

19TH JANUARY 1885, No. 105, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

- Combined consolidated abstract of revenue and receipts for March 1884, from the Accountant-General, dated 9th August 1884.
- Combined consolidated abstract of expenditure, dated 9th August 1884.
- Final account of Provincial Services for March 1884, from the Accountant-General, dated 30th September 1884.
- Statement from the Accountant-General, dated 20th December 1884.
- Proceedings of Government, Revenue department, dated 2nd January 1885, No. 5.
- Letter from the Accountant-General, forwarding the Civil estimates for 1885-86, dated 13th January 1885, No. 81.
- Statement from the Accountant-General, dated 16th January 1885.

ORDER—dated 19th January 1885, No. 105, Financial.

The revenue and expenditure in 1885-86 as estimated by the Accountant-General in his Consolidated Civil budget compare as shown below with the revised estimates for the current year :—

						Revenue.	Expenditure.
						RS.	RS.
1884-85	..	..	..	..	..	8,69,65,300	3,90,32,000
1885-86	..	..	..	..	..	9,22,35,400	3,94,90,350
Difference..	..	..	..	..	..	52,70,100	4,58,350

The variations under the following heads are specially noteworthy :—

						RECEIPTS.	
						Increase.	Decrease.
						RS.	RS.
Land revenue	..	..	..	..	..	35,30,000	..
Salt	..	..	..	..	..	9,81,000	..
Excise	..	..	..	..	..	7,15,000	..
						EXPENDITURE.	
Forests	..	..	..	..	..	1,91,000	..

The estimate under Land Revenue for 1885-86 requires to be supplemented by an addition of Rs. 5,75,000 with reference to the Accountant-General's foot-note on page 4 of the budget.

The entries under certain heads named in Mr. Clogstoun's letter, No. 81, dated 13th January 1885, are specially brought to notice, and the Government are disposed to accept the Accountant-General's figures as they now stand. The estimates will be forwarded to the Government of India with the following remarks in regard to Provincial :—

Provincial Services—Accounts of 1883-84.—The official year 1883-84 (being the second year of the existing Provincial contract) opened with a credit balance of

Rs. 28,26,807. The receipts of the twelve months amounted to Rs. 233,37,103, and the charges to Rs. 232,07,284. The year therefore closed with a balance of Rupees 29,56,626.

Revised Estimate for 1884-85.—The Accountant-General calculates, with reference to the actuals of the eight months ending last November, that the revised estimate of receipts may be set down at Rs. 226,80,300 and the charges at Rs. 237,39,200. His estimate, however, allows for a refund (shown as a *minus* entry under the head *Land Revenue*) of Rs. 1,31,860 on account of the Tanjore irrigation survey, and takes no credit for the contribution of Rs. 2,00,000 originally assigned by the Government of India for the cost of the operations during the current year.

In letter, No. 2586 of the 10th November last, the Government of India were requested to permit this Government to refund past grants, *including* the contribution for this year, by instalments of one lakh in each of the years 1884-85 and 1885-86 and the balance in 1886-87, and the Governor in Council believes that he may confidently reckon on their assenting to this request. The *minus* entry on account of the refund of the net Imperial contributions for 1882-83 and 1883-84 will, therefore, be struck out and credit will be taken for a *plus* entry of Rs. 1,00,000; the sum of the receipts under *Land Revenue* being revised accordingly. The receipts under all heads will then stand at Rs. 2,29,12,160.

Adopting these figures, the current official year will close with a balance to credit of Rs. 21,29,560, *plus* the sum of the refunds from other Governments on account of *Cinchona*, which may be roughly estimated at Rs. 2,00,000. The Government of India have expressed themselves in favor of the principle of these refunds and already, it is understood, have applied for the sanction of the Secretary of State.

The chief differences between the original and revised estimates are the following:—

Revenue heads.							More.	Less.
							RS.	RS.
Land revenue	..	..	..	..	..	..	..	8,44,000
Excise	..	..	..	..	..	..	3,88,000	..
Forest	..	..	..	..	..	..	97,000	..
Expenditure heads.								
Forest	..	..	..	..	..	..	..	56,000
Law and Justice	..	..	..	..	..	..	..	1,35,000
Police	..	..	..	..	..	..	..	76,000
Miscellaneous	..	..	..	..	..	..	52,000	..
Contributions	..	..	..	..	..	..	56,700	..
Civil buildings (Civil officers)	..	..	..	..	..	..	98,000	..
Net Public Works debits	..	..	..	..	..	..	3,54,000	..

The falling off under *Land Revenue* receipts is due to the scanty rainfall in parts of the Presidency and to the destructive floods of the past quarter, necessitating large remissions.

In Nellore district it has been decided to postpone the collection of land revenues amounting to Rs. 5,75,000, and as remarked by the Accountant-General credit should be taken for this sum in the estimate for 1885-86.

The increased receipts from *Excise* and *Forests* are due to the development and improved arrangements in the departments concerned.

The increase in expenditure under *Public Works* is consequent on additional grants having been made last autumn at a time when there was no reason to anticipate any heavy loss under *Land Revenue*.

Budget Estimate for 1885-86.—Excluding the opening balance, the receipts for the coming year are estimated by the Accountant-General at Rs. 242,15,000. With reference, however, to previous remarks, the estimate of *Land Revenue* requires to be modified, provision being made by a *minus* entry for the repayment to *Imperial* of one lakh on account of the Tanjore Survey, while an addition of Rs. 1,65,640 (which is the Provincial share of the postponed collection of Rs. 5,75,000 in Nellore), must be

entered. With these alterations, the receipts from *Land Revenue* will stand at Rs. 137,69,740 and the total Provincial revenue at Rs. 242,80,640.

No remarks in regard to the separate heads of revenue and expenditure are necessary, as the departmental estimates have been reviewed in much detail.

2. The Government will now make the following and final alterations in the estimates of expenditure:—

- (1) The grant for *Land Revenue* will be raised from Rs. 46,02,300 to Rs. 50,52,300 on account of the anticipated introduction of the scheme for revision of establishments.
- (2) The grant for *Marine* will be raised from Rs. 17,600 to Rs. 1,32,600 in order to provide in part for a contribution of one lakh and a half of rupees for the purchase of a Government steamer, the capital cost of which is to be debited partly to Provincial and partly to Port funds.
- (3) The grant for *Education* will be raised from Rs. 11,50,000 to Rs. 11,85,000, being five per cent. on the estimated ordinary Provincial revenue in 1885-86.
- (4) The grant for *Civil buildings, roads and services* (expenditure in Civil books) will be raised from Rs. 3,02,000 to Rs. 3,35,830; this addition of Rs. 33,830 being made on account of the communications in Vizagapatam.

The Government had hoped that it would have been found possible to allot grants-in-aid to the South Arcot and other districts, where the communications have been so greatly injured by the recent floods, but the financial position does not admit of their doing so at present.

The Provincial services budget estimate will now stand as shown below:—

Revised Estimate for 1884-85.

	RS.
Opening balance	29,56,600
Receipts	229,12,160
Charges	237,39,200

Estimate for 1885-86.

Opening balance	21,29,560
Receipts	242,80,640
Charges	244,10,200
Closing balance	20,00,000

3. The annexed abstract gives the actuals for 1883-84, the budget and revised estimates for 1884-85, and the budget estimates for 1885-86. The statement *minus* the column containing the last will be published in the *Fort St. George Gazette*.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Revenue department.

- „ Public Works department.
- „ Director of Public Instruction.
- „ Master Attendant, Madras.
- „ Accountant-General.
- „ Government Agent, Vizagapatam.

Exd. J. Wright.

ABSTRACT budget estimate

No.	Receipts.	Actuals for 1883-84.	Estimate for 1884-85.		Budget estimate for 1885-86.
			Budget estimate.	Revised estimate.	
		RS.	RS.	RS.	RS.
	Opening balance..	28,26,807	20,40,000	29,56,600	21,29,560
I..	Land revenue ..	137,82,740	136,11,000	1,27,66,260	137,69,740
III..	Salt ..	38,837	36,000	53,000	58,000
IV..	Stamps ..	28,12,431	28,25,000	28,12,000	28,13,000
V..	Excise ..	33,05,992	32,87,000	36,75,000	40,32,500
VII..	Customs ..	40,495	30,000	30,000	30,000
VIII..	Assessed taxes ..	2,33,138	2,35,000	2,30,000	2,35,000
IX..	Forest ..	9,53,704	10,36,000	11,33,300	12,22,400
X..	Registration ..	3,16,033	3,15,000	3,50,000	3,50,060
XII..	Post Office ..	3	..	..	..
XV..	Law and Justice..	5,80,753	6,87,000	6,50,000	5,96,000
XVI..	Police ..	3,30,672	3,73,000	3,28,000	3,10,000
XVII..	Marine ..	5,446	6,000	6,000	6,000
XVIII..	Education ..	2,12,823	2,60,000	2,44,000	2,31,000
XIX..	Medical ..	1,08,166	81,000	90,000	90,000
XX..	Scientific and other minor departments ..	1,57,008	1,16,000	1,44,000	1,64,000
XXI..	Interest ..	3,294	3,000	3,000	3,000
XXII..	Superannuations..	23,279	40,000	26,000	26,000
XXIII..	Stationery and printing..	72,877	70,000	74,000	74,000
XXIV..	Miscellaneous ..	79,059	70,000	61,000	63,000
XXXIII.	Civil Buildings, Roads and Services—Civil officers.	9,967	7,000	30,000	30,000
	Contributions ..	2,36,145	2,23,000	2,06,600	1,77,000
	Add balances of the abo- lished Educational Building, Book depôt, Bearers' fee and Police lodging funds ..	34,741	..	..	..
	Total ..	261,63,910	253,51,000	258,68,760	264,10,200

of Provincial Services for 1885-86.

No.	Charges.	Actuals for 1883-84.	Estimate for 1884-85.		Budget estimate for 1885-86.
			Budget estimate.	Revised estimate.	
		RS.	RS.	RS.	RS.
3	Refunds and drawbacks ..	1,77,596	71,000	92,000	72,000
5	Land revenue ..	45,67,890	47,20,000	46,76,000	50,52,300
8	Stamps ..	77,602	79,000	85,500	80,000
9	Excise ..	99,734	1,05,000	1,12,500	1,27,500
11	Customs ..	1,70,005	1,80,000	1,66,000	1,70,000
12	Assessed taxes ..	3,399	4,000	3,500	4,500
13	Forest ..	7,85,690	9,86,000	9,30,000	11,21,750
14	Registration ..	2,41,316	2,50,000	2,62,500	2,75,500
15	Post office ..	1,18,466	1,06,000	1,10,000	1,07,000
18	General administration ..	10,07,351	10,15,000	10,26,000	10,10,000
19	Law and Justice ..	46,63,809	48,41,000	47,06,000	47,78,000
20	Police ..	37,84,108	38,48,000	37,72,800	38,28,100
21	Marine ..	8,168	11,000	14,700	1,32,600
22	Education ..	11,65,490	11,60,000	11,31,000	11,85,000
24	Medical ..	10,85,091	11,10,000	11,00,000	11,42,000
26	Scientific and minor other de- partments ..	3,97,608	3,63,000	3,70,000	4,00,000
29	Superannuations ..	8,61,750	8,82,000	8,96,000	9,19,000
30	Stationery and printing ..	8,51,265	7,50,000	7,56,000	7,46,000
31	Miscellaneous ..	2,58,644	2,10,000	2,62,000	2,45,000
32	Famine relief ..	32,024	..	10,000	..
46	Civil Buildings, Roads and Services—Civil officers ..	2,64,611	2,67,000	3,65,000	3,35,830
	Net Public works debits ..	23,48,396	23,66,000	27,20,000	25,50,000
	Contributions ..	2,37,271	1,15,000	1,71,700	1,28,120
	Closing balance ..	29,56,626	19,12,000	21,29,560	20,00,000
	Total ..	261,63,910	253,51,000	258,68,760	264,10,200

PROVINCIAL

ANNUAL account of the revenue for 1883-84, comparing the actuals with the estimates.

No.	Heads of receipt.	Budget estimate, 1883-84.	Actual revenue and receipts, 1883-84.	More than estimate.	Less than estimate.
I..	Land revenue ..	RS. 1,30,57,000	RS. 1,37,82,740	RS. 7,25,740	RS. ..
III..	Salt	25,000	38,337	13,337	..
IV..	Stamps	27,00,000	28,12,431	1,12,431	..
V..	Excise on spirits and drugs	33,00,000	33,05,992	5,992	..
VII..	Customs	50,000	40,495	..	9,505
VIII..	Assessed taxes ..	2,25,000	2,33,138	8,138	..
IX..	Forest	9,25,000	9,53,704	28,704	..
X..	Registration ..	3,00,000	3,16,033	16,033	..
XI..	Post Office ..	..	3	3	..
XV..	Law and Justice ..	7,78,000	5,80,753	..	1,97,257
XVI..	Police	3,29,000	3,30,672	1,672	..
XVII..	Marine	18,000	5,446	..	12,554
XVIII..	Education.. ..	2,05,000	2,12,823	7,823	..
XIX..	Medical	78,000	1,08,166	30,166	..
XX..	Scientific and other Minor departments.	99,000	1,57,008	58,008	..
XXI..	Interest	3,000	3,294	294	..
XXII..	Receipts in aid of superannuation, retired and compassionate allowances.	41,000	23,279	..	17,721
XXIII..	Stationery and printing ..	80,000	72,877	..	7,123
XXIV..	Miscellaneous ..	69,000	79,059	10,059	..
XXXI..	Irrigation and navigation	1,29,000	55,683	..	73,317
XXXIII..	Other Public works—				
	Civil officers ..	5,000	9,967	4,967	..
	Public Works officers	2,00,000	1,36,678	..	63,322
	Contributions ..	2,95,000	2,36,145	..	58,855
	Total receipts ..	2,29,11,000	2,34,94,723	5,83,723	..

SERVICES.

ANNUAL account of the expenditure for 1883-84, comparing the actuals with the estimates.

No.	Heads of disbursements.	Sanctioned grant for 1883-84.	Actual expenditure in 1883-84.	More than estimate.	Less than estimate.
		RS.	RS.	RS.	RS.
3	Refunds and drawbacks.	71,000	1,77,596	1,06,596	..
5	Land revenue	44,32,000	45,67,890	1,35,890	..
8	Stamps	75,000	77,602	2,602	..
9	Excise	1,05,000	99,734	..	5,266
11	Customs	1,83,000	1,70,005	..	12,995
12	Assessed taxes ..	5,000	3,399	..	1,601
13	Forest	9,21,000	7,85,690	..	1,35,310
14	Registration	2,35,000	2,41,316	6,316	..
15	Post office	1,13,000	1,88,466	5,466	..
18	General Administration.	10,08,000	10,07,351	4,351	..
19	Law and Justice ..	48,03,000	46,63,809	..	1,39,191
20	Police	38,93,000	37,84,108	..	1,08,892
21	Marine	7,000	8,168	1,168	..
22	Education	10,90,000	11,65,490	75,490	..
24	Medical	10,58,000	10,85,091	27,091	..
26	Scientific and other Minor departments	4,16,000	3,97,608	..	18,392
29	Superannuation allowances and pensions ..	8,61,000	8,61,750	750	..
30	Stationery and printing.	6,97,000	8,51,265	1,54,265	..
31	Miscellaneous	2,27,000	2,58,644	31,644	..
32	Famine relief	..	32,024	32,024	..
37	Guaranteed and subsidised Railways ..	68,000	..	..	68,000
	Railway surveys ..	..	11,720	11,720	..
44	Irrigation and navigation	3,50,000	3,33,244	..	16,756
46	Other Public works—				
	Civil officers	2,70,000	2,64,611	..	5,389
	Public Works officers ..	21,48,000	21,95,793	47,793	..
	Contributions	1,40,000	2,37,271	97,271	..
	Total expenditure ..	2,31,71,000	2,33,99,645	2,28,645	..

22572
Govt. of (1885) Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., 19th January 1885, No. 105.

JANUARY.

Budget Estimate.

Reviewing the Civil budget estimates for 1885-86.

19TH JANUARY 1885, No. 105, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

- Combined consolidated abstract of revenue and receipts for March 1884, from the Accountant-General, dated 9th August 1884.
- Combined consolidated abstract of expenditure, dated 9th August 1884.
- Final account of Provincial Services for March 1884, from the Accountant-General, dated 30th September 1884.
- Statement from the Accountant-General, dated 20th December 1884.
- Proceedings of Government, Revenue department, dated 2nd January 1885, No. 5.
- Letter from the Accountant-General, forwarding the Civil estimates for 1885-86, dated 13th January 1885, No. 81.
- Statement from the Accountant-General, dated 16th January 1885.

ORDER—dated 19th January 1885, No. 105, Financial.

The revenue and expenditure in 1885-86 as estimated by the Accountant-General in his Consolidated Civil budget compare as shown below with the revised estimates for the current year :—

							Revenue.	Expenditure.
							RS.	RS.
1884-85	..	..	..	..	..	..	8,69,65,300	3,90,32,000
1885-86	..	..	..	..	..	..	9,22,35,400	3,94,90,350
Difference..	..	..	..	..	..	..	52,70,100	4,58,350

The variations under the following heads are specially noteworthy :—

							RECEIPTS.	
							Increase.	Decrease.
							RS.	RS.
Land revenue	..	..	..	..	..	..	35,30,000	..
Salt	..	..	..	..	..	..	9,81,000	..
Excise	..	..	..	..	..	..	7,15,000	..

							EXPENDITURE.	
Forests	..	..	..	..	..	..	1,91,000	..

The estimate under Land Revenue for 1885-86 requires to be supplemented by an addition of Rs. 5,75,000 with reference to the Accountant-General's foot-note on page 4 of the budget.

The entries under certain heads named in Mr. Clogstoun's letter, No. 81, dated 13th January 1885, are specially brought to notice, and the Government are disposed to accept the Accountant-General's figures as they now stand. The estimates will be forwarded to the Government of India with the following remarks in regard to Provincial :—

Provincial Services—Accounts of 1883-84.—The official year 1883-84 (being the second year of the existing Provincial contract) opened with a credit balance of

Rs. 28,26,807. The receipts of the twelve months amounted to Rs. 233,37,103, and the charges to Rs. 232,07,284. The year therefore closed with a balance of Rupees 29,56,626.

Revised Estimate for 1884-85.—The Accountant-General calculates, with reference to the actuals of the eight months ending last November, that the revised estimate of receipts may be set down at Rs. 226,80,300 and the charges at Rs. 237,39,200. His estimate, however, allows for a refund (shown as a *minus* entry under the head *Land Revenue*) of Rs. 1,31,860 on account of the Tanjore irrigation survey, and takes no credit for the contribution of Rs. 2,00,000 originally assigned by the Government of India for the cost of the operations during the current year.

In letter, No. 2586 of the 10th November last, the Government of India were requested to permit this Government to refund past grants, including the contribution for this year, by instalments of one lakh in each of the years 1884-85 and 1885-86 and the balance in 1886-87, and the Governor in Council believes that he may confidently reckon on their assenting to this request. The *minus* entry on account of the refund of the net Imperial contributions for 1882-83 and 1883-84 will, therefore, be struck out and credit will be taken for a *plus* entry of Rs. 1,00,000; the sum of the receipts under *Land Revenue* being revised accordingly. The receipts under all heads will then stand at Rs. 2,29,12,160.

Adopting these figures, the current official year will close with a balance to credit of Rs. 21,29,560, *plus* the sum of the refunds from other Governments on account of *Cinchona*, which may be roughly estimated at Rs. 2,00,000. The Government of India have expressed themselves in favor of the principle of these refunds and already, it is understood, have applied for the sanction of the Secretary of State.

The chief differences between the original and revised estimates are the following:—

Revenue heads.						More.	Less.
						RS.	RS.
Land revenue	..	..	..	..	..	..	8,44,000
Excise	..	..	..	..	..	3,88,000	..
Forest	..	..	..	..	..	97,000	..
Expenditure heads.							
Forest	..	..	..	..	..	..	56,000
Law and Justice	..	..	..	..	..	..	1,35,000
Police	..	..	..	..	..	..	76,000
Miscellaneous	..	..	..	..	..	52,000	..
Contributions	..	..	..	..	..	56,700	..
Civil buildings (Civil officers)	..	..	..	..	..	98,000	..
Net Public Works debits	..	..	..	..	..	3,54,000	..

The falling off under *Land Revenue* receipts is due to the scanty rainfall in parts of the Presidency and to the destructive floods of the past quarter, necessitating large remissions.

In Nellore district it has been decided to postpone the collection of land revenues amounting to Rs. 5,75,000, and as remarked by the Accountant-General credit should be taken for this sum in the estimate for 1885-86.

The increased receipts from *Excise* and *Forests* are due to the development and improved arrangements in the departments concerned.

The increase in expenditure under *Public Works* is consequent on additional grants having been made last autumn at a time when there was no reason to anticipate any heavy loss under *Land Revenue*.

Budget Estimate for 1885-86.—Excluding the opening balance, the receipts for the coming year are estimated by the Accountant-General at Rs. 242,15,000. With reference, however, to previous remarks, the estimate of *Land Revenue* requires to be modified, provision being made by a *minus* entry for the repayment to *Imperial* of one lakh on account of the Tanjore Survey, while an addition of Rs. 1,65,640 (which is the Provincial share of the postponed collection of Rs. 5,75,000 in Nellore), must be

entered. With these alterations, the receipts from *Land Revenue* will stand at Rs. 137,69,740 and the total Provincial revenue at Rs. 242,80,640.

No remarks in regard to the separate heads of revenue and expenditure are necessary, as the departmental estimates have been reviewed in much detail.

2. The Government will now make the following and final alterations in the estimates of expenditure:—

- (1) The grant for *Land Revenue* will be raised from Rs. 46,02,300 to Rs. 50,52,300 on account of the anticipated introduction of the scheme for revision of establishments.
- (2) The grant for *Marine* will be raised from Rs. 17,600 to Rs. 1,32,600 in order to provide in part for a contribution of one lakh and a half of rupees for the purchase of a Government steamer, the capital cost of which is to be debited partly to Provincial and partly to Port funds.
- (3) The grant for *Education* will be raised from Rs. 11,50,000 to Rs. 11,85,000, being five per cent. on the estimated ordinary Provincial revenue in 1885-86.
- (4) The grant for *Civil buildings, roads and services* (expenditure in Civil books) will be raised from Rs. 3,02,000 to Rs. 3,35,830; this addition of Rs. 33,830 being made on account of the communications in Vizagapatam.

The Government had hoped that it would have been found possible to allot grants-in-aid to the South Arcot and other districts, where the communications have been so greatly injured by the recent floods, but the financial position does not admit of their doing so at present.

The Provincial services budget estimate will now stand as shown below:—

Revised Estimate for 1884-85.								RS.
Opening balance	..	..	..	..	..	..	..	29,56,600
Receipts	..	..	..	..	..	..	..	229,12,160
Charges	..	..	..	..	..	..	..	237,39,200
Estimate for 1885-86.								
Opening balance	..	..	..	..	..	..	..	21,29,560
Receipts	..	..	..	..	..	..	..	242,80,640
Charges	..	..	..	..	..	..	..	244,10,200
Closing balance	..	..	..	..	..	..	..	20,00,000

3. The annexed abstract gives the actuals for 1883-84, the budget and revised estimates for 1884-85, and the budget estimates for 1885-86. The statement *minus* the column containing the last will be published in the *Fort St. George Gazette*.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Revenue department.
" Public Works department.
" Director of Public Instruction.
" Master Attendant, Madras.
" Accountant-General.
" Government Agent, Vizagapatam.

Exd. J. Wright.

ABSTRACT budget estimate

No.	Receipts.	Actuals for 1883-84.	Estimate for 1884-85.		Budget estimate for 1885-86.
			Budget estimate.	Revised estimate.	
		RS.	RS.	RS.	RS.
	Opening balance.. ..	28,26,807	20,40,000	29,56,600	21,29,560
I..	Land revenue	137,82,740	136,11,000	1,27,66,260	137,69,740
III..	Salt	38,337	36,000	53,000	58,000
IV..	Stamps	28,12,431	28,25,000	28,12,000	28,13,000
V..	Excise	33,05,992	32,87,000	36,75,000	40,32,500
VII..	Customs	40,495	30,000	30,000	30,000
VIII..	Assessed taxes	2,33,138	2,35,000	2,30,000	2,35,000
IX..	Forest	9,53,704	10,36,000	11,33,300	12,22,400
X..	Registration	3,16,033	3,15,000	3,50,000	3,50,000
XII..	Post Office	3	..	..	..
XV..	Law and Justice.. ..	5,80,753	6,87,000	6,50,000	5,96,000
XVI..	Police	3,30,672	3,73,000	3,28,000	3,10,000
XVII..	Marine	5,446	6,000	6,000	6,000
XVIII..	Education	2,12,823	2,60,000	2,44,000	2,31,000
XIX..	Medical	1,08,166	81,000	90,000	90,000
XX..	Scientific and other minor departments	1,57,008	1,16,000	1,44,000	1,64,000
XXI..	Interest	3,294	3,000	3,000	3,000
XXII..	Superannuations.. ..	23,279	40,000	26,000	26,000
XXIII..	Stationery and printing..	72,877	70,000	74,000	74,000
XXIV..	Miscellaneous	79,059	70,000	61,000	63,000
XXXIII.	Civil Buildings, Roads and Services—Civil officers.	9,967	7,000	30,000	30,000
	Contributions	2,36,145	2,23,000	2,06,600	1,77,000
	Add balances of the abo- lished Educational Building, Book depôt, Bearers' fee and Police lodging funds	34,741	..	..	..
	Total	261,63,910	253,51,000	258,68,760	264,10,200

of Provincial Services for 1885-86.

No.	Charges.	Actuals for 1883-84.	Estimate for 1884-85.		Budget estimate for 1885-86.
			Budget estimate.	Revised estimate.	
		RS.	RS.	RS.	RS.
3	Refunds and drawbacks ..	1,77,596	71,000	92,000	72,000
5	Land revenue	45,67,890	47,20,000	46,76,000	50,52,300
8	Stamps	77,602	79,000	85,500	80,000
9	Excise	99,734	1,05,000	1,12,500	1,27,500
11	Customs	1,70,005	1,80,000	1,66,000	1,70,000
12	Assessed taxes	3,399	4,000	3,500	4,500
13	Forest	7,85,690	9,86,000	9,30,000	11,21,750
14	Registration	2,41,316	2,50,000	2,62,500	2,75,500
15	Post office	1,18,466	1,06,000	1,10,000	1,07,000
18	General administration ..	10,07,351	10,15,000	10,26,000	10,10,000
19	Law and Justice	46,63,809	48,41,000	47,06,000	47,78,000
20	Police	37,84,108	38,48,000	37,72,800	38,28,100
21	Marine	8,168	11,000	14,700	1,32,600
22	Education	11,65,490	11,60,000	11,31,000	11,85,000
24	Medical	10,85,091	11,10,000	11,00,000	11,42,000
26	Scientific and minor other de- partments	3,97,608	3,63,000	3,70,000	4,00,000
29	Superannuations	8,61,750	8,82,000	8,96,000	9,19,000
30	Stationery and printing ..	8,51,265	7,50,000	7,56,000	7,46,000
31	Miscellaneous	2,58,644	2,10,000	2,62,000	2,45,000
32	Famine relief	32,024	..	10,000	..
46	Civil Buildings, Roads and Services—Civil officers ..	2,64,611	2,67,000	3,65,000	3,35,830
	Net Public works debits ..	23,48,396	23,66,000	27,20,000	25,50,000
	Contributions	2,37,271	1,15,000	1,71,700	1,28,120
	Closing balance	29,56,626	19,12,000	21,29,560	20,00,000
	Total	261,63,910	253,51,000	258,68,760	264,10,200

PROVINCIAL

ANNUAL account of the revenue for 1883-84, comparing the actuals with the estimates.

No.	Heads of receipt.	Budget estimate, 1883-84.	Actual revenue and receipts, 1883-84.	More than estimate.	Less than estimate.
I..	Land revenue ..	RS. 1,30,57,000	RS. 1,37,82,740	RS. 7,25,740	RS. ..
III..	Salt	25,000	38,337	13,337	..
IV..	Stamps	27,00,000	28,12,431	1,12,431	..
V..	Excise on spirits and drugs	33,00,000	33,05,992	5,992	..
VII..	Customs	50,000	40,495	..	9,505
VIII..	Assessed taxes ..	2,25,000	2,33,138	8,138	..
IX..	Forest	9,25,000	9,53,704	28,704	..
X..	Registration ..	3,00,000	3,16,033	16,033	..
XI..	Post Office ..	..	3	3	..
XV..	Law and Justice ..	7,78,000	5,80,753	..	1,97,257
XVI..	Police	3,29,000	3,30,672	1,672	..
XVII..	Marine	18,000	5,446	..	12,554
XVIII..	Education.. ..	2,05,000	2,12,823	7,823	..
XIX..	Medical	78,000	1,08,166	30,166	..
XX..	Scientific and other Minor departments.	99,000	1,57,008	58,008	..
XXI..	Interest	3,000	3,294	294	..
XXII..	Receipts in aid of superannuation, retired and compassionate allowances.	41,000	23,279	..	17,721
XXIII..	Stationery and printing	80,000	72,877	..	7,123
XXIV..	Miscellaneous ..	69,000	79,059	10,059	..
XXXI..	Irrigation and navigation	1,29,000	55,683	..	73,317
XXXIII.	Other Public works—				
	Civil officers ..	5,000	9,967	4,967	..
	Public Works officers ..	2,00,000	1,36,678	..	63,322
	Contributions ..	2,95,000	2,36,145	..	58,855
	Total receipts ..	2,29,11,000	2,34,94,723	5,83,723	..

SERVICES.

ANNUAL account of the expenditure for 1883-84, comparing the actuals with the estimates.

No.	Heads of disbursements.	Sanctioned grant for 1883-84.	Actual expenditure in 1883-84.	More than estimate.	Less than estimate.
		RS.	RS.	RS.	RS.
3	Refunds and drawbacks.	71,000	1,77,596	1,06,596	..
5	Land revenue	44,32,000	45,67,890	1,35,890	..
8	Stamps	75,000	77,602	2,602	..
9	Excise	1,05,000	99,734	..	5,266
11	Customs	1,83,000	1,70,005	..	12,995
12	Assessed taxes	5,000	3,399	..	1,601
13	Forest	9,21,000	7,85,690	..	1,35,310
14	Registration	2,35,000	2,41,316	6,316	..
15	Post office	1,13,000	1,88,466	5,466	..
18	General Administration.	10,03,000	10,07,351	4,351	..
19	Law and Justice ..	48,03,000	46,63,809	..	1,39,191
20	Police	38,93,000	37,84,108	..	1,08,892
21	Marine	7,000	8,168	1,168	..
22	Education	10,90,000	11,65,490	75,490	..
24	Medical	10,58,000	10,85,091	27,091	..
26	Scientific and other Minor departments	4,16,000	3,97,608	..	18,392
29	Superannuation allowances and pensions ..	8,61,000	8,61,750	750	..
30	Stationery and printing.	6,97,000	8,51,265	1,54,265	..
31	Miscellaneous	2,27,000	2,58,644	31,644	..
32	Famine relief	..	32,024	32,024	..
37	Guaranteed and subsidised Railways ..	68,000	..	..	68,000
	Railway surveys	..	11,720	11,720	..
44	Irrigation and navigation	3,50,000	3,33,244	..	16,756
46	Other Public works—				
	Civil officers	2,70,000	2,64,611	..	5,389
	Public Works officers ..	21,48,000	21,95,793	47,793	..
	Contributions	1,40,000	2,37,271	97,271	..
	Total expenditure ..	2,31,71,000	2,33,99,645	2,28,645	..

P. W. D.
Govt. of (1885) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 19th January 1885, No. 105.

JANUARY.

Budget Estimate.

Reviewing the Civil budget estimates for 1885-86.

19TH JANUARY 1885, No. 105, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

Combined consolidated abstract of revenue and receipts for March 1884, from the Accountant-General, dated 9th August 1884.
Combined consolidated abstract of expenditure, dated 9th August 1884.
Final account of Provincial Services for March 1884, from the Accountant-General, dated 30th September 1884.
Statement from the Accountant-General, dated 20th December 1884.
Proceedings of Government, Revenue department, dated 2nd January 1885, No. 5.
Letter from the Accountant-General, forwarding the Civil estimates for 1885-86, dated 13th January 1885, No. 81.
Statement from the Accountant-General, dated 16th January 1885.

ORDER—dated 19th January 1885, No. 105, Financial.

The revenue and expenditure in 1885-86 as estimated by the Accountant-General in his Consolidated Civil budget compare as shown below with the revised estimates for the current year :—

							Revenue.	Expenditure.
							RS.	RS.
1884-85	..	..	..	..	..	..	8,69,65,300	3,90,32,000
1885-86	..	..	..	..	..	..	9,22,35,400	3,94,90,350
Difference..	..	..	..	..	..	..	52,70,100	4,58,350

The variations under the following heads are specially noteworthy :—

RECEIPTS.

							Increase.	Decrease.
							RS.	RS.
Land revenue	..	..	..	..	..	..	35,30,000	..
Salt	..	..	..	..	..	..	9,81,000	..
Excise	..	..	..	..	..	..	7,15,000	..

EXPENDITURE.

Forests	..	..	..	..	..	..	1,91,000	..
---------	----	----	----	----	----	----	----------	----

The estimate under Land Revenue for 1885-86 requires to be supplemented by an addition of Rs. 5,75,000 with reference to the Accountant-General's foot-note on page 4 of the budget.

The entries under certain heads named in Mr. Clogstoun's letter, No. 81, dated 13th January 1885, are specially brought to notice, and the Government are disposed to accept the Accountant-General's figures as they now stand. The estimates will be forwarded to the Government of India with the following remarks in regard to Provincial :—

Provincial Services—Accounts of 1883-84.—The official year 1883-84 (being the second year of the existing Provincial contract) opened with a credit balance of

Rs. 28,26,807. The receipts of the twelve months amounted to Rs. 233,37,103, and the charges to Rs. 232,07,284. The year therefore closed with a balance of Rupees 29,56,626.

Revised Estimate for 1884-85.—The Accountant-General calculates, with reference to the actuals of the eight months ending last November, that the revised estimate of receipts may be set down at Rs. 226,80,300 and the charges at Rs. 237,39,200. His estimate, however, allows for a refund (shown as a *minus* entry under the head *Land Revenue*) of Rs. 1,31,860 on account of the Tanjore irrigation survey, and takes no credit for the contribution of Rs. 2,00,000 originally assigned by the Government of India for the cost of the operations during the current year.

In letter, No. 2586 of the 10th November last, the Government of India were requested to permit this Government to refund past grants, including the contribution for this year, by instalments of one lakh in each of the years 1884-85 and 1885-86 and the balance in 1886-87, and the Governor in Council believes that he may confidently reckon on their assenting to this request. The *minus* entry on account of the refund of the net Imperial contributions for 1882-83 and 1883-84 will, therefore, be struck out and credit will be taken for a *plus* entry of Rs. 1,00,000; the sum of the receipts under *Land Revenue* being revised accordingly. The receipts under all heads will then stand at Rs. 2,29,12,160.

Adopting these figures, the current official year will close with a balance to credit of Rs. 21,29,560, plus the sum of the refunds from other Governments on account of *Cinchona*, which may be roughly estimated at Rs. 2,00,000. The Government of India have expressed themselves in favor of the principle of these refunds and already, it is understood, have applied for the sanction of the Secretary of State.

The chief differences between the original and revised estimates are the following:—

Revenue heads.						More.	Less.
						RS.	RS.
Land revenue	..	..	..	..	..	..	8,44,000
Excise	..	..	..	..	..	3,88,000	..
Forest	..	..	..	..	..	97,000	..
Expenditure heads.							
Forest	..	..	..	..	..	..	56,000
Law and Justice	..	..	..	..	..	..	1,35,000
Police	..	..	..	..	..	..	76,000
Miscellaneous	..	..	..	..	..	52,000	..
Contributions	..	..	..	..	..	56,700	..
Civil buildings (Civil officers)	..	..	..	..	..	98,000	..
Net Public Works debits	..	..	..	..	..	3,54,000	..

The falling off under *Land Revenue* receipts is due to the scanty rainfall in parts of the Presidency and to the destructive floods of the past quarter, necessitating large remissions.

In Nellore district it has been decided to postpone the collection of land revenues amounting to Rs. 5,75,000, and as remarked by the Accountant-General credit should be taken for this sum in the estimate for 1885-86.

The increased receipts from *Excise* and *Forests* are due to the development and improved arrangements in the departments concerned.

The increase in expenditure under *Public Works* is consequent on additional grants having been made last autumn at a time when there was no reason to anticipate any heavy loss under *Land Revenue*.

Budget Estimate for 1885-86.—Excluding the opening balance, the receipts for the coming year are estimated by the Accountant-General at Rs. 242,15,000. With reference, however, to previous remarks, the estimate of *Land Revenue* requires to be modified, provision being made by a *minus* entry for the repayment to *Imperial* of one lakh on account of the Tanjore Survey, while an addition of Rs. 1,65,640 (which is the Provincial share of the postponed collection of Rs. 5,75,000 in Nellore), must be

entered. With these alterations, the receipts from *Land Revenue* will stand at Rs. 137,69,740 and the total Provincial revenue at Rs. 242,80,640.

No remarks in regard to the separate heads of revenue and expenditure are necessary, as the departmental estimates have been reviewed in much detail.

2. The Government will now make the following and final alterations in the estimates of expenditure:—

- (1) The grant for *Land Revenue* will be raised from Rs. 46,02,300 to Rs. 50,52,300 on account of the anticipated introduction of the scheme for revision of establishments.
- (2) The grant for *Marine* will be raised from Rs. 17,600 to Rs. 1,32,600 in order to provide in part for a contribution of one lakh and a half of rupees for the purchase of a Government steamer, the capital cost of which is to be debited partly to Provincial and partly to Port funds.
- (3) The grant for *Education* will be raised from Rs. 11,50,000 to Rs. 11,85,000, being five per cent. on the estimated ordinary Provincial revenue in 1885-86.
- (4) The grant for *Civil buildings, roads and services* (expenditure in Civil books) will be raised from Rs. 3,02,000 to Rs. 3,35,830; this addition of Rs. 33,830 being made on account of the communications in Vizagapatam.

The Government had hoped that it would have been found possible to allot grants-in-aid to the South Arcot and other districts, where the communications have been so greatly injured by the recent floods, but the financial position does not admit of their doing so at present.

The Provincial services budget estimate will now stand as shown below:—

Revised Estimate for 1884-85.

	RS.
Opening balance	29,56,600
Receipts	229,12,160
Charges	237,39,200

Estimate for 1885-86.

Opening balance	21,29,560
Receipts	242,80,640
Charges	244,10,200
Closing balance	20,00,000

3. The annexed abstract gives the actuals for 1883-84, the budget and revised estimates for 1884-85, and the budget estimates for 1885-86. The statement *minus* the column containing the last will be published in the *Fort St. George Gazette*.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Revenue department.
 „ Public Works department.
 „ Director of Public Instruction.
 „ Master Attendant, Madras.
 „ Accountant-General.
 „ Government Agent, Vizagapatam.

Exd. J. Wright.

ABSTRACT budget estimate

No.	Receipts.	Actuals for 1883-84.	Estimate for 1884-85.		Budget estimate for 1885-86.
			Budget estimate.	Revised estimate.	
		RS.	RS.	RS.	RS.
	Opening balance..	28,26,807	20,40,000	29,56,600	21,29,560
I..	Land revenue ..	137,82,740	136,11,000	1,27,66,260	137,69,740
III..	Salt ..	38,337	36,000	53,000	58,000
IV..	Stamps ..	28,12,431	28,25,000	28,12,000	28,13,000
V..	Excise ..	33,05,992	32,87,000	36,75,000	40,32,500
VII..	Customs ..	40,495	30,000	30,000	30,000
VIII..	Assessed taxes ..	2,33,138	2,35,000	2,30,000	2,35,000
IX..	Forest ..	9,53,704	10,36,000	11,33,300	12,22,400
X..	Registration ..	3,16,033	3,15,000	3,50,000	3,50,000
XII..	Post Office ..	3	..	..	..
XV..	Law and Justice..	5,80,753	6,87,000	6,50,000	5,96,000
XVI..	Police ..	3,30,672	3,73,000	3,28,000	3,10,000
XVII..	Marine ..	5,446	6,000	6,000	6,000
XVIII..	Education ..	2,12,823	2,60,000	2,44,000	2,31,000
XIX..	Medical ..	1,08,166	81,000	90,000	90,000
XX..	Scientific and other minor departments ..	1,57,008	1,16,000	1,44,000	1,64,000
XXI..	Interest ..	3,294	3,000	3,000	3,000
XXII..	Superannuations..	23,279	40,000	26,000	26,000
XXIII..	Stationery and printing..	72,877	70,000	74,000	74,000
XXIV..	Miscellaneous ..	79,059	70,000	61,000	63,000
XXXIII..	Civil Buildings, Roads and Services—Civil officers.	9,967	7,000	30,000	30,000
	Contributions ..	2,36,145	2,23,000	2,06,600	1,77,000
	Add balances of the abo- lished Educational Building, Book depôt, Bearers' fee and Police lodging funds ..	34,741	..	..	..
	Total ..	261,63,910	253,51,000	258,68,760	264,10,200

of Provincial Services for 1885-86.

No.	Charges.	Actuals for 1883-84.	Estimate for 1884-85.		Budget estimate for 1885-86.
			Budget estimate.	Revised estimate.	
		RS.	RS.	RS.	RS.
3	Refunds and drawbacks ..	1,77,596	71,000	92,000	72,000
5	Land revenue ..	45,67,890	47,20,000	46,76,000	50,52,300
8	Stamps ..	77,602	79,000	85,500	80,000
9	Excise ..	99,734	1,05,000	1,12,500	1,27,500
11	Customs ..	1,70,005	1,80,000	1,66,000	1,70,000
12	Assessed taxes ..	3,399	4,000	3,500	4,500
13	Forest ..	7,85,690	9,86,000	9,30,000	11,21,750
14	Registration ..	2,41,316	2,50,000	2,62,500	2,75,500
15	Post office ..	1,18,466	1,06,000	1,10,000	1,07,000
18	General administration ..	10,07,351	10,15,000	10,26,000	10,10,000
19	Law and Justice ..	46,63,809	48,41,000	47,06,000	47,78,000
20	Police ..	37,84,108	38,48,000	37,72,800	38,28,100
21	Marine ..	8,168	11,000	14,700	1,32,600
22	Education ..	11,65,490	11,60,000	11,31,000	11,85,000
24	Medical ..	10,85,091	11,10,000	11,00,000	11,42,000
26	Scientific and minor other de- partments ..	3,97,608	3,63,000	3,70,000	4,00,000
29	Superannuations ..	8,61,750	8,82,000	8,96,000	9,19,000
30	Stationery and printing ..	8,51,235	7,50,000	7,56,000	7,46,000
31	Miscellaneous ..	2,58,644	2,10,000	2,62,000	2,45,000
32	Famine relief ..	32,024	..	10,000	..
46	Civil Buildings, Roads and Services—Civil officers ..	2,64,611	2,67,000	3,65,000	3,35,830
	Net Public works debits ..	23,48,396	23,66,000	27,20,000	25,50,000
	Contributions ..	2,37,271	1,15,000	1,71,700	1,28,120
	Closing balance ..	29,56,626	19,12,000	21,29,560	20,00,000
	Total ..	261,63,910	253,51,000	258,68,760	264,10,200

PROVINCIAL

ANNUAL account of the revenue for 1883-84, comparing the actuals with the estimates.

No.	Heads of receipt.	Budget estimate, 1883-84.	Actual revenue and receipts, 1883-84.	More than estimate.	Less than estimate.
I..	Land revenue ..	RS. 1,30,57,000	RS. 1,37,82,740	RS. 7,25,740	RS. ..
III..	Salt	25,000	38,337	13,337	..
IV..	Stamps	27,00,000	28,12,431	1,12,431	..
V..	Excise on spirits and drugs	33,00,000	33,05,992	5,992	..
VII..	Customs	50,000	40,495	..	9,505
VIII..	Assessed taxes ..	2,25,000	2,33,138	8,138	..
IX..	Forest	9,25,000	9,53,704	28,704	..
X..	Registration ..	3,00,000	3,16,033	16,033	..
XI..	Post Office ..	..	3	3	..
XV..	Law and Justice ..	7,78,000	5,80,753	..	1,97,257
XVI..	Police	3,29,000	3,30,672	1,672	..
XVII..	Marine	18,000	5,446	..	12,554
XVIII..	Education.. ..	2,05,000	2,12,823	7,823	..
XIX..	Medical	78,000	1,08,166	30,166	..
XX..	Scientific and other Minor departments.	99,000	1,57,008	58,008	..
XXI..	Interest	3,000	3,294	294	..
XXII..	Receipts in aid of superannuation, retired and compassionate allowances.	41,000	23,279	..	17,721
XXIII..	Stationery and printing ..	80,000	72,877	..	7,123
XXIV..	Miscellaneous ..	69,000	79,059	10,059	..
XXXI..	Irrigation and navigation ..	1,29,000	55,683	..	73,317
XXXIII..	Other Public works—				
	Civil officers ..	5,000	9,967	4,967	..
	Public Works officers ..	2,00,000	1,36,678	..	63,322
	Contributions ..	2,95,000	2,36,145	..	58,855
	Total receipts ..	2,29,11,000	2,34,94,723	5,83,723	..

SERVICES.

ANNUAL account of the expenditure for 1883-84, comparing the actuals with the estimates.

No.	Heads of disbursements.	Sanctioned grant for 1883-84.	Actual expenditure in 1883-84.	More than estimate.	Less than estimate.
		RS.	RS.	RS.	RS.
3	Refunds and drawbacks.	71,000	1,77,596	1,06,596	..
5	Land revenue	44,32,000	45,67,890	1,35,890	..
8	Stamps	75,000	77,602	2,602	..
9	Excise	1,05,000	99,734	..	5,266
11	Customs	1,83,000	1,70,005	..	12,995
12	Assessed taxes ..	5,000	3,399	..	1,601
13	Forest	9,21,000	7,85,690	..	1,35,310
14	Registration	2,35,000	2,41,316	6,316	..
15	Post office	1,13,000	1,88,466	5,466	..
18	General Administration.	10,03,000	10,07,351	4,351	..
19	Law and Justice ..	48,03,000	46,63,809	..	1,39,191
20	Police	38,93,000	37,84,108	..	1,08,892
21	Marine	7,000	8,168	1,168	..
22	Education	10,90,000	11,65,490	75,490	..
24	Medical	10,58,000	10,85,091	27,091	..
26	Scientific and other Minor departments	4,16,000	3,97,608	..	18,392
29	Superannuation allowances and pensions ..	8,61,000	8,61,750	750	..
30	Stationery and printing.	6,97,000	8,51,265	1,54,265	..
31	Miscellaneous	2,27,000	2,58,644	31,644	..
32	Famine relief	..	32,024	32,024	..
37	Guaranteed and subsidised Railways ..	68,000	..	..	68,000
	Railway surveys ..	..	11,720	11,720	..
44	Irrigation and navigation	3,50,000	3,33,244	..	16,756
46	Other Public works—				
	Civil officers	2,70,000	2,64,611	..	5,389
	Public Works officers ..	21,48,000	21,95,793	47,793	..
	Contributions	1,40,000	2,37,271	97,271	..
	Total expenditure ..	2,31,71,000	2,33,99,645	2,28,645	..

P. W. D.
Govt. of (1885) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 19th January 1885, No. 105.

JANUARY.

Budget Estimate.

Reviewing the Civil budget estimates for
1885-86.

With order

no 875. May 10 April/85

Recorded

Sd/ J. S. S.

B. no 875. May 10 April/85

Ex^r. P. W. acct^s