GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From D. BARBOUR, Esq., Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 30th April 1886, No. 544.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1886-87.

2. It will be seen from the accompanying statement that the local estimates have been adopted by the Government of India, except under the heads IV, *Stamps*, and 18, *General Administration*. The estimate under IV, *Stamps*, has been raised, with reference to the past year's actuals. Under 18, *General Administration*, a reduction of Rs. 6,000 has been made in the allowance to the Presidency Bank, owing to the proposed transfer of Savings Banks in the districts to the Post Office.

31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

3. IX and 11, *Forest.*—The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

4. The reasons for the estimates of revenue and expenditure under the heads of Famine Relief and Insurance, Railways, Irrigation, and Buildings and Roads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. The sum of six lakhs has been deducted from the Provincial share of the Land Revenue for 1886-87, as a contribution towards meeting the Imperial expenditure of the year, necessitated by the position of the finances.

No.

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

Enclosures.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1886-87.

Provincial Proportion—28·8073.

	Rs.	Rs.
Gross Land Revenue		4,67,75,000
Deduct—		
Local		10,75,000
Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of 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.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	..	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	1,50,000	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts.	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,96,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	..	..	..	..	..	..	..	..
Deficit (—)	..	..	— 2,77,000	..	..	— 4,27,000	— 2,77,000	..	..	..
		— 1,69,000				— 7,04,000				

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below :—

Provincial Services.

Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	RS.	RS.	RS.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33,92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000
Expenditure.			
20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000
Expenditure.			
5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,00,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
Net Improvement ..			38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of Government.
,, Accountant-General.
,, Inspector-General of Registration.
,, ,, ,, of Police.
,, Master Attendant, Madras.

Exd. T. O'Connor.

No. 1489 dy 12 June 1886

Recorded.

(Sd) J. S. S.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st May 1886, No. 451.

B. No. 1489 dy 12 June 1886

MAY.

To

Ch. Engr. for Irrign.

Consg. Engr. for Rys.

Exr. P.W. Accts.

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

With order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

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Deduct—		
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Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of 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.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	..	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	1,50,000	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates..	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total ..	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total ..	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing ..	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total ..	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total ..	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total ..	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total ..	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues ..	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations ..	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total ..	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations ..	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total ..	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts.	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total ..	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions .	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,95,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total ..	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total ..	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total ..	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation ..	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total ..	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total ..	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total ..	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure ..	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	..	..	..	..	..	..	..	..
Deficit (—)	..	..	— 2,77,000	..	..	— 4,27,000	— 2,77,000	..	..	..
		— 1,69,000				— 7,04,000				

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below :—

Provincial Services.

Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	Rs.	Rs.	Rs.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33,92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000
Expenditure.			
20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil, Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000
Expenditure.			
5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,00,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
Net Improvement ..			38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of Government.
" Accountant-General.
" Inspector-General of Registration.
" " " of Police.
" Master Attendant, Madras.

Exd. T. O'Connor.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st May 1886, No. 451.

MAY.

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From D. BARBOUR, Esq., Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 30th April 1886, No. 544.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1886-87.

2. It will be seen from the accompanying statement that the local estimates have been adopted by the Government of India, except under the heads IV, *Stamps*, and 18, *General Administration*. The estimate under IV, *Stamps*, has been raised, with reference to the past year's actuals. Under 18, *General Administration*, a reduction of Rs. 6,000 has been made in the allowance to the Presidency Bank, owing to the proposed transfer of Savings Banks in the districts to the Post Office.

31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

3. IX and 11, *Forest.*—The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

4. The reasons for the estimates of revenue and expenditure under the heads of Famine Relief and Insurance, Railways, Irrigation, and Buildings and Roads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. The sum of six lakhs has been deducted from the Provincial share of the Land Revenue for 1886-87, as a contribution towards meeting the Imperial expenditure of the year, necessitated by the position of the finances.

No. .

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

Enclosures.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1886-87.

Provincial Proportion—28·8073.

	Rs.	Rs.
Gross Land Revenue		4,67,75,000
Deduct—		
Local		10,75,000
Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of 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.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	..	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	1,50,000	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts.	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,96,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	..	..	..	..	..	..	..	..
Deficit (—)	..	..	— 2,77,000	..	..	..	— 2,77,000	..	..	..
		— 1,69,000				— 4,27,000				
						— 7,04,000				

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below:—

Provincial Services.

Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	Rs.	Rs.	Rs.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33,92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000

Expenditure.

20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000

Expenditure.

5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,06,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
Net Improvement ..			38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of Government.
" Accountant-General.
" Inspector-General of Registration.
" " " of Police.
" Master Attendant, Madras.

Exd. T. O'Connor.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 21st May 1886, No. 451.

MAY.

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From D. BARBOUR, Esq., Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 30th April 1886, No. 544.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1886-87.

2. It will be seen from the accompanying statement that the local estimates have been adopted by the Government of India, except under the heads IV, *Stamps*, and 18, *General Administration*. The estimate under IV, *Stamps*, has been raised, with reference to the past year's actuals. Under 18, *General Administration*, a reduction of Rs. 6,000 has been made in the allowance to the Presidency Bank, owing to the proposed transfer of Savings Banks in the districts to the Post Office.

31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

3. IX and 11, *Forest.*—The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

4. The reasons for the estimates of revenue and expenditure under the heads of Famine Relief and Insurance, Railways, Irrigation, and Buildings and Roads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. The sum of six lakhs has been deducted from the Provincial share of the Land Revenue for 1886-87, as a contribution towards meeting the Imperial expenditure of the year, necessitated by the position of the finances.

No. .

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

Enclosures.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1886-87.

Provincial Proportion—28·8073.

	Rs.	Rs.
Gross Land Revenue		4,67,75,000
Deduct—		
Local		10,75,000
Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of Revenue.	Local.				Department of Finance.				In-crease.	De-crease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	1,50,000	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	..	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total ..	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total ..	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing ..	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total ..	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total ..	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total ..	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total ..	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues ..	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				In-crease.	De-crease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations ..	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total ..	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations ..	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total ..	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts.	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total ..	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions .	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,96,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total ..	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total ..	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total ..	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation ..	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total ..	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total ..	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total ..	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure ..	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	..	..	..	..	..	..	..	..
Deficit (—)	..	..	— 2,77,000	..	..	..	— 4,27,000	— 2,77,000	..	..
		— 1,69,000					— 7,04,000			

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below :—

Provincial Services.

Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	Rs.	Rs.	Rs.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33,92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000
Expenditure.			
20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000
Expenditure.			
5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,00,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
		Net Improvement ..	38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of Government.
" Accountant-General.
" Inspector-General of Registration.
" " " of Police.
" Master Attendant, Madras.

Exd. T. O'Connor.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st May 1886, No. 451.

MAY.

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From D. BARBOUR, Esq., Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 30th April 1886, No. 544.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1886-87.

2. It will be seen from the accompanying statement that the local estimates have been adopted by the Government of India, except under the heads IV, *Stamps*, and 18, *General Administration*. The estimate under IV, *Stamps*, has been raised, with reference to the past year's actuals. Under 18, *General Administration*, a reduction of Rs. 6,000 has been made in the allowance to the Presidency Bank, owing to the proposed transfer of Savings Banks in the districts to the Post Office.

31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

3. IX and 11, *Forest.*—The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

4. The reasons for the estimates of revenue and expenditure under the heads of Famine Relief and Insurance, Railways, Irrigation, and Buildings and Roads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. The sum of six lakhs has been deducted from the Provincial share of the Land Revenue for 1886-87, as a contribution towards meeting the Imperial expenditure of the year, necessitated by the position of the finances.

No. .

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

Enclosures.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1886-87.

Provincial Proportion—28·8073.

	Rs.	Rs.
Gross Land Revenue		4,67,75,000
Deduct—		
Local		10,75,000
Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of 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.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	..	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	1,50,000	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total ..	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total ..	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing ..	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total ..	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total ..	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total ..	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total ..	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues ..	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations ..	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total ..	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations ..	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total ..	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts. .	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total ..	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions .	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,96,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total ..	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total ..	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total ..	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation ..	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total ..	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total ..	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total ..	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure ..	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	— 2,77,000	..	..	..	— 4,27,000	— 2,77,000	..	..
Deficit (—)	..	..		..	..	..			..	..
		— 1,69,000				— 7,04,000				

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below:—

Provincial Services.

Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	Rs.	Rs.	Rs.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33,92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000
Expenditure.			
20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000
Expenditure.			
5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,06,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
Net Improvement ..			38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of Government.
" Accountant-General.
" Inspector-General of Registration.
" " " of Police.
" Master Attendant, Madras.

Exd. T. O'Connor.

Ch. 426/86

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st May 1886, No. 451.

Bch 1489 Sr 2/6/86

MAY.

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From D. BARBOUR, Esq., Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 30th April 1886, No. 544.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1886-87.

2. It will be seen from the accompanying statement that the local estimates have been adopted by the Government of India, except under the heads IV, *Stamps*, and 18, *General Administration*. The estimate under IV, *Stamps*, has been raised, with reference to the past year's actuals. Under 18, *General Administration*, a reduction of Rs. 6,000 has been made in the allowance to the Presidency Bank, owing to the proposed transfer of Savings Banks in the districts to the Post Office.

31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

3. IX and 11, *Forest.*—The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

4. The reasons for the estimates of revenue and expenditure under the heads of Famine Relief and Insurance, Railways, Irrigation, and Buildings and Roads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. The sum of six lakhs has been deducted from the Provincial share of the Land Revenue for 1886-87, as a contribution towards meeting the Imperial expenditure of the year, necessitated by the position of the finances.

—

No. .

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

Enclosures.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1886-87.

Provincial Proportion—28·8073.

	Rs.	Rs.
Gross Land Revenue		4,67,75,000
Deduct—		
Local		10,75,000
Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of 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.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	..	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	1,50,000	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total ..	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total ..	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing ..	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total ..	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total ..	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total ..	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total ..	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues ..	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations ..	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total ..	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations ..	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total ..	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts.	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total ..	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions .	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,96,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total ..	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total ..	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total ..	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation ..	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total ..	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total ..	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total ..	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure ..	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	..	..	..	..	..	..	..	..
Deficit (—)	..	..	— 2,77,000	..	..	— 4,27,000	— 2,77,000	..	..	..
		— 1,69,000				— 7,04,000				

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below :—

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Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	Rs.	Rs.	Rs.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33.92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000
Expenditure.			
20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000
Expenditure.			
5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,06,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
Net Improvement ..			38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Departments of Government.
,, Accountant-General.
,, Inspector-General of Registration.
,, ,, ,, of Police.
,, Master Attendant, Madras.

Exd. T. O'Connor.

No. 1489 W. d/12 June 1886

Recorded.

(Sd) J.S.S.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st May 1886, No. 451.

B. No. 1489 W. d/12 June 1886

MAY.

To.

Ch. Engr for Irrign

Consg. Engr for Rys

Exr. P. W. Accts

with order

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

Read letter—

From the Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to Government, dated Simla, the 7th April 1884, No. 150.

I AM directed to acknowledge the receipt of the estimates of Revenue and Expenditure of the Madras Presidency for the year 1884-85.

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

III. Salt. } The estimates under these heads have been altered
VII. Customs. } with reference to the past year's actuals.

XXIII. Stationery and Printing.—The estimate of Rs. 70,000 originally proposed under this head has been accepted by the Government of India.

5. Land Revenue. } The increase under Land Revenue and decrease
19. Law and Justice. } under Law and Justice are on account of Agency charges in the Godaveri District, which have been transferred from the latter to the former head.

31 Miscellaneous.—The decrease under this head is due to the transfer to 8—Stamps of Rs. 10,000 on account of discount on stamped papers introduced for copying Judicial documents.

49. Exchange.—The grant has been fixed for the whole head, and distributed according to the amount of bills likely to be drawn on each presidency.

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

4. A memorandum is annexed showing how the Provincial share of Land Revenue is calculated.

5. In consequence of these modifications, the Provincial and Local deficit of Rs. 8,30,000 is increased to Rs. 8,32,000.

COPY of this letter, and of the memorandum and statement, forwarded to the Comptroller General and the Accountant General, Madras.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1884-85.

	Rs.	Rs.
Total Land Revenue		4,61,00,000
Deduct—		
Local		11,00,000
		4,50,00,000
Provincial share calculated at the percentage (28·8073) fixed in the orders of 17th March 1882		1,29,63,000
Add—		
Special contribution to the Madras Government		5,00,000
Special contribution on account of the new rules for the calculation of stationery		65,000
Special contribution on account of the Tanjore survey ...		2,00,000
Special contribution on account of the transfers to the head of Stamps in connection with the newly introduced stamped papers for copying Judicial documents ...		95,000
		1,38,23,000
Deduct—		
Amounts payable to the Imperial Government as follows :—		
	Rs.	
Refund of Famine outlay	50,000	
Water-works adjustment	1,00,000	
Savings in Customs Establishment	42,000	
Salary of the Inspector General of Local Fund Establishments charged to Imperial ...	12,000	
School of Ordnance Artificers transferred from Provincial to the Military Department ...	1,000	
Inter-provincial adjustments	7,000	
		2,12,000
Total Provincial share		1,36,11,000
Local Share		11,00,000
	Rs.	
Imperial share	3,13,89,000	
Imperial portion due to Irrigation ...	33,21,000	
		2,80,63,000
		4,27,79,000

STATEMENT.

MAD

Estimates,

HEADS OF REVENUE.	LOCAL, AS FINALLY REPORTED BY THE LOCAL GOVERNMENT AND THE ACCOUNTANT GENERAL.				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	...	22,05,000	45,42,000	...	...	20,40,000	45,42,000	...	...	...
Principal Heads of Revenue—										
I.—Land Revenue	2,80,66,000	1,36,13,000	11,00,000	4,27,79,000	2,80,68,000	1,36,11,000	11,00,000	4,27,79,000	...	...
III.—Salt	1,47,54,000	36,000	...	1,47,90,000	1,44,64,000	36,000	...	1,45,00,000	...	2,90,000
IV.—Stamps	28,25,000	28,25,000	...	56,50,000	28,25,000	28,25,000	...	56,50,000	...	...
V.—Excise	3,387,000	32,87,000	...	65,74,000	32,87,000	32,87,000	...	65,74,000	...	...
VI.—Provincial Rates	...	...	64,33,000	64,33,000	...	...	64,33,000	64,33,000	...	...
VII.—Customs	11,00,000	30,000	...	11,30,000	10,70,000	30,000	...	11,00,000	...	30,000
VIII.—Assessed Taxes	2,35,000	2,35,000	...	4,70,000	2,35,000	2,35,000	...	4,70,000	...	...
IX.—Forest	...	10,36,000	...	10,36,000	...	10,36,000	...	10,36,000	...	...
X.—Registration	3,15,000	3,15,000	...	6,30,000	3,15,000	3,15,000	...	6,30,000	...	...
XI.—Tributes	34,46,000	...	...	34,46,000	34,46,000	...	...	34,46,000	...	...
Post Office, Telegraph, and Mint—										
XII.—Post Office ...	...	...	...	...	...	...	...	...	...	...
XIV.—Mint ...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Department—										
XV.—Law and Justice		6,87,000	...	6,87,000	...	6,87,000	...	6,87,000	...	...
XVI.—Police		3,73,000	...	3,73,000	...	3,73,000	...	3,73,000	...	...
XVII.—Marine		6,000	...	6,000	...	6,000	...	6,000	...	...
XVIII.—Education		2,60,000	61,000	3,21,000	...	2,60,000	61,000	3,21,000	...	...
XIX.—Medical		81,000	11,000	92,000	...	81,000	11,000	92,000	...	...
XX.—Scientific and other Minor Departments. ...		1,16,000	...	1,16,000	...	1,16,000	...	1,16,000	...	...
Miscellaneous—										
XXI.—Interest	6,15,000	3,000	87,000	7,05,000	6,15,000	3,000	87,000	7,05,000	...	...
XXII.—Receipts in aid of Superannuations, &c.	3,85,000	40,000	1,000	4,26,000	3,85,000	40,000	1,000	4,26,000	...	...
XXIII.—Stationery and Printing ...	...	80,000	...	80,000	...	70,000	...	70,000	...	10,000
XXIV.—Miscellaneous	11,000	70,000	3,98,000	4,79,000	11,000	70,000	3,98,000	4,79,000	...	...
Revenue from Productive Public Works—										
XXVII.—Irrigation and Navigation (Direct Receipts).	1,49,000	...	...	1,49,000	1,49,000	...	...	1,49,000	...	...
Madras Irrigation and Canal Co. (Net Traffic Receipts).	...	...	...	...	...	...	...	...	...	...
XXVIII.—Portion of Land Revenue due to Irrigation.	33,21,000	...	...	33,21,000	33,21,000	...	...	33,21,000	...	...
Receipts on account of Public Works not classed as Productive—										
XXXI.—Irrigation and Navigation ...	23,000	39,000	...	62,000	23,000	39,000	...	62,000	...	...
XXXII.—Military Works	32,000	...	...	32,000	32,000	...	...	32,000	...	...
XXXIII.—Civil Buildings, Roads and Services ...		2,04,000	6,69,000	8,73,000	...	2,04,000	6,69,000	8,73,000	...	...
Receipts by Military Department—										
XXXIV.—Army	16,93,000	...	...	16,93,000	16,93,000	...	...	16,93,000	...	...
TOTAL REVENUE ...	6,02,57,000	2,33,36,000	87,60,000	9,23,53,000	5,99,39,000	2,33,24,000	87,60,000	9,20,23,000	...	3,30,000
Contributions	...	2,23,000	2,34,000	...	...	2,23,000	2,34,000	...	...	...
GRAND TOTAL ...	...	2,57,64,000	1,35,36,000	...	...	2,55,87,000	1,35,36,000	...	...	...

RAS.

1884-85.

HEADS OF EXPENDITURE.	LOCAL, AS FINALLY REPORTED BY THE LOCAL GOVERNMENT AND THE ACCOUNTANT GENERAL.				DEPARTMENT OF FINANCE.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest—										
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	8,000	...	...	8,000	8,000	...	...	8,000	...	...
2.—Interest on other obligations ...	7,94,000	...	13,000	8,07,000	7,94,000	...	13,000	8,07,000	...	...
Direct Demands on the Revenues—										
3.—Refunds and Drawbacks ...	1,38,000	71,000	11,000	2,20,000	1,38,000	71,000	11,000	2,20,000	...	...
4.—Assignments and Compensations ...	11,62,000	...	...	11,62,000	11,62,000	...	...	11,62,000	...	...
Charges in respect of Collections—										
5.—Land Revenue		47,11,000	31,15,000	78,26,000	...	47,20,000	31,15,000	78,35,000	9,000	...
7.—Salt, including cost of production ...	19,00,000	...	...	19,00,000	19,00,000	...	...	19,00,000	...	...
8.—Stamps	79,000	79,000	...	1,58,000	79,000	79,000	...	1,58,000	...	...
9.—Excise	1,05,000	1,05,000	...	2,10,000	1,05,000	1,05,000	...	2,10,000	...	...
10.—Provincial Rates	...	1,80,000	...	1,80,000	...	1,80,000	...	1,80,000	...	...
11.—Customs	...	4,000	...	8,000	4,000	4,000	...	8,000	...	...
12.—Assessed Taxes	4,000	9,86,000	...	9,86,000	...	9,86,000	...	9,86,000	...	...
13.—Forest	...	2,50,000	...	5,00,000	2,50,000	2,50,000	...	5,00,000	...	...
14.—Registration	2,50,000	2,50,000	...	5,00,000	2,50,000	2,50,000	...	5,00,000	...	...
Post Office, Telegraph and Mint—										
15.—Post Office	...	1,06,000	...	1,06,000	...	1,06,000	...	1,06,000	...	...
Salaries and Expenses of Civil Department—										
18.—General Administration	3,18,000	10,15,000	1,00,000	14,33,000	3,18,000	10,15,000	1,00,000	14,33,000	...	...
19.—Law and Justice	...	48,50,000	...	48,50,000	...	48,41,000	...	48,41,000	...	9,000
20.—Police	34,000	38,48,000	...	38,82,000	34,000	38,48,000	...	38,82,000	...	...
21.—Marine (including River Navigation)	4,000	11,000	...	15,000	4,000	11,000	...	15,000	...	...
22.—Education	...	11,60,000	6,65,000	18,25,000	...	11,60,000	6,65,000	18,25,000	...	...
23.—Ecclesiastical	3,63,000	...	...	3,63,000	3,63,000	...	...	3,63,000	...	...
24.—Medical	...	11,10,000	5,32,000	16,42,000	...	11,10,000	5,32,000	16,42,000	...	...
25.—Political	2,17,000	...	...	2,17,000	2,17,000	...	...	2,17,000	...	...
26.—Scientific and other Minor Departments.	7,000	3,63,000	...	3,70,000	7,000	3,63,000	...	3,70,000	...	...
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions ...	10,76,000	...	...	10,76,000	10,76,000	...	...	10,76,000	...	...
28.—Civil Furlough, &c., Allowances ...	...	...	...	...	...	...	...	...	...	...
29.—Superannuation, &c., Allowances ...	10,13,000	8,82,000	2,000	18,97,000	10,13,000	8,82,000	2,000	18,97,000	...	...
30.—Stationery and Printing ...	4,41,000	7,50,000	...	11,91,000	4,41,000	7,50,000	...	11,91,000	...	...
31.—Miscellaneous	31,000	2,20,000	5,04,000	7,55,000	31,000	2,10,000	5,04,000	7,45,000	...	10,000
Famine Relief and Insurance—										
32.—Famine Relief	...	...	...	...	...	...	...	...	...	...
33.—Protective Works, Railways ...	43,23,000	...	...	43,23,000	43,23,000	...	...	43,23,000	...	...
34.— Ditto. Irrigation ...	3,99,000	...	...	3,99,000	3,99,000	...	...	3,99,000	...	...
35.—Reduction of Debt	...	...	...	...	...	...	...	...	...	...
Expenditure on Productive Public Works (Revenue Account)—										
37.—Guaranteed Railways, Land and Supervision.	1,04,000	...	...	1,04,000	1,04,000	...	...	1,04,000	...	...
38.—Irrigation and Navigation (Working and Maintenance).	9,21,000	...	...	9,21,000	9,21,000	...	...	9,21,000	...	...
Expenditure on Public Works not classed as Productive—										
40.—State Railways (Capital Account) ...	2,000	12,000	...	14,000	2,000	12,000	...	14,000	...	...
44.—Irrigation and Navigation	23,77,000	3,50,000	...	27,27,000	23,77,000	3,50,000	...	27,27,000	...	...
45.—Military Works	5,91,000	...	...	5,91,000	5,91,000	...	...	5,91,000	...	...
46.—Civil Buildings, Roads, and Services ...	1,43,000	25,07,000	44,14,000	70,64,000	1,43,000	25,07,000	44,14,000	70,64,000	...	...
Army Services—										
47.—Army	2,65,17,000	...	...	2,65,17,000	2,65,17,000	...	...	2,65,17,000	...	...
49.—EXCHANGE	8,16,000	...	...	8,16,000	16,79,000	...	...	16,79,000	8,63,000	...
TOTAL EXPENDITURE ...	4,41,37,000	2,35,70,000	93,56,000	7,70,63,000	4,50,00,000	2,35,60,000	93,56,000	7,79,16,000	8,53,000	...
Contributions	...	1,15,000	3,42,000	...	...	1,15,000	3,42,000	...	...	...
Closing Balance	...	20,79,000	38,38,000	...	...	19,12,000	38,38,000	...	...	...
GRAND TOTAL ...	...	2,57,64,000	1,35,36,000	...	...	2,55,87,000	1,35,36,000	...	...	...
Provincial and Local—										
Surplus (+)	...	...	...	...	...	...	...	...	...	...
Deficit (—)	...	— 1,26,000	— 7,04,000	...	...	— 1,28,000	— 7,04,000	...	...	...
		—8,30,000				—8,32,000				

Read also the following—

From Government of India, Department of Finance and Commerce, No. 138, dated 7th April, 1884.
From Accountant-General, No. 1351, dated 13th April, 1884.
From Examiner, Public Works Accounts, dated 6th May 1884.
Preliminary Statement of Provincial Accounts, dated 16th May, 1884.
Telegram to Examiner, Public Works Accounts, dated 22nd June, 1884.
" from Examiner, Public Works Accounts, dated 23rd June, 1884.
" to Examiner, Public Works Accounts, dated 26th June, 1884.

Read—also telegram from Examiner, Public Works Accounts, dated 27th June 1884.

"The figures given in my telegram of 23rd excluded Irrigation and Navigation Accounts. The receipts are 55,677 and outlay 3,37,309 as stated by you. The revised estimate for other provincial outlay as accepted by Government of India and entered in Budget for 1884-85 is 22,67,190 and the outlay wired by me being 21,76,300 the difference is only 90,890 and not 3,22,000."

Order—dated 13th August 1884, No. 1872, Financial.

The official year 1883-84 opened with a balance of Rs. 26,31,096 to credit of Provincial Services proper.

Setting down the receipts in the Public Works Department at Rs. 1,49,477 and allowing for the mutual adjustments between Imperial and Provincial and for an adjustment of Rs. 47,624, on account of the Local Fund Establishments in the Presidency town, the revenues of the twelve month ending March 31st 1884, amounted to Rs. 235,43,586, and the expenditure to Rs. 232,41,582.

The year 1883-84 closed therefore with a balance to credit of Rs. 29,33,100, or Rs. 3,02,004 more than the opening balance.

2. The revenue as above stated, includes the following *plus* and *minus* items, representing mutual adjustments between Imperial and Provincial, which will be exhibited in the final accounts under 'Land Revenue, Receipts':—

Plus Entries.

	Rs.
(1) Special contribution to the Madras Government from Imperial	2,50,000
(2) Contribution on account of a change of rate in the Stationery Accounts	65,000
(3) Contribution on account of the Tanjore Survey	1,20,000
Total Rs.	4,35,000

Minus Entries.

	Rs.
(1) Refund of famine outlay	62,464
(2) Water works adjustment	1,47,679
(3) Savings on Customs Establishment	42,000
(4) Salary of Inspector of Local Fund Accounts for two years	24,000
(5) Inter-provincial adjustment	7,000
Total Rs.	2,83,143

Excluding from the *plus* entries, as *extraordinary* receipts, Nos. (1) and (3), (the latter with reference to the proposed change in the character of the Tanjore Survey), and transferring to *expenditure* Nos. (2) and (3) of the *minus* entries, the ordinary actual revenue of the year may be set down at Rs. 233,65,000 in round numbers, and the ordinary actual expenditure (omitting the excess outlay on Stationery, a charge which would in ordinary course have appeared in the accounts of the current official year) at Rs. 233,55,000.

This result would be satisfactory, were it not for the fact that the ordinary revenue as above stated included what must be regarded, in the absence of explanation, as abnormal receipts under Land Revenue.

3. The heads of revenue and expenditure under which there was a considerable difference between the budget estimate and the actual receipts were the following:—

Heads of Revenue.	More than Estimate.	Less than Estimate.	Cause of difference.
	Rs.	Rs.	
Land Revenue	6,20,000	.....	Larger collections.
Stamps	35,000	.....	.....
Law and Justice	.....	2,30,000	Restriction of jail manufactures under the orders of the Government of India, and Miscellaneous causes.
Medical	29,000	.....	.....
Scientific and Minor Departments.	60,000	.....	Local Cinchona Sale.
Miscellaneous	1,45,000	.....	Credit of value of impressed Stamp Papers for copies of Judicial Documents.

Heads of Expenditure.	More than Estimate.	Less than Estimate.	Cause of difference.
	Rs.	Rs.	
Refunds	1,06,000	.....	Unexpected refunds of water tax and profits of Zamindari Estates in Godavari, and payments on account of losses sustained by arrack contractors in Madura and Tinnevelly.
Land Revenue	1,40,000	.....	Increased process service charges and Tanjore Revenue Survey Charges.
Forest	.....	1,70,000	.....
Law and Justice	.....	2,15,000	Diminution of Jail charges, and miscellaneous causes.
Police	.....	1,34,000	.....
Education	54,000	.....	Transfer to this head of charges on account of the School of Agriculture.
Stationery and Printing ...	1,51,000	.....	Issue during year of stores which would in ordinary course have been issued during and charged against the current official year (1884-85); District Press of Anantapur; and other causes.
Miscellaneous	1,19,000	.....	Copyist establishments, and miscellaneous causes.
Guaranteed and Subsidised Railways.	.....	68,000	Delay in forming the Nilgiri Railway Company.
P. W. Department ...	.....	1,34,000	Changes in programme.

The Revenue department will ascertain and report the cause of the large excess receipts under Land Revenue.

4. Turning to the estimates for the current official year as passed by the Government of India, the Government observe that the Revenues have been set down at Rs. 233,29,000 and the charges at Rs. 234,33,000. The opening balance to credit of Provincial Services proper would thus be reduced at the end of the year to Rs. 28,30,000. Allowance must, however, be made for the debit during 1883-84 of more than Rs. 70,000 to Stationery on account of issues provided for in the budget estimate of 1884-85. Adding this amount, the estimated closing balance is raised to Rs. 29,00,000 in round numbers, or Rs. 9,00,000 above the standing balance prescribed by the Government of India. Again, it is immaterial whether the standing balance consists entirely of Provincial funds, or partly of them and partly of Pound funds, the transactions of which enter into the accounts as rendered to the Government of India. The sum of Rs. 1,49,192 * must accordingly be added to the opening balance of Provincial Services proper, raising it to Rs. 30,82,292 and of Rs. 1,11,200 † to the closing balance as above stated, raising it to Rs. 30,10,000 in round numbers.

* Opening Pound fund balance on 1st April 1884.

† Estimated closing Pound fund balance.

The Government have therefore a sum of about ten lakhs available over and above the standing balance of twenty lakhs.

There will also be additional charges of half * a lakh, approximately, on account of the numerous retirements from the Covenanted Civil Service, shown under the head 'Superannuations and Pensions,' and possibly of a lakh and three quarters † in consequence of Mr. Garstin's scheme, which still, however, requires the sanction of the Government of India. There will be a further debit, the amount of which is as yet uncertain, in the event of the Government of India sanctioning the proposal to convert the Tanjore Irrigation Survey into a Revenue Survey. From the balance of seven lakhs and three quarters the Government resolve to make the grants marginally noted.

	Rs.
* Pensions	50,000
† Mr. Garstin's scheme	1,75,000
To Local Funds—	
(1.) On account of the Vaigai bridge, Instalment of Rs. 60,000 ...	25,000
(2.) Canara, for roads and bridges ...	25,000
(3.) To Public Works Department ...	3,25,000
(4.) To Madras Municipality as grant-in-aid to Water supply scheme.	75,000
Total ...	6,75,000
Balance ...	3,25,000

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

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

[Appendix.

APPENDIX.

Budget Estimate 1884-85, Provincial Services, excluding transactions of Pound Fund, omitting hundreds.

Receipts.	Government of India Estimate.	Charges.	Government of India Estimate.
Opening Balance ...	19·05	Refunds and Draw backs	71
Land Revenue ...	136·11	Land Revenue ...	47·20
Salt	36	Stamps	79
Stamps	28·25	Excise	1·05
Excise	32·87	Customs	1·80
Customs	30	Assessed Taxes ...	4
Assessed Taxes ...	2·35	Forest	9·86
Forests	10·36	Registration	2·50
Registration	3·15	Post Office	1·06
Law and Justice ...	6·87	General Administration	10·15
Police	1·55	Law and Justice ...	48·41
Marine	6	Police	37·11
Education	2·60	Marine	11
Medical	81	Education	11·60
Scientific and other Minor Departments ...	1·16	Medical	11·10
Interest	3	Scientific and Minor Departments ...	3·08
Superannuations ...	40	Superannuations ...	8·82
Stationery and printing	70	Stationery and Printing	7·50
Miscellaneous ...	70	Miscellaneous ...	2·10
Civil Building Roads and Services ...	2·04	Civil Buildings, Roads and Services ...	24·82
Irrigation and Navigation	39	State Railways and Irrigation and Navigation ...	3·62
Contributions ...	2·23	Contributions ...	90
		Closing Balance ...	18·01
Total...	252·34	Total...	252·34

(Signed.) H. CLOGSTOUN,
Accountant General.

Govt. of {1884} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., dated 13th August 1884, No. 1872.

AUGUST.

Budget Estimates.

Passing orders on letter from the Government of India sanctioning the Estimates of Revenue and Expenditure of this Presidency for 1884-85.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

No. 42 I.

Note by the Chief Engineer for Irrigation.

The estimate for restoring the Red Hills tank of the Madras Water Supply and Irrigation Extension Project has been worked out, and will amount to about Rs. 1,50,000. The restoration of the Cholaveram tank will probably cost a further sum of Rs. 25,000, but detailed estimates cannot be submitted till the water level in the tank, which is at present being held up for the supply of Madras, is reduced. Altogether it is probable that, including the cost of the ringbunds at both tanks, nearly two lakhs will be required for expenditure on the restoration of the works, or, including establishment and tools and plant charges, the amount required will be Rs. 2,50,000 as shown below:—

	Rs.
Works	2,00,000
Establishment	46,000
Tools and plant	4,000
Total ..	2,50,000

This amount is chargeable to the revenue account of the project.

2. Deducting Rs. 62,000 * sanctioned for the current year the amount required for the official year 1885-86 will be Rs. 1,88,000, and it is recommended that this amount may accordingly be sanctioned by Government in the Financial department, in addition to the allotment of Rs. 3,63,000 already granted from Provincial funds under "44, Irrigation and Navigation" for the ensuing year.

	Rs.
*G.O., No. 3,105 W., of 17th December 1884	59,000
G.O., No. 57 W., 8th January 1885.	3,000
Total ..	62,000

3. The total cost of restoring the tanks may be divided between Imperial and Provincial funds as shown in the margin, in the proportion of 42 and 58 respectively, these being the rates approved by the Secretary of State in his despatch, No. 40 (Public Works), dated 17th August 1882, printed in Proceedings of Madras Government, No. 340 I., dated 21st April 1883.

	Rs.
Imperial	1,05,000
Provincial	1,45,000
Total ..	2,50,000

4. As laid down in paragraph 2 of the Government of India letter printed in Proceedings of Madras Government, No. 1751 W., dated 13th July 1882, the transfer between Provincial and Imperial funds should be effected in the Civil department, the entire expenditure connected with the project being treated in the Public Works department as chargeable to Provincial funds.

CUDDALORE, 21*st February* 1885. (Signed) J. O. HASTED, Colonel, R.E., *Chief Engineer for Irrigation.*

To the Joint Secretary to Government, P.W.D., Irrigation Branch.

No. 400-C.

MEMORANDUM.

Transferred to the Financial department with the request that the additional allotment of Rs. 1,88,000 required for the official year 1885-86 for restoring the Red Hills and Cholaveram tanks of the Madras Water Supply and Irrigation Extension Project, may be sanctioned, and that arrangements may be made for the adjustment of the expenditure on the project between Imperial and Provincial funds in the accounts of the Civil department.

(By order.)

CHEPAK, 27*th February* 1885. (Signed) C. BOWEN, Major, R.E., *Under Secy. to Govt., P.W.D.*

To the Financial department.

ORDER—dated 9th June 1885, No. 934, Financial.

The Accountant-General will place Rs. 1,88,000 at the disposal of the Public Works department. The grant from this department under 44, Irrigation and Navigation, will then stand at Rs. 5,51,000.

2. It is observed that out of the grant now made Rs. 78,960 will be ultimately adjusted in the civil accounts against Imperial.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Accountant-General.
„ Public Works department.

Exd. J. Wright.

Un 5403/85

No: 548 I dy/22nd June 1885.

Communicated to officers concerned for information and guidance.

Id/ J. S. S.

Govt. of {1885} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 9th June 1885, No. 934.

Bln 5489 22/6/85

JUNE.

To

Supdt. of Works. T. M. S.
Chief Engr. for Irrign.
Examiner A. W. Accts
Revenue Department
Supdg. Engr. V circle.

Red Hills, &c., Tanks.

Sanctioning, with remarks, a further grant of Rs. 1,88,000 for restoring the Red Hills and Cholaveram tanks of the Madras Water Supply and Irrigation Extension Project.

With Order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

Read letter—

From the Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to the Government of Madras, dated Simla, 21st April 1885, No. 335.

I AM directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of the Madras Presidency for the year 1885-86.

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

III.—Salt. } The estimates have been settled for the whole head accord-
IV.—Excise. } ing to latest information, and distributed among the several provinces.

1.—Interest on Ordinary Debt. The estimate of the Comptroller and Auditor General has been accepted under this head.

IX and 13.—Forest. The reasons for the Estimates of Revenue and Expenditure under this head will be communicated in the Home Department.

49.—Exchange. The grant has been fixed for the whole head, and distributed according to the amount of bills likely to be drawn on each presidency.

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

4. A memorandum is annexed showing how the Provincial share of Land Revenue is calculated.

5. In consequence of the alterations made by the Government of India, the Provincial and Local deficit of Rs. 6,43,000 is reduced to Rs. 5,64,000.

COPY of this letter, and of the memorandum and statement, forwarded to the Comptroller and Auditor General and the Accountant General, Madras.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1885-86.

	Rupees.
Total Land Revenue	4,76,55,000
Deduct—	
Local...	10,80,000
	4,65,75,000
Provincial share calculated at the percentage (28·8073) fixed in the orders of 17th March 1882	1,34,17,000
Add—	
Special contribution to the Madras Government	5,00,000
Special contribution on stationery account	65,000
Record-room receipts	95,000
Inter-Provincial adjustments	1,000
	1,40,78,000
Deduct—	
Amount payable to the Imperial Government as follows:—	
Refund of Famine outlay	34,000
Water-works adjustments	1,00,000
Interest on that account	14,000
Savings in Customs Establishment	42,000
Salary of the Inspector of Local Fund Accounts recovered by Provincial from Local	12,000
Cost of School of Ordnance Artificers transferred to the Military Department	4,000
For Irrigation Works executed by the Public Works Department on local account	5,000
Refund of Imperial contribution for Tanjore Irrigation Survey abandoned	1,00,000
	3,11,000
Total Provincial share	1,37,67,000

STATEMENT.

MAD

Estimates,

REVENUE.	LOCAL AS FINALLY REPORTED BY THE ACCOUNTANT GENERAL.				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	...	20,45,000	39,94,000	...	...	21,23,000	39,94,000	...	...	...
Principal Heads of Revenue—										
I.—Land Revenue	2,92,93,000	1,37,67,000	10,80,000	4,41,40,000	2,92,93,000	1,37,67,000	10,80,000	4,41,40,000	...	...
III.—Salt	1,42,76,000	58,000	...	1,43,34,000	1,43,95,000	58,000	...	1,44,53,000	1,19,000	...
IV.—Stamps	28,25,000	28,25,000	...	56,50,000	28,25,000	28,25,000	...	56,50,000	...	...
V.—Excise	40,32,000	40,33,000	...	80,65,000	41,12,000	41,13,000	...	82,25,000	1,60,000	...
VI.—Provincial Rates	...	...	64,34,000	64,34,000	...	...	64,34,000	64,34,000	...	...
VII.—Customs	10,70,000	30,000	...	11,00,000	10,70,000	30,000	...	11,00,000	...	...
VIII.—Assessed Taxes	2,35,000	2,35,000	...	4,70,000	2,35,000	2,35,000	...	4,70,000	...	...
IX.—Forest	...	12,22,000	...	12,22,000	...	12,22,000	...	12,22,000	...	...
X.—Registration	3,50,000	3,50,000	...	7,00,000	3,50,000	3,50,000	...	7,00,000	...	...
XI.—Tributes	34,46,000	...	...	34,46,000	34,46,000	...	...	34,46,000	...	...
Receipts by Civil Departments—										
XV.—Law and Justice	...	5,96,000	...	5,96,000	...	5,96,000	...	5,96,000	...	...
XVI.—Police	...	3,10,000	...	3,10,000	...	3,10,000	...	3,10,000	...	...
XVII.—Marine	...	6,000	...	6,000	...	6,000	...	6,000	...	...
XVIII.—Education	...	2,31,000	1,09,000	3,40,000	...	2,31,000	1,09,000	3,40,000	...	...
XIX.—Medical	...	90,000	20,000	1,10,000	...	90,000	20,000	1,10,000	...	...
XX.—Scientific and other Minor Departments.	...	1,64,000	...	1,64,000	...	1,64,000	...	1,64,000	...	...
Miscellaneous—										
XXI.—Interest	5,42,000	3,000	79,000	6,24,000	5,42,000	3,000	79,000	6,24,000	...	...
XXII.—Receipts in aid of Superannuation, &c.	3,48,000	26,000	1,000	3,75,000	3,48,000	26,000	1,000	3,75,000	...	...
XXIII.—Stationery and Printing	...	74,000	...	74,000	...	74,000	...	74,000	...	...
XXIV.—Miscellaneous	13,000	63,000	4,13,000	4,89,000	13,000	63,000	4,13,000	4,89,000	...	...
Revenue from Productive Public Works—										
XXVII.—Irrigation and Navigation (Direct Receipts).	1,29,000	...	...	1,29,000	1,29,000	...	...	1,29,000	...	...
XXVIII.—Portion of Land Revenue due to Irrigation.	35,15,000	...	...	35,15,000	35,15,000	...	...	35,15,000	...	...
Receipts on Account of Public Works not classed as Productive—										
XXXI.—Irrigation and Navigation	23,000	49,000	...	72,000	23,000	49,000	...	72,000	...	...
XXXII.—Military Works	30,000	...	...	30,000	30,000	...	...	30,000	...	...
XXXIII.—Civil Buildings, Roads and Services.	...	1,30,000	6,46,000	7,76,000	....	1,30,000	6,46,000	7,76,000	...	...
Receipts by Military Department—										
XXXIV.—Army	17,64,000	...	...	17,64,000	17,64,000	...	...	17,64,000	...	...
TOTAL	6,18,91,000	2,42,62,000	87,82,000	9,49,35,000	6,20,90,000	2,43,42,000	87,82,000	9,52,14,000	2,79,000	...
Contributions		1,77,000	*3,18,000			1,77,000	3,18,000			
GRAND TOTAL		2,64,84,000	1,30,94,000			2,66,42,000	1,30,94,000			

* From Provincial ... Rs. 2,04,000
„ Local ... 1,14,000
Total ... 3,18,000

RAS.

1885-86.

EXPENDITURE.	LOCAL AS FINALLY REPORTED BY THE ACCOUNTANT GENERAL.				DEPARTMENT OF FINANCE.				INCREASE.	DECREASE.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest—										
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	9,000	...	...	9,000	8,000	...	...	8,000	...	1,000
2.—Interest on Other Obligations	8,46,000	...	12,000	8,58,000	8,46,000	...	12,000	8,58,000	...	...
Direct Demand on the Revenues—										
3.—Refunds and Drawbacks	1,32,000	72,000	10,000	2,14,000	1,32,000	72,000	10,000	2,14,000	...	...
4.—Assignments and Compensations	11,64,000	...	...	11,64,000	11,64,000	...	...	11,64,000	...	...
Charges in respect of Collections—										
5.—Land Revenue	...	50,52,000	31,67,000	82,19,000	...	50,52,000	31,67,000	82,19,000	...	...
7.—Salt	17,20,000	...	...	17,20,000	17,20,000	...	...	17,20,000	...	...
8.—Stamps	80,000	80,000	...	1,60,000	80,000	80,000	...	1,60,000	...	...
9.—Excise	1,28,000	1,27,000	...	2,55,000	1,28,000	1,27,000	...	2,55,000	...	...
11.—Customs	...	1,70,000	...	1,70,000	...	1,70,000	...	1,70,000	...	...
12.—Assessed Taxes	5,000	4,000	...	9,000	4,000	5,000	...	9,000	...	...
13.—Forest	...	11,22,000	...	11,22,000	...	11,22,000	...	11,22,000	...	...
14.—Registration	2,75,000	2,76,000	...	5,51,000	2,75,000	2,76,000	...	5,51,000	...	...
Post Office, Telegraph, and Mint—										
15.—Post Office	...	1,07,000	...	1,07,000	...	1,07,000	...	1,07,000	...	...
Salaries and Expenses of Civil Departments—										
18.—General Administration	3,18,000	10,10,000	1,08,000	14,36,000	3,18,000	10,10,000	1,08,000	14,36,000	...	...
19.—Law and Justice	...	47,78,000	...	47,78,000	...	47,78,000	...	47,78,000	...	...
20.—Police	27,000	38,28,000	...	38,55,000	27,000	38,28,000	...	38,55,000	...	...
21.—Marine	...	1,33,000	...	1,33,000	...	1,33,000	...	1,33,000	...	...
22.—Education	...	11,09,000	6,94,000	18,03,000	...	11,09,000	6,94,000	18,03,000	...	...
23.—Ecclesiastical	3,60,000	...	...	3,60,000	3,60,000	...	...	3,60,000	...	...
24.—Medical	...	11,42,000	5,85,000	17,27,000	...	11,42,000	5,85,000	17,27,000	...	...
25.—Political	2,07,000	...	...	2,07,000	2,07,000	...	...	2,07,000	...	...
26.—Scientific and other Minor Departments.	6,000	4,00,000	...	4,06,000	6,000	4,00,000	...	4,00,000	...	...
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	10,46,000	...	...	10,46,000	10,46,000	...	...	10,46,000	...	...
29.—Superannuation Allowances and Pensions.	10,42,000	9,19,000	3,000	19,64,000	10,42,000	9,19,000	3,000	19,64,000	...	...
30.—Stationery and Printing	60,000	7,46,000	...	8,06,000	60,000	7,46,000	...	8,06,000	...	...
31.—Miscellaneous	23,000	2,45,000	4,86,000	7,54,000	23,000	2,45,000	48,60,000	7,54,000	...	...
Famine Relief and Insurance—										
32.—Famine Relief	...	80,000	...	80,000	...	80,000	...	80,000	...	...
34.—Protective Works, Irrigation	4,00,000	...	...	4,00,000	4,00,000	...	...	4,00,000	...	...
Expenditure on Productive Public Works (Revenue Account)—										
37.—Guaranteed and Subsidised Railways (Interest and Profits).	2,54,000	...	...	2,54,000	2,54,000	...	...	2,54,000	...	...
38.—Irrigation and Navigation (Working and Maintenance).	10,00,000	...	...	10,00,000	10,00,000	...	...	10,00,000	...	...
Expenditure on Public Works not classed as Productive—										
40.—State Railways (Capital Account)	...	37,000	...	37,000	...	37,000	...	37,000	...	...
44.—Irrigation and Navigation	25,85,000	3,63,000	...	29,48,000	25,85,000	3,63,000	...	29,48,000	...	...
45.—Military Works	6,50,000	...	...	6,50,000	6,50,000	...	...	6,50,000	...	...
46.—Civil Buildings, Roads, and Services.	1,00,000	26,02,000	42,20,000	69,22,000	1,00,000	26,02,000	42,20,000	69,22,000	...	...
Army Services—										
47.—Army	2,67,29,000	...	...	2,67,29,000	2,67,29,000	...	...	2,67,29,000	...	...
49.—Exchange	17,90,000	...	...	17,90,000	21,33,000	...	...	21,33,000	3,43,000	...
TOTAL	4,09,56,000	2,44,02,000	92,85,000	7,46,43,000	4,12,97,000	2,44,03,000	92,85,000	7,49,85,000	3,43,000	...
Contributions	...	2,04,000	*2,91,000		...	2,04,000	2,91,000		...	...
Closing Balance	...	18,78,000	35,18,000		...	20,35,000	35,18,000		...	...
GRAND TOTAL		2,64,84,000	1,30,94,000			2,66,42,000	1,30,94,000			
Provincial and Local Surpluses (+)		−1,67,000	−4,76,000			−88,000	−4,76,000			
		−6,43,000				−5,64,000				
Deficits (−)										

* To Provincial ... Rs. 1,77,000
„ Local ... 1,14,000
Total ... 2,91,000

Read also the following :—

Letter from the Accountant General, dated 13th May 1885, No. J.B.E.-70, and Telegram, dated 4th June 1885.

ORDER—dated 25th June 1885, No. 984, Financial.

Communicated to Departments of Government.

G. O. No. 831, May 7, 1885, Financial.
" " 845, May 9, 1885 "
" " 222, June 6, 1885 "
" " 934, June 9, 1835 "

It is observed that the estimates under several major heads of expenditure have since been reduced with reference to the marginally noted orders.

2. A revised abstract estimate will shortly be forwarded to the Government of India for formal sanction.

(True Extract.)

Chief Secretary.

To Departments of Government.
To the Accountant General.

No 2292 W. 17. 9. 84
" 1147 W. 15. 5. 85
" 5485. 22. 6. 85

No. 1630 W dated 13th July/85

B/

Recorded
Recorded

Cl.
9-7-85

10-7-85

Rec'd 5785

5 I.C.

Govt. of {1885} Madras.

FINANCIAL.

Issued

Recd. 2/7/85. Encl.

G.O., 25th June 1885, No. 984.

No 1630 W dated 13th July 1885

B/ 1147

JUNE.

Budget Estimates.

Communicating letter from the Government of India remarking on the estimates of revenue and expenditure of the Madras Presidency for 1885-86.

With order

Resubmitted 6. 9. 7. 85. R. 13
Ag. 1147/6. Id 17/7 5/8

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From D. BARBOUR, Esq., Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 30th April 1886, No. 544.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1886-87.

2. It will be seen from the accompanying statement that the local estimates have been adopted by the Government of India, except under the heads IV, *Stamps*, and 18, *General Administration*. The estimate under IV, *Stamps*, has been raised, with reference to the past year's actuals. Under 18, *General Administration*, a reduction of Rs. 6,000 has been made in the allowance to the Presidency Bank, owing to the proposed transfer of Savings Banks in the districts to the Post Office.

31, Exchange.—The grant has been fixed for the whole head and shown under India for the present. The detailed distribution of the amount, according to provinces, will be prepared by the Comptroller-General, and communicated hereafter to the several Accountants-General and Comptrollers.

3. IX and 11, *Forest.*—The reasons for the estimates of revenue and expenditure under this head will be communicated in the Home Department.

4. The reasons for the estimates of revenue and expenditure under the heads of Famine Relief and Insurance, Railways, Irrigation, and Buildings and Roads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. The sum of six lakhs has been deducted from the Provincial share of the Land Revenue for 1886-87, as a contribution towards meeting the Imperial expenditure of the year, necessitated by the position of the finances.

No.

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

Enclosures.

Memorandum showing how the Provincial share of Land Revenue is calculated for the year 1886-87.

Provincial Proportion—28·8073.

	Rs.	Rs.
Gross Land Revenue		4,67,75,000
Deduct—		
Local		10,75,000
Land Revenue to be divided proportionately ..		4,57,00,000
Above divided proportionately—		
Imperial	3,25,35,000	
Provincial	1,31,65,000	
Add to Provincial—		
Administrative Improvements		5,00,000
Record-room Receipts and Charges		95,000
Exchange Stationery Account		65,000
Maintenance of Bangalore Prisoners in Madras jails		2,000
		6,62,000
Deduct from Provincial—		
Inter-Provincial Adjustments		4,000
Refunds on account of Tanjore Survey		1,32,000
Water-works Adjustment		1,06,000
Do. do.		10,000
Saving in Customs Establishment		42,000
Salary of Inspector, Local Fund Accounts		12,000
School of Ordnance Artificers		4,000
Moiety charges on account of Excise debited to Salt		1,22,000
Refund of Famine outlay		15,000
Local Funds Contribution to certain Imperial Irrigation charges		4,000
Special Contribution to Imperial		6,00,000
		10,45,000
Corrected distribution—		
Imperial	3,29,18,000	
Provincial	1,27,82,000	
Total Land Revenue—		
Imperial	2,93,52,000	
Do. Irrigation	35,66,000	
		3,29,18,000
Provincial		1,27,82,000
Local		10,75,000
Total ..		4,67,75,000

STATEMENT.

MAD

Estimates,

Heads of 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.
PRINCIPAL HEADS OF REVENUE—										
I.—Land Revenue	2,87,42,000	1,33,92,000	10,75,000	4,32,09,000	2,93,52,000	1,27,82,000	10,75,000	4,32,09,000	..	..
III.—Salt	1,38,63,000	1,37,000	..	1,40,00,000	1,38,63,000	1,37,000	..	1,40,00,000	..	..
IV.—Stamps	28,25,000	28,25,000	..	56,50,000	29,00,000	29,00,000	..	58,00,000	1,50,000	..
V.—Excise	42,40,000	42,40,000	..	84,80,000	42,40,000	42,40,000	..	84,80,000	..	..
VI.—Provincial Rates	..	..	64,37,000	64,37,000	..	..	64,37,000	64,37,000	..	..
VII.—Customs	10,70,000	27,000	..	10,97,000	10,70,000	27,000	..	10,97,000	..	..
VIII.—Assessed Taxes	10,70,000	2,30,000	..	13,00,000	10,70,000	2,30,000	..	13,00,000	..	..
IX.—Forest	..	13,10,000	..	13,10,000	..	13,10,000	..	13,10,000	..	..
X.—Registration	4,12,000	4,13,000	..	8,25,000	4,12,000	4,13,000	..	8,25,000	..	..
XI.—Tributes	34,46,000	..	..	34,46,000	34,46,000	..	..	34,46,000	..	..
Total ..	5,56,68,000	2,25,74,000	75,12,000	8,57,54,000	5,63,53,000	2,20,39,000	75,12,000	8,59,04,000	1,50,000	..
XII.—Interest	5,43,000	3,000	77,000	6,23,000	5,43,000	3,000	77,000	6,23,000	..	..
RECEIPTS BY CIVIL DEPARTMENTS—										
XVI.—Law and Justice	..	5,94,000	..	5,94,000	..	5,94,000	..	5,94,000	..	..
XVII.—Police	..	3,30,000	..	3,30,000	..	3,30,000	..	3,30,000	..	..
XVIII.—Marine	..	6,000	..	6,000	..	6,000	..	6,000	..	..
XIX.—Education	..	1,83,000	1,08,000	2,91,000	..	1,83,000	1,08,000	2,91,000	..	..
XX.—Medical	..	1,20,000	19,000	1,39,000	..	1,20,000	19,000	1,39,000	..	..
XXI.—Scientific and other Minor Departments.	..	1,80,000	..	1,80,000	..	1,80,000	..	1,80,000	..	..
Total ..	..	14,13,000	1,27,000	15,40,000	..	14,13,000	1,27,000	15,40,000	..	..
MISCELLANEOUS—										
XXII.—Receipts in aid of Superannuations, &c.	4,66,000	24,000	1,000	4,91,000	4,66,000	24,000	1,000	4,91,000	..	..
XXIII.—Stationery and Printing ..	..	78,000	..	78,000	..	78,000	..	78,000	..	..
XXV.—Miscellaneous	17,000	75,000	4,27,000	5,19,000	17,000	75,000	4,27,000	5,19,000	..	..
Total ..	4,83,000	1,77,000	4,28,000	10,88,000	4,83,000	1,77,000	4,28,000	10,88,000	..	..
RAILWAYS—										
XXVI.—State Railways (Gross Traffic Receipts).	1,15,000	..	..	1,15,000	1,15,000	..	..	1,15,000	..	..
IRRIGATION—										
XXIX.—Major Works (Direct Receipts).	2,17,000	..	..	2,17,000	2,17,000	..	..	2,17,000	..	..
Portion of Land Revenue due to Irrigation.	35,66,000	..	..	35,66,000	35,66,000	..	..	35,66,000	..	..
XXX.—Minor Works and Navigation.	20,000	54,000	..	74,000	20,000	54,000	..	74,000	..	..
Total ..	38,03,000	54,000	..	38,57,000	38,03,000	54,000	..	38,57,000	..	..
BUILDINGS AND ROADS—										
XXXI.—Military Works	30,000	..	..	30,000	30,000	..	..	30,000	..	..
XXXII.—Civil Works	..	1,10,000	6,91,000	8,01,000	..	1,10,000	6,91,000	8,01,000	..	..
Total ..	30,000	1,10,000	6,91,000	8,31,000	30,000	1,10,000	6,91,000	8,31,000	..	..
RECEIPTS BY MILITARY DEPARTMENTS—										
XXXIII.—Army Effective	15,33,000	..	..	15,33,000	15,33,000	..	..	15,33,000	..	..
Non-effective	1,54,000	..	..	1,54,000	1,54,000	..	..	1,54,000	..	..
Total ..	16,87,000	..	..	16,87,000	16,87,000	..	..	16,87,000	..	..
Total Revenues ..	6,23,29,000	2,43,31,000	88,35,000	9,54,95,000	6,30,14,000	2,37,96,000	88,35,000	9,56,45,000	1,50,000	..
Contributions	..	2,32,000	3,96,000	..	..	2,32,000	3,96,000	..	..	..
Opening balance	..	27,30,000	38,73,000	..	..	27,34,000	39,20,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..

RAS.

1886-87.

Heads of Expenditure.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks	1,30,000	71,000	9,000	2,10,000	1,30,000	71,000	9,000	2,10,000	..	..
2. Assignments and Compensations ..	11,63,000	..	..	11,63,000	11,63,000	..	..	11,63,000	..	..
CHARGES IN RESPECT OF COLLECTIONS—										
3. Land Revenue	..	46,18,000	31,72,000	77,90,000	..	46,18,000	31,72,000	77,90,000	..	..
5. Salt (including cost of production).	16,25,000	..	..	16,25,000	16,25,000	..	..	16,25,000	..	..
6. Stamps	80,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000	..	..
9. Customs	..	1,68,000	..	1,68,000	..	1,68,000	..	1,68,000	..	..
10. Assessed Taxes	76,000	4,000	..	80,000	76,000	4,000	..	80,000	..	..
11. Forest	..	12,10,000	..	12,10,000	..	12,10,000	..	12,10,000	..	..
12. Registration	3,02,000	3,02,000	..	6,04,000	3,02,000	3,02,000	..	6,04,000	..	..
Total ..	33,76,000	64,53,000	31,81,000	1,30,10,000	33,76,000	64,53,000	31,81,000	1,30,10,000	..	..
INTEREST—										
13. Interest on Ordinary debt (excluding that charged to Productive Public Works).	9,000	..	..	9,000	9,000	..	..	9,000	..	..
14. Interest on other Obligations ..	54,000	..	12,000	66,000	54,000	..	12,000	66,000	..	..
Total ..	63,000	..	12,000	75,000	63,000	..	12,000	75,000	..	..
POST OFFICE, TELEGRAPH AND MINT—										
15. Post office	..	1,07,000	..	1,07,000	..	1,07,000	..	1,07,000	..	..
SALARIES AND EXPENSES OF CIVIL DEPTS.—										
18. General Administration	3,06,000	10,53,000	1,08,000	14,67,000	3,00,000	10,53,000	1,08,000	14,61,000	..	6,000
19. Law and Justice	..	48,94,000	..	48,94,000	..	48,94,000	..	48,94,000	..	..
20. Police	28,000	38,22,000	..	38,50,000	28,000	38,22,000	..	38,50,000	..	..
21. Marine (including River Navigation).	..	39,000	..	39,000	..	39,000	..	39,000	..	..
22. Education	..	11,46,000	6,91,000	18,37,000	..	11,46,000	6,91,000	18,37,000	..	..
23. Ecclesiastical	3,60,000	..	..	3,60,000	3,60,000	..	..	3,60,000	..	..
24. Medical	..	12,27,000	5,20,000	17,47,000	..	12,27,000	5,20,000	17,47,000	..	..
25. Political	2,03,000	..	..	2,03,000	2,03,000	..	..	2,03,000	..	..
26. Scientific and other Minor Depts.	27,000	3,84,000	..	4,11,000	27,000	3,84,000	..	4,11,000	..	..
Total ..	9,24,000	1,25,65,000	13,19,000	1,48,08,000	9,18,000	1,25,65,000	13,19,000	1,48,02,000	..	6,000
MISCELLANEOUS CIVIL CHARGES—										
27. Territorial and Political Pensions .	11,00,000	..	..	11,00,000	11,00,000	..	..	11,00,000	..	..
29. Superannuation Allowances and Pensions.	1,15,000	9,76,000	5,000	10,96,000	1,15,000	9,76,000	5,000	10,96,000	..	..
30. Stationery and Printing	2,99,000	7,72,000	..	10,71,000	2,99,000	7,72,000	..	10,71,000	..	..
32. Miscellaneous	25,000	2,74,000	4,75,000	7,74,000	25,000	2,74,000	4,75,000	7,74,000	..	..
Total ..	15,39,000	20,22,000	4,80,000	40,41,000	15,39,000	20,22,000	4,80,000	40,41,000	..	..
FAMINE RELIEF AND INSURANCE—										
33. Famine Relief	..	10,000	..	10,000	..	10,000	..	10,000	..	..
35. Construction of Productive Irrigation Works.	4,30,000	..	..	4,30,000	4,30,000	..	..	4,30,000	..	..
Total ..	4,30,000	10,000	..	4,40,000	4,30,000	10,000	..	4,40,000	..	..
RAILWAYS REVENUE ACCOUNT—										
38. State Railways (Working expenses)	1,00,000	..	..	1,00,000	1,00,000	..	..	1,00,000	..	..
39. Guaranteed Companies—Surplus profits, Land and Supervision.	2,09,000	..	..	2,09,000	2,09,000	..	..	2,09,000	..	..
40. Subsidized Companies—Lands, &c.	..	50,000	..	50,000	..	50,000	..	50,000	..	..
41. Miscellaneous Railway expenditure.	..	35,000	..	35,000	..	35,000	..	35,000	..	..
Total ..	3,09,000	85,000	..	3,94,000	3,09,000	85,000	..	3,94,000	..	..
IRRIGATION—										
42. Major Works (Working expenses).	10,00,000	..	..	10,00,000	10,00,000	..	..	10,00,000	..	..
43. Minor Works and Navigation ..	25,08,000	4,66,000	..	29,74,000	25,08,000	4,66,000	..	29,74,000	..	..
Total ..	35,08,000	4,66,000	..	39,74,000	35,08,000	4,66,000	..	39,74,000	..	..
BUILDINGS AND ROADS—										
44. Military Works	6,44,000	..	..	6,44,000	6,44,000	..	..	6,44,000	..	..
45. Civil Works	38,000	24,55,000	41,80,000	66,73,000	38,000	24,55,000	41,80,000	66,73,000	..	..
Total ..	6,82,000	24,55,000	41,80,000	73,17,000	6,82,000	24,55,000	41,80,000	73,17,000	..	..
ARMY SERVICES—										
46. Army—Effective	2,86,82,000	..	..	2,86,82,000	2,86,82,000	..	..	2,86,82,000	..	..
Non-effective	29,24,000	..	..	29,24,000	29,24,000	..	..	29,24,000	..	..
Total ..	3,16,06,000	..	..	3,16,06,000	3,16,06,000	..	..	3,16,06,000	..	..
Total Expenditure ..	4,24,37,000	2,41,63,000	91,72,000	7,57,72,000	4,24,31,000	2,41,63,000	91,72,000	7,57,66,000	..	6,000
Contributions	..	2,92,000	3,36,000	..	..	2,92,000	3,36,000	..	..	..
Closing balance	..	28,38,000	35,96,000	..	..	23,07,000	36,43,000	..	..	..
Grand Total ..	..	2,72,93,000	1,31,04,000	..	..	2,67,62,000	1,31,51,000	..	..	..
PROVINCIAL AND LOCAL—										
Surplus (+)	..	+1,08,000	..	..	..	..	..	..	..	..
Deficit (—)	..	..	— 2,77,000	..	..	— 4,27,000	— 2,77,000	..	..	..
		— 1,69,000				— 7,04,000				

Order—dated 21st May 1886, No. 451, Financial.

Communicated to the departments of Government.

2. It is observed that the Government of India have taken credit in the accounts of the current year for a contribution from Provincial of Rs. 6,00,000, in consequence of the financial pressure.

3. The estimates for 1886-87, as finally passed by this Government, have been modified by the Government of India as shown below:—

Provincial Services.

Receipts.

Heads of Account.	As passed by the local Government.	As modified by the Government of India.	Difference.
	Rs.	Rs.	Rs.
Opening balance	24,29,000	27,34,000	+ 3,05,000
I. Land Revenue ..	1,33,92,000	1,27,82,000	— 6,10,000
IV. Stamps	28,75,000	29,00,000	+ 25,000
X. Registration	4,50,000	4,13,000	— 37,000
			— 6,22,000

Expenditure.

20. Police	37,76,000	38,22,000	+ 46,000
21. Marine	19,000	39,000	+ 20,000
40. Subsidized Companies..	..	50,000	+ 50,000
41. Miscellaneous Railway expenditure	34,000	35,000	+ 1,000
43. Irrigation—Minor Works and Navigation	3,66,000	4,66,000	+ 1,00,000
45. Civil Works	23,55,000	24,55,000	+ 1,00,000
			+ 3,17,000
Closing balance ..	29,41,000	23,07,000	— 6,34,000

Civil Imperial.

Receipts.

I. Land Revenue ..	3,23,08,000	3,29,18,000	+ 6,10,000
III. Salt	1,34,76,000	1,38,63,000	+ 3,87,000
IV. Stamps	28,25,000	29,00,000	+ 75,000
VIII. Assessed Taxes ..	2,30,000	10,70,000	+ 8,40,000
XII. Interest	5,64,000	5,43,000	— 21,000
XXII. Superannuation ..	3,44,000	4,66,000	+ 1,22,000
			+ 20,13,000

Expenditure.

5. Salt	17,63,000	16,25,000	— 1,38,000
10. Assessed Taxes ..	4,000	76,000	+ 72,000
14. Interest on other objections.	9,04,000	54,000	— 8,50,000
18. General Administration.	3,06,000	3,06,000	— 6,000
29. Superannuation ..	10,77,000	1,15,000	— 9,62,000
			— 18,84,000
Net Improvement ..			38,97,000

4. It will be understood that expenditure under Public Works from Provincial funds will be strictly limited to the amounts assigned by the local Government in the Financial Department.

5. The accounts of Provincial services for 1884-85, the revised estimate for 1885-86, and the budget estimate for 1886-87 will be published in the *Fort St. George Gazette* at an early date, under arrangements to be made by the Accountant-General.

(True Extract.)

Chief Secretary.

To the Departments of Government.
" Accountant-General.
" Inspector-General of Registration.
" " " of Police.
" Master Attendant, Madras.

Exd. T. O'Connor.

22½ W. 17.9.84

(4) Public 4265 ✓

B

No. 1489W. d/12 June 1886

Recorded
Recorded

Govt. of {1886} Madras.

FINANCIAL.

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7/6/1886

Issued

Recd. 5/6/86 Encl.

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8.6.86

G.O., 21st May 1886, No. 451.

9.6.86

No. 1489W d/12 June 1886

MAY.

12/6

Ch. Engr for Irrign ✓
Consg. Engr for Rys ✓
Exr. P.W. Accts. ✓

Desk
12/6/86

Budget Estimates.

Communicating, with remarks, to the departments concerned the orders of the Government of India on the — of the Madras Presidency for 1886-87.

Entered RR
12/6
with order

Dft. 4/6. 4/6 6d 1886

6-7-6 86 R 11-6-86.