Pick up the following.

B No 1051 W 28-4-82
B No 1703 W 6-7-82
B No 1957 W 3-8-82

No 1961 Wdy 13th July 83

B

Communicated to Officers of the P.W. Dept for information & Guidance with reference to the last paragraph of the order in the Fin. Dept.

Attd 4/7/83

Supdg Engrs. ✓
Ch. E. for I. ✓
Exs. P.W.s
Comg Gr. Sappers
Sandy Dept P.W. Sd ✓

13/7

Sa 17/7

P.W.C. No. 5475

Govt. of {1883} Madras.

FINANCIAL.

S.S.C.

Issued

Read. 29/6/83 Encl.

No 1961 Wdy 13-7-83

G.O., 20th June 1883, No. 1243.

Requisition sent for addl 7 SC. Issd

7th July 83

JUNE.

8 SC

Budget Estimates.

Communicating to the Departments concerned orders of the Government of India on the Estimates of Revenue and Expenditure of this Presidency for the year 1883-84.

1 Copy to Orly 12-7-83

Withdrawn

Withdrawn

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following letter from R. LOGAN, Esq., Officiating Under Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates), to the Chief Secretary to Government, dated Calcutta, 20th March 1882, No. 1600 :—

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	..	..	18,22,000	..	..
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*	..	..
..	*1,16,000*	..	..	..	..
..	..	*6,62,000*	..	..	..
..	*25,000*	..	..	..	..
..	*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*	..	..	..	..

Order—dated 31st March 1882, No. 316, Financial.

Communicated to the Departments concerned.

2. Further orders will be passed hereafter showing the financial position of this Presidency under the new Provincial arrangements.

(True Extract.)

C. G. MASTER,
Acting Chief Secretary.

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

Exd. T. O'Connor.

Gobt. of {1882} Madras.

FINANCIAL.

Order thereon No. 1057 W
of 28th April 1882.

Recorded.

True Extract

S of Poss Thompson
Lt Col R.E.
Ag Under Secy to
Govt P.W.D

W The Examiner, P.W.a

Order, dated 31*st March* 1882, *No.* 316.

B No. 1057 W d/28 April/82

Accounts.—Communicating orders of the Government of India on the estimates of Revenue and Expenditure of this Presidency for the year 1882-83.

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.
			16. Telegraph	*Nil*	Do.
XVII. Police	*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 ..	1,15,9	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.

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	2,29,099
†† 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.)

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.

Order No. 1703 W dd 6th July 1882

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

(True Extract)

pdy A. Scott Russell
under Secy. to Govt
D.P.D

To the Examiner P.W. Accts

Govt. of {1882} Madras.

FINANCIAL.

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

B No. 1703 W.
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.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 59 W. Madras, 25th July 1882.

Sir,

Adverting to G.O. No. 1703 W. dated 6th. July 1882, I have the honor to state that the credit to Revenue in connection with the one lakh of Rupees referred to in para 3 of Financial Department G.O. No. 393 dated 29th. May 1882 was afforded in the Supplemental Accounts for March 1882, the Annual Accounts of the P.W. Workshops, having been received too late, to allow of an earlier adjustment.

I have the honor to be,

Sir,

Your Most Obedient Servant.

T. E. Coultby

for Examiner P.W. Accounts Madras.

B. Rs. 1703 dt. 6-7-82.

P.W. Cons. 4965

No. 1957 W dt 3d Aug 82

B

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Communicated to the Financial Department

28.7.82

No. 59 W.

Dated 25th July 1882.

Recd.

No. 1957 W dt 3d August 82

Leave W 3/8

States that the lakh of Rupees referred to in G.O. Financial Department No. 393 dated 29th. May 1882 was adjusted in the Workshops Supplemental Accounts.

To the Fin. Dept
" Exam. P.W. Accts
Secy PWD
copy 26/7. Ors 64. 7 R. 31/7/82

With Order
Entd. in Receipt Regr.

20TH JUNE 1883, No. 1243, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From the Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to Government, dated Simla, 19th April 1883, No. 150.

Accounts and Finance—Estimates and Accounts.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1883-84.

It will be seen from the accompanying statement that the figures finally reported by the Accountant-General have been adopted with slight modifications under certain heads. The reasons for the modifications made by the Government of India are as follow :—

V.—Excise. *VII.—Customs.* *X.—Registrations.*	The estimates under these heads have been modified with reference to the actuals of the past year.

IX & 13. *Forest.*—The reasons for the revenue and expenditure estimated under these heads will be communicated in the Home Department.

2. *Interest on Deposits.*—The interest on the Capital of the Nílgiri-Rigi Railway Company has been struck out of this head, as the proper place for such a charge is under Subsidized Railways.

3. *Refunds.*—Only the refunds under the Revenue heads have been entered here in accordance with the new classification.

7. *Salt.* 8. *Stamps.* 14. *Registration.*	The estimates under these heads have been slightly altered with reference to past experience.

19. *Law and Justice.*—The Local Estimate under this head was reduced from Rs. 47,71,000 to Rs. 47,50,000 with reference to the past year's actuals. To this Rs. 53,000 have been added on account of refunds, and the grant accordingly stands at Rs. 48,03,000.

20. *Police.* 24. *Medical.* 26. *Scientific and other Minor Departments.* 29. *Superannuations.* 31. *Miscellaneous.*	The increases under these heads are due to the inclusion of refunds.

The reasons for the estimate of Revenue and Expenditure under the heads of Railways, Irrigation, and Public Works will be communicated in the Public Works Department.

The Provincial share of land revenue is calculated in the following manner :—

		RS.
Amount adopted by the Government of India		4,61,82,000
Deduct local		11,32,000
		4,50,50,000
Provincial share calculated at the percentage (28·8073) fixed in the orders of 17th March 1882		1,29,78,000
Add—		
Special contribution to the Government of Madras		2,50,000
On account of the adoption of the rate of Rs. 12 instead of Rs. 10 for the pound sterling in bringing stores sent out from England upon the Stationery accounts (*vide* Order, No. 1008, dated 11th May 1882)		65,000
For inter-Provincial adjustments		6,000
		1,32,99,000
Deduct—		
Refund of Famine Outlay	1,00,000	
Water-works adjustment	1,00,000	
Savings in Customs Establishment	42,000	
		2,42,000
Net Provincial share		1,30,57,000

In consequence of these modifications in the Local Estimates, the Provincial and Local deficit of Rs. 17,10,000 is reduced to Rs. 12,34,000.

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

STATEMENTS.

MAD

Estimates,

Revenue.	Local as finally reported by the Accountant-General.			Department of Finance.			Increase.	Decrease.
	Imperial.	Provincial and Local.	Total.	Imperial.	Provincial and Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	65,31,000	..	..	66,95,000	..	..	..
I. Land Revenue ..	2,83,02,000	1,41,75,000	4,24,77,000	2,82,88,000	1,41,89,000	4,24,77,000	..	..
III. Salt	1,35,98,000	25,000	1,36,23,000	1,35,98,000	25,000	1,36,23,000	..	..
IV. Stamps	27,00,000	27,00,000	54,00,000	27,00,000	27,00,000	54,00,000	..	..
V. Excise	31,77,000	31,77,000	63,54,000	33,00,000	33,00,000	66,00,000	2,46,000	..
VI. Provincial Rates ..	..	62,77,000	62,77,000	..	62,77,000	62,77,000	..	..
VII. Customs	10,00,000	50,000	10,50,000	9,35,000	50,000	9,85,000	..	65,000
VIII. Assessed Taxes ..	2,25,000	2,25,000	4,50,000	2,25,000	2,25,000	4,50,000	..	..
IX. Forest	..	7,67,000	7,67,000	..	9,25,000	9,25,000	1,58,000	..
X. Registration	3,13,000	3,12,000	6,25,000	3,00,000	3,00,000	6,00,000	..	25,000
XI. Tributes	34,46,000	..	34,46,000	34,46,000	..	34,46,000	..	..
XV. Law and Justice ..	..	7,78,000	7,78,000	..	7,78,000	7,78,000	..	..
XVI. Police	..	3,52,000	3,52,000	..	3,52,000	3,52,000	..	..
XVII. Marine	..	18,000	18,000	..	18,000	18,000	..	..
XVIII. Education	..	3,23,000	3,23,000	..	3,23,000	3,23,000	..	..
XIX. Medical	..	98,000	98,000	..	98,000	98,000	..	..
XX. Scientific and other Minor Departments.	..	99,000	99,000	..	99,000	99,000	..	..
XXI. Interest	6,29,000	74,000	7,03,000	6,29,000	74,000	7,03,000	..	..
XXII. Receipts in aid of superannuations, &c.	4,00,000	42,000	4,42,000	4,00,000	42,000	4,42,000	..	..
XXIII. Stationery and Printing	..	80,000	80,000	..	80,000	80,000	..	..
XXIV. Miscellaneous ..	11,000	4,58,000	4,69,000	11,000	4,58,000	4,69,000	..	..
XXVIII. Irrigation and Navigation (Direct Receipts)	1,43,000	..	1,43,000	1,43,000	..	1,43,000	..	..
XXX. Portion of Land Revenue due to Irrigation	37,05,000	..	37,05,000	37,05,000	.. .	37,05,000	..	..
XXXIII. Irrigation and Navigation	34,000	1,29,000	1,63,000	30,000	1,29,000	1,63,000	..	..
XXXIV. Military Works ..	30,000	..	30,000	34,000	..	30,000	..	..
XXXV. Civil Buildings, Roads and Services.	..	7,36,000	7,36,000	..	7,36,000	7,36,000	..	..
XXXVI. Army	18,52,000	..	18,52,000	18,52,000	..	18,52,000	..	..
Total ..	5,95,65,000	3,08,95,000	9,04,60,000	5,95,96,000	3,11,78,000	9,07,74,000	3,14,000	..
Grand Total ..	..	3,74,26,000	..	..	3,78,73,000	..	..	..

Army and Public Works figures have been taken from the Departmental Estimate

RAS,

1883-84.

Expenditure.	Local as finally reported by the Accountant-General			Department of Finance.			Increase.	Decrease.
	Imperial.	Provincial and Local.	Total.	Imperial.	Provincial and Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on Ordinary Debt, excluding that charged to Productive Public Works.	9,000	..	9,000	9,000	..	9,000	..	..
2. Interest on Deposits ..	7,58,000	32,000	7,90,000	7,58,000	14,000	7,72,000	..	18,000
3. Refunds and Drawbacks ..	1,31,000	1,47,000	2,78,000	1,30,000	80,000	2,10,000	..	68,000
4. Assignments and Compensations.	11,81,000	..	11,81,000	11,81,000	..	11,81,000	..	..
5. Land Revenue	..	75,62,000	75,62,000	..	75,62,000	75,62,000	..	..
7. Salt (including cost of production).	19,13,000	..	19,13,000	19,00,000	..	19,00,000	..	13,000
8. Stamps	78,000	78,000	1,56,000	75,000	75,000	1,50,000	..	6,000
9. Excise	1,05,000	1,05,000	2,10,000	1,05,000	1,05,000	2,10,000	..	..
10. Provincial Rates	..	32,000	32,000	..	32,000	32,000	..	..
11. Customs	..	1,83,000	1,83,000	..	1,83,000	1,83,000	..	..
12. Assessed Taxes	5,000	5,000	10,000	5,000	5,000	10,000	..	..
13. Forest	..	8,17,000	8,17,000	..	9,21,000	9,21,000	1,04,000	..
14. Registration	2,49,000	2,48,000	4,97,000	2,35,000	2,35,000	4,70,000	..	27,000
15. Post Office	..	1,13,000	1,13,000	..	1,13,000	1,13,000	..	..
18. General Administration ..	3,04,000	10,83,000	13,87,000	3,04,000	10,83,000	13,87,000	..	..
19. Law and Justice	..	47,71,000	47,71,000	..	48,03,000	48,03,000	42,000	..
20. Police	77,000	39,15,000	39,92,000	77,000	39,16,000	39,93,000	1,000	..
21. Marine (including River Navigation).	5,000	7,000	12,000	5,000	7,000	12,000	..	..
22. Education	..	18,28,000	18,28,000	..	18,28,000	18,28,000	..	..
23. Ecclesiastical	3,59,000	..	3,59,000	3,59,000	..	3,59,000	..	..
24. Medical	..	16,20,000	16,20,000	..	16,22,000	16,22,000	2,000	..
25. Political	2,16,000	..	2,16,000	2,16,000	..	2,16,000	..	..
26. Scientific and other Minor Departments.	17,000	4,15,000	4,32,000	17,000	4,16,000	4,33,000	1,000	..
27. Territorial and Political Pensions.	10,75,000	..	10,75,000	10,75,000	..	10,75,000	..	..
29. Superannuation Allowances and Pensions.	10,11,000	8,62,000	18,73,000	10,11,000	8,63,000	18,74,000	1,000	..
30. Stationery and Printing ..	1,20,000	6,97,000	8,17,000	1,20,000	6,97,000	8,17,000	..	..
31. Miscellaneous	35,000	7,93,000	8,28,000	36,000	8,02,000	8,38,000	10,000	..
33. Protective Works—Railways.	26,00,000	..	26,00,000	26,00,000	..	26,00,000	..	..
34. Protective Works—Irrigation.	2,00,000	..	2,00,000	2,00,000	..	2,00,000	..	..
37. Guaranteed and Subsidized Railways (Interest and Profits).	1,07,000	68,000	1,75,000	1,07,000	68,000	1,75,000	..	..
39. Irrigation and Navigation (Working and Maintenance).	12,10,000	..	12,10,000	12,10,000	..	12,10,000	..	..
46. Irrigation and Navigation ..	19,60,000	3,50,000	23,10,000	19,60,000	3,50,000	23,10,000	..	..
47. Military Works	6,01,000	..	6,01,000	6,01,000	..	6,01,000	..	..
48. Civil Buildings, Roads and Services	2,62,000	66,32,000	68,94,000	2,62,000	66,32,000	68,94,000	..	..
49. Army	2,61,48,000	..	2,61,48,000	2,61,48,000	..	2,61,48,000	..	..
51. Exchange on Transactions with London	8,64,000	..	8,64,000	8,64,000	..	8,64,000	..	..
	4,16,00,000	3,23,63,000	7,39,63,000	4,15,70,000	3,24,12,000	7,39,82,000	19,000	..
Contribution to Imperial ..	..	2,42,000	..	..	..	..	..	..
Closing Balance ..	..	48,21,000	..	..	54,61,000	..	..	..
Grand Total ..	..	3,74,26,000	..	..	3,78,73,000	..	..	..
Provincial and Local Deficits (—).	..	—17,10,000	..	..	12,34,000	..	..	..

oth in the Local and Finance Department columns.

Budget Estimate, 1883-84 as finally sanctioned, distinguishing transactions of

Receipts.	Provincial Services Proper.	Unfettered Funds.	Fettered Funds.	Total.	Remarks.
	RS.	RS.	RS.	RS.	
I. Land Revenue	1,30,57,000	..	11,32,000	1,41,89,000	
III. Salt	25,000	..	..	25,000	
IV. Stamps	27,00,000	..	..	27,00,000	
V. Excise	33,00,000	..	..	33,00,000	
VI. Provincial Rates	..	..	62,77,000	62,77,000	
VII. Customs	50,000	..	..	50,000	
VIII. Assessed Taxes	2,25,000	..	..	2,25,000	
IX. Forest	9,25,000	..	..	9,25,000	
X. Registration	3,00,000	..	..	3,00,000	
XV. Law and Justice	7,13,000	(a) 65,000	..	7,78,000	(a) Convict Labor.
XVI. Police	1,24,000	(b) 2,05,000	23,000	3,52,000	(b) Pound.
XVII. Marine	18,000	..	..	18,000	
XVIII. Education	2,05,000	..	1,18,000	3,23,000	
XIX. Medical	78,000	..	20,000	98,000	
XX. Scientific and other Minor Departments.	99,000	..	..	99,000	
XXI. Interest	3,000	..	71,000	74,000	
XXII. Receipts in aid of Superannuations, &c.	41,000	..	1,000	42,000	
XXIII. Stationery and Printing ..	80,000	..	..	80,000	
XXIV. Miscellaneous	69,000	..	3,89,000	4,58,000	
XXXIII. Irrigation and Navigation ..	1,29,000	..	..	1,29,000	
XXXV. Civil Buildings, Roads and Services.	2,05,000	..	5,31,000	7,36,000	
Total Receipts ..	2,23,46,000	2,70,000	85,62,000	3,11,78,000	
Provincial and Local Deficit	3,52,400	(c) 62,900	8,18,700	12,34,000	(c) Convict Labor .. RS. 35,000 Pound .. 27,900
Total ..	2,26,98,400	3,32,900	93,80,700	3,24,12,000	
Deficit as above	3,52,400	62,900	8,18,700	12,34,000	
Add Contributions of Provincial Proper	1,07,500	..	..	1,07,500	
Do. Pound	..	32,400	..	32,400	
Local Fund Act IV of 1871	..	..	2,29,500	2,29,500	
Book Depôt	..	..	5,600	5,600	
Village Service	..	..	59,500	59,500	
Canal and Ferry	..	..	1,00,400	1,00,400	
Deduct—	4,59,900	95,300	12,13,700	17,68,900	
Contributions receivable	2,94,600	..	2,40,300	5,34,900	
Total ..	1,65,300	95,300	9,73,400	12,34,000	

To the Chief Secretary to Government, Financial Department, Madras (Ootacamund), with reference to his Official Memorandum, No. 893, dated 8th May 1883.

FORT. ST. GEORGE,
16*th May* 1883.

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

No. 1644.

Provincial Service Proper from those of Unfettered and Fettered Funds.

Charges.	Provincial Services Proper.	Unfettered Funds.	Fettered Funds.	Total.	Remarks.
	RS.	RS.	RS.	RS.	
2. Interest on Deposits	..	..	14,000	14,000	
3. Refunds and Drawbacks ..	71,000	..	9,000	80,000	
5. Land Revenue	44,32,000	..	31,30,000	75,62,000	
8. Stamps	75,000	..	..	75,000	
9. Excise	1,05,000	..	..	1,05,000	
10. Provincial Rates	..	..	32,000	32,000	
11. Customs	1,83,000	..	..	1,83,000	
12. Assessed Taxes	5,000	..	..	5,000	
13. Forest	9,21,000	..	..	9,21,000	
14. Registration	2,35,000	..	..	2,35,000	
15. Post Office	1,13,000	..	..	1,13,000	
18. General Administration	10,03,300	..	79,700	10,83,000	
19. Law and Justice	48,03,000	..	..	48,03,000	
20. Police	37,61,000	(d) 1,32,000	23,000	39,16,000	(d) Pound.
21. Marine (including River Navigation).	7,000	..	..	7,000	
22. Education	10,90,000	..	7,38,000	18,28,000	
24. Medical	10,58,000	..	5,64,000	16,22,000	
26. Scientific and other Minor Departments.	3,22,100	(d) 93,900	..	4,16,000	(d) Pound.
29. Superannuation Allowances and Pensions.	8,61,000	..	2,000	8,63,000	
30. Stationery and Printing	6,97,000	..	..	6,97,000	
31. Miscellaneous	2,27,000	..	5,75,000	8,02,000	
37. Guaranteed and Subsidized Railway (Interest and Profits).	68,000	..	..	68,000	
46. Irrigation and Navigation ..	3,50,000	..	..	3,50,000	
48. Civil Buildings, Roads and Services.	23,11,000	(e) 1,07,000	42,14,000	66,32,000	(e) Convict Labor .. RS. 1,00,000 Pound .. 7,000
Total Charges ..	2,26,98,400	3,32,900	93,80,700	3,24,12,000	

23 11 000
21 50 000
1 61 000

Prelimi

Dr. The Government of India in Account with the Provincial

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.
	RS. A. P.	RS. A. P.	RS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue	27,45,907 5 3	1,36,46,790 9 4	*1,30,54,000*
III. Forest	45,928 11 6	2,71,277 13 8	*2,41,000*
IV. Excise	3,41,068 4 4	32,27,452 4 1	*30,50,000*
V. Assessed Taxes	25,697 10 11	2,29,975 0 11	*2,35,000*
VII. Customs	4,725 14 5	37,777 12 8	*50,000*
VIII. Salt	2,089 14 10	21,844 2 4	*19,000*
X. Stamps	2,31,290 2 5	26,04,283 8 1	*27,00,000*
XI. Registration	22,654 10 5	2,89,721 15 3	*2,95,000*
XV. Minor Departments	59,143 2 2	1,94,768 11 3	*1,08,000*
XVI. Law and Justice	1,34,081 14 5	7,41,029 14 0	*7,38,000*
XVII. Police	32,234 3 10	3,72,775 7 2	*5,21,000*
XVIII. Marine	2,400 13 3	18,558 2 1	*33,000*
XIX. Education	26,331 6 1	1,86,562 3 0	*1,72,000*
XX. Medical	7,084 9 0	61,771 10 2	*84,000*
XXI. Stationery and Printing	11,188 11 8	81,786 15 4	*70,000*
XXII. Interest	..	2,342 2 0	*3,000*
XXIII. Superannuations	9,410 9 10	55,913 4 8	*54,000*
XXIV. Miscellaneous	7,514 6 8	53,573 10 4	*94,000*
Total Ordinary Receipts as per Civil Books	37,08,752 7 0	2,20,98,205 2 4	*2,15,01,000*
To Public Works Receipts—			
Ordinary	762 11 6	6,489 15 6	*5,000*
Irrigation and Navigation	..	..	..
To Receipts under Adjusting Heads—			
Allotment from Imperial to Provincial	..	..	..
Contribution from Local to Provincial—			
From Local Funds (Act IV of 1871) on account of Education	40 0 0	3,461 8 0	..
From Local Funds (Act IV of 1871) on account of the proportionate cost of the Medical College	18,743 8 9	35,663 8 3	..
Repayment of Contribution made to certain Local Funds to wipe off deficits in 1881-82	1,724 14 10	62,420 1 11	..
Contribution from Local Funds Act IV of 1871 on account of Imperial expenditure incurred on Local Fund works during the Famine	..	4,08,481 0 0	..
Contribution from Local to Provincial on account of Public Works	..	1,000 0 0	..
Contribution from Local to Provincial on account of Inspecting Sanitary and Vaccine Agency	5,580 0 0	6,070 0 0	..
Total	..	2,39,95,167 13 7	..

	Provincial Services.	
	Current Month.	Progressive Total.
	RS. A. P.	RS. A. P.
Balance on 1st April 1882	..	9,83,426 1 3
Receipts during March 1883	36,97,112 11 0	2,23,30,356 4 1
Total	36,97,112 11 0	2,33,13,782 5 4
Charges during March 1883	19,06,653 8 5	1,96,84,170 3 6
Approximate Balance on 31st March 1883	..	36,29,612 1 10

* Exclusive of transactions in the Department of Public Works in the current

B.J H.

To the Chief Secretary to Government, Financial Department,

FORT ST. GEORGE,
16*th May* 1883.

nary.

Government of Madras, for the Month of March 1883. *Cr.*

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.
	RS. A. P.	RS. A. P.	RS.
By Sundry Charge Heads as detailed—			
3. Refunds and Drawbacks	11,103 0 11	98,403 11 5	*76,000*
4. Land Revenue	4,09,360 3 5	43,73,540 8 0	*42,54,000*
5. Forest	33,622 12 4	2,14,739 9 7	*2,36,000*
6. Excise	2,167 7 3	98,622 12 9	*1,01,000*
7. Assessed Taxes	1,039 4 0	2,827 7 4	*4,000*
9. Customs	14,420 1 6	1,85,122 12 0	*2,10,000*
10. Salt	..	..	..
12. Stamps	6,199 6 4	71,387 3 0	*72,000*
13. Registration	21,058 9 3	2,25,758 13 4	*2,27,000*
15. Post Office	8,590 2 1	1,05,294 5 4	*1,13,000*
17. Administration	50,715 4 11	10,49,322 0 11	*9,48,000*
18. Minor Departments	42,379 3 6	3,76,810 7 3	*3,70,000*
19. Law and Justice	4,01,474 1 3	47,34,270 0 1	*48,53,500*
20. Police	3,81,997 8 3	37,75,124 9 10	*38,44,000*
21. Marine	579 7 0	5,311 0 11	*43,000*
22. Education	1,26,432 10 10	11,06,454 1 0	*10,66,500*
23. Ecclesiastical	..	..	..
24. Medical Services	83,506 1 0	9,98,884 13 4	*10,50,000*
25. Stationery and Printing	28,580 11 11	3,23,365 3 4	*6,84,000*
26. Political Agencies	..	..	..
27. Allowances and Assignments under Treaties and Engagements	..	..	..
29. Superannuations	66,450 14 9	8,40,513 5 3	*8,27,000*
30. Miscellaneous	49,850 10 10	2,78,703 15 9	*2,77,000*
31. Famine Relief	1,31,642 9 7	1,47,915 9 4	..
Total Ordinary Charges as per Civil Books	18,71,170 2 11	1,90,12,372 5 9	*1,92,56,000*
By Public Works Charges—			
Ordinary	41,443 15 2	2,81,682 6 10	*3,25,000*
Irrigation and Navigation	..	..	..
By Disbursements under Adjusting Heads—			
Contribution from Provincial to Local—			
To Local Funds (Act IV of 1871) for Education	1,951 8 2	4,515 4 10	..
Do. do. for Miscellaneous	2,250 0 0	28,100 0 0	..
Do. do. Public Works	6,150 0 0	85,050 0 0	..
From Pound Fund to Local Funds (Act IV of 1871)	773 10 1	33,791 3 11	..
Other Contribution from Provincial to Imperial	..	4,08,481 0 0	..
	11,125 2 3	5,62,937 8 9	..
Total	19,23,739 4 4	1,98,56,992 5 4	*1,95,81,000*
Add approximate closing Balance	* 41,38,175 8 3		
Total	2,39,95,167 13 7		

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.
..	2,29,390 3 4	..	1,60,560 5 0
23,790 7 2	2,08,869 6 3	14,700 7 11	82,565 9 8
23,790 7 2	4,38,259 9 7	14,700 7 11	2,43,125 14 8
17,085 11 11	1,71,795 3 8	..	1,026 14 2
..	2,66,464 5 11	..	2,42,099 0 6

year which will be adjusted in the final accounts of the year, by this office.

No. 5,
with reference to G.O., Financial No. 41, dated 8th January 1880.

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

Statement of booked Receipts and Charges up to February 1883 and approximate Receipts and Charges in March 1883.

—	Receipts.						
	Provincial.					Local.	
	Ordinary.						
	Provincial.	Convict Labor Fund.	Pound Fund.	Total.	Irrigation and Navigation.	Incorporated.	Excluded.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Booked amount up to February 1883 ..	36,205	..	..	36,205	1,34,949	8,100	46
Approximate amount in March 1883 ..	13,089	..	..	13,089	5,514	639	..
Total ..	49,294	..	..	49,294	1,40,463	8,739	46

—	Expenditure.						
	Provincial.					Local.	
	Ordinary.						
	Provincial.	Convict Labor Fund.	Pound Fund.	Total.	Irrigation and Navigation.	Incorporated.	Excluded.
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Booked amount up to February 1883 ..	16,37,758	15,499	..	16,53,257	2,85,073	62,224	33,114
Approximate amount in March 1883 ..	3,49,475	13,019	..	3,62,494	65,715	13,620	21,224
Total ..	19,87,233	28,518	..	20,15,751	3,50,788	75,844	54,338

MADRAS,
3rd May 1883.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st May 1883, No. J.B.E.-83.

Book Department.

With reference to official memorandum from Government, Financial Department, No. 1002, dated 23rd May 1883, I have the honor to furnish below the details of the receipts and charges of the Pound and Convict Labor Funds for 1882-83:—

Pound Fund.				Convict Labor Fund.			
Receipts.		Charges.		Receipts.		Charges.	
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
XVII. Police.	2,08,829 7 7	20. Police..	1,27,193 2 0	XVI. Law and Justice..	82,532 5 0	34. Other Public Works..	1,026 14 2
XXVII. Other Public Works.	39 14 8	34. Other Public Works .. Contribution.	10,810 13 9	XXVII. Other Public Works ..	33 4 8		
			33,791 3 11				
Total ..	2,08,869 6 3	Total ..	1,71,795 3 8	Total ..	82,565 9 8	Total ..	1,026 14 2

2. The transactions of the Jungle Conservancy Fund will be removed from the statement of Fettered Local Funds and shown in that of Provincial when the necessary adjustment is made in the final accounts of this office for March 1883 in accordance with the Proceedings of the Board of Revenue, No. 300, dated 5th February 1883, copy whereof is herewith forwarded for information.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 14th June 1883, No. 2018.

Budget Department.

With reference to your memorandum, No. 1088, dated the 6th instant, I have the honor to state that, in sanctioning the Budget grant for 1883-84 under 24, Medical, the Government of India have not added the sum of Rs. 33,000, which in this office telegram of the 14th March last they were asked to provide on account of pay, &c., of the newly-appointed Assistant Surgeons.

ORDER—dated 20th June 1883, No. 1243, Financial.

Communicated to the Departments concerned.

2. The transactions of the official year ending 31st March last show that the year opened with a balance of Rs. 9,83,426 to the credit of Provincial Services, and that the receipts realized during the year amounted to Rs. 225,20,113, to which must be added the special contribution of Rs. 6,50,000 from Imperial. The charges having amounted to Rs. 225,22,191, the balance at the close of the year was Rs. 16,31,348. Adding to this Rs. 4,88,649 and Rs. 2,13,581, the balances respectively to the credit of the abolished Jungle Conservancy and Convict Labor Funds, the opening balance for the current year 1883-84 amounts to Rs. 23,33,578. But certain further adjustments to be made in the final accounts, as reported by the Accountant-General, chiefly on account of the transfer of Census charges from Imperial to the debit of Provincial, will reduce this balance to Rs. 21,98,426.

3. Comparing the actual receipts with the estimates it is observed that the receipts under "Land Revenue" were better by Rs. 5,92,790 and those under "Excise" by Rs. 1,77,452. There were also increases under "Minor Departments," "Forest," "Irrigation and Navigation," "Superannuation," "Education," "Stationery and Printing," and "Salt." There was a decrease of Rs. 1,52,054 under "Police" due no doubt to the relinquishment of the Municipal contribution under G.O., No. 441, dated 9th June 1882. The decrease of Rs. 1,02,290 under "Public Works Ordinary" is apparently due to the restriction of the operations of the Public Works Workshops at Madras. Decreases are also observed under "Stamps," "Miscellaneous," "Medical," "Marine," "Customs," "Law and Justice," "Registration," "Assessed Taxes," and "Interest." Rs. 4,08,481 were recovered during the year from Local Funds and transferred to the credit of "Imperial" on account of the Imperial expenditure incurred on Local Fund works during the famine.

4. Turning to the charges, the actuals exceeded the estimates chiefly under—

	RS.
Land Revenue	1,19,540
Administration	1,01,322
Irrigation and Navigation	51,788

On the other hand large savings were effected under—

	RS.
Law and Justice	1,19,230
Other Public Works	1,00,423
Police	75,069
Medical	51,116
Marine	37,689

No adjustment appears to have been made on account of the value of stationery supplied from the Depôt to Public Departments, and this would account for the wide difference between the actuals and the estimate under "Stationery and Printing" as exhibited by the Preliminary Accounts of the Accountant-General. Judging from the regular estimate a sum of Rs. 4,00,000 would probably be required for this purpose, and this amount, *plus* Rs. 1,00,000 for the annual adjustment on account of the Madras water-supply has been taken into account in the total charges for the year referred to in paragraph 2. Under "Famine Relief" outstanding accounts to the extent of Rs. 1,47,915 were adjusted.

5. The transactions of the first year of the new Provincial system were so far satisfactory that the balance to the credit of Provincial Services at the commencement of the current year amounts, as stated, to Rs. 21,98,426. The receipts expected to be realized during 1883-84 amount to Rs. 227,05,600 including the special contribution of Rs. 2,50,000 from Imperial. Contributions to Imperial Funds of Rs. 1,00,000 for refund of Famine outlay, Rs. 1,00,000 for water-works adjustment, as well as a sum of Rs. 42,000 representing savings under "Customs," have, it is observed, been taken into account by the Government of India in calculating the net Provincial share of Land Revenue. The charges are estimated to reach Rs. 229,05,900, so that the balance at the close of the year should amount to Rs. 19,98,126. From this balance, however, further allotments have been made to the extent of about a lakh of rupees including a sum of Rs. 33,000, which, though advised by the Accountant-General as a further provision under "Medical," has not been included in the estimates as passed by the Supreme Government.

G.O., dated 22nd March 1883, No. 645.

6. The available balance, though not unsatisfactory on the whole, falls considerably short of the amount required to enable Government to carry out urgently needed improvements in the administration of the Presidency. The attention of Heads of Departments will therefore again be drawn to the necessity of enforcing the strictest economy in expenditure under their control.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Judicial Department.
" Political Department.
" Marine Department.
" Ecclesiastical Department.
" Public Department.
" Educational Department.
" Accountant-General.

Exd. J. Wright.

Govt. of {1883} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 20th June 1883, No. 1243.

Re. 1961 Fraf 13th July 1883.

JUNE.

Communicated to Officers of the P. W. D. for information & guidance with reference to the last paragraph of the order in the Financial Dept.

Secs.
Ch. E. for I.
Sr. P. W. A.
E. A. to Govt
Genl. Sr. Supt. P. W. S.

Budget Estimates.

Communicating to the Departments concerned orders of the Government of India on the Estimates of Revenue and Expenditure of this Presidency for the year 1883-84.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From the Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to Government, dated Simla, 19th April 1883, No. 150.

Accounts and Finance—Estimates and Accounts.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1883-84.

It will be seen from the accompanying statement that the figures finally reported by the Accountant-General have been adopted with slight modifications under certain heads. The reasons for the modifications made by the Government of India are as follow :—

V.—Excise.
VII.—Customs.
X.—Registrations.
} The estimates under these heads have been modified with reference to the actuals of the past year.

IX & 13. *Forest.*—The reasons for the revenue and expenditure estimated under these heads will be communicated in the Home Department.

2. *Interest on Deposits.*—The interest on the Capital of the Nílgiri-Rigi Railway Company has been struck out of this head, as the proper place for such a charge is under Subsidized Railways.

3. *Refunds.*—Only the refunds under the Revenue heads have been entered here in accordance with the new classification.

7. *Salt.*
8. *Stamps.*
14. *Registration.*
} The estimates under these heads have been slightly altered with reference to past experience.

19. *Law and Justice.*—The Local Estimate under this head was reduced from Rs. 47,71,000 to Rs. 47,50,000 with reference to the past year's actuals. To this Rs. 53,000 have been added on account of refunds, and the grant accordingly stands at Rs. 48,03,000.

20. *Police.*
24. *Medical.*
26. *Scientific and other Minor Departments.*
29. *Superannuations.*
31. *Miscellaneous.*
} The increases under these heads are due to the inclusion of refunds.

The reasons for the estimate of Revenue and Expenditure under the heads of Railways, Irrigation, and Public Works will be communicated in the Public Works Department.

The Provincial share of land revenue is calculated in the following manner :—

		RS.
Amount adopted by the Government of India		4,61,82,000
Deduct local		11,32,000
		4,50,50,000
Provincial share calculated at the percentage (28·8073) fixed in the orders of 17th March 1882		1,29,78,000
Add—		
Special contribution to the Government of Madras		2,50,000
On account of the adoption of the rate of Rs. 12 instead of Rs. 10 for the pound sterling in bringing stores sent out from England upon the Stationery accounts (*vide* Order, No. 1008, dated 11th May 1882)		65,000
For inter-Provincial adjustments		6,000
		1,32,99,000
Deduct—		
Refund of Famine Outlay	1,00,000	
Water-works adjustment	1,00,000	
Savings in Customs Establishment	42,000	
		2,42,000
Net Provincial share		1,30,57,000

In consequence of these modifications in the Local Estimates, the Provincial and Local deficit of Rs. 17,10,000 is reduced to Rs. 12,34,000.

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

MAD

Estimates,

Revenue.	Local as finally reported by the Accountant-General.			Department of Finance.			Increase.	Decrease.
	Imperial.	Provincial and Local.	Total.	Imperial.	Provincial and Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	65,31,000	..	..	66,95,000	..	..	..
I. Land Revenue ..	2,83,02,000	1,41,75,000	4,24,77,000	2,82,88,000	1,41,89,000	4,24,77,000	..	..
III. Salt	1,35,98,000	25,000	1,36,23,000	1,35,98,000	25,000	1,36,23,000	..	..
IV. Stamps	27,00,000	27,00,000	54,00,000	27,00,000	27,00,000	54,00,000	..	..
V. Excise	31,77,000	31,77,000	63,54,000	33,00,000	33,00,000	66,00,000	2,46,000	..
VI. Provincial Rates ..	..	62,77,000	62,77,000	..	62,77,000	62,77,000	..	..
VII. Customs	10,00,000	50,000	10,50,000	9,35,000	50,000	9,85,000	..	..
VIII. Assessed Taxes ..	2,25,000	2,25,000	4,50,000	2,25,000	2,25,000	4,50,000	..	65,000
IX. Forest	..	7,67,000	7,67,000	..	9,25,000	9,25,000	1,58,000	..
X. Registration	3,13,000	3,12,000	6,25,000	3,00,000	3,00,000	6,00,000	..	25,000
XI. Tributes	34,46,000	..	34,46,000	34,46,000	..	34,46,000	..	..
XV. Law and Justice ..	..	7,78,000	7,78,000	..	7,78,000	7,78,000	..	..
XVI. Police	..	3,52,000	3,52,000	..	3,52,000	3,52,000	..	..
XVII. Marine	..	18,000	18,000	..	18,000	18,000	..	..
XVIII. Education	..	3,23,000	3,23,000	..	3,23,000	3,23,000	..	..
XIX. Medical	..	98,000	98,000	..	98,000	98,000	..	..
XX. Scientific and other Minor Departments.	..	99,000	99,000	..	99,000	99,000	..	..
XXI. Interest	6,29,000	74,000	7,03,000	6,29,000	74,000	7,03,000	..	..
XXII. Receipts in aid of superannuations, &c.	4,00,000	42,000	4,42,000	4,00,000	42,000	4,42,000	..	..
XXIII. Stationery and Printing	..	80,000	80,000	..	80,000	80,000	..	..
XXIV. Miscellaneous ..	11,000	4,58,000	4,69,000	11,000	4,58,000	4,69,000	..	..
XXVIII. Irrigation and Navigation (Direct Receipts)	1,43,000	..	1,43,000	1,43,000	..	1,43,000	..	..
XXX. Portion of Land Revenue due to Irrigation	37,05,000	..	37,05,000	37,05,000	..	37,05,000	..	..
XXXIII. Irrigation and Navigation	34,000	1,29,000	1,63,000	30,000	1,29,000	1,63,000	..	..
XXXIV. Military Works ..	30,000	..	30,000	34,000	..	30,000	..	..
XXXV. Civil Buildings, Roads and Services.	..	7,36,000	7,36,000	..	7,36,000	7,36,000	..	..
XXXVI. Army	18,52,000	..	18,52,000	18,52,000	..	18,52,000	..	..
Total ..	5,95,65,000	3,08,95,000	9,04,60,000	5,95,96,000	3,11,78,000	9,07,74,000	3,14,000	..
Grand Total ..	..	3,74,26,000	..	..	3,78,73,000	..	..	..

Army and Public Works figures have been taken from the Departmental Estimate

RAS,

1883-84.

Expenditure.	Local as finally reported by the Accountant-General			Department of Finance.			Increase.	Decrease.
	Imperial.	Provincial and Local.	Total.	Imperial.	Provincial and Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on Ordinary Debt, excluding that charged to Productive Public Works.	9,000	..	9,000	9,000	..	9,000	..	..
2. Interest on Deposits ..	7,58,000	32,000	7,90,000	7,58,000	14,000	7,72,000	..	18,000
3. Refunds and Drawbacks ..	1,31,000	1,47,000	2,78,000	1,30,000	80,000	2,10,000	..	68,000
4. Assignments and Compensations.	11,81,000	..	11,81,000	11,81,000	..	11,81,000	..	..
5. Land Revenue	..	75,62,000	75,62,000	..	75,62,000	75,62,000	..	..
7. Salt (including cost of production).	19,13,000	..	19,13,000	19,00,000	..	19,00,000	..	13,000
8. Stamps	78,000	78,000	1,56,000	75,000	75,000	1,50,000	..	6,000
9. Excise	1,05,000	1,05,000	2,10,000	1,05,000	1,05,000	2,10,000	..	..
10. Provincial Rates	..	32,000	32,000	..	32,000	32,000	..	..
11. Customs	..	1,83,000	1,83,000	..	1,83,000	1,83,000	..	..
12. Assessed Taxes	5,000	5,000	10,000	5,000	5,000	10,000	..	..
13. Forest	..	8,17,000	8,17,000	..	9,21,000	9,21,000	1,04,000	..
14. Registration	2,49,000	2,48,000	4,97,000	2,35,000	2,35,000	4,70,000	..	27,000
15. Post Office	..	1,13,000	1,13,000	..	1,13,000	1,13,000	..	..
18. General Administration ..	3,04,000	10,83,000	13,87,000	3,04,000	10,83,000	13,87,000	..	..
19. Law and Justice	..	47,71,000	47,71,000	..	48,03,000	48,03,000	42,000	..
20. Police	77,000	39,15,000	39,92,000	77,000	39,16,000	39,93,000	1,000	..
21. Marine (including River Navigation).	5,000	7,000	12,900	5,000	7,000	12,000	..	..
22. Education	..	18,28,000	18,28,000	..	18,28,000	18,28,000	..	..
23. Ecclesiastical	3,59,000	..	3,59,000	3,59,000	..	3,59,000	..	..
24. Medical	..	16,20,000	16,20,000	..	16,22,000	16,22,000	2,000	..
25. Political	2,16,000	..	2,16,000	2,16,000	..	2,16,000	..	..
26. Scientific and other Minor Departments.	17,000	4,15,000	4,32,000	17,000	4,16,000	4,33,000	1,000	..
27. Territorial and Political Pensions.	10,75,000	..	10,75,000	10,75,000	..	10,75,000	..	..
29. Superannuation Allowances and Pensions.	10,11,000	8,62,000	18,73,000	10,11,000	8,63,000	18,74,000	1,000	..
30. Stationery and Printing ..	1,20,000	6,97,000	8,17,000	1,20,000	6,97,000	8,17,000	..	..
31. Miscellaneous	35,000	7,93,000	8,28,000	36,000	8,02,000	8,38,000	10,000	..
33. Protective Works—Railways.	26,00,000	..	26,00,000	26,00,000	..	26,00,000	..	..
34. Protective Works—Irrigation.	2,00,000	..	2,00,000	2,00,000	..	2,00,000	..	..
37. Guaranteed and Subsidized Railways (Interest and Profits).	1,07,000	68,000	1,75,000	1,07,000	68,000	1,75,000	..	..
39. Irrigation and Navigation (Working and Maintenance).	12,10,000	..	12,10,000	12,10,000	..	12,10,000	..	..
46. Irrigation and Navigation ..	19,60,000	3,50,000	23,10,000	19,60,000	3,50,000	23,10,000	..	..
47. Military Works	6,01,000	..	6,01,000	6,01,000	..	6,01,000	..	..
48. Civil Buildings, Roads and Services	2,62,000	66,32,000	68,94,000	2,62,000	66,32,000	68,94,000	..	..
49. Army	2,61,48,000	..	2,61,48,000	2,61,48,000	..	2,61,48,000	..	..
51. Exchange on Transactions with London	8,64,000	..	8,64,000	8,64,000	..	8,64,000	..	..
	4,16,00,000	3,23,63,000	7,39,63,000	4,15,70,000	3,24,12,000	7,39,82,000	19,000	..
Contribution to Imperial ..	..	2,42,000	..	..	..	..	..	..
Closing Balance ..	..	48,21,000	..	..	54,61,000	..	..	..
Grand Total ..	..	3,74,26,000	..	..	3,78,73,000	..	..	..
Provincial and Local Deficits (—).	..	—17,10,000	..	..	12,34,000	..	..	..

oth in the Local and Finance Department columns.

Budget Estimate, 1883-84 as finally sanctioned, distinguishing transactions of

Receipts.	Provincial Services Proper.	Unfettered Funds.	Fettered Funds.	Total.	Remarks.
	RS.	RS.	RS.	RS.	
I. Land Revenue	1,30,57,000	..	11,32,000	1,41,89,000	
III. Salt	25,000	..	..	25,000	
IV. Stamps	27,00,000	..	..	27,00,000	
V. Excise	33,00,000	..	..	33,00,000	
VI. Provincial Rates	..	..	62,77,000	62,77,000	
VII. Customs	50,000	..	..	50,000	
VIII. Assessed Taxes	2,25,000	..	..	2,25,000	
IX. Forest	9,25,000	..	..	9,25,000	
X. Registration	3,00,000	..	..	3,00,000	
XV. Law and Justice	7,13,000	(a) 65,000	..	7,78,000	(a) Convict Labor.
XVI. Police	1,24,000	(b) 2,05,000	23,000	3,52,000	(b) Pound.
XVII. Marine	18,000	..	..	18,000	
XVIII. Education	2,05,000	..	1,18,000	3,23,000	
XIX. Medical	78,000	..	20,000	98,000	
XX. Scientific and other Minor Departments.	99,000	..	..	99,000	
XXI. Interest	3,000	..	71,000	74,000	
XXII. Receipts in aid of Superannuations, &c.	41,000	..	1,000	42,000	
XXIII. Stationery and Printing ..	80,000	..	..	80,000	
XXIV. Miscellaneous	69,000	..	3,89,000	4,58,000	
XXXIII. Irrigation and Navigation..	1,29,000	..	..	1,29,000	
XXXV. Civil Buildings, Roads and Services.	2,05,000	..	5,31,000	7,36,000	
Total Receipts ..	2,23,46,000	2,70,000	85,62,000	3,11,78,000	
Provincial and Local Deficit	3,52,400	(c) 62,900	8,18,700	12,34,000	(c) Convict Labor .. RS. 35,000 Pound .. 27,900
Total ..	2,26,98,400	3,32,900	93,80,700	3,24,12,000	
Deficit as above	3,52,400	62,900	8,18,700	12,34,000	
Add Contributions of					
Provincial Proper	1,07,500	..	..	1,07,500	
Do. Pound	..	32,400	..	32,400	
Local Fund Act IV of 1871	..	..	2,29,500	2,29,500	
Book Depôt	..	..	5,600	5,600	
Village Service	..	..	59,500	59,500	
Canal and Ferry	..	..	1,00,400	1,00,400	
	4,59,900	95,300	12,13,700	17,68,900	
Deduct—					
Contributions receivable	2,94,600	..	2,40,300	5,34,900	
Total ..	1,65,300	95,300	9,73,400	12,34,000	

No. 1644.

To the Chief Secretary to Government, Financial Department, Madras (Ootacamund), with reference to his Official Memorandum, No. 893, dated 8th May 1883.

FORT. ST. GEORGE,
16*th May* 1883.

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

Provincial Service Proper from those of Unfettered and Fettered Funds.

Charges.	Provincial Services Proper.	Unfettered Funds.	Fettered Funds.	Total.	Remarks.
	RS.	RS.	RS.	RS.	
2. Interest on Deposits	..	..	14,000	14,000	
3. Refunds and Drawbacks ..	71,000	..	9,000	80,000	
5. Land Revenue	44,32,000	..	31,30,000	75,62,000	
8. Stamps	75,000	..	..	75,000	
9. Excise	1,05,000	..	..	1,05,000	
10. Provincial Rates	..	..	32,000	32,000	
11. Customs	1,83,000	..	..	1,83,000	
12. Assessed Taxes	5,000	..	..	5,000	
13. Forest	9,21,000	..	..	9,21,000	
14. Registration	2,35,000	..	..	2,35,000	
15. Post Office	1,13,000	..	..	1,13,000	
18. General Administration	10,03,300	..	79,700	10,83,000	
19. Law and Justice	48,03,000	..	..	48,03,000	
20. Police	37,61,000	(d) 1,32,000	23,000	39,16,000	(d) Pound.
21. Marine (including River Navigation).	7,000	..	..	7,000	
22. Education	10,90,000	..	7,38,000	18,28,000	
24. Medical	10,58,000	..	5,64,000	16,22,000	
26. Scientific and other Minor Departments.	3,22,100	(d) 93,900	..	4,16,000	(d) Pound.
29. Superannuation Allowances and Pensions.	8,61,000	..	2,000	8,63,000	
30. Stationery and Printing	6,97,000	..	..	6,97,000	
31. Miscellaneous	2,27,000	..	5,75,000	8,02,000	
37. Guaranteed and Subsidized Railway (Interest and Profits).	68,000	..	..	68,000	
46. Irrigation and Navigation ..	3,50,000	..	..	3,50,000	
48. Civil Buildings, Roads and Services.	23,11,000	(e) 1,07,000	42,14,000	66,32,000	(e) Convict Labor .. RS. 1,00,000 Pound .. 7,000
Total Charges ..	2,26,98,400	3,32,900	93,80,700	3,24,12,000	

Prelimi

Dr. The Government of India in Account with the Provincial

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.
	RS. A. P.	RS. A. P.	RS.
To Sundry Revenue Heads as detailed—			
I. Land Revenue	27,45,907 5 3	1,36,46,790 9 4	*1,30,54,000*
III. Forest	45,928 11 6	2,71,277 13 8	*2,41,000*
IV. Excise	3,41,068 4 4	32,27,452 4 1	*30,50,000*
V. Assessed Taxes	25,697 10 11	2,29,975 0 11	*2,35,000*
VII. Customs	4,725 14 5	37,777 12 8	*50,000*
VIII. Salt	2,289 14 10	21,844 2 4	*19,000*
X. Stamps	2,31,290 2 5	26,04,283 8 1	*27,00,000*
XI. Registration	22,654 10 5	2,89,721 15 3	*2,95,000*
XV. Minor Departments	59,143 2 2	1,94,768 11 3	*1,08,000*
XVI. Law and Justice	1,34,081 14 5	7,41,029 14 0	*7,38,000*
XVII. Police	32,234 3 10	3,72,775 7 2	*5,21,000*
XVIII. Marine	2,400 13 3	18,558 2 1	*33,000*
XIX. Education	26,331 6 1	1,86,562 3 0	*1,72,000*
XX. Medical	7,084 9 0	61,771 10 2	*84,000*
XXI. Stationery and Printing	11,188 11 8	81,786 15 4	*70,000*
XXII. Interest	..	2,342 2 0	*3,000*
XXIII. Superannuations	9,410 9 10	55,913 4 8	*34,000*
XXIV. Miscellaneous	7,514 6 8	53,573 10 4	*94,000*
Total Ordinary Receipts as per Civil Books	37,08,752 7 0	2,20,98,205 2 4	*2,15,01,000*
To Public Works Receipts—			
Ordinary	..	..	..
Irrigation and Navigation	762 11 6	6,489 15 6	*5,000*
To Receipts under Adjusting Heads—			
Allotment from Imperial to Provincial	..	..	..
Contribution from Local to Provincial—			
From Local Funds (Act IV of 1871) on account of Education	40 0 0	3,461 8 0	..
From Local Funds (Act IV of 1871) on account of the proportionate cost of the Medical College	18,743 8 9	35,663 8 3	..
Repayment of Contribution made to certain Local Funds to wipe off deficits in 1881-82	1,724 14 10	62,420 1 11	..
Contribution from Local Funds Act IV of 1871 on account of Imperial expenditure incurred on Local Fund works during the Famine	..	4,08,481 0 0	..
Contribution from Local to Provincial on account of Public Works	..	1,000 0 0	..
Contribution from Local to Provincial on account of Inspecting Sanitary and Vaccine Agency	5,580 0 0	6,070 0 0	..
Total	..	2,39,95,167 13 7	..

	Provincial Services.	
	Current Month.	Progressive Total.
	RS. A. P.	RS. A. P.
Balance on 1st April 1882	..	9,83,426 1 3
Receipts during March 1883	36,97,112 11 0	2,23,30,356 4 1
Total	36,97,112 11 0	2,33,13,782 5 4
Charges during March 1883	19,06,653 8 5	1,96,84,170 3 6
Approximate Balance on 31st March 1883	..	36,29,612 1 10

* Exclusive of transactions in the Department of Public Works in the current

B.J H.

To the Chief Secretary to Government, Financial Department,

FORT ST. GEORGE,
16*th May* 1883.

nary.

Government of Madras, for the Month of March 1883. *Cr.*

Provincial Services.	Current Month.	Progressive Total.	Budget Estimate.
	RS. A. P.	RS. A. P.	RS.
By Sundry Charge Heads as detailed—			
3. Refunds and Drawbacks	11,103 0 11	98,403 11 5	*76,000*
4. Land Revenue	4,09,360 3 5	43,73,540 8 0	*42,54,000*
5. Forest	33,622 12 4	2,14,739 9 7	*2,36,000*
6. Excise	2,167 7 3	98,622 12 9	*1,01,000*
7. Assessed Taxes	1,039 4 0	2,827 7 4	*4,000*
9. Customs	14,420 1 6	1,85,122 12 0	*2,10,000*
10. Salt	..	..	..
12. Stamps	6,199 6 4	71,387 3 0	*72,000*
13. Registration	21,058 9 3	2,25,758 13 4	*2,27,000*
15. Post Office	8,590 2 1	1,05,294 5 4	*1,13,000*
17. Administration	56,715 4 11	10,49,322 0 11	*9,48,000*
18. Minor Departments	42,379 3 6	3,76,810 7 3	*3,70,000*
19. Law and Justice	4,01,474 1 3	47,34,270 0 1	*48,53,500*
20. Police	3,81,997 8 3	37,75,124 9 10	*38,44,000*
21. Marine	579 7 0	5,311 0 11	*43,000*
22. Education	1,26,432 10 10	11,06,454 1 0	*10,66,500*
23. Ecclesiastical	..	..	..
24. Medical Services	83,506 1 0	9,98,884 13 4	*10,50,000*
25. Stationery and Printing	28,580 11 11	3,23,365 3 4	*6,84,000*
26. Political Agencies	..	..	..
27. Allowances and Assignments under Treaties and Engagements	..	..	..
29. Superannuations	66,450 14 9	8,40,513 5 3	*8,27,000*
30. Miscellaneous	49,850 10 10	2,78,703 15 9	*2,77,000*
31. Famine Relief	1,31,642 9 7	1,47,915 9 4	..
Total Ordinary Charges as per Civil Books	18,71,170 2 11	1,90,12,372 5 9	*1,92,56,000*
By Public Works Charges—			
Ordinary	41,443 15 2	2,81,682 6 10	*3,25,000*
Irrigation and Navigation	..	..	..
By Disbursements under Adjusting Heads—			
Contribution from Provincial to Local—			
To Local Funds (Act IV of 1871) for Education	1,951 8 2	4,515 4 10	..
Do. do. for Miscellaneous	2,250 0 0	28,100 0 0	..
Do. do. Public Works	6,150 0 0	85,050 0 0	..
From Pound Fund to Local Funds (Act IV of 1871)	773 10 1	33,791 3 11	..
Other Contribution from Provincial to Imperial	..	4,08,481 0 0	..
	11,125 2 3	5,62,937 8 9	..
Total	19,23,739 4 4	1,98,56,992 5 4	*1,95,81,000*
Add approximate closing Balance	* 41,38,175 8 3		
Total	2,39,95,167 13 7		

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.
..	2,29,390 3 4	..	1,60,560 5 0
23,790 7 2	2,08,869 6 3	14,700 7 11	82,565 9 8
23,790 7 2	4,38,259 9 7	14,700 7 11	2,43,125 14 8
17,085 11 11	1,71,795 3 8	..	1,026 14 2
..	2,66,464 5 11	..	2,42,099 0 6

year which will be adjusted in the final accounts of the year, by this office.

No. 5.

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

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

Statement of booked Receipts and Charges up to February 1883 and approximate Receipts and Charges in March 1883.

—	Receipts.						
	Provincial.					Local.	
	Ordinary.						
	Provincial.	Convict Labor Fund.	Pound Fund.	Total.	Irrigation and Navigation.	Incorporated.	Excluded.
1	2	3	4	5	6	7	8
Booked amount up to February 1883 ..	Rs. 36,205	Rs. ..	Rs. ..	Rs. 36,205	Rs. 1,34,949	Rs. 8,100	Rs. 46
Approximate amount in March 1883 ..	13,089	..	..	13,089	5,514	639	..
Total ..	49,294	..	..	49,294	1,40,463	8,739	46

—	Expenditure.						
	Provincial.					Local.	
	Ordinary.						
	Provincial.	Convict Labor Fund.	Pound Fund.	Total.	Irrigation and Navigation.	Incorporated.	Excluded.
	9	10	11	12	13	14	15
Booked amount up to February 1883 ..	Rs. 16,37,758	Rs. 15,499	Rs. ..	Rs. 16,53,257	Rs. 2,85,073	Rs. 62,224	Rs. 33,114
Approximate amount in March 1883 ..	3,49,475	13,019	..	3,62,494	65,715	13,620	21,224
Total ..	19,87,233	28,518	..	20,15,751	3,50,788	75,844	54,338

Madras,
3rd May 1883.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st May 1883, No. J.B.E.-83.

Book Department.

With reference to official memorandum from Government, Financial Department, No. 1002, dated 23rd May 1883, I have the honor to furnish below the details of the receipts and charges of the Pound and Convict Labor Funds for 1882-83:—

Pound Fund.						Convict Labor Fund.					
Receipts.			Charges.			Receipts.			Charges.		
	Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.
XVII. Police.	2,08,829	7 7	20. Police..	1,27,193	2 0	XVI. Law and Justice..	82,532	5 0	34. Other Public Works..	1,026	14 2
XXVII. Other Public Works.	39	14 8	34. Other Public Works .. Contribution.	10,810	13 9	XXVII. Other Public Works ..	33	4 8			
				33,791	3 11						
Total ..	2,08,869	6 3	Total ..	1,71,795	3 8	Total ..	82,565	9 8	Total ..	1,026	14 2

2. The transactions of the Jungle Conservancy Fund will be removed from the statement of Fettered Local Funds and shown in that of Provincial when the necessary adjustment is made in the final accounts of this office for March 1883 in accordance with the Proceedings of the Board of Revenue, No. 300, dated 5th February 1883, copy whereof is herewith forwarded for information.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 14th June 1883, No. 2018.

Budget Department.

With reference to your memorandum, No. 1088, dated the 6th instant, I have the honor to state that, in sanctioning the Budget grant for 1883-84 under 24, Medical, the Government of India have not added the sum of Rs. 33,000, which in this office telegram of the 14th March last they were asked to provide on account of pay, &c., of the newly-appointed Assistant Surgeons.

Order—dated 20th June 1883, No. 1243, Financial.

Communicated to the Departments concerned.

2. The transactions of the official year ending 31st March last show that the year opened with a balance of Rs. 9,83,426 to the credit of Provincial Services, and that the receipts realized during the year amounted to Rs. 225,20,113, to which must be added the special contribution of Rs. 6,50,000 from Imperial. The charges having amounted to Rs. 225,22,191, the balance at the close of the year was Rs. 16,31,348. Adding to this Rs. 4,88,649 and Rs. 2,13,581, the balances respectively to the credit of the abolished Jungle Conservancy and Convict Labor Funds, the opening balance for the current year 1883-84 amounts to Rs. 23,33,578. But certain further adjustments to be made in the final accounts, as reported by the Accountant-General, chiefly on account of the transfer of Census charges from Imperial to the debit of Provincial, will reduce this balance to Rs. 21,98,426.

3. Comparing the actual receipts with the estimates it is observed that the receipts under "Land Revenue" were better by Rs. 5,92,790 and those under "Excise" by Rs. 1,77,452. There were also increases under "Minor Departments," "Forest," "Irrigation and Navigation," "Superannuation," "Education," "Stationery and Printing," and "Salt." There was a decrease of Rs. 1,52,054 under "Police" due no doubt to the relinquishment of the Municipal contribution under G.O., No. 441, dated 9th June 1882. The decrease of Rs. 1,02,290 under "Public Works Ordinary" is apparently due to the restriction of the operations of the Public Works Workshops at Madras. Decreases are also observed under "Stamps," "Miscellaneous," "Medical," "Marine," "Customs," "Law and Justice," "Registration," "Assessed Taxes," and "Interest." Rs. 4,08,481 were recovered during the year from Local Funds and transferred to the credit of "Imperial" on account of the Imperial expenditure incurred on Local Fund works during the famine.

4. Turning to the charges, the actuals exceeded the estimates chiefly under—

	Rs.
Land Revenue	1,19,540
Administration	1,01,322
Irrigation and Navigation	51,788

On the other hand large savings were effected under—

	Rs.
Law and Justice	1,19,230
Other Public Works	1,00,423
Police	75,069
Medical	51,116
Marine	37,689

No adjustment appears to have been made on account of the value of stationery supplied from the Depôt to Public Departments, and this would account for the wide difference between the actuals and the estimate under "Stationery and Printing" as exhibited by the Preliminary Accounts of the Accountant-General. Judging from the regular estimate a sum of Rs. 4,00,000 would probably be required for this purpose, and this amount, *plus* Rs. 1,00,000 for the annual adjustment on account of the Madras water-supply has been taken into account in the total charges for the year referred to in paragraph 2. Under "Famine Relief" outstanding accounts to the extent of Rs. 1,47,915 were adjusted.

5. The transactions of the first year of the new Provincial system were so far satisfactory that the balance to the credit of Provincial Services at the commencement of the current year amounts, as stated, to Rs. 21,98,426. The receipts expected to be realized during 1883-84 amount to Rs. 227,05,600 including the special contribution of Rs. 2,50,000 from Imperial. Contributions to Imperial Funds of Rs. 1,00,000 for refund of Famine outlay, Rs. 1,00,000 for water-works adjustment, as well as a sum of Rs. 42,000 representing savings under "Customs," have, it is observed, been taken into account by the Government of India in calculating the net Provincial share of Land Revenue. The charges are estimated to reach Rs. 229,05,900, so that the balance at the close of the year should amount to Rs. 19,98,126. From this balance, however, further allotments have been made to the extent of about a lakh of rupees including a sum of Rs. 33,000, which, though advised by the Accountant-General as a further provision under "Medical," has not been included in the estimates as passed by the Supreme Government.

G.O., dated 22nd March 1883, No. 645.

6. The available balance, though not unsatisfactory on the whole, falls considerably short of the amount required to enable Government to carry out urgently needed improvements in the administration of the Presidency. The attention of Heads of Departments will therefore again be drawn to the necessity of enforcing the strictest economy in expenditure under their control.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Judicial Department.
" Political Department.
" Marine Department.
" Ecclesiastical Department.
" Public Department.
" Educational Department.
" Accountant-General.

Exd. J. Wright.

Govt. of {1883} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 20th June 1883, No. 1243.

No. 1961 Fin. dt. 13th July/83.

JUNE.

Communicated to Officer
Ltr to P.W.D. for information & guidance
with reference to the last paragraph
Ltr to Govt in the Fin. dept.
20/6/83

Ch. A. for d.
4th P.W.A.
C.A. to Govt.
Secl. Supdt P.W.S.

Budget Estimates.

Communicating to the Departments concerned orders of the Government of India on the Estimates of Revenue and Expenditure of this Presidency for the year 1883-84.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From the Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to Government, dated Simla, 19th April 1883, No. 150.

Accounts and Finance—Estimates and Accounts.

I am directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1883-84.

It will be seen from the accompanying statement that the figures finally reported by the Accountant-General have been adopted with slight modifications under certain heads. The reasons for the modifications made by the Government of India are as follow :—

V.—Excise.
VII.—Customs.
X.—Registrations.
— The estimates under these heads have been modified with reference to the actuals of the past year.

IX & 13. *Forest.*—The reasons for the revenue and expenditure estimated under these heads will be communicated in the Home Department.

2. *Interest on Deposits.*—The interest on the Capital of the Nílgiri-Rigi Railway Company has been struck out of this head, as the proper place for such a charge is under Subsidized Railways.

3. *Refunds.*—Only the refunds under the Revenue heads have been entered here in accordance with the new classification.

7. *Salt.*
8. *Stamps.*
14. *Registration.*
— The estimates under these heads have been slightly altered with reference to past experience.

19. *Law and Justice.*—The Local Estimate under this head was reduced from Rs. 47,71,000 to Rs. 47,50,000 with reference to the past year's actuals. To this Rs. 53,000 have been added on account of refunds, and the grant accordingly stands at Rs. 48,03,000.

20. *Police.*
24. *Medical.*
26. *Scientific and other Minor Departments.*
29. *Superannuations.*
31. *Miscellaneous.*
— The increases under these heads are due to the inclusion of refunds.

The reasons for the estimate of Revenue and Expenditure under the heads of Railways, Irrigation, and Public Works will be communicated in the Public Works Department.

The Provincial share of land revenue is calculated in the following manner :—

		RS.
Amount adopted by the Government of India		4,61,82,000
Deduct local		11,32,000
		4,50,50,000
Provincial share calculated at the percentage (28·8073) fixed in the orders of 17th March 1882		1,29,78,000
Add—		
Special contribution to the Government of Madras		2,50,000
On account of the adoption of the rate of Rs. 12 instead of Rs. 10 for the pound sterling in bringing stores sent out from England upon the Stationery accounts (*vide* Order, No. 1008, dated 11th May 1882)		65,000
For inter-Provincial adjustments		6,000
		1,32,99,000
Deduct—		
Refund of Famine Outlay	1,00,000	
Water-works adjustment	1,00,000	
Savings in Customs Establishment	42,000	
		2,42,000
Net Provincial share		1,30,57,000

In consequence of these modifications in the Local Estimates, the Provincial and Local deficit of Rs. 17,10,000 is reduced to Rs. 12,34,000.

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

MAD

Estimates,

Revenue.	Local as finally reported by the Accountant-General.			Department of Finance.			Increase.	Decrease.
	Imperial.	Provincial and Local.	Total.	Imperial.	Provincial and Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Opening balance ..	..	65,31,000	..	..	66,95,000	..	..	..
I. Land Revenue ..	2,83,02,000	1,41,75,000	4,24,77,000	2,82,88,000	1,41,89,000	4,24,77,000	..	..
III. Salt	1,35,98,000	25,000	1,36,23,000	1,35,98,000	25,000	1,36,23,000	..	..
IV. Stamps	27,00,000	27,00,000	54,00,000	27,00,000	27,00,000	54,00,000	..	..
V. Excise	31,77,000	31,77,000	63,54,000	33,00,000	33,00,000	66,00,000	2,46,000	..
VI. Provincial Rates ..	..	62,77,000	62,77,000	..	62,77,000	62,77,000	..	..
VII. Customs	10,00,000	50,000	10,50,000	9,35,000	50,000	9,85,000	..	..
VIII. Assessed Taxes ..	2,25,000	2,25,000	4,50,000	2,25,000	2,25,000	4,50,000	..	65,000
IX. Forest	..	7,67,000	7,67,000	..	9,25,000	9,25,000	1,58,000	..
X. Registration	3,13,000	3,12,000	6,25,000	3,00,000	3,00,000	6,00,000	..	25,000
XI. Tributes	34,46,000	..	34,46,000	34,46,000	..	34,46,000	..	..
XV. Law and Justice ..	..	7,78,000	7,78,000	..	7,78,000	7,78,000	..	..
XVI. Police	..	3,52,000	3,52,000	..	3,52,000	3,52,000	..	..
XVII. Marine	..	18,000	18,000	..	18,000	18,000	..	..
XVIII. Education	..	3,23,000	3,23,000	..	3,23,000	3,23,000	..	..
XIX. Medical	..	98,000	98,000	..	98,000	98,000	..	..
XX. Scientific and other Minor Departments.	..	99,000	99,000	..	99,000	99,000	..	..
XXI. Interest	6,29,000	74,000	7,03,000	6,29,000	74,000	7,03,000	..	..
XXII. Receipts in aid of superannuations, &c.	4,00,000	42,000	4,42,000	4,00,000	42,000	4,42,000	..	..
XXIII. Stationery and Printing	..	80,000	80,000	..	80,000	80,000	..	..
XXIV. Miscellaneous ..	11,000	4,58,000	4,69,000	11,000	4,58,000	4,69,000	..	..
XXVIII. Irrigation and Navigation (Direct Receipts)	1,43,000	..	1,43,000	1,43,000	..	1,43,000	..	..
XXX. Portion of Land Revenue due to Irrigation	37,05,000	..	37,05,000	37,05,000	..	37,05,000	..	..
XXXIII. Irrigation and Navigation	34,000	1,29,000	1,63,000	30,000	1,29,000	1,63,000	..	..
XXXIV. Military Works ..	30,000	..	30,000	34,000	..	30,000	..	..
XXXV. Civil Buildings, Roads and Services.	..	7,36,000	7,36,000	..	7,36,000	7,36,000	..	..
XXXVI. Army	18,52,000	..	18,52,000	18,52,000	..	18,52,000	..	..
Total ..	5,95,65,000	3,08,95,000	9,04,60,000	5,95,96,000	3,11,78,000	9,07,74,000	3,14,000	..
Grand Total ..	..	3,74,26,000	..	..	3,78,73,000	..	..	..

Army and Public Works figures have been taken from the Departmental Estimate

RAS,

1883-84.

Expenditure.	Local as finally reported by the Accountant-General			Department of Finance.			Increase.	Decrease.
	Imperial.	Provincial and Local.	Total.	Imperial.	Provincial and Local.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Interest on Ordinary Debt, excluding that charged to Productive Public Works.	9,000	..	9,000	9,000	..	9,000	..	..
2. Interest on Deposits ..	7,58,000	32,000	7,90,000	7,58,000	14,000	7,72,000	..	18,000
3. Refunds and Drawbacks ..	1,31,000	1,47,000	2,78,000	1,30,000	80,000	2,10,000	..	68,000
4. Assignments and Compensations.	11,81,000	..	11,81,000	11,81,000	..	11,81,000	..	..
5. Land Revenue	..	75,62,000	75,62,000	..	75,62,000	75,62,000	..	..
7. Salt (including cost of production).	19,13,000	..	19,13,000	19,00,000	..	19,00,000	..	13,000
8. Stamps	78,000	78,000	1,56,000	75,000	75,000	1,50,000	..	6,000
9. Excise	1,05,000	1,05,000	2,10,000	1,05,000	1,05,000	2,10,000	..	..
10. Provincial Rates	..	32,000	32,000	..	32,000	32,000	..	..
11. Customs	..	1,83,000	1,83,000	..	1,83,000	1,83,000	..	..
12. Assessed Taxes	5,000	5,000	10,000	5,000	5,000	10,000	..	..
13. Forest	..	8,17,000	8,17,000	..	9,21,000	9,21,000	1,04,000	..
14. Registration	2,49,000	2,48,000	4,97,000	2,35,000	2,35,000	4,70,000	..	27,000
15. Post Office	..	1,13,000	1,13,000	..	1,13,000	1,13,000	..	..
18. General Administration ..	3,04,000	10,83,000	13,87,000	3,04,000	10,83,000	13,87,000	..	..
19. Law and Justice	..	47,71,000	47,71,000	..	48,03,000	48,03,000	42,000	..
20. Police	77,000	39,15,000	39,92,000	77,000	39,16,000	39,93,000	1,000	..
21. Marine (including River Navigation).	5,000	7,000	12,000	5,000	7,000	12,000	..	..
22. Education	..	18,28,000	18,28,000	..	18,28,000	18,28,000	..	..
23. Ecclesiastical	3,59,000	..	3,59,000	3,59,000	..	3,59,000	..	..
24. Medical	..	16,20,000	16,20,000	..	16,22,000	16,22,000	2,000	..
25. Political	2,16,000	..	2,16,000	2,16,000	..	2,16,000	..	..
26. Scientific and other Minor Departments.	17,000	4,15,000	4,32,000	17,000	4,16,000	4,33,000	1,000	..
27. Territorial and Political Pensions.	10,75,000	..	10,75,000	10,75,000	..	10,75,000	..	..
29. Superannuation Allowances and Pensions.	10,11,000	8,62,000	18,73,000	10,11,000	8,63,000	18,74,000	1,000	..
30. Stationery and Printing ..	1,20,000	6,97,000	8,17,000	1,20,000	6,97,000	8,17,000	..	..
31. Miscellaneous	35,000	7,93,000	8,28,000	36,000	8,02,000	8,38,000	10,000	..
33. Protective Works—Railways.	26,00,000	..	26,00,000	26,00,000	..	26,00,000	..	..
34. Protective Works—Irrigation.	2,00,000	..	2,00,000	2,00,000	..	2,00,000	..	..
37. Guaranteed and Subsidized Railways (Interest and Profits).	1,07,000	68,000	1,75,000	1,07,000	68,000	1,75,000	..	..
39. Irrigation and Navigation (Working and Maintenance).	12,10,000	..	12,10,000	12,10,000	..	12,10,000	..	..
46. Irrigation and Navigation ..	19,60,000	3,50,000	23,10,000	19,60,000	3,50,000	23,10,000	..	..
47. Military Works	6,01,000	..	6,01,000	6,01,000	..	6,01,000	..	..
48. Civil Buildings, Roads and Services	2,62,000	66,32,000	68,94,000	2,62,000	66,32,000	68,94,000	..	..
49. Army	2,61,48,000	..	2,61,48,000	2,61,48,000	..	2,61,48,000	..	..
51. Exchange on Transactions with London	8,64,000	..	8,64,000	8,64,000	..	8,64,000	..	..
Contribution to Imperial ..	4,16,00,000	3,23,63,000	7,39,63,000	4,15,70,000	3,24,12,000	7,39,82,000	19,000	..
Closing Balance ..	..	2,42,000	..	..	..	..	..	..
Grand Total ..	..	48,21,000	..	..	54,61,000	..	..	..
Provincial and Local Deficits (—).	..	3,74,26,000	..	..	3,78,73,000	..	..	..
	..	—17,10,000	..	..	12,34,000	..	..	..

oth in the Local and Finance Department columns.

Budget Estimate, 1883-84 as finally sanctioned, distinguishing transactions of

Receipts.	Provincial Services Proper.	Unfettered Funds.	Fettered Funds.	Total.	Remarks.
	RS.	RS.	RS.	RS.	
I. Land Revenue	1,30,57,000	..	11,32,000	1,41,89,000	
III. Salt	25,000	..	..	25,000	
IV. Stamps	27,00,000	..	..	27,00,000	
V. Excise	33,00,000	..	..	33,00,000	
VI. Provincial Rates	..	..	62,77,000	62,77,000	
VII. Customs	50,000	..	..	50,000	
VIII. Assessed Taxes	2,25,000	..	..	2,25,000	
IX. Forest	9,25,000	..	..	9,25,000	
X. Registration	3,00,000	..	..	3,00,000	
XV. Law and Justice	7,13,000	(a) 65,000	..	7,78,000	(a) Convict Labor.
XVI. Police	1,24,000	(b) 2,05,000	23,000	3,52,000	(b) Pound.
XVII. Marine	18,000	..	..	18,000	
XVIII. Education	2,05,000	..	1,18,000	3,23,000	
XIX. Medical	78,000	..	20,000	98,000	
XX. Scientific and other Minor Departments.	99,000	..	..	99,000	
XXI. Interest	3,000	..	71,000	74,000	
XXII. Receipts in aid of Superannuations, &c.	41,000	..	1,000	42,000	
XXIII. Stationery and Printing ..	80,000	..	..	80,000	
XXIV. Miscellaneous	69,000	..	3,89,000	4,58,000	
XXXIII. Irrigation and Navigation ..	1,29,000	..	..	1,29,000	
XXXV. Civil Buildings, Roads and Services.	2,05,000	..	5,31,000	7,36,000	
Total Receipts ..	2,23,46,000	2,70,000	85,62,000	3,11,78,000	
Provincial and Local Deficit	3,52,400	(c) 62,900	8,18,700	12,34,000	(c) Convict Labor .. RS. 35,000 Pound .. 27,900
Total ..	2,26,98,400	3,32,900	93,80,700	3,24,12,000	
Deficit as above	3,52,400	62,900	8,18,700	12,34,000	
Add Contributions of					
Provincial Proper	1,07,500	..	..	1,07,500	
Do. Pound	..	32,400	..	32,400	
Local Fund Act IV of 1871	..	..	2,29,500	2,29,500	
Book Depôt	..	..	5,600	5,600	
Village Service	..	..	59,500	59,500	
Canal and Ferry	..	..	1,00,400	1,00,400	
	4,59,900	95,300	12,13,700	17,68,900	
Deduct—					
Contributions receivable	2,94,600	..	2,40,300	5,34,900	
Total ..	1,65,300	95,300	9,73,400	12,34,000	

No. 1644.

To the Chief Secretary to Government, Financial Department, Madras (Ootacamund), with reference to his Official Memorandum, No. 893, dated 8th May 1883.

FORT. ST. GEORGE,
16*th May* 1883.

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

Provincial Service Proper from those of Unfettered and Fettered Funds.

Charges.	Provincial Services Proper.	Unfettered Funds.	Fettered Funds.	Total.	Remarks.
	RS.	RS.	RS.	RS.	
2. Interest on Deposits	..	..	14,000	14,000	
3. Refunds and Drawbacks ..	71,000	..	9,000	80,000	
5. Land Revenue	44,32,000	..	31,30,000	75,62,000	
8. Stamps	75,000	..	..	75,000	
9. Excise	1,05,000	..	..	1,05,000	
10. Provincial Rates	..	..	32,000	32,000	
11. Customs	1,83,000	..	..	1,83,000	
12. Assessed Taxes	5,000	..	..	5,000	
13. Forest	9,21,000	..	..	9,21,000	
14. Registration	2,35,000	..	..	2,35,000	
15. Post Office	1,13,000	..	..	1,13,000	
18. General Administration	10,03,300	..	79,700	10,83,000	
19. Law and Justice	48,03,000	..	..	48,03,000	
20. Police	37,61,000	(d) 1,32,000	23,000	39,16,000	(d) Pound.
21. Marine (including River Navigation).	7,000	..	..	7,000	
22. Education	10,90,000	..	7,38,000	18,28,000	
24. Medical	10,58,000	..	5,64,000	16,22,000	
26. Scientific and other Minor Departments.	3,22,100	(d) 93,900	..	4,16,000	(d) Pound.
29. Superannuation Allowances and Pensions.	8,61,000	..	2,000	8,63,000	
30. Stationery and Printing	6,97,000	..	..	6,97,000	
31. Miscellaneous	2,27,000	..	5,75,000	8,02,000	
37. Guaranteed and Subsidized Railway (Interest and Profits).	68,000	..	..	68,000	
46. Irrigation and Navigation ..	3,50,000	..	..	3,50,000	
48. Civil Buildings, Roads and Services.	23,11,000	(e) 1,07,000	42,14,000	66,32,000	(e) Convict Labor .. RS. 1,00,000 Pound .. 7,000
Total Charges ..	2,26,98,400	3,32,900	93,80,700	3,24,12,000	

Dr. *Prelimi*

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	27,45,907 5 3	1,36,46,790 9 4	*1,30,54,000*
III. Forest	45,928 11 6	2,71,277 13 8	*2,41,000*
IV. Excise	3,41,068 4 4	32,27,452 4 1	*30,50,000*
V. Assessed Taxes	25,697 10 11	2,29,975 0 11	*2,35,000*
VII. Customs	4,725 14 5	37,777 12 8	*50,000*
VIII. Salt	2,089 14 10	21,844 2 4	*19,000*
X. Stamps	2,31,290 2 5	26,04,283 8 1	*27,00,000*
XI. Registration	22,654 10 5	2,89,721 15 3	*2,95,000*
XV. Minor Departments	59,143 2 2	1,94,768 11 3	*1,08,000*
XVI. Law and Justice	1,34,081 14 5	7,41,029 14 0	*7,38,000*
XVII. Police	32,234 3 10	3,72,775 7 2	*5,21,000*
XVIII. Marine	2,400 13 3	18,558 2 1	*33,000*
XIX. Education	26,331 6 1	1,86,562 3 0	*1,72,000*
XX. Medical	7,084 9 0	61,771 10 2	*84,000*
XXI. Stationery and Printing	11,188 11 8	81,786 15 4	*70,000*
XXII. Interest	..	2,342 2 0	*3,000*
XXIII. Superannuations	9,410 9 10	55,913 4 8	*34,000*
XXIV. Miscellaneous	7,514 6 8	53,573 10 4	*94,000*
Total Ordinary Receipts as per Civil Books	37,08,752 7 0	2,20,98,205 2 4	*2,15,01,000*
To Public Works Receipts—			
Ordinary	..	..	..
Irrigation and Navigation	762 11 6	6,489 15 6	*5,000*
To Receipts under Adjusting Heads—			
Allotment from Imperial to Provincial	..	..	..
Contribution from Local to Provincial—			
From Local Funds (Act IV of 1871) on account of Education	40 0 0	3,461 8 0	..
From Local Funds (Act IV of 1871) on account of the proportionate cost of the Medical College ..	18,743 8 9	35,663 8 3	..
Repayment of Contribution made to certain Local Funds to wipe off deficits in 1881-82	1,724 14 10	62,420 1 11	..
Contribution from Local Funds Act IV of 1871 on account of Imperial expenditure incurred on Local Fund works during the Famine	..	4,08,481 0 0	..
Contribution from Local to Provincial on account of Public Works	..	1,000 0 0	..
Contribution from Local to Provincial on account of Inspecting Sanitary and Vaccine Agency	5,580 0 0	6,070 0 0	..
Total ..	..	2,39,95,167 13 7	..

	Provincial Services.	
	Current Month.	Progressive Total.
	RS. A. P.	RS. A. P.
Balance on 1st April 1882	..	9,83,426 1 3
Receipts during March 1883	36,97,112 11 0	2,23,30,356 4 1
Total ..	36,97,112 11 0	2,33,13,782 5 4
Charges during March 1883	19,06,653 8 5	1,96,84,170 3 6
Approximate Balance on 31st March 1883 ..	..	36,29,612 1 10

* Exclusive of transactions in the Department of Public Works in the current year which will be adjusted in the final accounts of the year, by this office.

B.J H.

To the Chief Secretary to Government, Financial Department,

FORT ST. GEORGE,
16*th May* 1883.

nary.

Government of Madras, for the Month of March 1883.

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	11,103 0 11	98,403 11 5	*76,000*
4. Land Revenue	4,09,360 3 5	43,73,540 8 0	*42,54,000*
5. Forest	33,622 12 4	2,14,739 9 7	*2,36,000*
6. Excise	2,167 7 3	98,622 12 9	*1,01,000*
7. Assessed Taxes	1,039 4 0	2,827 7 4	*4,000*
9. Customs	14,420 1 6	1,85,122 12 0	*2,10,000*
10. Salt	..	..	..
12. Stamps	6,199 6 4	71,387 3 0	*72,000*
13. Registration	21,058 9 3	2,25,758 13 4	*2,27,000*
15. Post Office	8,590 2 1	1,05,294 5 4	*1,13,000*
17. Administration	50,715 4 11	10,49,322 0 11	*9,48,000*
18. Minor Departments	42,379 3 6	3,76,810 7 3	*3,70,000*
19. Law and Justice	4,01,474 1 3	47,34,270 0 1	*48,53,500*
20. Police	3,81,997 8 3	37,75,124 9 10	*38,44,000*
21. Marine	579 7 0	5,311 0 11	*43,000*
22. Education	1,26,432 10 10	11,06,454 1 0	*10,66,500*
23. Ecclesiastical	..	..	..
24. Medical Services	83,506 1 0	9,98,884 13 4	*10,50,000*
25. Stationery and Printing	28,580 11 11	3,23,365 3 4	*6,84,000*
26. Political Agencies	..	..	..
27. Allowances and Assignments under Treaties and Engagements	..	..	..
29. Superannuations	66,450 14 9	8,40,513 5 3	*8,27,000*
30. Miscellaneous	49,850 10 10	2,78,703 15 9	*2,77,000*
31. Famine Relief	1,31,642 9 7	1,47,915 9 4	..
Total Ordinary Charges as per Civil Books	18,71,170 2 11	1,90,12,372 5 9	*1,92,56,000*
By Public Works Charges—			
Ordinary	41,443 15 2	2,81,682 6 10	*3,25,000*
Irrigation and Navigation	..	..	..
By Disbursements under Adjusting Heads—			
Contribution from Provincial to Local—			
To Local Funds (Act IV of 1871) for Education ..	1,951 8 2	4,515 4 10	..
Do. do. for Miscellaneous ..	2,250 0 0	28,100 0 0	..
Do. do. Public Works ..	6,150 0 0	85,050 0 0	..
From Pound Fund to Local Funds (Act IV of 1871) ..	773 10 1	33,791 3 11	..
Other Contribution from Provincial to Imperial ..	..	4,08,481 0 0	..
	11,125 2 3	5,62,937 8 9	..
Total ..	19,23,739 4 4	1,98,56,992 5 4	*1,95,81,000*
Add approximate closing Balance ..	* 41,38,175 8 3		
Total ..	2,39,95,167 13 7		

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.
..	2,29,390 3 4	..	1,60,560 5 0
23,790 7 2	2,08,869 6 3	14,700 7 11	82,565 9 8
23,790 7 2	4,38,259 9 7	14,700 7 11	2,43,125 14 8
17,085 11 11	1,71,795 3 8	..	1,026 14 2
..	2,66,464 5 11	..	2,42,099 0 6

No. 5.

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

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

Statement of booked Receipts and Charges up to February 1883 and approximate Receipts and Charges in March 1883.

—	RECEIPTS.						
	Provincial.					Local.	
	Ordinary.						
	Provincial.	Convict Labor Fund.	Pound Fund.	Total.	Irrigation and Navigation.	Incorporated.	Excluded.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Booked amount up to February 1883 ..	36,205	..	..	36,205	1,34,949	8,100	46
Approximate amount in March 1883 ..	13,089	..	..	13,089	5,514	639	..
Total ..	49,294	..	..	49,294	1,40,463	8,739	46

—	EXPENDITURE.						
	Provincial.					Local.	
	Ordinary.						
	Provincial.	Convict Labor Fund.	Pound Fund.	Total.	Irrigation and Navigation.	Incorporated.	Excluded.
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Booked amount up to February 1883 ..	16,37,758	15,499	..	16,53,257	2,85,073	62,224	33,114
Approximate amount in March 1883 ..	3,49,475	13,019	..	3,62,494	65,715	13,620	21,224
Total ..	19,87,233	28,518	..	20,15,751	3,50,788	75,844	54,338

MADRAS,
3rd May 1883.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st May 1883, No. J.B.E.-83.

Book Department.

With reference to official memorandum from Government, Financial Department, No. 1002, dated 23rd May 1883, I have the honor to furnish below the details of the receipts and charges of the Pound and Convict Labor Funds for 1882-83 :—

POUND FUND.						CONVICT LABOR FUND.					
Receipts.			Charges.			Receipts.			Charges.		
	RS.	A. P.		RS.	A. P.		RS.	A. P.		RS.	A. P.
XVII. Police.	2,08,829	7 7	20. Police..	1,27,193	2 0	XVI. Law and Justice..	82,532	5 0	34. Other Public Works..	1,026	14 2
XXVII. Other Public Works.	39	14 8	34. Other Public Works ..	10,810	13 9	XXVII. Other Public Works ..	33	4 6			
			Contribution.	33,791	3 11						
Total ..	2,08,869	6 3	Total ..	1,71,795	3 8	Total ..	82,565	9 8	Total ..	1,026	14 2

2. The transactions of the Jungle Conservancy Fund will be removed from the statement of Fettered Local Funds and shown in that of Provincial when the necessary adjustment is made in the final accounts of this office for March 1883 in accordance with the Proceedings of the Board of Revenue, No. 300, dated 5th February 1883, copy whereof is herewith forwarded for information.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 14th June 1883, No. 2018.

Budget Department.

With reference to your memorandum, No. 1088, dated the 6th instant, I have the honor to state that, in sanctioning the Budget grant for 1883-84 under 24, Medical, the Government of India have not added the sum of Rs. 33,000, which in this office telegram of the 14th March last they were asked to provide on account of pay, &c., of the newly-appointed Assistant Surgeons.

ORDER—dated 20th June 1883, No. 1243, Financial.

Communicated to the Departments concerned.

2. The transactions of the official year ending 31st March last show that the year opened with a balance of Rs. 9,83,426 to the credit of Provincial Services, and that the receipts realized during the year amounted to Rs. 225,20,113, to which must be added the special contribution of Rs. 6,50,000 from Imperial. The charges having amounted to Rs. 225,22,191, the balance at the close of the year was Rs. 16,31,348. Adding to this Rs. 4,88,649 and Rs. 2,13,581, the balances respectively to the credit of the abolished Jungle Conservancy and Convict Labor Funds, the opening balance for the current year 1883-84 amounts to Rs. 23,33,578. But certain further adjustments to be made in the final accounts, as reported by the Accountant-General, chiefly on account of the transfer of Census charges from Imperial to the debit of Provincial, will reduce this balance to Rs. 21,98,426.

3. Comparing the actual receipts with the estimates it is observed that the receipts under "Land Revenue" were better by Rs. 5,92,790 and those under "Excise" by Rs. 1,77,452. There were also increases under "Minor Departments," "Forest," "Irrigation and Navigation," "Superannuation," "Education," "Stationery and Printing," and "Salt." There was a decrease of Rs. 1,52,054 under "Police" due no doubt to the relinquishment of the Municipal contribution under G.O., No. 441, dated 9th June 1882. The decrease of Rs. 1,02,290 under "Public Works Ordinary" is apparently due to the restriction of the operations of the Public Works Workshops at Madras. Decreases are also observed under "Stamps," "Miscellaneous," "Medical," "Marine," "Customs," "Law and Justice," "Registration," "Assessed Taxes," and "Interest." Rs. 4,08,481 were recovered during the year from Local Funds and transferred to the credit of "Imperial" on account of the Imperial expenditure incurred on Local Fund works during the famine.

4. Turning to the charges, the actuals exceeded the estimates chiefly under—

	RS.
Land Revenue	1,19,540
Administration	1,01,322
Irrigation and Navigation	51,788

On the other hand large savings were effected under—

	RS.
Law and Justice	1,19,220
Other Public Works	1,00,423
Police	75,009
Medical	51,116
Marine	37,689

No adjustment appears to have been made on account of the value of stationery supplied from the Depôt to Public Departments, and this would account for the wide difference between the actuals and the estimate under "Stationery and Printing" as exhibited by the Preliminary Accounts of the Accountant-General. Judging from the regular estimate a sum of Rs. 4,00,000 would probably be required for this purpose, and this amount, *plus* Rs. 1,00,000 for the annual adjustment on account of the Madras water-supply has been taken into account in the total charges for the year referred to in paragraph 2. Under "Famine Relief" outstanding accounts to the extent of Rs. 1,47,915 were adjusted.

5. The transactions of the first year of the new Provincial system were so far satisfactory that the balance to the credit of Provincial Services at the commencement of the current year amounts, as stated, to Rs. 21,98,426. The receipts expected to be realized during 1883-84 amount to Rs. 227,05,600 including the special contribution of Rs. 2,50,000 from Imperial. Contributions to Imperial Funds of Rs. 1,00,000 for refund of Famine outlay, Rs. 1,00,000 for water-works adjustment, as well as a sum of Rs. 42,000 representing savings under "Customs," have, it is observed, been taken into account by the Government of India in calculating the net Provincial share of Land Revenue. The charges are estimated to reach Rs. 229,05,900, so that the balance at the close of the year should amount to Rs. 19,98,126. From this balance, however, further allotments have been made to the extent of about a lakh of rupees including a sum of Rs. 33,000, which, though advised by the Accountant-General as a further provision under "Medical," has not been included in the estimates as passed by the Supreme Government.

G.O., dated 22nd March 1883, No. 645.

6. The available balance, though not unsatisfactory on the whole, falls considerably short of the amount required to enable Government to carry out urgently needed improvements in the administration of the Presidency. The attention of Heads of Departments will therefore again be drawn to the necessity of enforcing the strictest economy in expenditure under their control.

(True Extract.)

C. Unwin. Major R.E.
Under Secy P.W.D.
for Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Judicial Department.
" Political Department.
" Marine Department.
" Ecclesiastical Department.
" Public Department.
" Educational Department.
" Accountant-General.

Exd. J. Wright.