
20,415 15 4	4,48,168 7 2	2,008 5 10	1,74,236 9 1
17,875 11 11	1,88,995 14 7	5,260 14 0	23,584 6 2
..	2,59,172 8 7	..	1,50,652 2 11

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

—

I.H.-6.

with reference to G.O., Financial, No. 41, dated 8th January 1880.

READ—the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 20th May 1882, No. 368-I.D. :—

Budget Department.

With reference to the Account of Provincial Services, B.I.H.-6, dated the 16th instant,* I have the honor to state that the balance on the 31st March 1882 at the credit of Provincial Services proper as therein given, viz., Rs. 18,26,573, is subject to reduction on account of the following liabilities not taken to account in that return, owing to non-receipt of the necessary documents needed to effect the adjustments :—

*And this office letter, No. 310-I.D., dated 26th April 1882.

	RS.
Value of Stationery supplied from the Depôt to Public Departments, say	3,89,000
Outlay on Provincial Public Works by the Public Works Department in March 1882 including certain annual adjustments, say, as estimated by Examiner, Public Works Department	3,21,000
Do. Do. in connection with the Buckingham Canal in March 1882, say	50,000
Irrecoverable portion of Advances to Weavers and Cultivators &c., to be written off with reference to paragraph 5 of the Proceedings of Government in the Financial Department, No. 2502, dated the 22nd December 1881	2,27,000
Total ..	9,87,000

2. The foregoing adjustments will thus reduce the balance from Rs. 18¼ to about Rs. 8½ lakhs, or Rs. 1¾ lakhs above the amount deduced from the Regular Estimates finally adopted by the Government of India, viz., Rs. 6¾ lakhs. These figures include the special allotment of Rs. 4 lakhs restored to Provincial Services from the Imperial Revenues on account of the aid afforded by the former to the latter in 1879-80 and 1880-81.

ORDER—dated 29th May 1882, No. 393, Financial.

The official year 1881-82 opened with a balance of Rs. 3,46,512.

RECEIPTS.

	RS.
Budget Estimate	1,02,75,120
Regular do.	1,04,27,000
Actuals	1,06,30,836

CHARGES.

Budget Estimate	1,04,33,708
Regular do.	1,03,24,616
Actuals	1,01,37,775

2. The receipts during it amounted to Rs. 1,06,30,836, and the charges to Rs. 1,01,37,775, and therefore on the 31st of March 1882, the last day of the *old* Provincial system, there was a balance to the credit of Provincial Revenues of Rs. 8,39,573.

3. *Receipts.*—Turning to the separate Revenue heads, the Government observe that the receipts under *Registration*† exceeded the Budget Estimate by Rs. 38,000, while those under *Police*,‡ *Education*, § and *Medical* ‖ closely approached the original estimate. Under *Law and Justice* ¶ (Jails) the receipts show a falling off. Under *Public Works Ordinary* Rs. 1,17,738 were realised against Rs. 1,30,000 estimated, and under *Irrigation and Navigation* Rs. 1,17,255 against Rs. 1,15,000. But under *Ordinary* no account would seem to have been taken of the credit of one lakh to the Revenue of the Public Works Workshops and Stores, which resulted from the adjustment to which the marginal Order of Government related.

	RS.
† Budget Estimate	5,50,000
Actuals	5,88,216
‡ Budget Estimate	2,30,000
Actuals	2,36,351
§ Budget Estimate	1,65,000
Actuals	1,64,144
‖ Budget Estimate	49,000
Actuals	51,113
¶ Budget Estimate	2,66,700
Actuals	1,95,687

G.O., Mis. No. 347, dated 23rd March 1882.

The receipts of the year were largely increased by the special contribution from Imperial to Provincial of 4 lakhs on account of payments made in the years 1879-80 and 1880-81 by this Presidency in connection with famine.

	RS.
* Budget Estimate	4,19,000
Actuals	4,19,241
† Budget Estimate	1,12,000
Actuals	1,07,334
‡ Budget Estimate	1,66,000
Actuals	1,69,410
§ Budget Estimate	10,58,000
Actuals	10,36,485
‖ Budget Estimate	6,48,000
Actuals	6,32,138
¶ Budget Estimate	16,20,200
Actuals	15,89,970
** Budget Estimate	2,23,000
Actuals	2,29,099
†† Budget Estimate	11,57,500
Actuals	10,03,477
‡‡ Budget Estimate	37,13,000
Actuals	35,57,217
§§ Budget Estimate	7,22,000
Actuals	6,22,857
‖‖ Budget Estimate	3,28,000
Actuals	2,88,818

4. *Charges.*—The actual charges under *Registration*,* *District Post*,† *Minor Departments*,‡ *Education*,§ *Stationery and Printing*,‖ *Public Works, Ordinary*,¶ and *Miscellaneous*** did not differ widely from the original estimates, but there were considerable savings under *Law and Justice* (Jails),†† *Police*,‡‡ *Medical Services*,§§ and *Irrigation and Navigation*.‖‖

Under *Refunds and Drawbacks* there was a charge of Rs. 60,377, and under *Famine* a write-off of Rs. 2,27,000.

5. Starting, as above stated, with an approximate opening balance of Rs. 8,39,573, Provincial Revenues will, it is estimated, realise the sum of Rs. 2,15,66,000 in the current year, the charges reaching Rs. 2,12,51,500, and should, therefore, close the year with a balance of Rs. 11,54,073.

6. The percentage of Land Revenue assigned for Provincial Services has been raised by the Government of India (letter, No. 1008, dated 11th of May 1882,) from 28·8073 to 28·9514, the resulting grant being Rs. 1,31,19,000.

7. The Government observe that an entry of Rs. 5,67,000 in the estimates of the Local Government, representing a contribution from *Local* to *Imperial* on account of *Imperial* expenditure incurred on Local Fund works during the last famine has been treated by the Government of India as a contribution from *Local* to *Provincial* in admission, the Right Honorable the Governor in Council does not doubt, of the reasonable claims of this Government to some compensation for the exceedingly burdensome charges on account of famine adjustments which they are still under the necessity of meeting.

8. There are two liabilities which Provincial Revenues may be called on to meet during the current year, but which have not been included in the estimates—

¶¶ Rs. 2,26,447.

the first,¶¶ the sum of the contributions from Municipalities to Police, a claim which the Government of India have intimated their wish should be waived in favor of more appropriate demands ; the second,*** the last of the famine adjustments, an anticipated loss on the sale of the famine cloths now with Messrs. McDowell and Co. As regards the first of these, the Government have every desire to relieve the Municipalities, more especially the Municipality of the Presidency town, of a burden which, in their present financial position, they can ill bear, and as, after careful consideration, His Excellency in Council is unable to impose other demands from which a reasonable profit might be derived from Municipalities, it is resolved that copy of these Proceedings be forwarded to the Government of India with request that this

*** Rs. 2,37,618.

Government may be recouped for surrendering the claims for Municipal Police contributions by a readjustment of the Land Revenue percentage.

(True Extract.)

for *Acting Chief Secretary.*

To the Public Works Department.
" Revenue Department.
" Board of Revenue.
" Inspector-General of Police.
" " of Jails.
" " of Registration.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Master Attendant, Madras.
" Superintendent of the Government Press.
" Accountant-General.

Exd. J. W. Fischer.

B. Eo 1748. 9-5-81.
A - 796 R. 24-3-82.

No 1703 W of 6th July 1882

B

Communicated to the Govt of P. W. Accts who will report on the subject of the latter part of para 3 of the order in the Fin. Dept.

Cy

1.7.82

Attd

1/7/82

B

6/7/82

Dy Sec to Govt

7/7

Govt P W A

Ad. 71-6.

Copy 29/6 Re 3/7

Sd 5/7

P. W. C. No 4249.

Govt. of [1882] Madras.

FINANCIAL.

Copy for C.R. 5475 29-6-83

S. S. C.

Recd 28th June/82.

Order, dated 29th May 1882, No. 393.

B. No 1703 W. of 6th July 1882.

Two Copies to Govt

Provincial Services.—Reviewing the Budget Estimate for 1882-83, and referring to the Government of India the question of the readjustment of the Land Revenue percentage assigned to this Government under the new scheme.

Write to Govt

29TH MAY 1882, No. 393, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following letter from the Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance), to the Chief Secretary to Government, dated Calcutta, 17th March 1882, No. 1637 :—

I am now directed to communicate to you the exact percentage of Land Revenue which will be assigned to the Government of Madras under the new Provincial arrangements.

2. The percentage has been calculated upon the basis of the Regular Estimate for the year 1881-82, save that the normal Land Revenue has, as stated in paragraph 3 of my letter, No. 491, dated the 24th January last, been taken at 451 lakhs of rupees. As promised in the 4th paragraph of that letter, a yearly assignment of two lakhs has been added for Expenditure on Public Works.

3. The percentage thus arrived at is 28·8073, and this percentage has been applied in framing the Budget Estimate for 1882-83. But it will be borne in mind that it will have to be revised as soon as the exact saving in Customs Establishments in consequence of the abolition of the Import duties is ascertained.

4. The percentage will also hereafter be revised to such an extent as may be required to cover the additional cost of the revision of the Deputy Collector and Tahsildar Establishments and of any such reorganizations as are referred to in paragraph 5 of my letter quoted above.

5. A table is appended showing the details of the calculation, and foot-notes have been attached to it explanatory of certain other alterations in the figures adopted.

6. Some slight changes having been made in the distribution of the heads of Revenue and Expenditure between Imperial and Provincial since the issue of Resolution, No. 3353, of the 30th September last, a corrected copy of the schedule attached to that Resolution is forwarded herewith for your information.

Copy forwarded to the Comptroller-General and the Accountant-General of Madras.

ENCLOSURES.

Revised Scheme of Provincial Assignments for Provincial Services.

(It is to be understood that this scheme refers, generally, only to items recorded in the Accounts of the several Provinces, whether Civil or Public Works, and do not refer to items recorded in the Accounts of the Central Government only, such for example as the Mint, Imperial Post Office, and Telegraph Revenues, the Revenues of Ajmere and Coorg, the Guaranteed Railways, or the East Indian, Frontier, Rajputana, or Central India State Railways.)

REVENUES.			EXPENDITURE.		
—	Imperial.	Provincial.	—	Imperial.	Provincial.
I. Land Revenue	The whole except as entered in the Provincial column.	In *Burma*, Fisheries; in the *North-Western Provinces and Oudh*, collections from the Terai, Bhabar and Dudhi Estates, Rents of Water Mills and Stone Quarries; and in *Bombay* Rents of Resumed Service Lands and Service Commutations. In all Provinces, a fixed percentage on the Imperial Land Revenue to cover the difference between the Provincial Revenue and the Provincial Expenditure.	1. Interest	The whole except as entered in the Provincial column.	Interest on Local Debenture Loans. 4½ per cent. on the capital cost to the commencement of the year, and 2½ per cent. on the capital cost during the year, of all Public Works, whether classified as *Productive Public Works* or not, of which capital and revenue accounts are kept; excepting, always, any portion of their cost supplied from Provincial Revenues or by Local Debenture Loans. The rate of interest on the cost of *Protective Public Works* will be the subject of special agreement.
II. Tribute ..	The whole	*Nil.*			
III. Forest	Half	Half.	2. Interest on Service Funds and other accounts.	The whole	*Nil.*
IV. Excise	Do.	Do.	3. Refunds and Drawbacks.	Of the Imperial share of the revenues ..	Of the Provincial share of the revenues.
V. Assessed Taxes ..	Do.	Do.	4. Land Revenue ..	The same percentage on charges for collection of Land Revenue and on the cost of Surveys (including expenditure hitherto charged in the Accounts of the Central Government) and Settlements, elsewhere than in *Bombay* and *Madras*, as is retained of Land Revenue.	The remainder.
VI. Provincial Rates .	*Nil*	The whole.			
VII. Customs ..	All except as entered in the Provincial column.	All items other than Customs Duties; and, in *Burma* only, the same percentage on the Export Duties as on the Land Revenue.			
VIII. Salt	Do. ..	All items other than duty on Salt and sale of Salt; and, in *Burma* only, the same percentage on the Salt Revenue as on the Land Revenue.	5. Forest	Half	Half.
			6. Excise	Do.	Do.
			7. Assessed Taxes ..	Do.	Do.
			8. Provincial Rates ..	*Nil*	The whole.
			9. Customs	*Nil*	Do.
			10. Salt	In *Madras* the whole. Elsewhere the purchase and manufacture of salt; and, in *Bengal*, the cost of preventive lines and operations; in *Bombay* charges connected with the administration of Salt Revenue in Portuguese India.	The remainder.
IX. Opium	The whole	*Nil.*			
X. Stamps	Half	Half.			
XI. Registration ..	Do.	Do.			
XIII. Post Office ..	*Nil*	The whole.	11. Opium	The whole	*Nil.*
XIV. Minor Departments	*Nil*	Do.	12. Stamps	Half	Half.
			13. Registration ..	Do.	Do.
XVI. Law and Justice	*Nil*	Do.	15. Post Office. ..	*Nil*	The whole.
XVII. Police	*Nil*	Do.	16. Telegraph	*Nil*	Do.
			17. Administration ..	Account and Currency Offices, Reserve Treasuries and allowances to Presidency Banks .	The remainder.
XVIII. Marine	As at present	As at present.	18. Minor Departments.	Archæological and Meteorological Departments, Censuses, Gazetteers, and Statistical Memoirs.	Do.
XIX. Education ..	*Nil*	The whole.	19. Law and Justice ..	*Nil*	The whole.
XX. Medical ..	*Nil*	Do.	20. Police	Frontier Police in *Punjab* and *Assam*; and Police employed on Imperial State Railways and on Salt preventive duties.	The remainder.
XXI. Stationery and Printing.	*Nil*	Do.	21. Marine	Whatever is now Imperial	What is now Provincial in each Province.
			22. Education	*Nil*	The whole.
XXII. Interest ..	All except as entered in the Provincial column.	Interest on Government Securities (Provincial).	23. Ecclesiastical ..	The whole	*Nil.*
			24. Medical	*Nil*	The whole.
XXIII. Pensions ..	Book transfers from the Military and Medical Funds and subscriptions to these Funds.	The remainder.	25. Stationery and Printing.	Stationery purchased for Central Stores.	The remainder, including cost of stationery obtained from the Central Stores.
			26. Political	The whole	*Nil.*
XXIV. Miscellaneous ..	Gain by Exchange on Imperial Transactions, Premia on Bills, Unclaimed Bills of Exchange, and extraordinary unclassified items exceeding Rs. 10,000.	Do.	27. Allowances and Assignments.	The whole except as in the Provincial column.	In *Bombay* items now Provincial, except half the charges for compensations for abolition of Abkári rights.
			28. Civil Furlough and Absentee Allowances.	The whole	*Nil.*
XXV. Railway ..	As at present	Whatever is now Provincial in each Province.	29. Superannuations ..	Items not provided for in the Provincial column.	All pensions and gratuities, except pensions payable from the Military and Medical Funds, brought to account in India; each Government being responsible for the pensions and gratuities which it now pays, or hereafter grants or recommends, however earned and wherever paid.
XXVI. Irrigation and Navigation.	Do.	Do.			
XXVII. Other Public Works.	Receipts from Military Works.	The remainder.			
XXXI. Gain by Exchange on Transactions with London.	The whole	*Nil.*	30. Miscellaneous ..	Remittance of treasure, discount on Supply Bills and extraordinary unclassified items exceeding Rs. 10,000.	The remainder.
			31. Famine Relief ..	See paragraph 7 of Resolution, No. 3353, dated 30th September 1881.	See paragraph 7 of Resolution, No. 3353, dated 30th September 1881.
			32. Railways	As at present	Whatever is now Provincial.
			33. Irrigation	Do.	Do.
			34. Other Public Works	Military Public Works, and except in *British Burma*, Offices of the Supreme Government; Works in the Salt, Opium, Post Office, Imperial Telegraph, and Ecclesiastical Departments, and on Mints and Currency Offices; and the Bengal Surveyor-General's Offices.	The remainder.
			38. Loss by Exchange ..	The whole	*Nil.*

MADRAS.

1881-82. REGULAR.

According to New Scheme.

	According to Old Scheme.	According to New Scheme.
I. Land Revenue ..	..	1,29,92,1(*a*)
III. Forest	..	2,40,5
IV. Excise	..	30,90,0
V. Assessed Taxes ..	..	2,35,0
VI. Provincial Rates ..	..	..
VII. Customs ..	..	50,0
VIII. Salt	..	19,0
X. Stamps ..	..	27,00,0
XI. Registration.	5,75,0	2,87,5
XV. Minor Departments ..	73,0	1,01,0
XVI. Law and Justice ..	3,08,0	7,38,0
XVII. Police ..	4,51,0	4,51,0
XVIII. Marine ..	22,0	22,0
XIX. Education ..	1,72,0	1,72,0
XX. Medical ..	64,0	64,0
XXI. Stationery ..	54,0	70,0
XXII. Interest ..	3,0	3,0
XXIII. Superannuation ..	..	34,0
XXIV. Miscellaneous.	40,0	1,01,0
XXVI. Irrigation ..	1,15,0	1,15,0†
XXVII. Other Public Works ..	1,75,0	1,78,0†
Allotment Contributions	85,29,0 .. 1,15,0	.. 1,15,0
Total ..	1,06,96,0	2,17,78,1

	According to Old Scheme.	According to New Scheme.
3. Refunds ..	17,0	1,09,5(*b*)
4. Land Revenue ..	35,0	42,62,0
5. Forest ..	..	2,13,5
6. Excise	1,0	1,04,5
7. Assessed Taxes ..	..	4,0
9. Customs ..	5,0	2,32,0
10. Salt	12,0	..
12. Stamps ..	1,0	71,5
13. Registration ..	4,20,0	2,10,0
15. Post Office ..	1,08,0	1,08,0
17. Administration ..	2,0	9,53,0
18. Minor Departments ..	1,68,0(*c*)	3,48,3
19. Law and Justice.	10,77,0	47,75,0
20. Police	38,58,0	38,58,0
21. Marine	17,0	17,0
22. Education ..	10,42,0	10,42,0
23. Ecclesiastical ..	6,0	..
24. Medical ..	6,47,0	9,80,0
25. Stationery, &c. ..	6,28,0	6,48,0
27. Allowances, &c. .	1,0	..
29. Superannuation .	..	8,69,0
30. Miscellaneous ..	2,98,0	4,16,0
31. Famine Relief (*d*)	..	..
33. Irrigation ..	3,28,0	3,28,0
34. Other Public Works ..	16,89,0	18,92,8 (*e*)
Contribution ..	1,12,0	1,12,0
	1,04,72,0	2,15,54,1
Surplus ..	2,24,0	2,24,0
	1,06,96,6	2,17,78,1

(*a*) Percentage on 4,51,00,0 of 28·8073.
(*b*) All Land Revenue Refunds are taken to Imperial as the 4,51,00,0 for Land Revenue is net.
(*c*) Deducting the share of the census charges which will be borne by Provincial Funds.
(*d*) Excluded as an abnormal charge.
(*e*) Public Works Department figure 16,89,0
Add from Imperial 3,8
16,92,8
Add extra grant for Public Works 2,00,0
18,92,8

READ—the following letter from T. C. HOPE, Esq., Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to Government, dated Calcutta, 20th March 1882, No. 1600 :—

Accounts and Finance—Estimates.

I am directed to acknowledge the receipt of the estimates of Revenue and Expenditure of Madras for the year 1882-83.

2. Appended to this letter is a statement showing the estimates accepted by the Government of India and comparing them with the final local figures. It will be observed that differences occur in the following heads :—

REVENUE.	EXPENDITURE.
I. Land Revenue.	*3. Refunds.*
VII. Customs.	*4. Land Revenue.*
VIII. Salt.	*9. Customs.*
XXII. Interest.	*18. Minor Departments.*
XXVI. Irrigation and Navigation.	*20. Police.*
XXVII. Other Public Works.	*23. Ecclesiastical.*
	32. Railways.
	33. Irrigation and Navigation.
	34. Other Public Works.
	36. Loss by Exchange.

3. For the Public Works heads the Departmental Estimates have, as usual, been accepted in preference to those of the Local Government. The abolition of the Import duties and the reduction of the duty on Salt account for the decreases in those Revenue heads as well as in the Customs charges and in Refunds. The amount of saving expected in the Customs Establishments in consequence of the abolition of the Import duties, viz., Rs. 25,000, is only half the eventual saving anticipated (*vide* paragraph 8 of Resolution, No. 1452, dated 10th March 1882), as some delay must ensue in giving effect to the orders for reduction of establishments. The amount has been shown as a contribution by the Provincial to the Imperial Government, because the percentage of Land Revenue assigned to the Province has been calculated on the original figure, so that the net saving from the reduction must accrue to the Imperial Revenues. The receipts from Land Revenue have, in view of the amount of the normal Land Revenue collections, been reduced by Rs. 1,86,000, and the charges have been increased by Rs. 35,000 to provide for the completion of settlement operations in the Ganjam District. A decrease of Rs. 80,000 is estimated in the receipts from Interest in consequence of the reduction of the rate charged upon the loan of 80 lakhs to the Mysore State from 5 to 4 per cent. The decrease of Rs. 13,000 in the Minor Department charges is nominal, being only a transfer of the Meteorological charges from the estimates of the Province to those of "India General and Political." The slight alterations in "Police" and "Ecclesiastical" charges have been made with reference to later suggestions by the Accountant-General. The estimate for Loss by Exchange has been settled by the Government of India with reference to the amount of bills likely to be drawn on the Madras Presidency.

4. The percentage of Land Revenue that has been credited to the Provincial Funds under the new scheme is 28·8073.

5. In consequence of the foregoing alterations, the Provincial and Local deficit has been reduced from Rs. 7,49,585 to Rs. 7,44,000.

Copy of this letter and of the statement referred to therein forwarded to the Comptroller-General and the Accountant-General, Madras.

ENCLOSURES.

MADRAS.

ESTIMATES, 1882-83.

Revenue.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Opening Balance	..	11,79,719	55,04,593	..	..	10,72,000	54,64,000	..	..	..
I. Land Revenue	3,22,89,985	1,32,10,015	10,86,000	4,65,86,000	3,22,60,000	1,30,54,000	10,86,000	4,64,00,000	..	1,86,000
II. Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
III. Forest	2,41,500	2,41,500	2,67,000	7,50,000	2,42,000	2,41,000	2,67,000	7,50,000	..	..
IV. Excise	30,50,000	30,50,000	..	61,00,000	30,50,000	30,50,000	..	61,00,000	..	..
V. Assessed Taxes	2,35,000	2,35,000	..	4,70,000	2,35,000	2,35,000	..	4,70,000	..	..
VI. Provincial Rates	..	..	62,10,000	62,10,000	..	..	62,10,000	62,10,000	..	..
VII. Customs	23,14,000	50,000	..	23,64,000	13,41,000	50,000	..	13,91,000	..	9,73,000
VIII. Salt	1,58,31,000	19,000	..	1,58,50,000	1,26,78,000	19,000	..	1,26,97,000	..	31,53,000
X. Stamps	27,00,000	27,00,000	..	54,00,000	27,00,000	27,00,000	..	54,00,000	..	..
XI. Registration	2,95,000	2,95,000	..	5,90,000	2,95,000	2,95,000	..	5,90,000	..	..
XII. Mint	1,000	..	..	1,000	1,000	..	..	1,000	..	..
XIII. Post Office	..	..	..	..	..	..	..	..	..	..
XV. Minor Departments	..	1,08,000	..	1,08,000	..	1,08,000	..	1,08,000	..	..
XVI. Law and Justice	..	7,38,000	..	7,38,000	..	7,38,000	..	7,38,000	..	..
XVII. Police	..	5,21,000	23,000	5,44,000	..	5,21,000	23,000	5,44,000	..	..
XVIII. Marine	..	33,000	..	33,000	..	33,000	..	33,000	..	..
XIX. Education	..	1,72,000	1,20,000	2,92,000	..	1,72,000	1,20,000	2,92,000	..	..
XX. Medical	..	84,000	27,000	1,11,000	..	84,000	27,000	1,11,000	..	..
XXI. Stationery and Printing	..	70,000	..	70,000	..	70,000	..	70,000	..	..
XXII. Interest	7,15,000	3,000	56,000	7,74,000	6,35,000	3,000	56,000	6,94,000	..	80,000
XXIII. Superannuations	4,40,000	34,000	..	4,74,000	4,40,000	34,000	..	4,74,000	..	..
XXIV. Miscellaneous	4,000	94,000	5,12,000	6,10,000	4,000	94,000	5,12,000	6,10,000	..	..
XXVI. Irrigation and Navigation	..	1,30,000	..	1,30,000	— 22,000	1,17,000	..	95,000	..	35,000
XXVII. Other Public Works	..	1,53,000	5,32,000	6,85,000	30,000	1,58,000	5,32,000	7,20,000	35,000	..
XXVIII. Army	..	..	..	..	17,17,000	..	..	17,17,000	17,17,000	..
XXIX. Gain by Exchange	2,30,000	..	..	2,30,000	2,30,000	..	..	2,30,000	..	..
Total ..	6,17,92,485	2,19,40,515	88,33,000	9,25,66,000	5,92,82,000	2,17,76,000	88,33,000	8,98,91,000	..	26,75,000
Deposits and Advances (Local) ..	..	..	..	..	..	..	*36,00,000*	..	..	..
Grand Total ..	..	2,31,20,234	1,43,37,593	..	..	2,28,48,000	1,78,97,000	..	..	..
Provincial and Local Deficits	..	..	9,30,000	..	..	..	9,35,000	..	..	..

MAD

ESTIMATES,

Expenditure.	LOCAL.			
	Imperial.	Provincial.	Local.	Total.
	RS.	RS.	RS.	RS.
2. Interest on Service Funds ..	7,06,600	2,400	14,000	7,23,000
3. Refunds and Drawbacks ..	1,47,000	1,43,000	9,000	2,99,000
4. Land Revenue	..	42,19,000	30,65,000	72,84,000
5. Forest	2,36,500	2,36,500	2,50,000	7,23,000
6. Excise	1,01,500	1,01,500	..	2,03,000
7. Assessed Taxes	4,500	4,500	..	9,000
8. Provincial Rates	..	..	33,000	33,000
9. Customs	..	2,35,000	..	2,35,000
10. Salt	18,22,000	..	..	18,22,000
12. Stamps	72,500	72,500	..	1,45,000
13. Registration	2,27,500	2,27,500	..	4,55,000
14. Mint	5,000	..	..	5,000
15. Post Office	..	1,13,000	..	1,13,000
17. Administration	2,95,000	9,48,000	1,20,000	13,63,000
18. Minor Departments	31,800	3,70,200	..	4,02,000
19. Law and Justice	..	48,00,000	..	48,00,000
20. Police	1,90,000	38,33,000	27,000	40,50,000
21. Marine	8,000	43,000	..	51,000
22. Education	..	10,66,000	6,77,000	17,43,000
23. Ecclesiastical	3,46,000	..	..	3,46,000
24. Medical	..	10,50,000	5,00,000	15,50,000
25. Stationery and Printing ..	1,00,800	6,84,200	..	7,85,000
26. Political	2,00,000	..	..	2,00,000
27. Allowances and Assignments ..	22,53,000	1,000	..	22,54,000
28. Civil Furlough and Absentee Allowances.	..	..	..	..
29. Superannuations	9,38,000	8,28,000	..	17,66,000
30. Miscellaneous	40,000	2,65,000	6,73,000	9,78,000
31. Famine Relief and Insurance Protective Works.	..	..	..	..
32. Railways	..	..	..	..
33. Irrigation and Navigation ..	21,000	2,99,000	..	3,20,000
34. Other Public Works	..	25,57,800	38,49,000	64,06,800
35. Army	..	..	..	..
36. Loss by Exchange	7,10,000	..	..	7,10,000
Total ..	84,56,700	2,21,00,100	92,17,000	3,97,73,800
Deduct Provincial and Local Deficits ..	..	..	..	*7,49,585*
Total ..	..	..	..	*3,90,24,215*
Add—Contributions—				
To Imperial	..	*5,67,000*	..	..
„ Provincial	..	..	*6,62,000*	..
„ Local	..	*1,16,000*	..	..
Total ..	..	*2,27,83,100*	*98,79,000*	..
Deduct—Contributions—				
From Provincial	..	..	*1,16,000*	..
„ Local	..	*6,62,000*	..	..
Net Expenditure	..	*2,21,21,100*	*97,63,000*	..
Deposits and Advances (Local) ..	..	..	..	..
Closing Balance	..	9,99,134	45,74,593	..
Grand Total ..	..	2,31,20,234	1,43,37,593	..
Provincial and Local Surplus ..	..	*1,80,585*	..	..

RAS.

1882-83.

DEPARTMENT OF FINANCE.				Increase.	Decrease.
Imperial.	Provincial.	Local.	Total.		
RS.	RS.	RS.	RS.	RS.	RS.
7,09,000	..	14,000	7,23,000	..	..
70,000	1,43,000	9,000	2,22,000	..	77,000
..	42,54,000	30,65,000	73,19,000	35,000	..
2,37,000	2,36,000	2,50,000	7,23,000	..	..
1,02,000	1,01,000	..	2,03,000	..	..
5,000	4,000	..	9,000	..	..
..	..	33,000	33,000	..	..
..	2,10,000	..	2,10,000	..	25,000
18,22,000	..	..	18,22,009	..	..
73,000	72,000	..	1,45,000	..	..
2,28,000	2,27,000	..	4,55,000	..	..
5,000	..	..	5,000	..	..
..	1,13,000	..	1,13,000	..	..
2,95,000	9,48,000	1,20,000	13,63,000	..	..
19,000	3,70,000	..	3,89,000	..	13,000
..	48,000	..	48,000	..	..
1,90,000	38,43,000	27,000	40,60,000	10,000	..
8,000	43,000	..	51,000	..	..
..	10,66,000	6,77,000	17,43,000	..	..
3,42,000	..	..	3,42,000	..	4,000
..	10,50,000	5,00,000	15,50,000	..	..
1,01,000	6,84,000	..	7,85,000	..	..
2,00,000	..	..	2,00,000	..	..
22,54,000	..	..	22,54,000	..	..
..	..	..	..	..	..
9,38,000	8,27,000	1,000	17,66,000	..	..
40,000	2,65,000	6,73,000	9,78,000	..	..
..	..	..	..	..	..
1,10,000	..	..	1,10,000	1,10,000	..
33,13,000	2,99,000	..	36,12,000	32,92,000	..
9,37,000	25,51,000	38,53,000	73,41,000	9,34,200	..
2,66,00,000	..	..	2,66,00,000	2,66,00,000	..
2,55,000	..	..	2,55,000	..	4,55,000
3,88,53,000	2,21,06,000	92,22,000	7,01,81,000	3,04,07,200	..
..	..	..	*7,44,000*	..	..
..	..	..	*6,94,37,000*	..	..
..	*25,000*	..	..	..	..
..	..	*6,62,000*	..	..	..
..	*1,16,000*	..	..	..	..
..	*2,22,47,000*	*98,84,000*	..	..	..
..	..	..	..	..	..
..	*6,62,000*	*1,16,000*	..	..	..
..	*2,15,85,000*	*97,68,000*	..	..	..
..	..	*36,00,000*	..	..	..
..	12,63,000	45,29,000	..	..	..
..	2,28,48,000	1,78,97,000	..	..	..
..	*1,91,000*	..	..	..	..

PRELIM

Dr. The Government of India in Account with the Provincial

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.	—
To Sundry Revenue Heads as detailed—	RS. A. P.	RS. A. P.	RS.	
I. Land Revenue	..	..	..	
III. Forest	..	..	..	
IV. Excise	..	..	..	
V. Assessed Taxes	..	..	..	
VII. Customs	..	..	..	
VIII. Salt	..	..	..	
X. Stamps	..	..	..	
XI. Registration	..	..	..	
XV. Minor Departments	50,832 3 5	5,88,216 5 6	*5,50,000*	
XVI. Law and Justice	27,450 3 1	99,576 9 8	*68,000*	
XVII. Police	15,502 1 8	2,32,211 2 8	*3,42,000*	
XVIII. Marine	42,628 14 5	4,38,024 15 11	*4,44,300*	
XIX. Education	3,478 15 2	26,197 1 11	*14,000*	
XX. Medical	16,860 14 11	1,64,143 12 0	*1,65,000*	
XXI. Stationery and Printing	8,351 7 2	51,112 13 4	*49,000*	
XXII. Interest	8,978 4 1	56,764 10 3	*35,500*	
XXIII. Superannuations	..	2,414 15 2	*2,000*	
XXIV. Miscellaneous	..	..	..	
	— *29 5 9*	29,721 11 3	*35,400*	
Total Ordinary Receipts as per Civil Books	1,74,053 10 2	16,88,384 1 8	*17,05,200*	
To Public Works Receipts—				
Ordinary	20,068 0 3	1,17,737 9 6	*1,30,000*	
Irrigation and Navigation	28,042 3 1	1,17,254 13 5	*1,15,000*	
To Receipts under Adjusting Heads—				
Allotment from Imperial to Provincial	7,10,750 0 0	85,29,000 0 0	85,29,000	G.O., Financial, No. 2135, dated 4th Nov. 1881.
Contribution from Local to Provincial—				
From Local Funds (Act IV of 1871) on account of Education	293 5 4	426 10 8	..	
From Local Funds (Act IV of 1871) on account of the proportionate cost of the Medical College	8,973 10 6	16,190 13 4	98,000	
Repayment of Contribution made to certain Local Funds to wipe off deficits in 1880-81	..	39 10 5		
Special Contribution from Imperial to Provincial	4,00,000 0 0	4,00,000 0 0		
	11,20,016 15 10	89,45,657 2 5	*86,27,000*	
Total	13,42,180 13 4	1,08,69,033 11 0	*1,05,77,200*	
	Add opening Balance of the year.	7,30,718 15 1		
	Total ..	1,15,99,752 10 1		

—	Provincial Services.	
	Current Month.	Progressive Total.
	RS. A. P.	RS. A. P.
Balance on 1st April 1881	..	3,46,511 14 9
Receipts during March 1882	13,19,756 8 2	1,06,30,835 11 1
Total	13,19,756 8 2	1,09,77,347 9 10
Charges during March 1882	9,89,323 0 1	91,50,774 14 11
Approximate Balance on 31st March 1882	..	18,26,572 10 11

FORT ST. GEORGE,
16*th May* 1882.

—

No. B.

To the Chief Secretary to Government, Financial Department,

INARY.

Government of Madras for the Month of March 1882. *Cr.*

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.	—
By Sundry Charge Heads as detailed—	RS. A. P.	RS. A. P.	RS.	
3. Refunds and Drawbacks	45,235 3 8	60,376 13 0	*8,000*	
4. Land Revenue	1,569 11 9	27,693 5 8	*29,000*	
5. Forest	..	28 15 3	*100*	
6. Excise	120 1 6	359 14 1	*1,000*	
7. Assessed Taxes	..	..	..	
9. Customs	1,594 8 0	6,017 14 0	*8,000*	
10. Salt	1,885 7 5	11,323 14 9	*7,000*	
12. Stamps	301 15 2	905 13 6	*700*	
13. Registration	37,431 13 10	4,19,241 5 8	*4,19,000*	
15. Post Office	8,985 15 10	1,07,334 7 1	*1,12,000*	
17. Administration	924 11 3	2,324 10 10	*7,000*	
18. Minor Departments	19,494 12 7	1,69,410 6 11	*1,66,000*	
19. Law and Justice	85,210 10 3	10,27,060 11 11	*12,09,000*	
20. Police	3,06,432 9 6	37,46,213 7 6	*38,30,000*	
21. Marine	535 12 0	13,428 4 10	*12,000*	
22. Education	45,604 0 10	10,36,485 6 9	*10,58,000*	
23. Ecclesiastical	431 14 9	5,085 7 8	*6,000*	
24. Medical Services	55,448 9 5	6,22,856 9 0	*7,22,000*	
25. Stationery and Printing	23,869 0 9	2,43,138 0 7	*6,48,000*	
26. Political Agencies	213 5 0	455 5 0	..	
27. Allowances and Assignments under Treaties and Engagements	549 0 0	549 0 0	*1,000*	
29. Superannuations	..	..	..	
30. Miscellaneous	— *55,877 5 11*	2,29,098 15 0	*2,23,000*	
Total Ordinary Charges as per Civil Books	5,79,961 13 7	77,29,388 13 0	*84,66,800*	
By Public Works Charges—				
Ordinary	3,06,343 1 4	12,68,970 3 6	*16,20,200*	
Irrigation and Navigation	71,821 11 11	2,38,817 11 0	*3,28,000*	
By Disbursements under Adjusting Heads—				
Contribution from Provincial to Local—				
To Local Funds (Act IV of 1871) for Education	35 11 11	1,201 15 4	1,000	
To Local Funds (Act IV of 1871) for Miscellaneous	1,550 13 4	19,610 0 0	1,18,000	
To Local Funds (Act IV of 1871) for Public Works	49,795 0 0	67,380 0 0	31,000	
From Pound Fund to Local Funds (Act IV of 1871)	2,951 5 11	37,986 8 10	44,000	
	54,332 15 2	1,26,178 8 2	*1,94,000*	
Total	10,12,459 10 0	93,63,355 3 8	*1,06,09,000*	
	Add Approximate Closing Balance.	22,36,397 6 5		
	Total ..	1,15,99,752 10 1		

Cattle Pound Fund.		Convict Labor Fund.	
Current Month.	Progressive Total.	Current Month.	Progressive Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	2,46,494 3 4	..	1,37,712 13 0
20,415 15 4	2,01,674 3 10	2,008 5 10	36,523 12 1
20,415 15 4	4,48,168 7 2	2,008 5 10	1,74,236 9 1
17,875 11 11	1,88,995 14 7	5,260 14 0	23,584 6 2
..	2,59,172 8 7	..	1,50,652 2 11

(Signed) H. F. CLOGSTOUN,
Offg. Accountant-General.

—

I.H.-6.

with reference to G.O., Financial, No. 41, dated 8th January 1880.

READ—the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 20th May 1882, No. 368-I.D. :—

Budget Department.

With reference to the Account of Provincial Services, B.I.H.-6, dated the 16th instant,* I have the honor to state that the balance on the 31st March 1882 at the credit of Provincial Services proper as therein given, viz., Rs. 18,26,573, is subject to reduction on account of the following liabilities not taken to account in that return, owing to non-receipt of the necessary documents needed to effect the adjustments :—

* And this office letter, No. 310-I.D., dated 26th April 1882.

	RS.
Value of Stationery supplied from the Depôt to Public Departments, say	3,89,000
Outlay on Provincial Public Works by the Public Works Department in March 1882 including certain annual adjustments, say, as estimated by Examiner, Public Works Department	3,21,000
Do. Do. in connection with the Buckingham Canal in March 1882, say	50,000
Irrecoverable portion of Advances to Weavers and Cultivators &c., to be written off with reference to paragraph 5 of the Proceedings of Government in the Financial Department, No. 2502, dated the 22nd December 1881	2,27,000
Total ..	9,87,000

2. The foregoing adjustments will thus reduce the balance from Rs. 18¼ to about Rs. 8½ lakhs, or Rs. 1¾ lakhs above the amount deduced from the Regular Estimates finally adopted by the Government of India, viz., Rs. 6¾ lakhs. These figures include the special allotment of Rs. 4 lakhs restored to Provincial Services from the Imperial Revenues on account of the aid afforded by the former to the latter in 1879-80 and 1880-81.

ORDER—dated 29th May 1882, No. 393, Financial.

The official year 1881-82 opened with a balance of Rs. 3,46,512.

RECEIPTS.

	RS.
Budget Estimate	1,02,75,120
Regular do.	1,04,27,000
Actuals	1,06,30,836

CHARGES.

Budget Estimate	1,04,33,708
Regular do.	1,03,24,616
Actuals	1,01,37,775

2. The receipts during it amounted to Rs. 1,06,30,836, and the charges to Rs. 1,01,37,775, and therefore on the 31st of March 1882, the last day of the *old* Provincial system, there was a balance to the credit of Provincial Revenues of Rs. 8,39,573.

3. *Receipts.*—Turning to the separate Revenue heads, the Government observe that the receipts under *Registration*† exceeded the Budget Estimate by Rs. 38,000, while those under *Police*,‡ *Education*, § and *Medical* ‖ closely approached the original estimate. Under *Law and Justice* ¶ (Jails) the receipts show a falling off. Under *Public Works Ordinary* Rs. 1,17,738 were realised against Rs. 1,30,000 estimated, and under *Irrigation and Navigation* Rs. 1,17,255 against Rs. 1,15,000. But under *Ordinary* no account would seem to have been taken of the credit of one lakh to the Revenue of the Public Works Workshops and Stores, which resulted from the adjustment to which the marginal Order of Government related.

	RS.
† Budget Estimate	5,50,000
Actuals	5,88,216
‡ Budget Estimate	2,30,000
Actuals	2,36,351
§ Budget Estimate	1,65,000
Actuals	1,64,144
‖ Budget Estimate	49,000
Actuals	51,113
¶ Budget Estimate	2,66,700
Actuals	1,95,687

G.O., Mis. No. 347, dated 23rd March 1882.

The receipts of the year were largely increased by the special contribution from Imperial to Provincial of 4 lakhs on account of payments made in the years 1879-80 and 1880-81 by this Presidency in connection with famine.

	RS.
* Budget Estimate	4,19,000
Actuals	4,19,241
† Budget Estimate	1,12,000
Actuals	1,07,334
‡ Budget Estimate	1,66,000
Actuals	1,69,410
§ Budget Estimate	10,58,000
Actuals	10,36,485
‖ Budget Estimate	6,48,000
Actuals	6,32,138
¶ Budget Estimate	16,20,200
Actuals	15,89,970
** Budget Estimate	2,23,000
Actuals	2,20,099
†† Budget Estimate	11,57,500
Actuals	10,03,477
‡‡ Budget Estimate	37,13,000
Actuals	35,57,217
§§ Budget Estimate	7,22,000
Actuals	6,22,857
‖‖ Budget Estimate	3,28,000
Actuals	2,88,818

4. *Charges.*—The actual charges under *Registration*,* *District Post*,† *Minor Departments*,‡ *Education*,§ *Stationery and Printing*,‖ *Public Works, Ordinary*,¶ and *Miscellaneous*** did not differ widely from the original estimates, but there were considerable savings under *Law and Justice* (Jails),†† *Police*,‡‡ *Medical Services*,§§ and *Irrigation and Navigation*.‖‖

Under *Refunds and Drawbacks* there was a charge of Rs. 60,377. and under *Famine* a write-off of Rs. 2,27,000.

5. Starting, as above stated, with an approximate opening balance of Rs. 8,39,573, Provincial Revenues will, it is estimated, realise the sum of Rs. 2,15,66,000 in the current year, the charges reaching Rs. 2,12,51,500, and should, therefore, close the year with a balance of Rs. 11,54,073.

6. The percentage of Land Revenue assigned for Provincial Services has been raised by the Government of India (letter, No. 1008, dated 11th of May 1882,) from 28·8073 to 28 9514, the resulting grant being Rs. 1,31,19,000.

7. The Government observe that an entry of Rs. 5,67,000 in the estimates of the Local Government, representing a contribution from *Local* to *Imperial* on account of *Imperial* expenditure incurred on Local Fund works during the last famine has been treated by the Government of India as a contribution from *Local* to *Provincial* in admission, the Right Honorable the Governor in Council does not doubt, of the reasonable claims of this Government to some compensation for the exceedingly burdensome charges on account of famine adjustments which they are still under the necessity of meeting.

8. There are two liabilities which Provincial Revenues may be called on to meet during the current year, but which have not been included in the estimates—the first,¶¶ the sum of the contributions from Municipalities to Police, a claim which the Government of India have intimated their wish should be waived in favor of more appropriate demands; the second,*** the last of the famine adjustments, an anticipated loss on the sale of the famine cloths now with Messrs. McDowell and Co. As regards the first of these, the Government have every desire to relieve the Municipalities, more especially the Municipality of the Presidency town, of a burden which, in their present financial position, they can ill bear, and as, after careful consideration, His Excellency in Council is unable to impose other demands from which a reasonable profit might be derived from Municipalities, it is resolved that copy of these Proceedings be forwarded to the Government of India with request that this

¶¶ Rs. 2,26,447.

*** Rs. 2,37,618.

Government may be recouped for surrendering the claims for Municipal Police contributions by a readjustment of the Land Revenue percentage.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.

To the Public Works Department.
" Revenue Department.
" Board of Revenue.
" Inspector-General of Police.
" " of Jails.
" " of Registration.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Master Attendant, Madras.
" Superintendent of the Government Press.
" Accountant-General.

Exd. J. W. Fischer.

2-4-84

Proposed Contract
1882.

Govt. of [1882] Madras.

FINANCIAL.

Order No. 1703 W dy 6th July 1882

Communicated the Examiner of A W accounts who will report on the Subject of the latter part of para 3 of the order in the Financial Dept.

(True Extract)

sd/ A S Russell
under Secy: to Govt
F W D

To the Examiner F W accts

Order, dated 29th May 1882, No. 893.

B No. 1703 W dy 6th July 1882

Provincial Services.—Reviewing the Budget Estimate for 1882-83, and referring to the Government of India the question of the readjustment of the Land Revenue percentage assigned to this Government under the new scheme.