(1) Number of pages 102.

(2) Date of repair 1. 2. 88

(3) Initials of the Referencer

15/4

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

public works. DEPARTMENT

G.O. No. 1243 Press, Mis.
B.P. No.

Dated 7. 5. 1887 198 .

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7th May 1887, No. 1243 W., Public Works.

1243/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Proceedings, Financial Department, dated 20th January 1887, No. 77.

Order—dated 7th May 1887, No. 1243 W., Public Works.

An additional assignment of Rs. 2,22,400 having been made to the Public Works Department in the proceedings above recorded, for expenditure on Civil Works in 1887-88, the amount is allotted as shown in the annexed statement.

2. Superintending Engineers will make early arrangements to utilise the grants now sanctioned.

3. The Superintending Engineer, I Circle will, as early as practicable, submit an estimate for constructing huts for the reserve police at Koraput.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.
" the Financial Department.
" the Public "
" the Judicial "
" the Ecclesiastical "
" the Marine "
" the Revenue "
" Secretary to BOR

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated May, 7th.

Recd.

Encl.

G.O., 7th May 1887, No. 1243 W.

MAY.

Funds

Allotting the additional assignment Rs. 2,22,400 made by the Financial Department for expenditure on Civil Works 1887-88.

1243/2

Accompaniment to G.O., No. 1243 W., dated 7th May 1887.

Statement of additional grants for 1887-88.

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Actual outlay to end of 1885-86.	Grant during 1886-87.	Allotments now made.	Total.	Remarks and References.
					Rs.	Rs.	Rs.	Rs.	Rs.	
				Civil Buildings.						
6. Administration.	Presidency ..	Madras ..	1	Government house	..	..	..	6,000		Estimate for required work will be called for.
	Nilgiri ..	Ootacamund ..	2	Additions and improvements to Government house.	79,189	6,78,942	4,300	* 5,000		* In addition to budget grant, G.O., No. 2459 W., dated 3rd Sept. 1883.
	Do. ..	Do. ..	3	Improvements to Mountstuart buildings.	19,945	3,496	4,000	+ 8,449		† In addition to budget grant, G.O., No. 1615 W., dated 13th July 1886.
	West Coast ..	Calicut ..	4	Collector's office	..	..	10,000	20,000		Estimate is awaited.
	Madura ..	Tirunkal ..	5	Improving the Deputy Tahsildar's office.	3,735	..	1,000	2,735		G.O., No. 2754 W., dated 19th Oct. 1886.
7. Minor Departments.	Presidency ..	Madras ..	6	Lightning conductors for Government Central Museum.	2,850	..	..	2,850	42,234	,, ,, 1946 W., ,, 8th Aug. 1881.
8. Law and Justice.	West Coast ..	Palamcad ..	7	Improvements to Munsif's court ..	4,236	..	2,000	2,299	2,350	,, ,, 2002 W., ,, 28th ,, 1885.
	Nilgiri ..	Tiruvalur ..	8	District Munsif's court	..	..	1,073	10,000		Estimate is awaited.
	..	..		Reserve for judicial buildings	..	..	..	‡ 18,000		‡ Will be distributed in detail hereafter.
9. Ecclesiastical.	Nilgiri ..	Ootacamund ..	9	Lightning conductors for St. Thomas' Church.	1,166	..	..	1,166	30,295	G.O., No. 2813 W., dated 25th Oct. 1886.
10. Jails ..	Presidency ..	Madras ..	10	Putting a new roof on the close prison cells in the Penitentiary.	11,250	..	2,500	8,709	11,520	,, ,, 2724 W., ,, 16th ,, ,,
	Madura ..	Madura ..	11	*District Jail.* Improving the — ..	2,859	..	..	2,820		,, ,, 3021 W., ,, 11th Dec. 1885.
11. Police ..	Vizagapatam ..	Koreput ..	12	Thirty-four huts for the reserve police ..	2,928	..	..	10,000		Estimate awaited.
	Bellary ..	Vamavole ..	13	Seven police huts	4,638	..	800	2,928		G.O., No. 88 W., dated 11th Jan. 1887.
	Kistna, Eastern.	Bezwada ..	14	Two head and ten constables' huts ..	9,990	..	3,000	3,738		,, ,, 526 W., ,, 7th Mar. 1887.
	West Coast ..	Mangalore ..	15	Additions and improvements to the office of Superintendent of Police.	27,755	..	8,000	6,990		,, ,, 2106 W., ,, 25th Aug. 1884.
	Presidency ..	Madras ..	16	Constructing reserve police lines at Purasawalkam.	2,930	..	..	16,000		,, ,, 63 W., ,, 8th Jan. 1887.
	Madura ..	Virupandi ..	17	Third-class police station-house and one head and five constables' huts.	2,650	..	..	2,930		,, ,, 932 W., ,, 26th April 1882.
	Do. ..	Samayanallur ..	18	Do. do.	3,860	..	..	2,650		,, ,, 1206 W., ,, 22nd May ,,
	Do. ..	Ammayanayakanur.	19	One second-class police station-house and one head and five constables' huts.	17,940	..	..	2,950		,, ,, 932 W., ,, 20th April ,,
15. Customs ..	West Coast ..	Cochin ..	20	Sea-customs-house stores and sheds ..	..	..	..	10,000	47,136	,, ,, 2427 W., ,, 2nd Oct. 1884.
					..	..	..	..	10,000	
				Carried over ..					1,45,201	

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated May, 7th.

Recd. *Encl.*

G.O., 7th May 1887, No. 1243 W.

MAY.

Funds

Allotting the additional assignment Rs. 2,22,400 made by the Financial Department for expenditure on Civil Works 1887-88.

1243/2

Accompaniment to G.O., No. 1243 W., dated 7th May 1887.

Statement of additional grants for 1887-88.

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Actual outlay to end of 1885-86.	Grant during 1886-87.	Allotments now made.	Total.	Remarks and References.
					Rs.	Rs.	Rs.	Rs.	Rs.	
				Civil Buildings.						
4. Administration.	Presidency ..	Madras ..	1	Government house	..	..	..	6,000		Estimate for required work will be called for.
	Nilgiri ..	Ootacamund ..	2	Additions and improvements to Government house.	6,78,642	4,300	..	* 5,000		* In addition to budget grant, G.O., No. 2459 W., dated 3rd Sept. 1883.
	Do. ..	Do. ..	3	Improvements to Mountstuart buildings ..	19,045	3,496	4,000	† 8,449		† In addition to budget grant, G.O., No. 1615 W., dated 13th July 1886.
	West Coast ..	Calicut ..	4	Collector's office	..	..	19,000	20,000		Estimate is awaited.
	Madura ..	Tirukuli ..	5	Improving the Deputy Tahsildar's office ..	3733	..	1,000	2,735	42,234	G.O., No. 2764 W., dated 19th Oct. 1886.
7. Mint Department.	Do.	Presidency ..	6	Lightning conductors for Government Central Museum.	2,850	..	..	2,850	2,850	,, ,, 1946 W., ,, 8th Aug. 1881.
8. Law and Justice.	West Coast ..	Petamad ..	7	Improvements to Munsif's court ..	4,996	..	2,000	2,299		,, ,, 2092 W., ,, 28th ,, 1885
	Nagapatam ..	Tiruvalur ..	8	District Munsif's court ..	..	..	1,073	10,000		Estimate is awaited.
				Reserve for judicial buildings	..	..	..	‡ 18,000	30,295	‡ Will be distributed in detail hereafter.
9. Ecclesiastical.	Nilgiri ..	Ootacamund ..	9	Lightning conductors for St. Thomas' Church.	1,166	..	..	1,166	1,166	G.O., No. 2813 W., dated 25th Oct. 1886.
10. Jails ..	Presidency ..	Madras ..	10	Putting a new roof on the close prison cells in the Penitentiary.	11,200	..	2,500	8,700	11,200	,, ,, 2724 W., ,, 16th ,, ,,
	Madura ..	Madura ..	11	*District Jail.* Improving the —	2,820	..	..	2,820	2,820	,, ,, 3021 W., ,, 14th Dec., 1885.
11. Police ..	Vizagapatam ..	Karaput ..	12	Thirty-four huts for the reserve police ..	10,000	..	..	10,000	11,520	Estimate awaited.
	Bellary ..	Yemmiole ..	13	Seven police huts	2,928	..	..	2,928		G.O., No. 88 W., dated 11th Jan. 1887.
	Kistna, Eastern	Peyvelli ..	14	Two head and ten constables' huts ..	4,638	..	865	3,738		,, ,, 526 W., ,, 7th Mar. 1886.
	West Coast ..	Mangalore ..	15	Additions and Improvements to the office of Superintendent of Police.	9,290	..	3,000	6,290		,, ,, 2106 W., ,, 25th Aug. 1884.
	Presidency ..	Madras ..	16	Constructing reserve police lines at Pudupet.	27,785	..	8,000	16,000		,, ,, 63 W., ,, 8th Jan. 1887.
	Madura ..	Virupandi ..	17	Third-class police station-house and one head and five constables' huts.	2,930	..	..	2,930		,, ,, 932 W., ,, 26th April 1885.
	Do.	Sempanallur ..	18	Do. do.	3,650	..	..	2,650		,, ,, 1206 W., ,, 22nd May ,,
	Do.	Ammiyandyakanur.	19	One second-class police station-house and one head and five constables' huts.	3,850	..	1,200	2,650		,, ,, 932 W., ,, 26th April ,,
15. Customs ..	West Coast ..	Cochin ..	20	Sea-customs-house stores and sheds ..	17,940	..	..	10,000	47,136	,, ,, 2427 W., ,, 2nd Oct. 1884.
									10,000	
				Carried over ..	..	..	..	..	1,46,201	

Statement of additional grants for 1887-88—cont.

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Actual outlay to end of 1885-86.	Grant during 1886-87.	Allotments now made.	Total.	Remarks and References.
					Rs.	Rs.	Rs.	Rs.	Rs.	
				CIVIL BUILDINGS—*cont.*						
				Brought forward	..	..	..	..	1,45,201	
16. *Miscellaneous.*	Godávari, Western.	*Ellore*	21	Sub-registrar's office	2,540	..	..	2,540		G.O., No. 3435 W., dated 3rd Dec. 1883.
	Kistna, Western.	Bápatla	22	Do. do.	2,860	..	..	2,861		27th June 1884.
	Cuddapah	Cuddapah	23	Registrar's office	5,192	..	500	4,692		12th ,, 1886.
	West Coast	Támracheri	24	Sub-registrar's office	2,926	..	..	2,926		17th Aug. 1885.
	Coimbatore	Kollegal	25	Do. do.	2,630	..	..	2,630		14th July 1882.
	West Coast	Udipi	26	Do. do.	3,370	..	2,200	1,170		26th Mar. 1884.
	Do.	Putur	27	Do. do.	3,120	..	1,000	2,120		22nd Nov. 1883.
	South Arcot	Villupuram	28	Do. do.	3,020	..	1,000	2,020		12th June 1886.
	Tinnevelly	Rádhápuram	29	Do. do.	2,330	..	100	2,230		20th Feb. ,,
	Madura	Tirumangalam.	30	Alterations and improvements to St. Joseph's College buildings to fit them for use as public offices.	2,864	..	950	1,914		27 d Oct. 1885.
	Negapatam	Negapatam	31		..	..	..	8,000		In addition to budget grant (estimate awaited).
				Reserve under civil buildings					33,693	
									36,306	
				COMMUNICATIONS.						
1. Metalled roads raised and bridged.	Nilgiris	..	32	Constructing eight cart stands on the road from Kullar to Ootacamund.	6,100	..	2,000	1,000		G.O., No. 58 W., dated 7th Jan. 1886.
									1,000	
				MISCELLANEOUS PUBLIC IMPROVEMENTS.						
3. Pavings and streets.	Nilgiris	,,	33	Improving the margin of the Ootacamund lake.	8,170	..	1,723	2,447		G.O., No. 2360 W., dated 17th Sept. 1886.
	Consulting Architect.	Madras	34	Extending the South Beach Marina from Elliot's road to St. Thomé.	12,353	..	8,000	4,353		,, ,, 6th Dec. ,,
									6,500	
				Grand Total ..	..	..	..	..	2,22,400	

1243
3
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 19th January 1887, No. 108.

Budget Department.

In forwarding the consolidated civil budget estimate for 1887-88, I have the honor to make the following remarks.

2. In making the distribution between Imperial and Provincial, I have not taken into consideration the alterations under the new Provincial contract, as I have no definite information on the subject.

3. I have further not taken into account the orders reconstituting the Board of Revenue, no definite orders having been issued as to the date when the change will take place.

4. Under Rule 13 (*b*), Chapter 68, of the Civil Account Code, I have not added to the Provincial share of Land revenue the sum of Rs. 3,000 referred to in paragraphs 7 and 35 of G.O., No. 1353, dated 20th December 1886, as this office has not received any orders of the Government of India on the subject.

5. In the absence of information from the Collector of Madras, who has been called upon to furnish the same as early as possible, the Provincial share of the Customs duty on Colombo arrack, levied from and after the 1st April 1886, has been assumed at a moiety of Rs. 2,00,000 for 1886-87 against Rs. 4,00,000 estimated in G.O., No. 362, dated 21st May 1886, Revenue. Even the reduced sum would appear to be too high with reference to the actual receipts of the first nine months of the year, which amounted to Rs. 53,715 only. The large decrease is, perhaps, due to the sale by the Abkári Department of the stock held in the Government stores at the time of the introduction of the free supply system, 1st April 1886, having rendered unnecessary any large imports of Colombo arrack up to date.

ORDER—dated 20th January 1887, No. 77, Financial.

The consolidated budget received from the Accountant-General shows that the revised estimate of the current year closes with a balance in favor of Provincial funds of Rs. 37,68,000.

1886-87.		Rs.
	Opening balance	35,69,000
	Receipts	244,41,000
		280,10,000
	Expenditure	242,42,000
		37,68,000

2. The orders of the Government of India upon the Finance Committee's note on the revision of the Provincial contract have not yet been received, and the Government are therefore placed in a position of some difficulty in settling the budget for 1887-88, which must take into account the terms of the new contract. His Excellency in Council must assume that the principles and figures proposed by the Finance Committee, modified as shown to be necessary by this Government in letter, dated 19th November 1886, No. 1198, Financial, will be used for the calculation of the fixed sum by which the one-fourth

share of land revenue proposed to be assigned must be increased so as to produce equilibrium in the normal Provincial budget. A sum of Rs. 53,000 will also be added under Superannuation with reference to the Accountant-General's present budget, which shows revised estimate Rs. 9,84,000 and budget Rs. 10,29,000. The Government cannot consent to provincialize so rapidly increasing a charge on the sum of Rs. 9,76,000 entered by the Finance Committee. The fixed grant in excess of one-fourth land revenue will accordingly be Rs. 9,19,000 calculated as follows :—

		Rs.
Expenditure (excluding 20 lakhs for provincialization of Irrigation) as estimated by the Finance Committee		228,57,000
Add—	Rs.	
General Administration	8,000	
Law and Justice (*ex* Jails)	9,000	
Law and Justice, Jails	22,000	
Police	73,000	
		1,12,000
Superannuation		53,000
Total		230,22,000

	Rs.
One-fourth normal Land Revenue Rs. 453,40,000 (estimate corrected for process fees)	113,35,000
Other receipts as per Finance Committee's estimate	107,68,000
Fixed sum from Land Revenue	9,19,000
Total	230,22,000

This sum, Rs. 9,19,000, will accordingly be added to the one-fourth share of the land revenue to be assigned to Provincial funds under the new contract. A contribution of Rs. 50,000 from the Madras Municipality will also be included.

The Accountant-General's estimate of receipts under XXIII, Stationery and Printing,* and under XXIV, Miscellaneous,† will be raised as noted in the margin. His figures in the consolidated budget, modified for the new distribution of revenues, are accepted under other heads of receipt, and the total Provincial receipts will therefore be—

Bd.'s Procs. approved in G.O., F. No. 54, 14th Jan. 1887.

	Rs.
Land Revenue	125,07,000
Other receipts as per detailed budget orders	112,18,000
Total	237,25,000

On the expenditure side the Accountant-General's entries under Provincial Funds are adopted, with the necessary modifications under Refunds and Other Items required by the proposed revised contract, and with the following exceptions :—

(*a*) Customs charges are omitted, they having been treated as Imperial by the Finance Committee.

(*b*) Rs. 12,000 will be reduced under 18, Administration, on account of savings consequent on the reorganization of the Board of Revenue.

(*c*) Rs. 4,560 on account of registration of rail-borne traffic will be struck out, as it has not been decided that this charge shall be provincial.

(*d*) Rs. 6,700 will be struck out under Stationery and Printing (printing at private presses on account of the Government Astronomer, Rs. 5,000;‡ Resident's Press, Mysore, Rs. 1,500; and Miscellaneous Items, Rs. 200).

The total expenditure (Provincial) will then amount to Rs. 233,12,600, leaving surplus on the year of Rs. 4,12,400.

* From Rs. 65,000 to Rs. 80,000, *vide* paragraph 3.

† From Rs. 69,000 to Rs. 72,000, *vide* paragraph 9.

‡ G.O., Fin., No. 39, dated 10th Jan. 1887.

1263/4

4. This sum will be allotted as follows :—

	Rs.
Increased assignment to Public Works Department for Civil works	2,22,400
Vaigai Bridge works, contribution to Local	60,000
Nilgiri Local Board contribution	10,000
Madras Municipality for the Elephant Gate Bridge	20,000
Reserve with the Government	1,00,000
Total	4,12,400

The reserve above shown should be added under Miscellaneous, and will be allotted in detail later on. It is necessary to enter this sum for expenditure in the budget, as it appears from recent correspondence with the Government of India that, unless this is done, the powers of this Government to spend the money on unforeseen requirements in the course of the year may be disputed.

5. The balance available in excess of the standard balance of 17 lakhs is Rs. 20,68,000. The Government resolve to allot one-fifth of this amount for expenditure during the year on various projects of administrative and other improvements which involve recurring charges, as shown in the margin, of which some have been approved, but are deferred for want of funds, and of which others will again be pressed on the Government of India. The Accountant-General will make the necessary entries under appropriate heads in the budget.

	Rs.
Mr. Garstin's scheme for revision of Revenue establishment	2,71,600
Reorganization of Deputy Collectors.	97,000
Re-grading of Tahsildars	13,000
Intelligence Department, Presidency Police	6,000
Grant to the Victoria Caste Hospital.	4,000
Re-organization of the Civil Engineering College	22,000
Total	4,13,600

6. The budget of 1887-88 will then close with a balance of Rs. 33,54,400 in round numbers.

(True Extract.)

Ag. Chief Secretary.

To the Departments of the Secretariat.
„ Accountant-General.

[Appendix.

Exd. T. O'Connor.

APPENDIX.

ABSTRACT of the Revised Estimate for 1886-87 and the Budget Estimate of 1887-88, relating to Provincial Services.

Receipts.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88. As submitted by the Accountant-General.	Budget Estimate, 1887-88. As modified by Government.
	Rs.	Rs.	Rs.
I.—Land Revenue	1,31,52,000	1,34,40,000	1,15,88,000
III.—Salt	1,53,000	1,47,000	1,47,000
IV.—Stamps	29,00,000	29,56,000	44,25,000
V.—Excise	43,69,000	43,63,000	21,82,000
VII.—Customs	24,000	24,000	24,000
VIII.—Assessed Tax	2,30,000	2,30,000	6,00,000
IX.—Forest	14,02,000	14,90,000	14,90,000
X.—Registration	4,32,000	4,33,000	4,33,000
XII.—Interest	3,000	3,000	3,000
XVI.—Law and Justice { Courts	3,95,000	3,86,000	3,86,000
XVI.—Law and Justice { Jails	1,65,000	1,93,000	1,93,000
XVII.—Police	3,72,000	3,58,000	3,58,000
XVIII.—Marine	5,000	5,000	5,000
XIX.—Education	1,56,000	1,94,000	1,94,000
XX.—Medical	1,26,000	1,26,000	1,26,000
XXI.—Scientific, &c., departments	1,60,000	1,64,000	1,64,000
XXII.—Receipts in aid of superannuation, &c.	26,000	25,000	25,000
XXIII.—Stationery and Printing	80,000	65,000	80,000
XXV.—Miscellaneous	68,000	69,000	{ 72,000 / 50,000
XXXII.—Buildings and Roads—Civil Works	5,000	5,000	5,000
Total	2,42,23,000	2,46,70,000	2,25,50,000
Contributions from Local	2,18,000	* 2,85,000	† 2,56,000
Add fixed sum from Land Revenue	..	..	9,19,000
Total Receipts	2,44,41,000	2,49,55,000	2,37,25,000
Opening Balance	35,69,000	37,68,000	37,68,000
Grand Total	2,80,10,000	2,87,23,000	2,74,93,000

Expenditure.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88. As submitted by the Accountant-General.	Budget Estimate, 1887-88. As modified by Government.
	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	75,700	73,400	91,250
3. Land Revenue	45,24,000	46,32,000	46,32,000
6. Stamps	82,000	73,500	1,10,250
7. Excise	1,27,000	1,28,000	64,000
9. Customs	1,64,000	1,69,000	..
10. Assessed Taxes	4,000	4,000	18,000
11. Forest	12,02,000	12,39,000	12,39,000
12. Registration	3,02,000	3,18,000	3,18,000
15. Post Office	1,07,000	1,07,000	1,07,000
18. General Administration	10,62,000	10,43,500	10,31,500
19. Law and Justice { Courts	39,09,000	39,81,000	39,80,900
19. Law and Justice { Jails	8,60,000	9,13,000	9,13,000
20. Police	38,61,000	38,49,100	38,49,100
21. Marine	19,000	19,000	19,000
22. Education	12,67,300	11,47,000	11,47,000
24. Medical	11,46,000	11,84,000	11,84,000
26. Scientific, &c., departments	3,86,000	3,75,800	3,71,300
29. Pensions	9,84,000	10,29,000	10,29,000
30. Stationery and Printing	7,48,000	7,59,000	7,52,300
32. Miscellaneous	2,49,000	2,17,000	2,17,000
33. Famine Relief	6,000	10,000	10,000
45. Buildings and Roads—Civil Works	2,34,000	84,000	84,000
Total	2,13,19,000	2,13,55,000	2,11,67,600
Contributions to Local	3,58,000	2,68,000	2,66,000
Net outlay by Public Works Department	25,65,000	19,06,000	‡ 18,79,000
Total Expenditure	2,42,42,000	2,35,29,000	2,33,12,600
Additional grants in paragraph 4	..	..	4,12,400
Do. do. in do. 5	..	..	4,13,600
Closing Balance	37,68,000	51,94,090	33,54,400
Grand Total	2,80,10,000	2,87,23,000	2,74,93,000

* Includes Rs. 30,000 on account of recoveries of temporary loans granted to the Village Service fund in Nellore.

† From Local Funds Act V of 1884, G.O., L.F., No. 117, dated 19th January 1887 .. Rs. 2,54,000
From other Special funds .. 2,000
Total .. 2,56,000

Public Works Department.	Receipts. Rs.	Charges. Rs.	Net. Rs.
‡ Civil works	1,20,000	17,07,000	15,87,000
Irrigation	59,000	3,51,000	2,92,000
Railways	..	..	..
Total	1,79,000	20,58,000	18,79,000

1243/95

G O No 337 W 22-12-86
" 152 W 19-1-87
Bk 85 W 11-1-87
C No 45-34 C a/18-12-86
" 45-33 C a/18-12-86
" 45370 18-12-86
" 45692 - 21-12-86
" 45296 18-12-86
G O No 836 W 26-2-86

P.W.D. 2549

Govt. of (1887) Madras.

FINANCIAL.

38C

1243 W

Issued

Recd. 25-1-87 *Encl.*

G.O., 20th January 1887, No. 77.

JANUARY.

Budgets.

Passing orders on the Provincial section of the consolidated budget for 1887-88.

Coty - 1/4/87

PRELIMINARY ISSUE.

1293/b

PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

MADRAS.

PUBLIC WORKS DEPARTMENT.

PROVINCIAL SERVICE BUDGET-ESTIMATE

OF THE

PUBLIC WORKS DEPARTMENT

OF THE

GOVERNMENT OF MADRAS

FOR THE YEAR

1887-88.

CHEPÁK,
22nd December 1886.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

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PROVINCIAL SERVICES. REVENUE.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT OF MADRAS.

BUDGET-ESTIMATE OF PROVINCIAL SERVICES PUBLIC WORKS REVENUE IN MADRAS FOR THE YEAR 1887-88.

BUDGET-ESTIMATE OF THE REVENUE THAT WILL BE REALISED BY, AND ON ACCOUNT OF, PROVINCIAL SERVICES OF THE PUBLIC WORKS DEPARTMENT IN MADRAS FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

—	Budget Estimate, 1887-88.	Budget Estimate, 1886-87.	Revised Estimate, 1886-87.
	Rs.	Rs.	Rs.
Realised in the Public Works Department	93,000	80,000	1,37,000
Total ...	93,000	80,000	1,37,000

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PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT OF MADRAS.

BUDGET-ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88.

ABSTRACT OF THE ESTIMATED EXPENDITURE FOR PUBLIC WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

—	Reference to Detailed Estimate.	Budget Estimate, 1887-88.	Budget Estimate, 1886-87.	Revised Estimate, 1886-87.
		Rs.	Rs.	Rs.
Original Works.				
Civil Buildings	...	5,35,166	5,71,437	6,94,665
Communications	...	1,80,000	2,02,666	2,30,383
Miscellaneous Public Improvements	...	61,834	1,00,000	1,77,385
Total ...	...	7,77,000	8,74,103	11,02,433
Repairs.				
Civil Buildings	...	1,60,000	2,16,135	1,89,885
Communications	...	59,500	63,420	85,005
Miscellaneous Public Improvements	...	10,500	11,500	11,085
Total ...	...	2,30,000	2,91,055	2,85,975
Total Works and Repairs.				
Civil Buildings	...	6,95,166	7,87,572	8,84,550
Communications	...	2,39,500	2,66,086	3,15,388
Miscellaneous Public Improvements	...	72,334	1,11,500	1,88,470
Total Works ...	...	10,07,000	11,65,158	13,88,408
Establishment	...	6,50,000	8,23,732	7,73,732
Tools and Plant	...	39,462	1,10,594	1,21,644
Stock and Suspense	...	10,538	516	516
Profit and Loss	...	...	...	...
Total ...	...	17,07,000	21,00,000	22,84,300

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL SERVICES AND CONTRIBUTIONS AS DETAILED WITHIN.

—	1887-88.						Budget Estimate, 1886-87.	Revised Estimate, 1886-87.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provision from Provincial Services—								
In India ...	7,77,000	2,30,000	20,20,614	27,121	10,538	30,65,273	36,75,500	37,97,204
In England ...	...	...	...	30,000	...	30,000	80,791	80,791
Total as above ...	7,77,000	2,30,000	20,20,614	57,121	10,538	30,95,273	37,56,291	38,77,995
Provision from Contributions—								
In India ...	...	...	13,70,614	17,659	...	13,88,273	16,56,291	15,93,695
Grand Total ...	7,77,000	2,30,000	6,50,000	39,462	10,538	17,07,000	21,00,000	22,84,300

PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT OF MADRAS.

PART I—CLASS A WORKS.

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88.

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.
				CIVIL BUILDINGS.	Rs.
				(a) Major Works.	
Provincial Services. Imperial— 6. Administration.	Godávari Western.	Tanuku ...	1	First-class Tahsildar's office	21,420
	Bellary ...	Bellary ...	2	Improvements and extensions to Collector's office.	47,540
	Cuddapah ..	Cuddapah...	3	Collector's office	1,43,741
	Do. ...	Váyalpád ..	4	Tahsildar's office	25,700
	Kurnool ..	Naudyál ...	5	Do.	34,676
	Do. ..	Do. ...	6	Residence for the Head Assistant Collector.	...
	Do. ...	Kandalapuram.	7	Tahsildar's office	35,625
	Nilgiri ...	Ootacamund.	8	Additions and improvements to Government-house.	7,79,150
	Do. ..	Do. ...	9	Improvements to Mountstuart's buildings.	19,945
	West Coast.	Ponáni ...	10	Construction of public offices	74,521
	Tanjore ...	Máyavaram.	11	Tahsildar's office	9,380
	Do. ...	Kumbakónam	12	Do.	19,240
7. Minor Departments	Nilgiri	Ootacamund	13	Constructing a Sub-Magistrate's office.	9,436
8. Law and Justice.	Godávari Eastern.	Túni ...	14	District Munsif's Court	10,300
	Do. ...	Pithápuram.	15	Constructing a Sub-Magistrate's office with out-houses.	14,245
	North Arcot.	Arkónam ...	16	Combined Court-house for the District Munsifs of Kumbakónam and Valangaman.	33,640
	Tanjore ...	Kumbakónam	17	Improving the District Court-house ...	17,875
	Tinnevelly...	Kokarakulam.	18	Reroofing the church and putting it in thorough order.	20,480
9. Ecclesiastical ...	West Coast..	Cochin ...	19	Roman Catholic church	30,526
	Nilgiri ...	Wellington.	20	Proposed water-supply and improvements to the existing drainage of the Central Jail.	33,030
Provincial— 10. Jails	Godávari Eastern.	Rajahmundry.	21	Additions and alterations to the District Jail.	31,900
	Cuddapah ..	Cuddapah ...	22	Constructing cells in the District Jail...	3,200
	West Coast..	Calicut ...		District Jail	
	Trichinopoly	Trichinopoly			1,24,000
				Carried over ...	...

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Outlay.		Grant, 1887-88.		Item No.	Remarks and References.
Actual, to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.		
12,286	6,500	2,634	...	1	G.O., No. 3563, dated 20th December 1875. Item No. 1, Class A Works, Budget of 1886-87.
1,503	13,010	20,000	...	2	G.O., No. 1134 W., dated 6th May 1884. Item No. 4, Class A Works, Budget of 1886-87.
...	40,000	40,000	...	3	G.O., No. 2368 W., dated 18th September 1886.
...	10,337	10,000	...	4	G.O., No. 1207 W., dated 22nd May 1885. Item No. 8, Class B Works, Budget of 1886-87.
11,625	3,000	10,000	...	5	G.O., No. 1847 W., dated 10th August 1885. Item No. 9, Class A Works, Budget of 1886-87.
...	...	10,000	...	6	Estimate is awaited.
60	...	10,000	...	7	G.O., No. 177 W., dated 22nd January 1886. Item No. 11, Class B Works, Budget of 1886-87.
6,78,462	8,500	5,000	...	8	G.O., No. 2459 W., dated 3rd September 1883. Item No. 10, Class A Works, Budget of 1886-87.
3,496	4,000	4,000	...	9	G.O., No. 1615 W., dated 13th July 1885, and G.O., No. 1703 W., dated 23rd July 1885.
30,788	20,000	23,733	...	10	G.O., No. 2597 W., dated 23rd October 1884. Item No. 12, Class A Works, Budget of 1886-87.
...	5,000	4,890	...	11	G.O., No. 2342 W., dated 15th September 1886.
...	...	10,000	1,49,757	12	G.O., No. 921 W., dated 18th April 1885. Item No. 20, Class B Works, Budget of 1886-87.
1,995	6,000	1,141	...	13	G.O., No. 1928 W., dated 20th August 1885. Item No. 17, Class A Works, Budget of 1886-87.
10,527	...	1,363	...	14	G.O., No. 778 W., dated 25th September 1877. Revised estimate is awaited.
...	8,000	6,245	...	15	G.O., No. 1939 W., dated 21st August 1885.
1,318	8,000	15,000	...	16	G.O., No. 947 W., dated 21st April 1885. Item No. 28, Class B Works, Budget of 1886-87.
2,228	10,000	5,647	29,696	17	G.O., No. 506 W., dated 6th March 1885. Item No. 32, Class B Works, Budget of 1886-87.
1,667	8,000	4,000	...	18	Estimate is awaited.
...	...	20,000	24,000	19	G.O., No. 3291 W., dated 14th December 1886. Item No. 35, Class B Works, Budget of 1886-87.
26,192	4,227	2,611	...	20	G.O., No. 3503 W., dated 6th December 1883 and G.O., No. 2794 W., dated 23rd November 1885. Item No. 22, Class A Works, Budget of 1886-87.
2,218	12,500	17,182	...	21	G.O., No. 2883 W., dated 3rd December 1885. Item No. 23, Class A Works, Budget of 1886-87.
...	...	1,809	21,593	22	G.O., No. 926 W., dated 18th April 1885. Item No. 39, Class B Works, Budget of 1886-87.
40,325	11,500	10,000	31,593		
...	...	...	2,25,046		

GOVERNMENT OF MADRAS.

PART I—CLASS A WORKS—cont.

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Outlay. Actual to end of 1885-86.	Outlay. Probable during 1886-87.	Grant, 1887-88. Amount.	Grant, 1887-88. Total.	Item No.	Remarks and References.
					Rs.	Rs.	Rs.	Rs.	Rs.		
				Brought forward ...	...	...	...	...	2,25,040		
				CIVIL BUILDINGS—*cont.*							
Provincial Services—*cont.*				(*a*) Major Works—*cont.*							
Provincial—*cont.*											
11. Police	Nilgiri ...	Naduvatam.	23	Constructing a second-class Police station-house.	4,110			4,110	...	23	G.O., No. 3094 W., dated 22nd November 1886.
	West Coast.	Malápuram.	24	Constructing a residence with out-houses for the Assistant Superintendent of Police.	13,660	...	1,000	3,660	...	24	G.O., No. 3034 W., dated 16th December 1885. Item No. 31, Class A Works, Budget of 1886-87.
	Presidency...	Madras ...	25	Marine Police office	12,770	...	8,234	7,770	...	25	G.O. No. 270 W. dated 3rd February 1887. Estimate is awaited. Item No. 48, Class B Works, Budget of 1886-87.
	Tanjore ...	Kombakónam.	26	Additional shed to the Town Police station.	2,700	...	3,520	3,500	...	26	G.O., No. 64 W., dated 8th January 1885. Item No. 49, Class B Works, Budget of 1886-87.
12. Educational ...	Nilgiri ...	Ootacamund.	27	Constructing a new building for the Breeks' Memorial school.	38,180	440	...	2,200	...	27	G.O., No. 1923 W., dated 4th August 1886.
	Chingleput.	Saidápet ...	28	Constructing an upper storey to the Agricultural College.	24,520	...	20,000	18,180	13,470	28	G.O., No. 1792 W., dated 15th July 1886.
	Architect ...	Chepák ...	29	Additions to the College of Engineering.	90,066	...	16,091	6,150	...	29	G.O., No. 2547 W., dated 29th September 1886.
14. Forest	Coimbatore.	Coimbatore.	30	Constructing a District Forest office ...	10,110	...	20,000	50,000	74,330	30	G.O., No. 2049 W., dated 20th August 1884. Item No. 72, Class B Works, Budget of 1886-87.
16. Miscellaneous...	Godávari Eastern.	Dowlaishweram.	31	Residence for the Executive Engineer.	12,500	...	...	10,110	...	31	G.O., No. 788 W., dated 31st March 1885. Item No 43, Class A Works, Budget of 1886-87.
	Negapatam.	Negapatam.	32	Alterations and improvements to St. Joseph's College buildings to fit them for use as public offices.	...	6,173	5,300	1,027	10,110	32	Estimate is awaited.
	West Coast.	Chevayur ...	33	Sub-Registrar's office	3,020	...	...	7,000	...	33	G.O., No. 3331 W., dated 22nd November 1883. Item No. 86, Class B Works, Budget of 1886-87.
	Madura ..	Madura ...	34	Preservation of Tirumal Naick's palace and adaptation for public offices.	3,31,985	...	1,420	3,020	...	34	G.O., No. 697 W., dated 16th March 1886, and G.O., No. 1793 W., dated 15th July 1886.
				Reserve with the Government	...	2,82,836	29,000	18,600	29,647		
				Total, Civil Buildings ...	...	...	...	...	1,82,563		
				COMMUNICATIONS.		...	...	...	5,35,166		
				(*a*) Major Works.							
1. Metalled roads raised and bridged.			35	Road from Potinghi to Koraput ...	2,72,700						
	Vizagapatam.	...	36	Constructing two bridges on the Potinghi ghât.	4,56,581	...	30,000	50,000	...	35	G.O., No. 2365 W., dated 10th October 1885. Item No. 62, Class B Works, Budget of 1886-87.
	Do. ...	...	37	Improving the road from Calicut to Vayitri.	3,19,788	4,28,674	30,000	10,000	...	36	G.O., No. 2365 W., dated 10th October 1885. Item No. 63, Class A Works, Budget of 1886-87.
	West Coast.	...	38	Completion of the road from Cumbum to the foot of the Gúdalúr-Peermad ghât.	90,507	24,454	93,425	1,00,000	...	37	G.O., No. 1527 W., dated 1st July 1885, and G.O., No. 2373 W., dated 12th October 1885. Item No. 67, Class A Works, Budget of 1886-87.
	Madura ...	...				46,375	12,285	20,000	...	38	G.O., No. 2250 W., dated 28th September 1885, and G.O., No. 3226 W., dated 7th December 1886.
				Total, Communications....	...	...	...	...	1,80,000		
						...	...	...	7,15,166		

GOVERNMENT

PART I—CLASS

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.
					Rs.
				Brought forward ...	...
Provincial Service—*cont.*					
Provincial.				MISCELLANEOUS PUBLIC IMPROVEMENTS.	
3. Pavings and streets.	Architect ...	Madras ...	39	Extending the dwarf wall to the Hindu cemetery.	11,834
5. Water-supply ...	Nilgiri ...	Ootacamund.	40	Improving the water-supply of that portion of Ootacamund lying north of the lake.	1,70,000
				Total, Miscellaneous Public Improvements.	...
				Total, Original Works ...	...

OF MADRAS.

A WORKS—cont.

PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Outlay.		Grant, 1887-88.		Item No.	Remarks and References.
Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.		
...	...	...	7,15,166		
...	5,000	6,834	...	39	G.O., No. 212 W., dated 26th January 1886. Item No. 103, Class B Works, Budget of 1886-87.
...	1,15,000	55,000	...	40	G.O., No. 1545-A W., dated 18th June 1886.
...	...	...	61,834		
...	...	...	7,77,000		

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PART I—CLASS B WORKS.

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88.

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Outlay. Actual to end of 1885-86.	Outlay. Probable during 1886-87.	Amount applied for, 1887-88. Amount.	Amount applied for, 1887-88. Total.	Item No.	Remarks and References.
				CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.		
				(a) Major Works.							
Provincial Services. Imperial— 6. Administration.	Vizagapatam	Sálúr ...	1	Constructing a third-class Tahsildar's office ...	10,230	15	...	10,215	...	1	G.O., No. 1018 W., dated 20th April 1886. Item No. 1, Class B Works, Budget of 1886-87.
	Godávari	Narsápur ...	2	First-class Tahsildar's office	22,900	...	...	10,000	...	2	G.O., No. 3563, dated 20th December 1875. Item No. 2, Class B Works, Budget of 1886-87.
	Western.	Nandigáma.	3	Tahsildar's office	23,390	...	...	16,000	...	3	G.O., No. 65 W., dated 9th January 1885. Item No. 3, Class B Works, Budget of 1886-87.
	Kistna Eastern.	Nellore ...	4	Collector's office	48,455	...	...	20,000	...	4	G.O., No. 607 W., dated 13th March 1885, and G.O., No. 858 W., dated 9th April 1885. Item No. 4, Class B Works, Budget of 1886-87.
	Nellore ...		5	Head Assistant Collector's office							
	Do. ...	Gúdúr ...	6	Deputy Collector's office	14,622	...	...	6,000	...	5	G.O., No. 336 W., dated 13th February 1885. Item No. 5, Class B Works, Budget of 1886-87.
	Do. ...	Atmakúr ...	7	Improving the old Tahsildar's office and completing the out-houses.	[illegible]	...	...	5,000	...	6	Estimate is awaited. Item No. 6, Class B Works, Budget of 1886-87.
	Kurnool ...	Nandikótkúr.	8	House and office for the Head Assistant Collector and Magistrate.	10,000	...	...	5,000	...	7	G.O., No. 3454 W., dated 16th August 1876. Item No. 10, Class B Works, Budget of 1886-87.
	Nilgiri ...	Devála ...	9	Collector's office	...	...	...	7,000	...	8	Estimate is awaited. Item No. 13, Class B Works, Budget of 1886-87.
	West Coast.	Calicut ...	10	Tahsildar's office	...	...	...	40,000	...	9	Estimate is awaited. Item No. 13, Class A Works, Budget of 1886-87.
	Do. ...	Perinthalamana.	11	Deputy Collector's office	...	...	...	15,000	...	10	G.O., No. 2380 W., dated 12th October 1885. Item No. 14, Class B Works, Budget of 1886-87.
	Do. ...	Putúr ...	12	Tahsildar's office	34,070	...	...	15,000	...	11	G.O., No. 3023 W., dated 16th December 1885. Item No. 15, Class B Works, Budget of 1886-87.
	Do. ...	Badagara ...	13	Improvements to the Tahsildar's office	10,960	...	...	10,960	...	12	G.O., No. 2380 W., dated 12th October 1885. Item No. 16, Class B Works, Budget of 1886-87.
	Do. ...	Mangalore.	14	Public offices	31,000	...	...	15,000	...	13	Estimate is awaited.
	Do. ...	Kásaragód.	15	Improving the strong rooms of the Paper Currency office.	...	...	...	6,300	...	14	Estimate is under reference.
	Presidency.	Fort St. George.	16	Tahsildar's office	...	...	...	20,000	...	15	G.O., No. 210 W., dated 20th January 1883. Item No. 19, Class B Works, Budget of 1886-87.
	Madura ...	Tirumangalam.	17	Improving the Deputy Tahsildar's office	12,500	...	...	12,500	...	16	G.O., No. 2013 W., dated 31st August 1885. Item No. 22, Class B Works, Budget of 1886-87.
	Do. ...	Tirushuli ...	18	Do. do.	35,110	...	...	10,000	...	17	G.O., No. 2754 W., dated 19th October 1886.
	Do. ...	Sivaganga.	19	Tahsildar's office	3,785	...	[illegible]	3,785	...	18	Estimate is awaited.
	Tinnevelly...	Kulasekharapatnam.	20	Constructing a new museum	...	...	...	12,000	...	19	G.O., No. 1941 W., dated 5th August 1886.
		Ootacamund			3,280	...	...	3,280	...	20	Estimate is awaited.
7. Minor Departments.	Nilgiri ...				...	...	...	6,900	...		
	Presidency.	Madras ...	21	Providing lightning-conductors to the Government Central Museum.	...	...	...	...	...	21	G.O., No. 1946 W., dated 8th August 1881. Item No. 23, Class B Works, Budget of 1886-87.
		Ootacamund.	22	Converting the present Breeks' school into a Sub-Judge's Court.	2,850	...	...	2,850	...	22	Estimate is awaited.
8. Law and Justice.	Nilgiri ...		23	District Munsif's Court	...	...	...	10,000	...		
	Coimbatore.	Karúr ...	24	Improvements to Munsif's Court	32,590	...	...	10,000	...	23	G.O., No. 2508 W., dated 25th September 1886.
	West Coast.	Betatnád ...			4,295	...	[illegible]	4,295	...	24	G.O., No. 2002 W., dated 25th August 1885. Item No. 25, Class B Works, Budget of 1886-87.
				District Munsif's Court	...	...	...	15,000	...	25	Estimate is awaited.
		Chavakad ...	25	Sub-Judge's Court and alterations to District Court.	...	...	...	15,000	...	26	Do.
	Do. ...	Tellicherry	26	Constructing a mantapam for the District Munsif's Court.	...	...	...	3,500	...	27	Do.
	Do. ...	Putúr ...	27		...	...	...	...	...		
	Do. ...				...	...	...	...	...		

PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT OF MADRAS.

PART I—CLASS B WORKS—cont.

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Outlay. Actual to end of 1885-86.	Outlay. Probable during 1886-87.	Amount applied for, 1887-88. Amount.	Amount applied for, 1887-88. Total.	Item No.	Remarks and References.
				CIVIL BUILDINGS—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.		
				(a) Major Works—*cont.*	...	...	...	...	...		
Provincial Services—*cont.* Imperial—*cont.* 8. Law and Justice—*cont.*	West Coast.	Pálghat ...	28	Constructing a Sub-Judge's and District Munsif's Court.	...	...	...	20,000	...	28	Estimate is awaited.
	Nagapatam.	Mannárgudi.	29	Additions and improvements to the District Munsif's Court-house.	5,010	100	...	4,900	...	29	G.O., No. 1841 W., dated 8th August 1885. Item No. 29, Class B Works, Budget of 1886-87.
	Do. ...	Tiruválúr ...	30	Constructing a District Munsif's Court	...	...	...	15,000	...	30	Estimate is awaited. Item No. 30, Class B Works, Budget of 1886-87.
	Madura ...	Paramakudi.	31	Munsif's Court	...	...	...	15,000	...	31	Estimate is awaited. Item No. 31, Class B Works, Budget of 1886-87.
	Architect ...	Madras ...	32	New Town Police Court	...	...	...	50,000	...	32	Estimate is awaited. Item No. 33, Class B Works, Budget of 1886-87.
9. Ecclesiastical ... Provincial— 10. Jails	Presidency.	Madras ...	33	Providing new seats for St. Mathias' Church ...	2,930	...	...	2,930	...	33	G.O., No. 2722 W., dated 4th November 1884. Item No. 34, Class B Works, Budget of 1886-87.
	Coimbatore.	Salem ...	34	Additions to the Central Jail	6,340	...	...	6,340	...	34	G.O., No. 1231 W., dated 28th May 1885. Item No. 38, Class B Works, Budget of 1886-87.
	Presidency.	Madras ...	35	Constructing a guard-room at the entrance to the Penitentiary.	...	...	...	4,380	...	35	Estimate is awaited.
	Do.	Do. ...	36	Reroofing the close prison cells in the Penitentiary.	11,200 20,360	...	2,500	8,325	...	36	~~Do.~~ G.O. No. 2724 W., of 11th October 1886
	Do.	Do. ...	37	Constructing quarters for five European warders at the Penitentiary.	...	...	...	10,000	...	37	G.O., No. 1940 W., dated 5th August 1886.
	~~Do.~~	~~Do.~~ ...	~~38~~	~~Constructing a new work-shed at the Penitentiary.~~	~~3,200~~	...	...	~~3,200~~	...	~~38~~	~~G.O., No. 2885 W., dated 3rd November 1886.~~
	Tanjore ...	Tanjore ...	39	Constructing drains and lavatory for the District Jail.	...	...	...	8,420	...	39	Estimate is awaited.
	Madura ...	Madura ...	40	Improving the condemned cells, Civil Debtors' Jail, &c., in the District Jail.	...	...	...	4,285	...	40	Estimate is awaited. Item No. 42, Class B Works, Budget of 1886-87.
11. Police	Rushikulya.	Chatrapur...	41	Additions and alterations to the office of the Superintendent of Police.	4,600	...	...	4,600	...	41	G.O., No. 1700 W., dated 9th July 1884.
	Vizagapatam	Vizagapatam	42	Improvements to the office building of the Superintendent of Police.	3,725	...	...	3,725	...	42	G.O., No. 2873 W., dated 17th November 1884. Item No. 44, Class B Works, Budget of 1886-87.
	Do.	Koraput ...	43	Constructing an office for the Police Superintendent.	12,000 4,538	...	...	10,000	...	43	Estimate is awaited.
	Kistna Eastern.	Bezvada ...	44	Two Head and ten Constables' huts...	...	...	200	4,538	...	44	G.O., No. 526 W., dated 7th March 1885. Item No. 45, Class B Works, Budget of 1886-87.
	Nellore ...	Nellore ...	45	Police huts at Moolapet	3,300	...	...	3,300	...	45	G.O., No. 1834 W., dated 19th July 1886. Item No. 43, Class B Works, Budget of 1886-87.
	West Coast.	Mangalore.	46	Additions and improvements to the office of the Superintendent of Police.	9,200	...	3,400	5,000	...	46	G.O., No. 2105 W., dated 25th August 1884. Item No. 46, Class B Works, Budget of 1886-87.
	Do. ...	Do. ...	47	Constructing a Police hospital with out-houses ...	11,745	...	...	6,000	...	47	G.O., No. 1109 W., dated 11th May 1885. Item No. 47, Class B Works, Budget of 1886-87.
	Do. ...	Putúr ...	48	Constructing ten Police huts	...	...	...	3,000	...	48	Estimate is awaited.
	Presidency.	Madras ...	49	Constructing five horse-stalls and a harness-room in the compound of the Presidency Magistrates' Court, Egmore.	3,087	...	...	3,087	...	49	G.O., No. 3227 W., dated 7th December 1886.
	Do.	Do. ...	50	Constructing a wall round site for the Madras City Reserve Police lines at Pudupet.	2,545	...	...	2,545	...	50	G.O., No. 1197 W., dated 12th May 1886.
	Do.	Do. ...	51	Constructing Reserve Police lines at Pudupet ...	27,735	...	8,450	27,780	...	51	Estimate is awaited. G.O. No. 3229 W., of 7th December 1886.
					...	...	...	...	...		

PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVE

PART

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORK

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.
				CIVIL BUILDINGS—*cont.*
				(*a*) Major Works—*cont.*
Provincial Services —*cont.*	Tanjore ...	Máyavaram.	52	Constructing ten Police huts at Nandal
Provincial—*cont.*				Do. eleven Police huts ...
11. Police—*cont.*	Do.	Sanamangalam.	53	Do. nine do. ...
	Do. ...	Valangudi...	54	One second-class Police station-house an
	Madura ...	Ammayanáyakanúr.	55	and five Constables' huts.
	Do. ...	Virapundi...	56	Third-class Police station-house and on five Constables' huts.
	Do. ...	Samayanallúr.	57	Third-class Police station-house and on five Constables' huts.
				(*b*) Minor Works.
	Nellore ...	Thettu ...	58	Police huts ... ...
	West Coast.	Iritti ...	59	Third-class Police station-house ...
	Tanjore ...	Máyavaram.	60	Constructing six Police huts at Nalladai
	Do. ...	Nannilam ...	61	Do. seven Police huts at Alathu
	Do. ...	Do. ...	62	Do. five Police huts at Kovilka
	Do. ...	Do. ...	63	Do. do. at Sasham
	Tinnevelly.	Virudupati.	64	Do. four Police huts ...
	Do. ...	Masarapatti.	65	Police station-house .. ..
	Do. ...	Karungulam.	66	Constructing four Police huts ...
	Do. ...	Eppothuvendan.	67	Do. do. ...
				(*a*) Major Works.
12. Educational ...	Chingleput.	Saidápet ...	68	Improvements to the High School ...
	Presidency...	Madras ...	69	Do. Government Fema school.
				Do. Auxiliary Medi Ráyapuram.
	Do. ...	Do. ...	70	Additions and improvements to the Col ings.
	Tanjore ...	Kumbakónam.	71	Alterations and improvements to the Med buildings.
	Architect ...	Madras ...	72	School-house for the Madras-a-Azam
	Do. ...	Do. ...	73	Additions to the Presidency College
	Do. ...	Do ...	74	Constructing a dispensary ...
13. Medical ...	Godávari Eastern.	Bhadráchalam.	75	

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OF MADRAS.

B WORKS—cont.

PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Amount of Estimate.	Outlay. Actual to end of 1885-86.	Outlay. Probable during 1886-87.	Amount applied for, 1887-88. Amount.	Amount applied for, 1887-88. Total.	Item No.	Remarks and References.
Rs.	Rs.	Rs.	Rs.	Rs.		
3,945	...	...	3,945	...	52	G.O., No. 2344 W., dated 9th October 1885. Item No. 50, Class B Works, Budget of 1886-87.
3,585	...	...	3,585	...	53	G.O., No. 2344 W., dated 9th October 1885. Item No. 51, Class B Works, Budget of 1886-87.
3,130	...	...	3,130	...	54	G.O., No. 2344 W., dated 9th October 1885. Item No. 52, Class B Works, Budget of 1886-87.
3,850	...	...	3,850	...	55	G.O., No. 932 W., dated 20th April 1885. Item No. 53, Class B Works, Budget of 1886-87.
2,930	...	...	2,930	...	56	G.O., No. 932 W., dated 20th April 1885. Item No. 54, Class B Works, Budget of 1886-87.
2,690	...	...	2,690	...	57	G.O., No. 1206 W., dated 22nd May 1885. Item No. 55, Class B Works, Budget of 1886-87.
1,350	...	...	1,350	...	58	G.O., No. 1834 W., dated 19th July 1886. Item No. 57, Class B Works, Budget of 1886-87.
1,240	...	...	1,240	...	59	G.O., No. 2373 W., dated 25th September 1884.
1,950	...	...	1,950	...	60	G.O., No. 2344 W., dated 9th October 1885. Item No. 59, Class B Works, Budget of 1886-87.
2,340	...	...	2,340	...	61	G.O., No. 2344 W., dated 9th October 1885. Item No. 60, Class B Works, Budget of 1886-87.
1,690	...	...	1,690	...	62	G.O., No. 2344 W., dated 9th October 1885. Item No. 61, Class B Works, Budget of 1886-87.
1,756	...	...	1,756	...	63	G.O., No. 2344 W., dated 9th October 1885. Item No. 62, Class B Works, Budget of 1886-87.
1,340	...	...	1,340	...	64	G.O., No. 2254 W., dated 28th September 1885.
1,260	...	...	1,260	...	65	G.O., No. 1185 W., dated 11th May 1886.
1,365	...	...	1,365	...	66	Do. do.
1,360	...	...	1,360	...	67	Do. do
...	...	...	10,000	...	68	Estimate is awaited.
...	...	...	4,000	...	69	Do.
...	...	...	26,410	...	70	Do.
65,341	...	...	10,000	...	71	G.O., No. 2226 W., dated 11th September 1884. Item No. 65, Class B Works, Budget of 1886-87.
75,326	...	...	38,496	...	72	G.O., No. 1252 W., dated 17th May 1884. Item No. 66, Class B Works, Budget of 1886-87.
...	...	...	10,000	...	73	Estimate is awaited. Item No. 67, Class B Works, Budget of 1886-87.
...	...	...	30,000	...	74	Estimate is awaited.
4,246	225	1,630	900	...	75	G.O., No. 1804 W., dated 3rd August 1885. Item No. 40, Class A Works, Budget of 1886-87.

GOVERNMENT OF MADRAS.

PART I—CLASS B WORKS—cont.

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Outlay. Actual to end of 1885-86.	Outlay. Probable during 1886-87.	Amount applied for, 1887-88. Amount.	Amount applied for, 1887-88. Total.	Item No.	Remarks and References.
					Rs.	Rs.	Rs.	Rs.	Rs.		
				CIVIL BUILDINGS—*cont.*	...	...	...	...	...		
				(*a*) Major Works—*cont.*							
Provincial Services —*cont.* Provincial—*cont.* 13. Medical—*cont.*	West Coast.	Calicut ...	76	Providing additional accommodation to the Lunatic Asylum.	10,346	...	...	10,346	...	76	G.O., No. 2876 W., dated 18th November 1884. Item No. 68, Class B Works, Budget of 1886-87.
	Presidency.	Madras ...	77	Constructing quarters for the Assistant Matron, Lunatic Asylum.	4,330	...	...	4,330	...	77	G.O., No. 1225 W., dated 14th May 1884. Item No. 69, Class B Works, Budget of 1886-87.
	Do. ...	Do. ...	78	Constructing quarters for the second-class European attendants, Lunatic Asylum.	8,115	...	...	8,115	...	78	G.O., No. 1225 W., dated 14th May 1884. Item No. 70, Class B Works, Budget of 1886-87.
	Do. ...	Do. ...	79	Proposed operation-room for the General Hospital...	11,590	...	...	11,590	...	79	G.O., No. 2096 W., dated 25th August 1884. Item No. 71, Class B Works, Budget of 1886-87.
14. Forest	Do. ...	Do. ...	80	Constructing a laundry for the General Hospital ...	...	...	...	6,730	...	80	Estimate is awaited.
15. Customs ...	Trichinopoly.	Trichinopoly.	81	Forest office to be attached to the Collector's office.	4,820	...	...	4,820	...	81	G.O., No. 516 W., dated 6th March 1885. Item No. 73, Class B Works, Budget of 1886-87.
	West Coast.	Ponáni ...	82	Sea Customs house	4,030	...	...	4,030	...	82	G.O., No. 511 W., dated 6th March 1885. Item No. 73, Class B Works, Budget of 1886-87.
	Do. ...	Cochin ...	83	Sea Customs house, stores and sheds	17,940	...	...	10,000	...	83	G.O., No. 2427 W., dated 2nd October 1884. Item No. 74, Class B Works, Budget of 1886-87.
	Do. ...	Calicut ...	84	Do. Assistant Superintendent's office and quarters.	...	...	...	7,960	...	84	Estimate is awaited.
16. Miscellaneous ...	Vizagapatam.	Bimlipatam.	85	Sub-Registrar's office	2,620	...	...	2,620	...	85	G.O., No. 2077 W., dated 18th August 1886.
	Godávari Western.	Bhimavaram.	86	Do.	2,540	...	...	2,540	...	86	G.O., No. 1202 W., dated 21st April 1883. Item No. 75, Class B Works, Budget of 1886-87.
	Do. ...	Ellore ...	87	Do.	2,540	...	...	1,000	...	87	G.O., No. 3456 W., dated 3rd December 1883. Item No. 76, Class B Works, Budget of 1886-87.
	Kistna Eastern.	Masulipatam.	88	Registrar's office	6,540	...	...	6,540	...	88	G.O., No. 1108 W., dated 11th May 1885. Item No. 78, Class B Works, Budget of 1886-87.
	Kistna Western.	Bápatla ...	89	Sub-Registrar's office	2,860	9	...	2,851	...	89	G.O., No. 1622 W., dated 27th June 1884. Item No. 79, Class B Works, Budget of 1886-87.
	Nellore ...	Atmakúr ...	90	Do.	3,185	...	...	2,980	...	90	G.O., No. 176 W., dated 21st January 1886. Item No. 77, Class B Works, Budget of 1886-87.
	Cuddapah ...	Cuddapah ...	91	District Registrar's office	5,192	...	...	5,192	...	91	G.O., No. 1493 W., dated 12th June 1886.
	West Coast.	Tellicherry.	92	Registrar's office	7,225	...	...	7,225	...	92	G.O., No. 1248 W., dated 16th May 1884. Item No. 83, Class B Works, Budget of 1886-87.
	Do. ...	Udipi ...	93	Sub-Registrar's office	3,370	...	...	3,370	...	93	G.O., No. 856 W. dated 28th March 1884. Item No. 84, Class B Works, Budget of 1886-87.
	Do. ...	Vittal ...	94	Do.	3,240	...	...	3,240	...	94	G.O., No. 1148 W., dated 7th May 1884. Item No. 85, Class B Works, Budget of 1886-87.
	Do. ...	Tirurangádi.	95	Do.	2,650	...	...	2,650	...	95	G.O., No. 3331 W., dated 22nd November 1883. Item No. 87, Class B Works, Budget of 1886-87.
	Do. ...	Putúr ...	96	Do.	3,120	...	...	3,120	...	96	G.O., No. 3330 W., dated 22nd November 1883. Item No. 88, Class B Works, Budget of 1886-87.
	Do. ...	Kondotti ...	97	Do.	3,020	...	...	3,020	...	97	G.O., No. 1169 W., dated 18th May 1885. Item No. 89, Class B Works, Budget of 1886-87.
	Do. ...	Wandúr ...	98	Do.	2,905	...	...	2,905	...	98	G.O., No. 1169 W., dated 18th May 1885. Item No. 90, Class B Works, Budget of 1886-87.
	Do. ...	Tripriyar ...	99	Do.	3,335	...	...	3,335	...	99	G.O., No. 1169 W., dated 18th May 1885. Item No. 91, Class B Works, Budget of 1886-87.
	Do. ...	Chavakad ...	100	Do.	3,240	...	...	3,240	...	100	G.O., No. 1169 W., dated 18th May 1885. Item No. 92, Class B Works, Budget of 1886-87.
					...	...	...	...	...		

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GOVERNMENT OF MADRAS.

PART I—CLASS B WORKS—cont.

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.	Amount of Estimate.	Outlay. Actual to end of 1885-86.	Outlay. Probable during 1886-87.	Amount applied for, 1887-88. Amount.	Amount applied for, 1887-88. Total.	Item No.	Remarks and References.
					Rs.	Rs.	Rs.	Rs.	Rs.		
				CIVIL BUILDINGS—*cont.*							
				(*a*) Major Works—*cont.*							
Provincial Services—*cont.* Provincial—*cont.* 16. Miscellaneous—*cont.*	West Coast.	Málápuram .	101	Sub-Registrar's office	2,785	...	...	2,785	...	101	G.O., No. 1169 W., dated 18th May 1885. Item No. 93, Class B Works, Budget of 1886-87.
	Do. ...	Támrachéri .	102	Do.	2,926	...	...	2,926	...	102	G.O., No. 1191 W., dated 17th August 1885. Item No. 94, Class B Works, Budget of 1886-87.
	Do. ...	Manjeshwar.	103	Do.	2,645	...	...	2,645	...	103	G.O., No. 968 W., dated 9th April 1886.
	Do. ...	Koduvayar .	104	Do.	2,940	...	181	2,759	...	104	G.O., No. 525 W., dated 26th February 1886.
	Coimbatore .	Kollegál ...	105	Do.	2,630	...	...	2,630	...	105	G.O., No. 1790 W., dated 14th July 1882. Item No. 82, Class B Works, Budget of 1886-87.
	Nilgiri ...	Ootacamund.	106	Constructing quarters for the Non-Commissioned officers attached to the "Queen's Own" Sappers and Miners.	4,160	...	...	4,000	...	106	G.O., No. 904 W., dated 2nd April 1886. Item No. 80, Class B Works, Budget of 1886-87.
	South Arcot.	Tindivanam.	107	Sub-Registrar's office	3,100	...	...	3,100	...	107	G.O., No. 1305 W., dated 25th May 1886.
	Do. ...	Villupuram .	108	Do.	3,020	...	[illegible]	3,020	...	108	G.O., No. 1491 W., dated 12th June 1886.
	Chingleput .	Uttramallúr.	109	Do.	2,800	...	...	2,800	...	109	G.O., No. 967 W., dated 9th April 1886.
	Negapatam .	Tiruturai-púndi.	110	Sub-divisional officer's bungalow, office and cut-houses.	6,800	...	...	6,800	...	110	G.O., No. 795 W., dated 24th March 1886. Item No. 99, Class B Works, Budget of 1886-87.
	Do. ...	Mannárgudi.	111	Do. do. do.	6,375	...	...	6,375	...	111	G.O., No. 795 W., dated 24th March 1886. Item No. 100, Class B Works, Budget of 1886-87.
	Trichinopoly.	Trichinopoly	112	Registrar's office	4,100	...	...	4,100	...	112	G.O., No. 3000 W., dated 6th December 1884. Item No. 96, Class B Works, Budget of 1886-87.
	Madura ...	Tirumangalam.	113	Sub-Registrar's office	2,864	...	[illegible]	2,864	...	113	G.O., No. 2502 W., dated 23rd October 1885. Item No. 98, Class B Works, Budget of 1886-87.
	Architect ...	Madras ...	114	Providing a second boat for the floating latrine at Chepák.	2,566	...	...	2,566	...	114	G.O., No. 1710 W., dated 23rd July 1885. Item No. 95, Class B Works, Budget of 1886-87.
	Do. ...	Do. ...	115	Enclosing a piece of ground round the Munro's statue.	4,595	...	...	4,595	...	115	G.O., No. 1016 W., dated 19th April 1886.
	Do. ...	Do. ...	116	Combined office for the Inspector-General of Registration, the Registrar of Madras and the Registrar of the Diocese.	...	...	...	40,000	...	116	Estimate is awaited.
	Do. ...	Do. ...	117	Quarters for His Excellency the Governor's Band at Chepák.	...	...	...	40,000	...	117	Do.
				(*b*) Minor Works.							
	Vizagapatam.	Párvatipur .	118	Sub-Registrar's office	2,400	...	...	2,400	...	118	G.O., No. 687 W., dated 15th March 1886.
	Do. ...	Chódavaram.	119	Do.	2,450	...	...	2,450	...	119	G.O., No. 751 W., dated 22nd March 1886.
	Do. ...	Vizagapatam.	120	Converting the canteen in the fort into a Registrar's office.	897	...	...	897	...	120	G.O., No. 805 W., dated 31st March 1885.
	Coimbatore .	Vániyambádi.	121	Sub-Registrar's office	1,975	...	...	1,975	...	121	G.O., No. 1620 W., dated 27th June 1884.
	West Coast...	Vetal Pudiangadi.	122	Providing additional accommodation for Sub-Registrar's office.	1,350	...	...	1,350	...	122	G.O., No. 2926 W., dated 26th November 1884.
	Tinnevelly...	Rádhápuram.	123	Sub-Registrar's office	2,330	...	...	2,330	...	123	G.O., No. 415 W., dated 20th February 1886.
				COMMUNICATIONS.							
				(*a*) Major Works.							
7. Metalled roads raised and bridged.	Nilgiri ...	Ootacamund.	124	Constructing a road on Mountstuart	10,855	...	10,000	855	...	124	G.O., No. 2005 W., dated 11th August 1886. Item No. 101, Class B Works, Budget of 1886-87.

PROVINCIAL SERVICES.
PUBLIC WORKS BUDGET-ESTIMATE.

GOVERNMENT

PART I—CLASS

DETAIL OF THE BUDGET-ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Executive Division.	Locality.	Item No.	Projects and Works.
				COMMUNICATIONS—*cont.*
				(*a*) Major Works—cont.
Provincial Services—*cont.*				
Provincial—*cont.*				
1. Metalled roads raised and bridged—*cont.*	Nilgiri ...	...	125	Constructing eight cart-stands on the road from Kullar to Ootacamund.
	West Coast.	...	126	Improving the road from Vayitri to Gúdalúr ...
				MISCELLANEOUS PUBLIC IMPROVEMENTS.
				(*a*) Major Works.
3. Pavings and streets.	Nilgiri ...	Ootacamund.	127	Improving the margin of the Ootacamund lake ...
	Architect ...	Madras ...	128	Extending the South Beach Marina from Elliot's road to St. Thomé.
11. Miscellaneous ...	Do. ...	Do. ...	129	Watering trees at Chepâk Park during 1887-88 ...

MADRAS.

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OF MADRAS.

B WORKS—cont.

PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88—*cont.*

Amount of Estimate.	Outlay.		Amount applied for, 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
6,100	...	2,000	4,100 6,100	...	125	G.O., No. 58 W., dated 7th January 1886.
4,10,000	2,431	19,991	75,000	...	126	G.O., No. 2412 W., dated 15th October 1885, and G.O., No. 70 W., dated 9th January 1886. Item No. 68, Class A Works, Budget of 1886-87.
8,170	...	1,723	4,000	...	127	G.O., No. 2360 W., dated 17th September 1886.
12,353	...	4,...	12,353	...	128	G.O., No. 3224 W., dated 6th December 1886. Item No. 104, Class B Works, Budget of 1886-87.
...	...	...	3,444	...	129	Estimate is awaited.

GOVERNMENT OF MADRAS.

PART II.

DETAIL OF THE BUDGET-ESTIMATE OF REPAIRS OF PUBLIC WORKS UNDER PROVINCIAL SERVICES IN MADRAS FOR THE YEAR 1887-88.

Head of Classification.	Division.	Locality.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
				Rs.	Rs.	Rs.	Rs.
			Civil Buildings.				
	Rushikulya ...	...	Annual repairs	3,000			
	Ganjam ...	...	Do.	500			
	Vizagapatam.	...	Do.	2,000			
	Godávari Eastern.	...	Do.	3,000			
	Do. Central.	...	Do.	...			
	Do. Western.	...	Do.	800			
	Kistna Eastern	...	Do.	3,000			
	Do. Western.	...	Do.	400			
	Nellore ..	...	Do.	3,000			
	Bellary ...	...	Do.	1,500			
	Cuddapah ...	...	Do.	1,000			
	Kurnool ...	...	Do.	1,000			
	Nilgiri ...	...	Do.	16,000			
	Coimbatore ...	...	Do.	3,000			
	West Coast ...	...	Do.	8,000			
	Presidency ...	...	Do.	75,000			
	Chingleput ...	...	Do.	10,000			
	South Arcot...	...	Do.	800			
	North Arcot...	...	Do.	2,000			
	Tanjore ...	...	Do.	2,000			
	Negapatam ..	...	Do.	1,000			
	Trichinopoly.	...	Do.	1,500			
	Madura ...	...	Do.	4,000			
	Tinnevelly ...	...	Do.	500			
	Architect ...	...	Do.	12,000			
	Reserve with the Government for Archæological works.	...	Do.	5,000			
			Total, Civil Buildings.	...	1,60,000	2,16,135	2,16,135
			Communications.				
	Rushikulya ...	...	Annual repairs	500			
	Vizagapatam.	...	Do.	10,000			
	Godávari Eastern.	...	Do.	10,000			
	Nilgiri ...	...	Do.	30,000			
	Presidency ...	...	Do.	9,000			
			Total, Communications.	...	59,500	63,420	63,420
			Miscellaneous Public Improvements.				
	Kistna Eastern.	...	Annual repairs	500			
	Nilgiri ...	...	Do.	2,000			
	Presidency ...	...	Do.	3,000			
	Architect ...	...	Do.	5,000			
			Total, Miscellaneous Public Improvements.	...	10,500	11,500	11,500
			Grand Total ...	...	2,30,000	...	2,91,055

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GOVERNMENT OF MADRAS.

PART III.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENT UNDER PROVINCIAL SERVICES IN THE MADRAS PRESIDENCY FOR 1887-88.

Number. 1886-87.	Number. 1887-88.	Particulars.	Salary of Office.	Estimate for 1887-88. Per Mensem.	Estimate for 1887-88. Per Annum.	Estimate for 1887-88. Total.	Estimate for 1886-87.	Remarks.
		EXECUTIVE BRANCH.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Engineer Establishment.						
		Chief Engineers.						
1	1	Chief Engineer, 1st Class, and Secretary to Government, Public Works Department.	2,500	2,500				
1	1	Chief Engineer, 2nd Class, and Joint Secretary to Government, Irrigation Branch.	2,000	2,000				
		Military pay and allowances	...	445				
2	2	Total, Chief Engineers ...	...	4,945	59,340	..	59,832	
		Superintending Engineers.						
2	2	Superintending Engineers, 1st Class.	1,600	3,200				
2	2	Superintending Engineers, 2nd Class.	1,350	2,700				
2	2	Superintending Engineers, 3rd Class.	1,100	2,200				
		Military pay and allowances	...	1,209				
6	6	Total, Superintending Engineers.	...	9,309	1,11,708	...	1,23,672	
		Executive Engineers.						
11	11	Executive Engineers, 1st Grade.	950	10,450				
11	11	Executive Engineers, 2nd Grade.	800	8,800				
13	13	Executive Engineers, 3rd Grade.	700	9,100				
6	6	Executive Engineers, 4th Grade.	600	3,600				
		Military pay and allowances.	...	2,518				
41	41	Total, Executive Engineers.	...	34,468	4,13,616	...	4,51,380	
		Add— Pay of Messrs. Target (*a*) and Brassington (*b*).	...	...	...	...	...	(*a*) Will be retransferred. (*b*) Will be counted against normal scale.
		Carried over ...	...	...	...	...	...	

Budget for 1887-88 i.
Corrected Budget

GOVERNMENT OF MADRAS.

PART III—continued.

DETAIL OF THE BUDGET-ESTIMATE FOR ESTABLISHMENT, &c.—continued.

Number. 1886-87.	Number. 1887-88.	Particulars.	Salary of Office.	Estimate for 1887-88. Per Mensem.	Per Annum.	Total.	Estimate for 1886-87.	Remarks.
		Brought forward ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	
		EXECUTIVE BRANCH —*cont.*						
		Assistant Engineers.						
32	32	Assistant Engineers, 1st Grade.	500	16,000				
8	8	Assistant Engineers, 2nd and 3rd Grades.	250 & 350	2,700				
		Military pay and allowances.	...	190				
40	40	Total, Assistant Engineers.	...	18,890	2,26,680	...	2,25,600	
91	91	Total, Engineer Establishment.	...	...	8,11,344	...	8,60,484	
		Deduct—						
		On account of absentees ... 80,000	Rs. ...	...	(a)80,000	...	50,000	(a) Increased by Rs. 30,000.
		Net Total, Engineer Establishment.	...	...	...	7,31,344	8,10,484	
		Upper Subordinate Establishment.						
		Sub-Engineers.						
9	9	Sub-Engineers, 1st Grade...	400	3,600				
9	9	Do. 2nd „ ...	300	2,700				
17	17	Do. 3rd „ ...	250	4,250				
		Military pay and allowances including additional pay sanctioned for Messrs. Ottmann and Baker.	...	535				
35	35	Total, Sub-Engineers ...	...	11,085	1,33,020	...	1,32,780	
		Supervisors.						
22	22	Supervisors, 1st Grade ...	200	4,400				
36	36	Do. 2nd „ ...	150	5,400				
		Military pay and allowances.	...	90				
58	58	Total, Supervisors ...	...	9,890	1,18,680	...	1,20,600	
		Overseers.						
35	39	Overseers, 1st Grade ...	100	3,900				
28	28	Do. 2nd „ ...	80	2,240				
29	25	Do. 3rd „ ...	60	1,500				
		Military pay and allowances.	...	650				
92	92	Total, Overseers ...	...	8,290	99,480	...	96,960	
		Carried over ...	...	...	...	...	...	

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Order—dated 17th March 1886, No. 229, Financial.

The Government proceed to review the budget estimates for 1886-87. The review will consist of two sections: one relating to Imperial, Provincial and Local funds and services, all combined; the other relating to Provincial funds and services considered as a separate item.

(A.) IMPERIAL, PROVINCIAL AND LOCAL COMBINED.

2. Introduction.—The total receipts (*vide* Appendix A) for 1885-86 are estimated in the revised budget at Rs. 914,90,000. Of this sum Rs. 580,09,000 or 63 per cent. fall to Imperial, Rs. 243,81,000 or 27 per cent. to Provincial, and Rs. 91,00,000 or 10 per cent. to Local.

3. In the budget for 1886-87 the total receipts are estimated at Rs. 927,26,000, of which Rs. 589,32,000 or 64 per cent. appertain to Imperial, Rs. 245,63,000 or 26 per cent. to Provincial, and Rs. 92,31,000 or 10 per cent. to Local.

4. The expenditure for 1885-86 is in the revised budget estimated at a total of Rs. 423,69,000, of which Rs. 89,19,000 or 21 per cent. belong to Imperial, Rs. 240,72,000 or 57 per cent. to Provincial, and Rs. 93,78,000 or 22 per cent. to Local.

5. In the budget for 1886-87 the total expenditure is estimated at Rs. 437,54,000, of which Rs. 94,12,000 or 21 per cent. are debited to Imperial, Rs. 248,33,000 or 57 per cent. to Provincial, and Rs. 95,09,000 or 22 per cent. to Local.

6. The following abstract shows the main variations between the original and revised estimates for 1885-86, and between the revised estimate for 1885-86 and the budget estimate for 1886-87* :—

Vide Appendices A, B and C.

—	Original estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Difference.	
	1	2	3	1 & 2	2 & 3
	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.					
Land Revenue	476,55,000	460,79,000	467,75,000	— 15,76,000	+ 6,96,000
Salt	144,53,000	132,03,000	136,13,000	— 12,50,000	+ 4,10,000
Excise	82,25,000	87,40,000	84,80,000	+ 5,15,000	— 2,60,000
Provincial rates	64,34,000	63,03,000	64,37,000	— 1,31,000	+ 1,34,000
Customs	11,00,000	9,27,000	10,97,000	— 1,73,000	+ 1,70,000
Registration	7,00,000	8,25,000	8,25,000	+ 1,25,000	..
Other heads (each under a lakh) ..	151,96,000	154,13,000	154,99,000	+ 2,17,000	+ 86,000
Total ..	937,63,000	914,90,000	927,26,000	— 22,73,000	+ 12,36,000

* As submitted by the Accountant-General.

	Original grants, 1885-86.	Reduced grants, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Difference		
	1	2	3	4	1 & 2	2 & 3	3 & 4
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	82,19,000	76,77,000	76,65,000	77,90,000	— 5,42,000	— 12,000	+ 1,25,000
Salt	17,20,000	13,70,000			— 3,50,000	— 21,000	+ 1,59,000
Excise	2,55,000	2,55,000	16,94,000	17,63,000	..		
Forest	11,22,000	10,22,000	10,18,000	12,10,000	— 1,00,000	— 4,000	+ 1,92,000
Law and Justice	47,78,000	47,78,000	47,43,000	48,94,000	..	— 35,000	+ 1,51,000
Marine	1,33,000	18,000	20,000	39,000	— 1,15,000	+ 2,000	+ 19,000
Education	18,03,000	18,03,000	19,37,000	18,37,000	..	+ 1,34,000	— 1,00,000
Stationery and Printing ..	8,06,000	8,06,000	8,60,000	10,71,000	..	+ 54,000	+ 2,11,000
Famine relief	80,000	80,000	2,80,000	10,000	..	+ 2,00,000	— 2,70,000
Irrigation and Navigation ..	3,63,000	3,63,000	6,31,000	4,66,000	..	+ 2,68,000	— 1,65,000
Civil Buildings—							
Civil officers	43,22,000	43,29,000	41,75,000	44,05,000	— 63,000	— 1,54,000	+ 2,30,000
Public Works officers ..	24,30,000	21,39,000	20,21,000	26,31,000	— 2,91,000	— 1,18,000	+ 6,10,000
Exchange	21,33,000	21,33,000	16,32,000	16,32,000	..	— 5,01,000	..
Other heads (each under a lakh).	155,28,000	154,95,000	157,83,000	160,06,000	— 33,000	+ 2,88,000	+ 2,23,000
Total ..	437,62,000	422,68,000	423,69,000	437,54,000	* — 14,94,000	+ 1,01,000	+13,85,000

* Surrenders—Imperial (Salt), Rs. 3,50,000; Provincial, Rs. 11,44,000.

7. From this it appears that the receipts for 1885-86 will, according to the revised budget framed by the Accountant-General, fall short of the original estimate by Rs. 22,73,000, and that the budget estimate for 1886-87 is in excess of the revised estimate for 1885-86 by Rs. 12,36,600, but less than the original estimate for that year by Rs. 10,37,000.

8. The expenditure for 1885-86 will, according to the revised budget, be reduced by Rs. 13,93,000, as compared with the original estimate, while that for 1886-87 is estimated to exceed the expenditure of the revised budget by Rs. 13,85,000, but will differ from the estimated expenditure of the original budget for 1885-86 by a *minus* sum of Rs. 8,000 only.

9. VARIATIONS IN RECEIPTS.—These variations are explained as follows.

10. LAND REVENUE.—*A decrease of* 15¾ *lakhs in the revised, as compared with the original, budget for* 1885-86. The normal land revenue of the Presidency may be taken at about 450 lakhs. For the five years preceding the famine, the average of the current demand was Rs. 449,76,000. The average of the five years ending with 1884-85 was Rs. 450,90,000; the mean of these two averages is Rs. 450,33,000.

11. The season of 1884-85 was marked by a partial failure of the south-west monsoon and by heavy and destructive floods in the month of November in South Arcot and Tanjore. Owing to these causes, the actuals of that year amounted to only 457¾ lakhs, as against an original estimate of 450 lakhs and a revised estimate of 440. In the current year 1885-86, there was a complete failure of the early rains in several districts, notably Bellary, Anantapur, Madura, Coimbatore and Ganjam, and prospects in Bellary and Anantapur were in the early part of 1885 so gloomy, that it was deemed necessary to undertake the construction of the Hindupur-Guntakal Railway as a relief work.

12. On these considerations, the Board of Revenue thought that it would not be prudent to estimate the current demand for 1885-86 at a higher figure than 445 lakhs.

13. A tabular statement of the rainfall in each month of the south-west and north-east monsoons in 1884-85 and 1885-86 and of the average rainfall for the corresponding periods for ten years ending 1883-84 (excluding the famine years 1876-77 and 1877-78) is given below :—

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Months.	1884-85.		1885-86.		Average of 10 non-famine years.	
South-west Monsoon.						
April	·62		·25		·95	
May	1·43		1·79		3·11	
June	3·74	22·92	7 38	25·13	5·36	27·58
July	5·06		6·44		6·39	
August	6·70		4·65		6·40	
September	5·37		4·62		5·37	
North-east Monsoon.						
October	9·34		7·03		7·52	
November	9·42		6·56		6·07	
December	5·13	24·55	4·35	18·31	2·22	16·79
January	·04		·30		·32	
February	·13		·07		·18	
March	·49				·48	

14. At the beginning of 1885-86, there were 62½ lakhs of outstandings. Of this amount, Rs. 1,60,000 had, when the Board's revised budget was submitted, been already written off, while Rs. 57,000 had been recommended for remission and Rs. 54,000 were reported to be irrecoverable. This reduced the outstandings to some 60 lakhs, but allowing for the amount that might have to be remitted in Tanjore in consequence of the floods of November 1884 and for a fair margin for amounts that might eventually have to be written off as irrecoverable,* the Board did not estimate the recoveries under this head as likely to exceed 50 lakhs during the year.

* The write-off on account of outstandings was, on the average of the three years ending 1884-85, Rs. 13,30,000. The amount in 1882-83 was Rs. 24,07,902, chiefly on account of famine adjustments.

15. The estimated demand for the current year was thus brought up to 495 lakhs, but on the foregoing considerations, the Board of Revenue thought it unlikely that a higher rate of collection would be attained in the current year than in the last, when 91 per cent. of the demand was realized. The revised estimate was therefore fixed at 450 lakhs (= $\frac{91}{100}$ × 495), that is to say, 15¾ lakhs less than the original estimate, as revised by the Government of India. The original estimate was fixed by this Government at 460 lakhs, being the estimated collections on a total demand—current (452½ † lakhs) and arrears (42½ lakhs)—of 495 lakhs, at the rate of 93 per cent. This percentage was arrived at thus. The Government in reviewing ‡ the Board's original estimates for 1885-86 noticed that in estimating the probable collections of the year they had made no allowance for a portion of the 42½ lakhs estimated § to be outstanding on the 1st April 1885, eventually proving to be irrecoverable. The Government allowing 10 lakhs for this and assuming that 95 per cent. of the remaining Rs. 485,00,000, viz., 460¾ lakhs, would be collected—95 per cent. was the rate of collection in 1883-84 and is the rate assumed for ordinary years—fixed the original estimate of receipts for 1885-86 at 460 lakhs in round numbers. This sum is 92·9 or say 93 per cent., of the total demand, current and arrears for 1885-86, viz., Rs. 495,00,000. The Government of India raised this estimate to 465¾ lakhs, on the assumption that, with efficient supervision, 94 to 95 per cent. of the demand ought to be collected without difficulty in ordinary seasons, and that the short collections in 1884-85 would be more than made good during the current year.

† Average of five years ending 1883-84.

‡ G.O., No. 1174, Revenue, dated 27th October 1884.

§ The actuals were 62½ lakhs.

16. *An increase of Rs.* 6,96,000, *or say in round numbers* 7 *lakhs, in the budget estimate for* 1886-87, *as compared with the revised budget for* 1885-86.—Omitting from consideration the year 1884-85 as an unfavorable one, the average current demand for the five years ending 1883-84 was Rs. 452,67,600 or say 452½ lakhs. Taking in round numbers 452 lakhs as the basis of the estimate for 1886-87, and adding to it the 45 lakhs of outstandings from the previous year, a total demand is arrived

—	Original grants, 1885-86.	Reduced grants, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Difference.		
	1	2	3	4	1 & 2	2 & 3	3 & 4
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	82,19,000	76,77,000	76,65,000	77,90,000	— 5,42,000	— 12,000	+ 1,25,000
Salt	17,20,000	13,70,000	16,04,000	17,63,000	— 3,50,000	+ 2,34,000	+ 1,59,000
Excise	2,55,000	2,55,000					
Forest	11,22,000	10,22,000	10,18,000	12,10,000	— 1,00,000	— 4,000	+ 1,92,000
Law and Justice	47,78,000	47,78,000	47,43,000	48,94,000	..	— 35,000	+ 1,51,000
Marine	1,33,000	18,000	20,000	39,000	— 1,15,000	+ 2,000	+ 19,000
Education	18,03,000	18,03,000	19,37,000	18,37,000	..	+ 1,34,000	— 1,00,000
Stationery and Printing ..	8,06,000	8,06,000	8,60,000	10,71,000	..	+ 54,000	+ 2,11,000
Famine relief	80,000	80,000	2,80,000	10,000	..	+ 2,00,000	— 2,70,000
Irrigation and Navigation ..	3,63,000	3,63,000	6,31,000	4,66,000	..	+ 2,68,000	— 1,65,000
Civil Buildings—							
Civil officers	43,22,000	43,29,000	41,75,000	44,05,000	— 63,000	— 1,54,000	+ 2,30,000
Public Works officers ..	24,30,000	21,39,000	20,21,000	26,31,000	— 2,91,000	— 1,18,000	+ 6,10,000
Exchange	21,33,000	21,33,000	16,32,000	16,32,000	..	— 5,01,000	..
Other heads (each under a lakh).	154,28,000	154,95,000	157,83,000	160,06,000	— 33,000	+ 2,88,000	+ 2,23,000
Total ..	437,62,000	422,68,000	423,69,000	437,51,000	* — 14,94,000	+ 1,01,000	+13,85,000

* Surrenders—Imperial (Salt), Rs. 3,50,000; Provincial, Rs. 11,44,000.

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11. The season of 1884-85 was marked by a partial failure of the south-west monsoon and by heavy and destructive floods in the month of November in South Arcot and Tanjore. Owing to these causes, the actuals of that year amounted to only 437¾ lakhs, as against an original estimate of 450 lakhs and a revised estimate of 440. In the current year 1885-86, there was a complete failure of the early rains in several districts, notably Bellary, Anantapur, Madura, Coimbatore and Ganjam, and prospects in Bellary and Anantapur were in the early part of 1885 so gloomy, that it was deemed necessary to undertake the construction of the Hindupur-Guntakal Railway as a relief work.

12. On these considerations, the Board of Revenue thought that it would not be prudent to estimate the current demand for 1885-86 at a higher figure than 445 lakhs.

13. A tabular statement of the rainfall in each month of the south-west and north-east monsoons in 1884-85 and 1885-86 and of the average rainfall for the corresponding periods for ten years ending 1883-84 (excluding the famine years 1876-77 and 1877-78) is given below :—

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South-west Monsoon.						
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May	1·43		1·79		3·11	
June	3·74	22·92	7 38	25·13	5·36	27·58
July	5·06		6·44		6·39	
August	6·70		4·65		6·49	
September	5·37		4·62		5·37	
North-east Monsoon.						
October	9·34		7·03		7·62	
November	9·42		6·56		6·07	
December	5·13	24·55	4·35	18·31	2·22	16·79
January	·04		·30		·32	
February	·13		·07		·18	
March	·49				·18	

14. At the beginning of 1885-86, there were 62½ lakhs of outstandings. Of this amount, Rs. 1,60,000 had, when the Board's revised budget was submitted, been already written off, while Rs. 57,000 had been recommended for remission and Rs. 54,000 were reported to be irrecoverable. This reduced the outstandings to some 60 lakhs, but allowing for the amount that might have to be remitted in Tanjore in consequence of the floods of November 1884 and for a fair margin for amounts that might eventually have to be written off as irrecoverable,* the Board did not estimate the recoveries under this head as likely to exceed 50 lakhs during the year.

* The write-off on account of outstandings was, on the average of the three years ending 1884-85, Rs. 13,30,000. The amount in 1882-83 was Rs. 24,07,902, chiefly on account of famine adjustments.

15. The estimated demand for the current year was thus brought up to 495 lakhs, but on the foregoing considerations, the Board of Revenue thought it unlikely that a higher rate of collection would be attained in the current year than in the last, when 91 per cent. of the demand was realized. The revised estimate was therefore fixed at 450 lakhs (= $\frac{91}{100}$ × 495), that is to say, 15¾ lakhs less than the original estimate, as revised by the Government of India. The original estimate was fixed by this Government at 460 lakhs, being the estimated collections on a total demand—current (452½ † lakhs) and arrears (42½ lakhs)—of 495 lakhs, at the rate of 93 per cent. This percentage was arrived at thus. The Government in reviewing ‡ the Board's original estimates for 1885-86 noticed that in estimating the probable collections of the year they had made no allowance for a portion of the 42½ lakhs estimated § to be outstanding on the 1st April 1885, eventually proving to be irrecoverable. The Government allowing 10 lakhs for this and assuming that 95 per cent. of the remaining Rs. 485,00,000, viz., 460¾ lakhs, would be collected—95 per cent. was the rate of collection in 1883-84 and is the rate assumed for ordinary years—fixed the original estimate of receipts for 1885-86 at 460 lakhs in round numbers. This sum is 92·9 or say 93 per cent., of the total demand, current and arrears for 1885-86, viz., Rs. 495,00,000. The Government of India raised this estimate to 465¾ lakhs, on the assumption that, with efficient supervision, 94 to 95 per cent. of the demand ought to be collected without difficulty in ordinary seasons, and that the short collections in 1884-85 would be more than made good during the current year.

† Average of five years ending 1883-84.

‡ G.O., No. 1174, Revenue, dated 27th October 1884.

§ The actuals were 62½ lakhs.

16. *An increase of Rs.* 6,96,000, *or say in round numbers* 7 *lakhs, in the budget estimate for* 1886-87, *as compared with the revised budget for* 1885-86.—Omitting from consideration the year 1884-85 as an unfavorable one, the average current demand for the five years ending 1883-84 was Rs. 452,67,600 or say 452½ lakhs. Taking in round numbers 452 lakhs as the basis of the estimate for 1886-87, and adding to it the 45 lakhs of outstandings from the previous year, a total demand is arrived

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at of 497 lakhs. On the assumption that the season of 1886-87 will be more favorable than either of its two immediate predecessors, and that the rate of collection will consequently improve, this rate is taken at 92 per cent., instead of 91, and the result—viz., 457 lakhs—is taken as the amount of the estimate for 1886-87. This exceeds the revised estimate by 7 lakhs—the difference to be explained.

17. SALT.—*A decrease of* 12½ *lakhs in the revised estimate, as compared with the original budget of* 1885-86. *An increase of Rs.* 4,10,000 *in the budget estimate for* 1886-87 *as compared with the revised estimate for* 1885-86.

18. *East Coast Salt consumption.*—The actuals, in East Coast salt transactions (vide Appendix G), of the first five months of the current year were 26,93,554 maunds, and those of the last seven months of 1884-85 amounted to 28,54,934 maunds. The sum of these two items amounts to 65,48,488 maunds. The actuals of the first five months of 1884-85 amounted to 26,34,528 maunds—a quantity less by 59,026 maunds than the actuals of the corresponding period of the current year. Assuming that the same rate of increase will continue to the end of the current year, the total sales of 1885-86 would amount to 66,33,296 maunds, or only 66,704 maunds less than the original estimate of 67,00,000 maunds. Owing, however, to the unfavorable character of the season and to the depressing influence which the increasing prices * of excise salt must have on the sales, the Commissioner of Salt Revenue considers that it would not be prudent to take the probable sales of East Coast salt in 1885-86 at a higher figure than 66,00,000 maunds—the amount taken in the revised estimate for 1885-86. The same considerations of prudence induced him to fix the budget estimate for 1886-87 at 66,50,000 maunds, or 50,000 less than the original estimate for 1885-86.

* In a letter, No. 12487, dated 3rd December 1885, addressed to the Board of Revenue, the Commissioner writes that the declared (at time of removal) average prices of salt sold at the Madras Salt depôt since excise sales began were as follows:—

September 1885	.. ..	As. 4	9 (*ex* duty).
October ,,	.. ..	,, 5	7 ,,
November ,,	.. ..	,, 5	5 ,,

He further states that the introduction of the excise system has been invariably followed by a rise in price.

19. *West Coast Salt consumption.*—On the West Coast (South Canara), manufacture has ceased; the stock at the beginning of the year amounted to 68,622 maunds, but as in 1884-85 the licensees sold only 48,431 maunds, the Commissioner does not think that they will sell more than 50,000 maunds in the current year. This figure, which is less by 10,000 maunds than the original estimate of 60,000, is therefore taken in the revised budget for 1885-86, while the balance of stock, which, allowing for a wastage of 6,226 maunds in the two years, will amount to 12,000 maunds, is taken for the budget estimate of 1886-87.

20. *Miscellaneous items consumption.*—Under Miscellaneous items, the following variations occur:—

	Original Estimate.	Revised Estimate.	Budget Estimate.
	MDS.	MDS.	MDS.
Fish-curing operations	1,60,000	1,30,000	1,60,000
Issues to French Government	58,800	69,100	70,100
Do. for export	..	50,000	..
West Coast	..	400	700
Total ..	2,18,800	2,49,500	2,30,700

In the revised budget for 1885-86, the estimate for fish-curing is reduced by 30,000 maunds on the following considerations:—

	MDS.
Actual sales for fish-curing during the first 5 months of 1884-85 .	17,095
Do. for last 7 months	72,300
	89,395
Do. for first 5 months of 1885-86;	22,060
Probable sales in last 7 months $\frac{72,300}{17,095} \times 22,060$	93,299
Total sales for 1885-86 ..	1,15,359

This estimate was raised to 1,30,000 maunds considering that (i) the fish-curing industry was expanding very rapidly; (ii) that in 1884-85, the transactions for November and December 1884 and January 1885—a very good part of the year for fishing purposes—at the yards of the Chingleput, Negapatam and Tinnevelly divisions, were much affected by the cyclone of November 1884—a special cause. The figure of the original budget of 1885-86—viz., 1,60,000 maunds—is taken for the budget of 1886-87 also. The variations in the issues to the French Government are trifling and call for no remark. Neither in the original budget for 1885-86 nor in the budget for 1886-87 is any provision made for export, but in the revised budget for 1885-86, 50,000 maunds are entered, in the hope that recent orders allowing for wastage on salt exported to the Straits Settlements will revive the export trade thither and tend to clear the stocks at Vedarniem and other Government factories.

21. *Total consumption.*—The result of the foregoing is this:—

	Original Estimate, 1885-86.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
	MDS.	MDS.	MDS.
East Coast salt	67,00,000	66,00,000	66,50,000
West Coast salt	60,000	50,000	12,000
Miscellaneous items	2,18,000	2,49,500	2,30,800
Total ..	69,78,800	68,99,500	68,92,800
		— 79,300	— 6,700

22. The revised budget for 1885-86 has, for the reasons specified above, been thus reduced from 69,78,800 maunds to 68,99,500 maunds, or by 79,300 maunds, and the budget estimate for 1886-87 is fixed at 68,92,800 maunds, or less than the revised estimate by 6,700 maunds.

23. *Operation of the monopoly and excise systems of administration.*—If the revenue derived from salt were levied at an uniform rate, and if salt sales meant only cash transactions, the explanations just given of the variations in the estimates of consumption in 1885-86 and 1886-87 would explain the variations in the budget estimates of receipts. But in the first place salt is of two kinds,

Monopoly,
Excise,

the former manufactured for and sold by Government at a price of Rs. 2-3-0 a maund, the latter manufactured by private parties and excised when sold by the imposition of a duty of Rs. 2 a maund. Of the price Rs. 2-3-0 of Government salt, Rs. 2 represent the duty, and As. 3 the cost-price of the salt to Government.

24. It is the policy of the Government to withdraw altogether from any direct connexion with the manufacture, and to encourage private enterprise in the development of the salt traffic. This means in other words the abolition of the Government monopoly and the development of private enterprise under the excise system. The table on the margin will show how this policy has worked in the five years ending 1884-85. In the year 1880-81 there were 58 factories, of which 3 were excise and 55 monopoly: in 1884-85 the total number of factories had been reduced to 50, but of these 22 were excise and only 28 monopoly; 8 factories had in the interval been altogether abolished. When the original budget for 1885-86 was sanctioned, it was anticipated that the excise factories would have increased to 23, and

Years.		Factories.		
		Excise.	Monopoly.	Total.
Actuals ..	1880-81	3	55	58
	1881-82	3	55	58
	1882-83	5	51	56
	1883-84	12	40	52
	1884-85	22	28	50
Estimates ..	Original, 1885-86	23	27	50
	Revised, 1885-86	32	15	47
	Budget, 1886-87	32	15	47

the monopoly ones been reduced to 27; but in the interval of a year between the time when the budget was framed and the time it was revised, the position had materially altered and the excise factories then numbered 32 and the monopoly ones only 15. The same relations between the two are anticipated for 1886-87.

25. *Effect of these on budget figures.*—As therefore every maund of monopoly salt that is superseded by excise means a loss to the revenue of 3 annas a maund, it is obvious that the changed relations between excise and monopoly factories that had occurred in the course of the year must materially affect the budget estimates of receipts for 1885-86 as originally sanctioned and as now revised.

26. The effect of the change is noted below:—

	Original estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
	MDS.	MDS.	MDS.
Excise	27,60,000	39,84,000	51,67,000
Monopoly	42,18,800	29,15,500	17,25,800
Total ..	69,78,800	68,99,500	68,92,800

27. It will be observed that while the estimates of total consumption vary but little, the relations between excise and monopoly salt are altogether altered; the two are rapidly changing places—the natural result of the extension of the excise system and the withdrawal of the Government from the monopoly traffic.

28. The operation of this policy will appear also from the subjoined statistics of consumption; actuals for the five years ending 1884-85, estimates for 1885-86 and 1886-87:—

Years.	Quantity sold in maunds.			Percentage.		Increase or decrease per cent. in each year.	
	Excise.	Monopoly.	Total.	Excise.	Monopoly.	Excise.	Monopoly.
Actuals .. 1880-81	9,581	57,28,933	57,38,524	·16	99·84	..	..
1881-82	50,005	56,16,211	56,66,216	·8	99·2	+ 80·82	— 1·97
1882-83	2,30,759	60,71,872	63,02,631	3·6	96·4	+ 78·33	+ 7·50
1883-84	6,90,111	58,85,305	65,75,416	10·49	89·51	+ 66·56	— 3·07
1884-85	16,13,281	49,24,922	65,38,203	24·6	75·4	+ 57·22	— 16·32
Estimates .. Original, 1885-86 ..	27,00,000	40,00,000	67,00,000	40·29	59·71	+ 40·25	— 15·78
Revised, 1885-86 ..	39,34,000	26,66,000	66,00,000	59·6	40·4	+ 31·37	— 33·35
Budget, 1886-87 ..	51,55,000	14,95,000	66,50,000	77·5	22·5	+ 23·69	— 43·92

29. It will be seen from the foregoing statement that on the actuals of the five years ending 1884-85, excise sales had risen from a percentage of the total amounting to ·16 to a percentage of 24·6, and that the percentages had progressed at the following rates. The percentage in 1881-82, that is to say, was exactly five times what it was in 1880-81; in 1882-83 was exactly 4½ times what it was in 1881-82; in 1883-84 was nearly three times as great as in 1882-83; and in 1884-85 nearly 2½ times as great as in 1883-84.

30. The distribution in the original budget for 1885-86 and the redistribution in the revised budget of excise and monopoly salt, and the proposed distribution of them in the budget for 1886-87, are based on consideration of the probable consumption and the changed relations between excise and monopoly salt that have been just commented upon. The percentages of excise to total sales were, on the distributions so made, as follows:—

Original budget, 1885-86	40·2
Revised budget, 1885-86	59
Budget, 1886-87	77

31. These percentages agree fairly well with what, on the data of the progress-percentages noted above, might have been expected. On these data, the percentage of excise to total sales might have been taken in the original estimate for 1885-86 at nearly

double that of the actual of 1884-85, or something less than 49·12; the percentage on the originally budgeted distribution was 40·2, while for 1886-87 the percentage might have been taken at nearly 1½ times that—59 per cent.—of the revised budget for 1885-86, or 88½ per cent. The percentage, according to the distribution taken in the budget for 1886-87 is 77, or just under 1¼ times that of the revised budget for 1885-86, and is probably a safe estimate, as no increase in the number of excise factories appears to be anticipated in 1886-87.

32. *Operation of the credit-sale system.*—In the next place estimates of consumption in any given year are no guide to the actual receipts of revenue in that year owing to the operation of the credit-sale system. How that works will appear from the subjoined statistics, which will show that during the seven years between 1878-79 and 1884-85, credit sales have gradually risen from 25·3 to 46·2 per cent. of the total sales.

Years.	Total sales.	Credit sales.	Percentage.
	MDS.	MDS.	
Actuals .. 1878-79	52,75,813	13,34,823	25·3
1879-80	57,03,587	14,08,156	24·6
1880-81	57,38,524	15,42,756	26·8
1881-82	56,66,216	17,82,256	31·4
1882-83	63,02,631	21,07,000	33·4
1883-84	65,75,416	25,20,433	38·3
1884-85	65,38,203	30,23,332	46·2
Estimates .. 1885-86 Original ..	67,00,000	32,16,000	48·0
1885-86 Revised ..	66,00,000	36,96,000	56·0
1886-87 Budget ..	66,50,000	39,90,000	60·0

33. The effect of this system—under which the credit transactions are adjusted every 6 months—is that in the financial accounts of the Salt department, receipts are exhibited under the following three heads:—

(1) Recoveries for salt sold in the last 6 months of the preceding year.
(2) Recoveries for salt sold in the first 6 months of the year.
(3) Cash transactions.

34. The price of salt sold on credit in the last six months of the year is recovered and exhibited in the accounts of the following year.

35. *The operation of all these causes as inducing changes in the budget.*—The result of the operation of all these causes is exhibited in the following statement which also explains the variations in the budgets.

—	Revised Estimate, 1885-86.		Budget Estimate, 1886-87.	
	Quantity and value of salt sold in the year.		Quantity and value of salt in respect of which revenue is expected to be realised.	
	Mds.	Rs.	Mds.	Rs.
Monopoly Salt.				
East Coast—				
Credit sales of the previous year	..	11,14,000	..	7,72,100
Credit sales of the first 6 months (realised within the year)	13,26,400	24,37,000	..	..
Credit sales of the last 6 months (realised in the following year)	7,43,800	16,26,000	4,49,700	9,83,200
Cash sales	10,50,600	25,16,900	4,68,000	10,23,700
	..	..	5,77,300	12,62,800
Total, East Coast ..	30,07,900	65,79,900	14,95,000	32,69,700
West Coast	400	1,100	700	1,800
Fish curing	1,30,000	92,500	1,60,000	1,04,500
French Government	10,400	10,400	70,100	10,800
Export by sea	50,000	9,500	..	..
Customs duty	..	2,000	..	2,000
Total, Miscellaneous ..	2,49,500	1,15,500	2,30,800	1,19,100
Amount added by the Government of India on consideration of the monthly reports of the Salt Commissioner ..	..	..	..	..
Total, Monopoly Salt ..	32,57,400	66,95,400	17,25,800	33,88,800
Excise Salt.				
East Coast—				
Credit sales of the previous year ..	..	3,12,200	..	15,05,400
Do. of the first 6 months ..	10,69,700	6,24,400	..	..
Do. of the last 6 do. ..	17,53,400	21,39,400	15,66,900	30,10,800
Cash sales of the year ..	..	35,06,800	20,82,700	41,33,300
Total, East Coast ..	31,35,300	62,70,600	51,55,000	103,10,000
West Coast	50,000	1,00,000	12,000	24,000
Total, Excise Salt ..	31,85,300	63,70,600	61,67,000	103,34,000
Total, Imperial ..	64,42,700	130,66,000	68,92,800	137,22,800
Provincial ..	..	1,37,000	..	1,37,000
Grand Total ..	132,52,300	..	..	138,59,800
	— 12,50,000		..	136,13,000
			4,10,000	

The budget differences to be explained.

—	Original Estimate, 1885-86.		Quantity and value of salt sold in the year.	
	Quantity and value of salt sold in the year.		Quantity and value of salt in respect of which revenue is expected to be realised.	
	Mds.	Rs.	Mds.	Rs.
Monopoly Salt.				
East Coast—				
Credit sales of the previous year	..	12,12,000	..	26,51,200
Credit sales of the first 6 months (realised within the year)	8,92,400	18,32,100	8,92,400	19,53,100
Credit sales of the last 6 months (realised in the following year)	10,30,800	22,54,000	..	..
Cash sales	20,76,800	46,43,600	20,76,800	45,42,000
Total, East Coast ..	40,00,000	87,50,000	41,81,200	91,46,300
West Coast	..	..	..	..
Fish curing	1,60,000	92,000	1,60,000	92,000
French Government	58,800	10,600	58,800	10,000
Export by sea	..	..	..	..
Customs duty	..	2,000	..	2,000
Total, Miscellaneous ..	2,18,800	1,04,600	2,18,800	1,04,000
Amount added by the Government of India on consideration of the monthly reports of the Salt Commissioner ..	..	..	..	..
Total, Monopoly Salt ..	42,18,800	88,54,600	44,00,000	92,98,900
Excise Salt.				
East Coast—				
Credit sales of the previous year ..	..	..	4,16,000	8,24,000
Do. of the first 6 months ..	6,39,850	11,99,700	5,89,800	11,99,700
Do. of the last 6 do. ..	6,92,950	13,86,900	..	..
Cash sales of the year ..	14,07,200	28,14,400	14,97,200	28,14,400
Total, East Coast ..	27,00,000	54,00,000	24,53,000	48,06,100
West Coast	60,000	1,20,000	60,000	1,20,000
Total, Excise Salt ..	27,60,000	55,20,000	25,13,000	50,26,100
Total, Imperial ..	69,78,800	143,74,600	69,13,000	143,25,000
Provincial ..	..	..	* 68,000	* 68,000
Grand Total ..	..	143,82,600	..	144,53,000

* The increase of Rs. 79,000 under Provincial, viz., from Rs. 68,000 to Rs. 1,37,000 is entirely due to the great extension of the excise system and the consequent increase of the revenue derived from the imposition of the cess varying from 1 to 15 pies on each maund of salt, which is levied from the licensees in excise factories to meet the interest of the capital cost of the Government works made over to them and the cost of their upkeep.

36. EXCISE.—*An increase of Rs.* 5,15,000 *in the revised as compared with the original budget of* 1885-86, *and a decrease of Rs.* 2,60,000 *in the estimate for* 1886-87 *as compared with the revised budget for* 1885-86.—This head of account is divided into two branches,

Abkári,

Opium,

and in explaining the budget variations, these must be separately dealt with. The following is an abstract of the estimates under the two heads:—

—	Original estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Difference.	
	1	2	3	1 and 2	2 and 3
(i) Abkári	Rs. 76,60,000	Rs. 81,00,000	Rs. 78,20,000	Rs. + 4,40,000	Rs. — 2,80,000
(ii) Opium	5,65,000	6,40,000	6,50,000	+ 75,000	+ 20,000
Total ..	82,25,000	87,40,000	84,30,000	+ 5,15,000	— 2,60,000

37. *Abkári.—An increase of Rs.* 4,40,000 *in the revised as compared with the original estimate of* 1885-86, *and a decrease of Rs.* 2,80,000 *in the budget estimate of* 1886-87 *as compared with the revised estimate of* 1885-86. The original budget estimate for 1885-86 was fixed by the Board of Revenue at Rs. 75,00,000: this was subsequently raised by the Government of India to Rs. 76,60,000. The revised estimate for 1885-86 is now taken at Rs. 81,00,000, or Rs. 4,40,000 in excess of the original budget. This estimate is fully justified by the following figures:—

	Rs.
The actuals of the first 8 months of 1885-86 amounted to ..	54,15,485
The probable receipts in the remaining 4 months at the same rate of progress would be	27,07,742
This would give a total of	81,23,227

or 81 lakhs in round numbers for the whole year.

38. The budget estimate of 1886-87 is fixed at Rs. 78,20,000, or Rs. 2,80,000 less than the revised estimate. This decrease is due to the following causes:—

A sum of Rs. 1,80,000, representing the cost price of liquor purchased by Government for the Town of Madras in the current year, will be saved in 1886-87, owing to the withdrawal of Government from the monopoly managed by itself on the introduction of the free-supply system into the town from 1st April next.

A sum of Rs. 60,000, being the contributions heretofore payable by distillers on account of the cost of the guarding and gauging establishments maintained by Government at each distillery for the protection of the Government revenue, has been foregone under G.O., No. 1363, Revenue, dated 10th December 1885; this charge will in future be borne by Government.

Some Rs. 40,000 will, it is anticipated, be lost on the re-sale of the arrack-vend farms and shop licenses next year owing to the expected re-action from the reckless biddings at the auction sales of last year. This is a decrease of 2½ per cent. on the amount—Rs. 16,43,000—of the arrack-vend farms and shop licenses in the revised budget for the current year.

39. The sum of these three items is Rs. 2,80,000—the difference to be explained.

40. *Opium.*—The revenue derived from this source is comprised under the following heads:—

—	Original estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Difference.	
	1	2	3	1 and 2	2 and 3
	Rs.	Rs.	Rs.	Rs.	Rs.
Pass duty on Malwa opium ..	3,15,000	2,94,000	3,15,000	— 21,000	+ 21,000
Sale proceeds of monopoly of vend and other items	2,50,000	3,46,000	3,45,000	+ 96,000	— 1,000
Total ..	5,65,000	6,40,000	6,60,000	+ 75,000	+ 20,000

41. The pass duty is levied at the rate of Rs. 700 per chest of 140lb. and is paid to the credit of the Madras Government at Indore by merchants importing the drug from Malwa. The number of chests imported* since 1880-81 has averaged 452 per annum, or in round numbers 450. In the first five months of 1885-86, the number of chests imported amounted to 160 only, against 231 or nearly half as many more imported on the average of the corresponding period of the three preceding years. In the last seven months of 1883-84 and 1884-85, the actuals were 283 and 272 chests, but on consideration of the actuals of the first five months of the current year, the probable imports for the last seven months of it were taken at 260. The revised estimate was, therefore, fixed at 420 (= 160 + 260), instead of 450 chests as originally estimated. The average number of chests, viz, 450, is taken for 1886-87, which accounts for the difference of Rs. 21,000 (at Rs. 700 for thirty chests) between the revised estimate for 1885-86 and the budget estimate for 1886-87.

Years.	First five months.	Last seven months.	Total.	Value.
	No.	No.	No.	Rs.
1880-81	202	314	516	3,61,200
1881-82	100	217	317	2,21,900
1882-83	234	178	412	2,88,400
1883-84	246	283	529	3,70,300
1884-85	214	272	486	3,40,200
Original estimate, 1885-86.	..	..	450	3,15,000
Revised estimate, 1885-86.	160	260	420	2,94,000
Budget estimate, 1886-87.	..	..	450	3,15,000

42. Under the head of Monopoly of vend, &c., the original estimate for 1885-86 was Rs. 2,50,000, but the actual sales realized Rs. 3,48,000; in their revised budget the Board take this at Rs. 3,46,000 to allow for possible small losses in collections. This accounts for the increase of Rs. 96,000 in the revised budget for 1885-86 as compared with the original. The figure taken for the budget estimate for 1886-87 is Rs. 3,45,000, or Rs. 1,000 less than the figure of the revised budget for 1885-86.

43. *The two combined.*—The combined figures for Abkári and Opium explain the budget differences under Excise.

44. PROVINCIAL RATES.—*A decrease of Rs.* 1,31,000 *in the revised as compared with the original estimate of* 1885-86, *and an increase of Rs.* 1,34,000 *in the budget estimate of* 1886-87 *as compared with the revised estimate of* 1885-86. The revenue under this head is purely local and consists chiefly of cesses on land. The causes therefore which operate to vary the budget estimates of land revenue will have the same effects in the case of these. The actuals during the past 5 years have averaged Rs. 61,85,194, as shown on the margin. The actuals of 1884-85, which as already explained (supra paragraph 11) was an unfavorable year, amounted to only Rs. 61,33,732 against the original estimate of Rs. 64,33,000. It was anticipated that the revenue for 1885-86 would be much the same as that originally estimated for 1884-85, and the original estimate for 1885-86 was accordingly taken at Rs. 64,34,000, or Rs. 1,000 more than that of the preceding year. The actual collections in the first

	Actuals.
	Rs.
1880-81	55,30,300
1881-82	61,87,645
1882-83	63,89,118
1883-84	66,85,177
1884-85	61,33,732
Total ..	309,25,972
Average ..	61,85,194

8 months of the current year (viz., Rs. 24,26,296) exceeded those of the corresponding period of the previous year (viz., Rs. 22,97,781) by Rs. 1,28,515. Assuming that the same rate of progress will continue in the remaining four months of the current year, the improvement for the whole year may be taken at 1,28,515 + 64,257 or Rs. 1,92,772 over the actuals of the previous year (viz., Rs. 61,33,731). This would give for the revised estimate of the current year a sum of Rs. 63,26,503. Allowing, however, for the somewhat unfavorable character of the season in this year also (as explained under Land Revenue), the receipts are put down at Rs. 63,03,000. In the hope that the season of 1886-87 will be an improvement on its immediate predecessors the estimate is fixed at Rs. 64,37,000, which is a near approximation to the original budgets for 1885-86 and 1884-85, viz., Rs. 64,34,000 and 64,33,000, respectively.

45. CUSTOMS.—*A decrease of Rs.* 1,73,000 *in the revised as compared with the original estimate of the current year, and an increase in the budget estimate of next year as compared with the revised estimate of the current year.* The actuals of the first 8 months of the current year (viz., Rs. 5,88,429) fall short of those of the corresponding period of the previous year (viz., Rs. 7,03,611) by Rs. 1,15,182, owing to a decrease in the exports of paddy and rice to foreign countries. In the first 8 months of the current year, the exports by sea amounted to only Rs. 2,35,000, as against Rs. 3,24,000 in the corresponding period of the previous year, while the exports by land* were only Rs. 20,000 as compared with Rs. 57,877 in the corresponding period of the previous year. The cause of the decrease is ascribed to the indifferent character of the season and to damage caused by the floods of November 1884. The Board thought it more than doubtful whether the falling off in the export trade of the earlier, would be made good in the last, months of the year. The decrease in the whole year would, at the same rate, therefore be 1,15,182 + 57,591 = 1,72,773, or, in round numbers, Rs. 1,73,000—the difference to be explained. The original budget of the current year was fixed at Rs. 11,00,000; the actuals for 1886-87 are taken at Rs. 10,97,000, that is to say, the original estimate, Rs. 11,00,000, for 1885-86, is in effect repeated for 1886-87.

* Chiefly Tanjore and Karikal.

46. REGISTRATION.—*An increase of Rs.* 1,25,000 *in the revised as compared with the original estimate of* 1885-86. This is explained in paragraphs 90 to 93 below in dealing with Provincial funds and services separately.

47. VARIATIONS IN EXPENDITURE..—The difference of Rs. 14,94,000 in the reduced as compared with the original grants for 1885-86 is due to the surrenders made by heads of departments in consequence of the financial pressure at the beginning of the year; the details are given below:—

	Rs.	Rs.
Land Revenue—		
Revision of Revenue Establishments	4,50,000	
Revenue Survey Department	75,000	
Revenue Settlement Department	17,000	
		5,42,000
Salt Department—		
Salt Purchase and Freight	2,50,000	
Petty Construction and Repairs	1,00,000	
		3,50,000
Forest Department—		
Conservancy and Works	70,900	
Establishments	29,100	
		1,00,000
Marine Department—		
Purchase of a Government Steamer		1,15,000
Minor Departments—		
Public Exhibitions and Fairs	16,000	
Cinchona Plantations	10,000	
Government Farm, Saidápet	7,000	
		33,000

	Rs.	Rs.
Civil Buildings, &c.—Civil Officers—	37,000	
Board of Revenue	19,000	
Vizagapatam Agency	7,000	
		63,000
Churches and Cemeteries		2,91,000
Public Works Officers		
Total ..		14,94,000

The variations in the revised estimate as compared with the reduced grant for 1885-86 and the budget estimate for 1886-87 are explained below.

48. LAND REVENUE.—*An increase of Rs.* 1,25,000 *in the budget estimate of* 1886-87 *as compared with the revised estimate of the current year.*—This is due in part and chiefly to the restoration of the grants in the Survey and Settlement departments, viz., Rs. 75,000 and Rs. 17,000, respectively, and to increased expenditure under sundry miscellaneous items in connection with Collectors' establishments, village service establishments, &c., aggregating Rs. 33,000.

49. SALT AND EXCISE.—*An increase of Rs.* 1,59,000 *in the budget estimate of* 1886-87 *as compared with the revised estimate of* 1885-86.—When the original estimates for 1885-86 were framed, a sum of Rs. 17,20,000 was provided under Salt (Imperial) and Rs. 2,55,000 under Excise (half Imperial and half Provincial).

50. The following statement exhibits the changes involved by the amalgamation of the two departments of Salt and Excise and explains the variations in the estimates, as originally framed and as now revised;

Salt and Excise.	Original grant, 1885-86.	Reduced grant, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Difference. 2 and 3.	Difference. 3 and 4.
	1	2	3	4	5	6
SALT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i) *Charges relating exclusively to Salt*—						
Petty Construction and Repairs	1,10,000	10,000	54,000	74,000	+ 34,000	+ 20,000
Salt Purchase and Freight	4,43,500	1,98,500	2,26,000	2,36,000	+ 32,500	+ 10,000
Transfer of Orissa Salt Works to Madras.	..	..	19,000	63,600	..	+ 52,600
(ii) *Combined Salt and Excise Charges*—						
Portion debitable to Salt. { Salaries, Establishment and Contingencies.	11,66,500	11,66,500	9,55,000	11,44,400	— 2,11,500	+ 1,89,400
Total Salt ..	17,20,000	13,70,000	12,45,000	15,18,000	— 1,25,000	+ 2,73,000
		— 3,50,000				
EXCISE.						
(ii) *Combined Salt and Excise Charges*—						
Portion debitable to Excise .. { Salaries, Establishment and Contingencies.	45,000	45,000	1,03,000	1,62,000	+ 58,000	+ 59,000
(iii) *Charges relating exclusively to Excise*—						
Salaries, Establishment and Contingencies.	34,000	34,000	76,000	83,000	+ 42,000	+ 7,000
Cost of Liquor for Madras town	1,76,000	1,76,000	1,80,000	..	+ 4,000	— 1,80,000
Total Excise ..	2,55,000	2,55,000	3,59,000	2,45,000	+ 1,04,000	— 1,14,000
Grand Total ..	19,75,000	16,25,000	16,04,000	17,63,000	— 21,000	+ 1,59,000

51. As a consequence of the amalgamation of the two departments, "Excise" no longer appears on the expenditure side as a separate major head of account. The entire charges on account of it are debited in the first instance to "Salt" (Imperial), the provincial share of them being adjusted by deduction from the Land Revenue percentage due to Provincial services in accordance with the rules of the Financial

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department and as directed in G.O., Revenue, No. 1091, dated 25th September 1885. In distributing the cost of the combined establishments between "Salt" and "Excise" for the purpose of carrying out the above adjustment, the Commissioner excluded in the first place—

all charges appertaining to salt only, *e.g.*, all charges debitable entirely to Orissa, Salt purchase and freight, Salt petty construction and repairs, &c.;

all charges debitable to excise only, such as gauging establishments in the Mofussil and the establishments and cost of purchase of liquor for Madras town.

The balance of charges he proceeded to distribute between "Salt" and "Excise" by an arithmetical method which the following example will illustrate and explain. Suppose that the sanctioned cost of the old establishment of "Salt" Inspectors was Rs. 14,250, and that the cost of the "Inspector" establishments for the combined duties of "Salt" and "Excise" is raised to Rs. 15,300, or by Rs. 1,050 a-month, then the fraction $\frac{1,050}{15,300}$, which represents the ratio of the increase per mensem under this head to the total sanctioned cost of it, is taken as the factor to be applied to the actual cost of the "Inspector" class—for the purpose of *estimates* as actually entertained,* for the purpose of *actuals* as ascertained at the close of the year—for the determination of the proportion of it that is due to "Excise." Factors for each of the other separate classes of officers and for house-rent and contingencies are similarly determined and applied, the sum total of the several proportions of cost thus ascertained representing the "Excise" share of the cost of the combined establishments. The Excise share of contingencies is determined by the proportion that the excise share of "Establishments" bears to their total cost.

* Establishments are not yet entertained as sanctioned.

52. *Charges relating exclusively to Salt.*—In the budget for 1886-87, the Orissa charges are estimated for in full, instead of for a portion of the year as in the revised estimate.

53. *Combined Salt and Excise Establishments.*—The large saving of Rs. 2,11,500 and Rs. 1,89,400 in the revised estimate, as compared with the original and budget estimates under *Salt*, is due to the fact that provision is made in the budget for the full sanctioned scale of salaries, whereas the higher grades in establishments from Inspectors downwards are filled up only gradually according to merit. This causes an excess in the strength of the lower and less highly-paid grades. It will be seen from the following statement that the budget estimates of this department have always been in excess of actual requirements:—

		Grants.	Actuals.	Difference.
		Rs.	Rs.	Rs.
Actuals ..	1878-79	8,30,000	6,48,145	— 1,81,855
	1879-80	8,56,000	4,43,156	— 4,12,844
	1880-81	5,64,000	4,65,785	— 98,215
	1881-82	6,03,000	5,85,735	— 17,265
	1882-83	9,36,000	6,76,457	— 2,59,543
	1883-84	9,39,000	8,96,016	— 42,984
	1884-85	11,22,200	10,04,225	— 1,17,975

54. *Charges relating exclusively to Excise.*—The increase in the revised and budget estimates under Salaries, Establishments and Contingencies is due to the progress of the reorganization of the department. Owing to the introduction of the free-supply system into Madras Town, it will no longer be necessary to buy liquor for sale in Madras. The cost price of this item, which in the current year amounts to Rs. 1,80,000, will therefore disappear from the accounts: this explains the large decrease under purely excise charges in the budget estimate for 1886-87.

55. FORESTS—*An increase of Rs.* 1,92,000 *in the budget estimate of* 1886-87 *as compared with the revised estimate of the current year.*—Of this amount, Rs. 1,34,000 fall to "Conservancy and Works," and the remainder, Rupees 58,000, to "Establishments." The original estimate for 1885-86 was Rupees 11,22,000: the revised estimate was, allowing for the surrender of a lakh (vide paragraph 47 supra), fixed at Rs. 10,18,000. If to the revised budget be added the lakh surrendered under financial pressure, we get a sum of Rs. 11,18,000, or Rs. 92,000 less than the budget estimate for 1886-87: in other words, the budget estimate for 1886-87 is based on the restoration of the surrendered lakh, and an estimated further expenditure of Rs. 92,000 in excess of the revised budget of 1885-86. The details of the excess of Rs. 1,92,000 in the budget estimate for 1886-87 are given on the margin.

		Rs.	Rs.
Conservancy and Works.			
Timber—			
Felling and squaring 20,000 cubic feet of teak in South Coimbatore, at 8 annas per cubic foot	.. ..	..	10,000
Felling and logging 10,000 trees in Ganjam, at Rs. 1½ per tree with depôt expenses and temporary establishment	.. ..	..	18,000
Collection of 2,000 tons of redwood roots in Cuddapah, at Rs. 6¼ per ton	.. ..	..	12,500
Cost of cutting and carriage of fuel from Sriharikôt (Nellore) to canal bank, and of cutting 3,000 tons of casuarina	.. ..	..	16,000
Cutting and taking to Ootacamund depôt 5,000 cubic feet of teak, at Annas 13-6	.. ..	..	4,220
Live and Dead Stock—			
Purchase of four elephants—two in Ganjam and two in Godávari —at Rs. 2,500 each	.. ..	..	10,000
Communications and Buildings—			
Repairs to sundry roads and bridges	.. ..	..	20,000
Head-quarters bungalow at Nandiyál	.. ..	5,000	
Do. do. at Anantapur	.. ..	4,000	
Forest house at Nilambúr	.. ..	6,000	
Do. at Setumalai	.. ..	2,000	
Sundry other buildings	.. ..	7,000	
			24,000
Demarcation—			
Demarcation and clearance of forest reserves, maintenance of existing plantations, forest surveys and settlement, fire-tracing and other operations	.. ..	..	22,000
			1,36,720
Savings under other heads	.. ..	..	2,720
			1,34,000
Establishments.			
Salaries of superior officers	.. ..	11,000	
Subordinate officers and establishments	.. ..	16,000	
Deputation and special allowances	.. ..	15,000	
Travelling allowances	.. ..	12,000	
Sundry other charges	.. ..	5,000	
			58,000
Grand Total	..		1,92,000

The following abstract shows the distribution of this amount between restored surrenders and new expenditure:—

Items.	Surrender to India restored in budget of 1886-87.	New expenditure budgeted for.	Total.
	Rs.	Rs.	Rs.
Conservancy and Works	70,900	63,100	134,000
Establishments	29,100	28,900	58,000
Total ..	1,00,000	92,000	1,92,000

It will appear from this that the new and additional expenditure under "Conservancy and Works" amounts really to only Rs. 63,100 and under "Establishments" to Rs. 28,900.

56. The increased provision under Establishments is mainly due to the allowances of a special Forest Settlement Officer to be employed in the Northern Division, amounting, with contingencies, travelling allowances, &c., to Rs. 18,000, and to the salaries amounting to some Rs. 8,000 of three new officers expected from England.

57. The following figures will show that the grants in each year have not, as a rule, been fully utilised in the Forest department:—

Years.	Conservancy and Works.		Establishments.		Total.		Difference.
	Grants.	Actuals.	Grants.	Actuals.	Grants.	Actuals.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Actuals .. 1880-81 ..	3,02,000	2,13,370	3,20,000	3,05,715	6,22,000	5,19,785	— 1,03,215
Actuals .. 1881-82 ..	3,09,600	2,68,790	3,28,400	3,34,716	6,38,000	6,03,506	— 34,494
Actuals .. 1882-83 ..	3,47,000	3,09,851	3,76,000	3,36,064	7,23,000	6,44,885	— 78,115
Actuals .. 1883-84 ..	4,25,000	3,50,531	4,96,000	4,35,126	9,21,000	7,85,680	— 1,35,320
Actuals .. 1884-85 ..	4,77,900	4,03,765	5,08,100	4,91,689	9,86,000	8,95,454	— 90,546

58. LAW AND JUSTICE—*An increase of Rs.* 1,51,000 *in the budget estimate of* 1886-87 *over the revised estimate of the current year.*—The chief items composing this excess are the following:—

Rs. 20,000 on account of increased establishment and contingencies for the service of judicial processes in Civil and Sessions Courts. This expenditure is more than recouped from the fees levied for the service of process.

Rs. 1,13,000, the cost of the increased jail guard establishments entertained by the Jail Department in lieu of the Police guards formerly employed.

It is observed that the budget grants for this department have been as a rule considerably in excess of actual requirements, as shown by the following figures:—

		Grants.	Expenditure.	Difference.
		Rs.	Rs.	Rs.
Actuals ..	1880-81	13,04,500	11,12,738	—1,91,762
	1881-82	11,64,000	9,75,578	—1,88,422
	1882-83	10,60,000	9,03,875	—1,56,125
	1883-84	9,92,200	7,89,250	—2,02,950
	1884-85	8,99,000	8,02,164	— 96,836

59. EDUCATION—*An increase of Rs.* 1,34,000 *in the revised estimate as compared with the sanctioned grant of the current year, and a decrease of Rs.* 1,00,000 *in the budget of* 1886-87 *as compared with the revised budget for* 1885-86.—The excess in the current year occurs almost exclusively under Grants-in-aid and Payments by results, which have, since 1882-83, considerably exceeded the sanctioned allotments as will appear from the following statement:—

		Grants.	Actuals.	Excess.
		Rs.	Rs.	Rs.
Actuals ..	1882-83	2,70,700	3,27,191	+ 56,491
	1883-84	2,88,000	3,32,821	+ 44,821
	1884-85	2,74,000	3,76,537	+ 1,02,537

60. The increase is chiefly due to—

	Rs.
Salary and rent grants to colleges and schools for boys	18,000
Do. do. do. girls	16,000
Scholarship grants to boys' schools	7,500
Do. do. girls' do.	6,000
Grants to municipalities for net cost of High School department of Government institutions transferred to them	3,500
Grants for feeding and clothing (orphanages)	8,000
Payments by results	12,000
Added by Accountant-General on consideration of the actuals for the first eight months, viz., Rs. 2,38,000	63,000
Total ..	1,34,000

61. The decrease of Rs. 1,00,000 in the budget estimate for 1886-87 is thus explained. The Director provides Rs. 67,000 less for grants-in-aid in this year than in the revised estimate for 1885-86 because the introduction of the new Grant-in-aid Code from 1st April 1886, will, he thinks, have the effect of reducing expenditure owing to the restrictions imposed by it on grants-in-aid. The remainder of the decrease in the budget for 1886-87, viz. (1,00,000—67,000), Rs. 33,000, occurs under "Government schools, general," owing to the transfer of the cost of the Chicacole, Cuddapah, Kurnool, and Cannanore High Schools, as well as the High School departments of the Rajahmundry, Salem, and Bellary Colleges, to municipalities and private institutions.

62. STATIONERY AND PRINTING—*An increase of Rs.* 2,11,000 *in the budget estimate for* 1886-87 *as compared with the revised estimate for* 1885-86.—Of this increase, the main portion, viz., Rs. 1,99,000, is due under Imperial to the purchase locally in India of stationery for the Central Depôt at Madras that was formerly supplied from England through the agency of the Secretary of State. Supplies from England to Central Depôts find no place in the accounts of the Presidency—they are charged off finally in the Home accounts—but the cost of stationery purchased locally for supply

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to Central Depôts is charged in the Imperial section of the accounts to the provinces concerned.

63. FAMINE RELIEF—*An increase of Rs.* 2,00,000 *in the revised as compared with the original estimate for* 1885-86 *and a decrease of Rs.* 2,70,000 *in the budget for* 1886-87 *as compared with the revised estimate.*—The provision of Rs. 80,000 in the sanctioned budget was on account of the Guntakal-Hindupur Railway, which was undertaken in the early part of the year for relieving the distress in Bellary and Anantapur. The actual expenditure, however, exceeded Rs. 2,72,000 in three months (vide G.O., No. 1268, Financial, dated 14th September 1885). Under the sanction of the Government of India recorded in G.O., No. 181, Revenue, dated 6th February 1885, the charges on this account are for the present to be debited against the Provincial reserve (now reduced to 17 lakhs), and to be eventually recovered from the Government of India, when the construction of the railway is undertaken by that Government as an Imperial work. The provision of Rs. 10,000 for 1886-87 is intended to meet ordinary "fire, flood and epidemic charges."

64. IRRIGATION AND NAVIGATION—*An excess in the revised as compared with the original estimate for* 1885-86 *of Rs.* 2,68,000 *and a decrease of Rs.* 1,65,000 *in the budget estimate for* 1886-87 *as compared with the revised estimate.*—The increase shown under this head in the revised estimate of 1885-86 is due (i) to the cost of restoring the Red Hills lake and Cholaveram tank breached in November 1884 (Rs. 2,21,580), the whole of which was debited to Provincial under Government of India Resolution, No. 269 I., dated 18th October 1885; and (ii) to the transfer of certain project divisions (B and C in Coimbatore and Bellary, the Chilka Lake canal and the Lower Coleroon irrigation project) from Imperial to Provincial under G.O., No. 691 W., dated 14th March 1884, costing Rs. 76,778—an expenditure not foreseen at the time the original budget was prepared; and (iii) to savings under other heads amounting to Rs. 30,358. The budget estimate for 1886-87 was taken at Rs. 4,66,000 or Rs. 1,65,000 less than the revised budget for 1885-86, viz., Rs. 6,31,000 and Rs. 1,03,000 in excess of the original budget for 1885-86, viz., Rs. 3,63,000. The figure for 1886-87 was arrived at thus;

	Rs.
Revised estimate for 1885-86	6,31,000
Deduct abnormal charges in 1885-86 for Red Hills tank	2,22,000
Remainder	4,09,000
Add cost of project division transferred from Imperial	77,000
Deduct net savings under other heads	4,86,000 20,000
Remainder, that is the budget estimate	4,66,000

65. CIVIL BUILDINGS, ROADS AND SERVICES.—The estimates for current and next year under this head stand as follows:—

Civil Buildings, Roads and Services.	Original grant, 1885-86.	Reduced grant, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Reduced grant, 1886-87.	Difference.	
1	2	3	4	5	6	2 & 4	4 & 6
Civil Officers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial	3,02,000	2,39,000	2,50,000	3,55,000	2,55,000	+ 11,000	+ 5,000
Local	40,90,000	40,90,000	39,25,000	40,50,000	40,50,000	— 1,65,000	+ 1,25,000
Total ..	43,92,000	43,29,000	41,75,000	44,05,000	43,05,000	— 1,54,000	+ 1,30,000
	— 63,000		+ 2,30,000	— 1,00,000			
Public Works Officers.							
Provincial	23,00,000	20,09,000	19,26,000	25,00,000	21,50,000	— 83,000	+ 1,74,000
Local	1,30,000	1,30,000	95,000	1,31,000	1,31,000	— 35,000	+ 36,000
Total ..	24,30,000	21,39,000	20,21,000	26,31,000	22,31,000	— 1,18,000	+ 2,10,000
Difference ..	— 2,91,000		+ 5,10,000		— 4,00,000		

66. The differences between columns 2 and 3 represent the surrenders made in the beginning of the year (vide paragraph 47 supra); while those between 5 and 6 represent the reductions ordered in paragraphs 100 and 101 infra. The variations in the revised estimate for 1885-86, as compared with the reduced grants for 1885-86 and 1886-87, are explained below.

67. *Civil Officers—A decrease of Rs.* 1,54,000 *in the revised as compared with the reduced grant for* 1885-86, *and an increase of Rs.* 1,30,000 *in the reduced budget estimate for* 1886-87 *as compared with the revised estimate.*—The variations under this sub-division occur chiefly under *Local Funds*, owing to provision being generally made in the budgets for a much larger number of works than it is actually found possible to execute in the course of the year. The excess of Rs. 1,30,000 for next year, as compared with this year is due to the same cause, which the following figures will show to have constant operation:—

	Grants.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1882-83	37,82,000	37,81,331	— 669
1883-84	41,59,000	38,78,411	— 2,80,589
1884-85	43,00,000	38,48,814	— 4,51,186

68. *Public Works Officers—A decrease of Rs.* 1,18,000 *in the revised as compared with the reduced grant of the current year, and an increase of Rs.* 2,10,000 *in the reduced budget estimate for* 1886-87 *as compared with the revised estimate.*—Here the variations occur chiefly under *Provincial Services.* The decrease in the current year is due to the restriction of expenditure in accordance with the orders issued in that behalf. The original grant for 1886-87 was fixed at Rs. 25,00,000, the average grant for the 3 years ending 1884-85 was Rs. 21,50,000, and when, owing to financial difficulties, it became necessary to revise the budget grant for 1886-87, the Provincial allotment was fixed at Rs. 21,00,000, or half-a-lakh less than the average.

69. EXCHANGE ON TRANSACTIONS WITH LONDON.—*A decrease of Rs.* 5,01,000 *in the revised as compared with the original estimate of* 1885-86. The budget provision under this head is finally determined by the Comptroller-General, who distributes the total drawings of the Secretary of State on India according to the proportions debitable to each presidency. The original estimate for 1885-86 was fixed at Rs. 21,33,000, but the actuals of its first 8 months, viz., Rs. 6,41,000, added to the actuals of the last 4 months of 1884-85, viz., Rs. 9,52,000, amount only to Rs. 16,00,000 in round numbers. The revised estimate of Rs. 16,32,000 has been evidently fixed on consideration of this figure. The same figure is repeated for 1886-87. There is no information here as to the final causes of variations. The charge is wholly Imperial.

(B.) PROVINCIAL.

70. INTRODUCTION.—The following is an abstract of Appendix D which deals with that portion of the budget statements which appertains to Provincial services only:—

——	Original estimate of 1885-86.	Revised estimate of 1885-86.	Budget estimate of 1886-87.	Revised compared with original.	Budget compared with revised.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	21,23,000	20,83,000	23,92,000	— 40,000	+ 3,09,000
Receipts.					
Land Revenue	137,67,000	131,23,000	133,92,000	— 6,39,000	+ 2,64,000
Excise	41,13,000	43,70,000	42,40,000	+ 2,57,000	— 1,30,000
Other heads (with variations below a lakh)	66,39,000	68,83,000	69,31,000	+ 2,44,000	+ 48,000
Total ..	245,19,000	243,81,000	245,63,000	— 1,38,000	+ 1,82,000
Grand Total ..	266,42,000	264,64,000	269,55,000	— 1,78,000	+ 4,91,000

—	Sanctioned grant, 1885-86.	Reduced grant, 1885-86.	Revised budget, 1885-86.	Budget estimate, 1886-87.	Difference.		
	1	2	3	4	1 & 2	2 & 3	3 & 4
Charges.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	50,52,000	45,10,000	44,95,000	46,18,000	— 5,42,000	— 15,000	+1,23,000
Excise	1,27,000	1,27,000	..	..	..	—1,27,000	..
Forest	11,22,000	10,22,000	10,18,000	12,10,000	— 1,00,000	— 4,000	+1,92,000
Law and Justice	47,78,000	47,78,000	47,43,000	48,94,000	..	— 35,000	+1,51,000
Education	11,09,000	11,09,000	12,47,000	11,46,000	..	+1,38,000	—1,01,000
Famine relief	80,000	80,000	2,80,000	10,000	..	+2,00,000	—2,70,000
Irrigation and Navigation	3,65,000	3,65,000	6,31,000	4,66,000	..	+2,68,000	—1,65,000
Civil Buildings (Public Works dept.).	23,00,000	20,09,000	19,26,000	25,00,000	— 2,91,000	— 83,000	+5,74,000
Other heads (with variations below a lakh)	96,76,000	94,65,000	97,32,000	99,89,000	— 2,11,000	+2,67,000	+2,67,000
Total ..	246,07,000	234,63,000	240,72,000	248,33,000	— 11,44,000	+6,09,000	+7,61,000
Closing balance ..	20,35,000	31,79,000	23,92,000	21,22,000	+ 11,44,000	—7,87,000	—2,70,000

71. From this it will appear that, according to the revised budget for 1885-86, the receipts show a decrease of Rs. 1,78,000 on the original estimate, and that the budget estimate for 1886-87 shows an increase in receipts of Rs. 4,91,000 as compared with the revised budget of 1885-86.

72. On the expenditure side of the account again the original estimate of 1885-86, viz., Rs. 246,07,000, was, in response to the call made in April last by the Government of India, reduced to Rs. 234,63,000, or by Rs. 11,44,000. As compared with the original grant the revised budget for 1885-86 shows a decrease of Rs. 5,35,000, but as compared with the reduced grant, the revised budget for 1885-86 shows an increase of Rs. 6,09,000, while the budget for 1886-87 is in excess of the revised budget for 1885-86 by Rs. 7,61,000.

73. Variations.—The only variations that require special notice here are those under Land Revenue "Receipts." The other variations have been fully explained when dealing with the consolidated budget (vide supra paragraphs 36 to 69). The variations under Land Revenue receipts are explained as follows:—

74. *A decrease of Rs.* 6,39,000 *in the revised as compared with the original estimate of* 1885-86.—The Provincial share of Land Revenue was thus arrived at:—

	—	Original estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Revised with original.	Budget with revised.
		Rs.	Rs.	Rs.	Rs.	Rs.
	(1) Total Land Revenue according to Board's estimate	465,75,000	450,00,000	457,00,000	— 15,75,000	+ 7,00,000
	(2) Provincial share at 28·8073 per cent. ..	134,17,000	129,63,000	131,65,000	— 4,54,000	+ 2,02,000
Adjustments by Acct.-Genl.	*Add*— (3) Net addition on account of adjustments between Imperial and Provincial (*other than Excise charges, vide* Appendix F.)	3,50,000	3,44,000	3,49,000	— 6,000	+ 5,000
	Total ..	137,67,000	133,07,000	135,14,000	— 4,60,000	+ 2,07,000
	Deduct— (4) Provincial share (*i.e.*, half) of Excise charges	..	1,79,000	1,22,000	+ 1,79,000	— 57,000
	Total (Provincial share) ..	137,67,000	131,28,000	133,92,000	— 6,39,000	+ 2,64,000

75. The minus difference, Rs. 4,54,000, between the receipts under Land Revenue of the Board's revised estimate for 1885-86 and those of the original estimate is the share at 28·8073 of the decrease of 15¾ lakhs under Land Revenue that was explained under the same heads when dealing with the consolidated budget (vide supra para. 15).

76. The deduction from the Provincial share of Land Revenue of "Excise" charges amounting to Rs. 1,79,000 is thus explained. When the original budget for 1885-86 was framed, "Excise" was shown on the expenditure side as a separate major head of account. On the subsequent amalgamation of "Excise" with "Salt," the former disappeared from the expenditure side of the account as a consequence of the orders of the Government of India * under which all charges on account of it are debited in the first instance to "Salt" (Imperial), and adjusted afterwards by deducting the Provincial share of them (= ½) from Land Revenue—the only adjusting head as between Imperial and Provincial.

* G.O., No. 1091, Revenue, dated 25th September 1885.

77. The sum of the foregoing two items, viz., Rs. 4,54,000 and Rs. 1,79,000, is Rs. 6,33,000. If to this be added the Rs. 6,000 of decrease in the revised as compared with the original budget for 1885-86, that represent the net addition of adjustments ("other than Excise") between Imperial and Provincial (vide Appendix F), the difference of Rs. 6,39,000 to be explained is arrived at.

78. *An increase of Rs.* 2,64,000 *in the budget estimate for* 1886-87 *as compared with the revised estimate for* 1885-86.—The Land Revenue share of this, viz., Rs. 2,02,000, is the Provincial share at 28·8073 per cent. of the increase of Rs. 6,96,000 in the consolidated budget under this head dealt with and explained in para. 16 supra. The main part of the remainder (Rs. 62,000) viz., Rs. 57,000, is the difference between the estimated adjustment under Land Revenue for Excise charges in 1886-87, viz., Rs. 1,22,000, and the amount entered in the revised budget for 1885-86, viz., Rs. 1,79,000. These items have been explained (paras. 50 to 52 supra) in dealing with the consolidated budget.

79. The remaining Rs. 5,000 of the amount to be explained is the net addition of adjustments ("other than Excise") between Imperial and Provincial (vide Appendix F).

80. Financial Position of Provincial Services.—The financial position of "Provincial services" then is in brief this.

81. The year 1884-85 closed with a balance of Rs. 20,83,000, or Rs. 40,000 less than the estimated balance of Rs. 21,23,000. The current year 1885-86 is estimated to close with a balance of Rs. 23,92,000, and the year 1886-87 with a balance of Rs. 21,22,000. Both of these sums include the Rs. 11,44,000 that were surrendered to the Government of India in June 1885. Should, therefore, that Government find it eventually necessary to retain that amount, the position at the close of 1885-86 will be as follows:—

	Rs.
Closing balance	23,92,000
Deduct standing balance	17,00,000
	+ 6,92,000
Remainder	11,44,000
Deduct surrender to India	— 4,52,000
Deficit	

and at the close of 1886-87 the position will, on the budget estimates as passed for that year, be as follows:—

	Rs.
Closing balance	21,22,000
Deduct standing balance	17,00,000
	+ 4,22,000
Remainder	11,44,000
Deduct surrender to India	— 7,22,000
Deficit	

82. To secure an equilibrium therefore that may possibly be disturbed, it becomes necessary to consider what modifications may be made in the budget for 1886-87 as already passed. There are but two ways in which this can be effected: the one is by increasing receipts, the other by reducing expenditure.

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83. MEASURES FOR INCREASING RECEIPTS.—The only heads of account under which it seems possible to raise the estimates of receipts are "Stamps" and "Registration."

84. *Stamps.*—The following are the actuals of the last three years:—

	Rs.
1882-83	52,08,370
1883-84	56,24,862
1884-85	56,49,032

85. The increase-differences between these years are in the first case Rs. 4,16,492 and in the second case Rs. 24,170.

86. The large increase in 1883-84 over the figures of 1882-83 was due to the introduction from 1st March 1883 of 2-anna stamp papers for copies in lieu of the 1-anna papers that were formerly in use.

87. The actuals for the first eight months of the current year 1885-86 were Rs. 38,81,533, and the actuals of the last four months of 1884-85 amounted to Rs. 19,19,094. The sum of these two amounts is Rs. 58,00,627. The original estimate for the current year 1885-86 was Rs. 56,50,000, and this figure is taken by the Board for both the revised estimate of 1885-86 and the budget estimate of 1886-87. The Board based their estimates on the consideration that the actuals of the last four months of 1884-85 were abnormally swelled by purchases of stamps for large values by certain Zemindars having money transactions in Madras.

88. The actuals for the first eight months of the current year, however, exceeded the actuals (Rs. 37,29,938) for the corresponding period of 1884-85 by Rs. 1,51,595.

89. The Accountant-General thinks, therefore, that the progressive increase in the stamp revenue is due, not to exceptional, but to general, causes, and suggests that 57½ lakhs would be a more reasonable estimate for the revised budget of 1885-86 than 56½; on the same ground, he would put the budget estimate for 1886-87 at 57 lakhs. But as the revenue under this head is clearly progressive, it would seem more reasonable to fix the revised budget for 1885-86 at 57 lakhs and the budget estimate for 1886-87 at 57½, and these figures will accordingly be adopted, and Provincial receipts will thus be increased by Rs. 25,000 in the current year and by Rs. 50,000 in the budget estimate for 1886-87.

90. *Registration.*—The actuals for the last three years were:—

	Rs.
1882-83	5,79,446
1883-84	6,32,067
1884-85	7,58,407

91. The increase-differences between these three sets of figures are, in the first case Rs. 52,621, and in the second case Rs. 1,26,340.

92. The large increase in 1884-85, as compared with 1883-84, is due to a revised and increased scale of registration fees from 1st May 1884.

93. The actuals for the first eight months of 1885-86 were Rs. 6,28,483, and the actuals for the last four months of 1884-85 amounted to Rs. 2,41,331. The sum of these two amounts is Rs. 8,69,814. The original estimate for 1885-86 was Rs. 7,00,000. The revenue is steadily progressive, and the Accountant-General, on consideration of the foregoing figures, fixed both the revised estimate for 1885-86 and the budget estimate for 1886-87 at Rs. 8,25,000, but remarked that if the progress of the first eight months of the current year was maintained up to December (1885), the revised estimate might be raised to Rs. 8,50,000. The actuals up to 31st December 1885 were Rs. 7,00,149, or in nine months Rs. 149 in excess of the original budget estimate for the whole year. At the same rate of progress, the receipts for 1885-86 would be Rs. 9,33,532. The suggestion of the Accountant-General may therefore be safely adopted, and the Revised budget for the current year will be raised from Rs. 8,25,000 to Rs. 8,50,000, and the budget estimate for 1886-87 from Rs. 8,25,000 to Rs. 9,00,000. The Provincial share of the increase for 1886-87 is Rs. 37,500.

94. MEASURES FOR REDUCING EXPENDITURE.—On a review of the proposed grants for 1886-87, the following reductions will be made.

95. *Police.*—In the budget of this department are entered Rs. 14,088, the cost of 138 men provided for guarding the Central Jails and the Penitentiary at Madras. Provision for this duty is made in the Jail department under the jail guard scheme. The amount will therefore be struck out from the Police budget. The share of police "contingencies" due to this amount, viz., Rs. 1,500, will also be deducted from the budget, making a total deduction under the item of Rs. 15,588.

96. Subjoined is a statement showing the estimates and actuals for the last three years under the following heads:

Years.	Salaries and Establishments.			Salaries, Establishments and Contingencies (i.e., the whole Budget).		
	Actuals.	Sanctioned estimate.	Savings.	Actuals.	Total grants.	Savings.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1882-83	32,14,016	32,63,994	49,978	36,05,480	37,23,000	1,17,520
1883-84	32,36,781	33,08,157	72,376	36,45,310	37,60,000	1,14,690
1884-85	31,94,437	32,64,893	70,456	36,77,945	37,10,000	32,055 *
			3)1,92,810			3)2,64,265
			64,270			88,088

* Reduction due to large expenditure last year on warm clothing and carbines—an expenditure not likely to recur for some time.

97. From this it appears that the average saving on "Salaries and Establishments" was nearly Rs. 65,000 a year, and on "Salaries, Establishments and Contingencies" considerably more than Rs. 80,000 a year. A deduction of Rs. 60,000 may therefore safely be made from the budget, and this added to the saving under "Jail guards," say, Rs. 15,000, makes a total deduction of Rs. 75,000.

98. *Marine.*—The Rs. 20,000 provided as a subsidy to a steam ship company in view to securing regular sea postal communication with the northern ports will be struck out, as the Director-General of Post Offices has recently intimated that he has made arrangements with the British India Steam Navigation Company which will secure the object aimed at without expense to this Government.

99. *Irrigation and Navigation.*—The grant for 1886-87 will be reduced from Rs. 4,66,000 to Rs. 3,66,000, or by a lakh. The grant will still be Rs. 3,000 in excess of the sanctioned estimate for the current year.

100. *Civil Buildings—Roads and Services in charge of Civil Officers.*—The grant for 1886-87 will be reduced by a lakh, that is to say, from Rs. 3,55,000 to Rs. 2,55,000, which is Rs. 5,000 in excess of the revised estimate for 1885-86 and Rs. 16,000 higher than the reduced grant for 1885-86.

101. *Civil Buildings, &c., in charge of Public Works Department.*—The grant for 1886-87 will be reduced by 4 lakhs, or from Rs. 25,00,000 to Rs. 21,00,000; the reduced grant will be Rs. 1,74,000 in excess of the revised budget for 1885-86, and Rs. 91,000 higher than the reduced grant for the same year.

102. SUMMARY.—The sum of these additions and reductions is as follows:—

	Rs.
A. Receipts—	
(1) Stamps	50,000
(2) Registration	37,500
B. Grants—	
(1) Police	75,000
(2) Marine	20,000
(3) Irrigation and Navigation	1,00,000
(4) Works—	
(a) Civil officers	1,00,000
(b) Department Public Works	4,00,000
Total ..	7,82,500

103. The deficit that would result from the permanent retention by the Government of India of the Rs. 11,44,000 surrendered to them last year being (supra para. 81) Rs. 7,22,000, the modifications now ordered establish equilibrium and leave a surplus of Rs. 60,000, but the revision of Revenue establishments, Rs. 4,50,000 provided for which in the budget of 1885-86 were included in the surrenders to the Government of India, must remain in abeyance.

104. The result of these modifications is that the receipts of the budget estimate for 1886-87 will be raised from Rs. 245,63,000 to Rs. 246,50,000 and the expenditure reduced from Rs. 248,33,000 to Rs. 241,38,000, while the closing balance will be raised from an estimate of Rs. 21,22,000 to an estimate of Rs. 29,41,000.

(True Extract.)

W. WILSON,
Acting Chief Secretary.

To all Departments of the Secretariat.
„ the Accountant-General.

ENDORSEMENT—17th March 1886, No. 230, Financial.

Copy to the Government of India, Department of Finance and Commerce, in continuation of letter hence, No. 59, dated 19th January 1886.

W. WILSON,
Acting Chief Secretary.

Exd. T. O'Connor.

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ANNEXURE.

APPENDIX A.—Abstract of the Consolidated Budget-Estimate of 1886-87, as submitted by the Accountant-General.

Abstract of the consolidated Budget Estimate of 1886-87.	Actuals of 1884-85.				Revised Estimate of 1885-86.				Budget Estimate of 1886-87.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance ..	..	29,56,673	48,88,686	..	..	21,23,000	33,94,000	..	..	23,92,000	42,48,000	..
Receipts.												
(a) Civil accounts as per budget statement compiled by the Accountant-General.	569,88,469	232,97,991	84,89,925	887,64,385	661,44,000	241,93,000	87,76,000	931,13,000	680,09,000	240,06,000	87,32,000	907,47,000
(b) Public Works transactions as per Departmental budget.	..	1,31,924	3,446	1,35,370	..	1,49,000	6,000	1,55,000	..	1,33,000	6,000	1,39,000
(c) Contributions as per annexure to budget statement submitted by the Accts.-Genl.	..	1,87,503	4,55,087	6,73,590	..	1,77,000	3,28,000	4,95,000	..	2,42,000	3,92,000	6,34,000
Total Receipts ..	569,88,469	236,17,088	93,72,937	894,73,514	661,44,000	245,19,000	91,00,000	937,33,000	680,09,000	243,81,000	91,00,000	914,90,000
Grand Total ..	..	265,73,161	137,61,013	..	..	266,42,000	130,94,000	..	..	264,64,000	138,26,000	..
Charges.												
(a) Civil accounts as per budget statement of the Accts.-Genl.	28,40,569	212,38,380	88,51,833	329,31,282	95,76,000	217,98,000	91,55,000	404,37,000	89,19,000	212,50,000	89,27,000	390,76,000
(b) Public Works transactions as per Departmental budget.	..	29,80,872	79,878	30,60,748	..	27,00,000	1,30,000	28,30,000	..	25,94,000	95,000	26,89,000
(c) Contributions as per annexure to budget statement submitted by the Accts.-Genl.	..	2,70,171	3,03,719	5,73,890	..	2,04,000	2,01,000	4,05,000	..	2,48,000	3,56,000	6,04,000
Total Charges ..	28,40,569	244,89,423	92,35,428	365,65,920	95,76,000	246,07,000	95,76,000	437,62,000	89,19,000	240,72,000	93,78,000	423,69,000
Closing Balance ..	..	20,83,738	45,25,585	..	..	20,35,000	35,18,000	..	..	23,92,000	42,48,000	..

GOVERNMENT OF MADRAS.

APPENDIX B.—Detailed Account of Imperial, Provincial, and Local Revenues from 1884-85 to 1886-87, as submitted by the Accountant-General.

Revenue.	Actuals, 1884-85.			
	Imperial.	Provincial.	Local.	Total.
	RS.	RS.	RS.	RS.
Opening Balance	..	29,56,073	44,00,186 * 4,87,900	.. ..
Principal Heads of Revenue.				
I. Land Revenue	306,06,997	131,50,023	10,69,045	448,26,065
III. Salt	137,53,694	45,101	..	137,98,795
IV. Stamps	28,24,516	28,24,516	..	56,49,032
V. Excise	38,66,317	38,66,318	..	77,32,635
VI. Provincial Rates	..	..	61,33,732	61,33,732
VII. Customs	9,72,609	24,524	..	9,97,133
VIII. Assessed Taxes	2,16,381	2,16,381	..	4,32,762
IX. Forest	..	11,66,914	..	11,66,914
X. Registration	3,79,204	3,79,203	..	7,58,407
XI. Tributes	34,46,430	..	..	34,46,430
Post Office, Telegraph, and Mint.				
XII. Post Office	..	15	..	15
XIII. Telegraph	..	..	..	..
XIV. Mint	654	..	..	654
Receipts by Civil departments.				
XV. Law and Justice	..	6,16,369	..	6,16,369
XVI. Police	..	3,22,046	..	3,22,046
XVII. Marine	..	5,067	..	5,067
XVIII. Education	..	2,10,861	88,659	2,99,520
XIX. Medical	..	87,964	20,423	1,08,387
XX. Scientific, &c., departments	..	1,72,905	..	1,72,905
Miscellaneous.				
XXI. Interest	5,73,129	2,342	84,505	6,59,976
XXII. Superannuation	3,30,712	21,782	373	3,52,867
XXIII. Stationery, &c.	..	82,842	..	82,842
XXIV. Miscellaneous	12,826	72,729	4,28,567	5,14,122
Receipts on account of Public Works not classed as Productive.				
XXXI. Irrigation and Navigation (P.W.D.)	..	52,717	..	52,717
XXXIII. Civil Buildings, Roads and Services—				
Civil Officers	..	29,359	6,58,221	6,87,580
P. W. Officers	..	79,207	3,445	82,652
Total, Civil	569,83,469	232,97,261	84,83,525	887,64,255
Total, P.W.D.	..	1,31,924	3,445	1,35,369
Contributions	..	1,87,903	3,85,987	5,73,890
Total, Receipts	569,83,469	236,17,088	88,72,957	894,73,514
Grand Total, Provincial and Local, including Opening Balance	..	265,73,161	137,61,043	..

Revenue.	Revised Estimate, 1885-86.			
	Imperial.	Provincial.	Local.	Total.
	RS.	RS.	RS.	RS.
Opening Balance	..	20,83,000	45,26,000	..
Principal Heads of Revenue.				
I. Land Revenue	318,72,000	131,28,000	10,79,000	460,79,000
III. Salt	130,66,000	1,37,000	..	132,03,000
IV. Stamps	28,25,000	28,25,000	..	56,50,000
V. Excise	43,70,000	43,70,000	..	87,40,000
VI. Provincial Rates	..	..	63,03,000	63,03,000
VII. Customs	9,00,000	27,000	..	9,27,000
VIII. Assessed Taxes	2,30,000	2,30,000	..	4,60,000
IX. Forest	..	12,22,000	..	12,22,000
X. Registration	4,12,000	4,13,000	..	8,25,000
XI. Tributes	34,46,000	..	..	34,46,000
Post Office, Telegraph, and Mint.				
XII. Post Office	..	..	..	..
XIII. Telegraph	..	..	..	..
XIV. Mint	..	..	..	..
Receipts by Civil departments.				
XV. Law and Justice	..	5,73,000	..	5,73,000
XVI. Police	..	3,30,000	..	3,30,000
XVII. Marine	..	6,000	..	6,000
XVIII. Education	..	1,94,000	1,06,000	3,00,000
XIX. Medical	..	1,24,000	18,000	1,42,000
XX. Scientific, &c., departments	..	1,94,000	..	1,94,000
Miscellaneous.				
XXI. Interest	5,34,000	3,000	77,000	6,14,000
XXII. Superannuation	3,44,000	24,000	1,000	3,69,000
XXIII. Stationery, &c.	..	93,000	..	93,000
XXIV. Miscellaneous	10,000	81,000	4,63,000	5,54,000
Receipts on account of Public Works not classed as Productive.				
XXXI. Irrigation and Navigation (P.W.D.)	..	53,000	..	53,000
XXXIII. Civil Buildings, Roads and Services—				
Civil Officers	..	32,000	6,85,000	7,17,000
P. W. Officers	..	80,000	6,000	86,000
Total, Civil	580,09,000	240,06,000	87,32,000	907,47,000
Total, P.W.D.	..	1,33,000	6,000	1,39,000
Contributions	..	2,42,000	3,62,000	6,04,000
Total, Receipts	580,09,000	243,81,000	91,00,000	914,90,000
Grand Total, Provincial and Local, including Opening Balance	..	264,64,000	136,26,000	..

Revenue.	Budget Estimate, 1886-87.			
	Imperial.	Provincial.	Local.	Total.
	RS.	RS.	RS.	RS.
Opening Balance	..	23,92,200	42,48,000	..
Principal Heads of Revenue.				
I. Land Revenue	323,08,000	133,92,000	10,75,000	467,75,000
III. Salt	134,76,000	1,37,000	..	136,13,000
IV. Stamps	28,25,000	28,25,000	..	56,50,000
V. Excise	42,40,000	42,40,000	..	84,80,000
VI. Provincial Rates	..	..	64,37,000	64,37,000
VII. Customs	10,70,000	27,000	..	10,97,000
VIII. Assessed Taxes	2,30,000	2,30,000	..	4,60,000
IX. Forest	..	13,10,000	..	13,10,000
X. Registration	4,12,000	4,13,000	..	8,25,000
XI. Tributes	34,46,000	..	..	34,46,000
Post Office, Telegraph, and Mint.				
XII. Post Office	..	..	..	..
XIII. Telegraph	..	..	..	..
XIV. Mint	..	..	..	..
Receipts by Civil departments.				
XV. Law and Justice	..	5,94,000	..	5,94,000
XVI. Police	..	3,30,000	..	3,30,000
XVII. Marine	..	6,000	..	6,000
XVIII. Education	..	1,83,000	1,08,000	2,91,000
XIX. Medical	..	1,20,000	19,000	1,39,000
XX. Scientific, &c., departments	..	1,80,000	..	1,80,000
Miscellaneous.				
XXI. Interest	5,64,000	3,000	77,000	6,44,000
XXII. Superannuation	3,44,000	24,000	1,000	3,69,000
XXIII. Stationery, &c.	..	78,000	..	78,000
XXIV. Miscellaneous	17,000	75,000	4,27,000	5,19,000
Receipts on account of Public Works not classed as Productive.				
XXXI. Irrigation and Navigation (P.W.D.)	..	54,000	..	54,000
XXXIII. Civil Buildings, Roads and Services—				
Civil Officers	..	30,000	6,85,000	7,15,000
P. W. Officers	..	80,000	6,000	86,000
Total, Civil	589,32,000	241,97,000	88,29,000	919,58,000
Total, P.W.D.	..	1,34,000	6,000	1,40,000
Contributions	..	2,32,000	3,96,000	6,28,000
Total, Receipts	589,32,000	245,63,000	92,31,000	927,26,000
Grand Total, Provincial and Local, including Opening Balance	..	269,55,000	134,79,000	..

* Represents the value of Government Securities hitherto held by Local Fund Boards outside the Government accounts now adjusted in the accounts.

APPENDIX C.—Detailed Account of Imperial, Provincial, and

Expenditure.	Actuals 1884-85.			
	Imperial.	Provincial.	Local.	Total.
	Rs.	Rs.	Rs.	Rs.
Interest.				
1. Interest on ordinary debt	7,578	..	..	7,578
2. Interest on other obligations	8,05,829	..	11,234	8,17,063
Direct Demands on the Revenues.				
3. Refunds				
4. Assignments and compensations	1,72,425	89,552	10,680	2,72,657
	11,61,309	..	..	11,61,309
Charges in respect of collections.				
5. Land Revenue	..	47,42,550	31,63,667	79,06,217
7. Salt	16,31,549	..	..	16,31,549
8. Stamps	83,979	83,978	..	1,67,957
9. Excise	1,16,216	1,16,216	..	2,32,432
10. Provincial Rates	..	..	..	..
11. Customs	..	1,60,128	..	1,60,128
12. Assessed Taxes	3,487	3,487	..	6,974
13. Forest	..	8,95,454	..	8,95,454
14. Registration	2,64,419	2,64,419	..	5,28,838
Post Office, Telegraph and Mint.				
15. Post Office	..	1,11,086	..	1,11,086
Salaries and Expenses of Civil Departments.				
18. General Administration	2,06,257	10,50,850	1,23,735	14,70,842
19. Law and Justice	..	47,47,782	..	47,47,782
20. Police	31,521	38,22,745	..	38,54,266
21. Marine	..	27,294	..	27,294
22. Education	..	12,37,046	6,60,716	18,97,756
23. Ecclesiastical	3,41,861	..	..	3,41,861
24. Medical	..	11,18,521	5,50,637	16,69,158
25. Political	2,11,876	..	..	2,11,876
26. Scientific, &c., departments	9,303	3,67,714	..	3,77,017
Miscellaneous, Civil Charges.				
27. Territorial and Political Pensions	10,33,803	..	..	10,33,803
28. Civil Furlough	90,614	..	..	90,614
29. Superannuations	10,21,598	9,16,007	4,492	19,42,097
30. Stationery	1,07,133	7,59,391	..	8,66,524
31. Miscellaneous	26,596	2,82,117	4,77,858	7,86,571
Famine Relief and Insurance.				
32. Famine Relief	..	57,110	..	57,110
Expenditure on Public Works not classed as Productive.				
40. State Railways (Capital Account) (P.W.D.)	..	6,002	..	6,002
44. Irrigation and Navigation (P.W.D.)	..	4,44,979	..	4,44,979
46. Civil Buildings, Roads and Services—				
Civil Officers	..	3,85,349	38,48,814	42,34,163
P.W. Officers	..	25,29,891	79,876	26,09,767
Exchange.				
49. Exchange on transaction with London	24,23,306	..	..	24,23,306
Total Civil	98,40,569	214,38,880	88,51,834	399,31,282
Total P.W.D.	..	29,80,872	79,876	30,60,748
Contributions	..	2,70,171	3,03,719	5,73,890
Total Charges	98,40,569	244,89,923	92,35,428	435,64,920
Closing Balance	..	20,83,288	45,25,615	..
Grand Total (Provincial and Local) including closing balance	..	265,73,161	137,61,043	..
Provincial and Local { Surplus	..	..	..	..
Provincial and Local { Deficit	..	8,72,635	3,62,471	12,35,106

Local Expenditure from 1884-85 to 1886-87, as submitted by the Accountant-General.

Revised Estimate, 1885-86.				Budget Estimate, 1886-87.			
Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,000	..	..	8,000	9,000	..	..	9,000
8,52,000	..	11,000	8,63,000	9,04,000	..	12,000	9,16,000
1,63,000	89,000	11,000	2,63,000	1,30,000	71,000	9,000	2,10,000
11,60,000	..	..	11,60,000	11,63,000	..	..	11,63,000
..	44,95,000	31,70,000	76,65,000	..	46,18,000	31,72,000	77,90,000
..	..	..	16,04,000	17,63,000	..	..	17,63,000
16,04,000	80,000	..	1,60,000	80,000	80,000	..	1,60,000
80,000	..	..	..	..	..	..	..
..	..	..	1,68,000	..	1,68,000	..	1,68,000
..	1,68,000	..	7,000	4,000	4,000	..	8,000
..	4,000	..	10,18,000	..	12,10,000	..	12,10,000
3,000	10,18,000	..	5,81,000	3,02,000	3,02,000	..	6,04,000
..	2,90,000	..	..	..	..	..	..
2,91,000	..	..	1,09,000	..	1,07,000	..	1,07,000
..	1,09,000	..	..	3,06,000	10,53,000	1,08,000	14,67,000
..	..	..	14,92,000	..	48,94,000	..	48,94,000
3,05,000	10,78,000	1,09,000	47,43,000	28,000	38,51,000	..	38,79,000
..	47,43,000	..	38,30,000	..	39,000	..	39,000
24,000	38,06,000	..	20,000	..	11,46,000	6,91,000	18,37,000
..	20,000	..	19,37,000	..	..	..	3,60,000
..	12,47,000	6,90,000	3,51,000	3,60,000	12,27,000	5,20,000	17,47,000
3,51,000	..	..	17,19,000	..	..	..	2,03,000
..	12,04,000	5,15,000	2,07,000	2,03,000	27,000	3,84,000	4,11,000
12,000	3,59,000	..	3,71,000	..	..	..	..
..	..	..	10,34,000	11,00,000	..	..	11,00,000
..	..	..	2,000	..	..	..	..
10,34,000	..	..	20,20,000	10,77,000	9,76,000	5,000	20,58,000
2,000	9,53,000	5,000	8,60,000	2,99,000	7,72,000	..	10,71,000
10,62,000	7,60,000	..	7,97,000	25,000	2,74,000	4,75,000	7,74,000
1,00,000	2,77,000	4,91,000	..	..	..	..	..
29,000	..	..	2,80,000	..	10,000	..	10,000
..	2,80,000	..	..	..	..	..	..
..	..	..	37,000	..	34,000	..	34,000
..	37,000	..	6,31,000	..	4,66,000	..	4,66,000
..	6,31,000	..	..	..	3,55,000	40,50,000	44,05,000
..	..	..	41,75,000	..	25,00,000	1,31,000	26,31,000
..	2,50,000	39,25,000	20,21,000	..	..	..	..
..	19,26,000	95,000	..	..	..	..	..
..	..	..	16,32,000	16,32,000	..	..	16,32,000
16,32,000	..	..	..	..	..	..	..
..	..	..	390,76,000	94,12,000	215,41,000	90,42,000	399,95,000
89,19,000	212,30,000	89,27,000	26,89,000	..	30,00,000	1,31,000	31,31,000
..	25,94,000	95,000	6,04,000	..	2,92,000	3,36,000	6,28,000
..	2,48,000	3,56,000	..	..	..	..	..
..	..	..	423,69,000	94,12,000	248,33,000	95,09,000	437,54,000
89,19,000	240,72,000	93,78,000	..	..	21,22,000	39,70,000	..
..	23,92,000	42,48,000	..	..	..	..	..
..	..	..	..	..	269,55,000	134,79,000	..
..	264,64,000	136,26,000	..	..	..	..	..
..	..	..	31,000	..	2,70,000	2,78,000	5,48,000
..	3,09,000	2,78,000	..	..	..	..	..
..	..	..	..	..	..	..	..

APPENDIX D.—Abstract Statement of Provincial Services from 1882-83 to 1886-87, with the estimates as now modified by Government.

No.	Receipts.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Budget estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
	Opening balance ..	RS. 17,42,604	RS. 28,26,806	RS. 29,56,073	RS. 21,23,000	RS. 20,83,000	RS. 24,29,000
I..	Land Revenue ..	137,21,437	137,82,187	131,50,023	137,67,000	131,28,000	133,92,000
III..	Salt	25,348	38,337	45,101	58,000	1,37,000	1,37,000
IV..	Stamps	26,04,185	28,12,431	28,24,516	28,25,000	28,50,000	28,75,000
V..	Excise	32,29,209	33,05,992	38,66,318	41,13,000	43,70,000	42,40,000
VII..	Customs	38,009	40,495	24,524	30,000	27,000	27,000
VIII..	Assessed taxes ..	2,30,18[illegible]	2,33,137	2,16,381	2,35,000	2,30,000	2,30,000
IX..	Forest	9,06,442	9,53,704	11,66,914	12,22,000	12,22,000	13,10,000
X..	Registration	2,89,723	3,16,034	3,79,203	3,50,000	4,25,000	4,50,000
XII..	Post office	..	3	15	..	..	..
XV..	Law and Justice ..	7,49,603	5,80,753	6,16,369	5,96,000	5,73,000	5,94,000
XVI..	Police	3,74,362	3,30,672	3,22,046	3,10,000	3,30,000	3,30,000
XVII..	Marine	5,311	5,446	5,067	6,000	6,000	6,000
XVIII.	Education	1,89,299	2,12,823	2,10,861	2,31,000	1,94,000	1,83,000
XIX..	Medical	61,909	1,08,166	87,964	90,000	1,24,000	1,20,000
XX..	Scientific, &c., depts. ..	1,94,860	1,57,008	1,72,995	1,64,000	1,94,000	1,80,000
XXI..	Interest	2,342	3,294	2,342	3,000	3,000	3,000
XXII.	Superannuation ..	56,173	23,279	21,782	26,000	24,000	24,000
XXIII.	Stationery Printing ..	81,950	72,877	82,842	74,000	93,000	78,000
XXIV.	Miscellaneous	75,960	79,059	72,729	63,000	81,000	75,000
XXXI..	Irrigation and Navigation (P.W.D.) ..	1,40,463	55,683	52,717	49,000	53,000	54,000
XXXIII	Civil Buildings, &c.— Civil Officers ..	6,279	9,967	29,359	30,000	32,000	30,000
	P.W.D	72,859	1,36,678	79,207	1,00,000	80,000	80,000
	Total Civil ..	228,42,584	230,65,664	232,97,261	241,93,000	240,43,000	242,84,000
	Total P.W.D. ..	2,13,322	1,92,361	1,31,924	1,49,000	1,33,000	1,34,000
	Contributions from Local	5,73,826	2,36,147	1,87,903	1,77,000	2,42,000	2,32,000
	Total Receipts ..	236,29,732	234,94,170	236,17,088	245,19,000	244,18,000	246,50,000
	Add balances of abolished Local Funds ..	..	34,742	..	..	..	..
	Grand Total, including opening balance ..	253,72,336	263,55,718	265,73,161	266,42,000	265,01,000	270,79,000

No.	Charges.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Budget estimate, 1885-86 *.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
		RS. 99,213	RS. 1,77,596	RS. 89,552	RS. 72,000	RS. 89,000	RS. 71,000
3	Refunds	43,79,975	45,67,890	47,42,550	45,10,000	44,95,000	46,18,000
5	Land Revenue	71,402	77,602	83,978	80,000	80,000	80,000
8	Stamps	98,658	99,734	1,16,216	1,27,000	..	..
9	Excise	1,85,415	1,70,005	1,60,128	1,70,000	1,68,000	1,68,000
11	Customs	2,827	3,399	3,487	5,000	4,000	4,000
12	Assessed taxes	6,44,865	7,85,690	8,95,454	10,22,000	10,18,000	12,10,000
13	Forest	2,25,789	2,41,316	2,64,419	2,76,000	2,90,000	3,02,000
14	Registration	1,05,294	1,18,466	1,11,086	1,07,000	1,09,000	1,07,000
15	Post-office	10,54,188	10,07,351	10,50,850	10,10,000	10,78,000	10,53,000
18	General Administration ..	47,34,996	46,63,809	47,47,782	47,78,000	47,43,000	48,94,000
19	Law and Justice	37,52,473	37,84,108	38,22,745	38,28,000	38,06,000	37,76,000
20	Police	5,311	8,168	27,294	18,000	20,000	19,000
21	Marine	11,06,397	11,65,490	12,37,040	11,09,000	12,47,000	11,46,000
22	Education	10,22,783	10,85,091	11,18,521	11,42,000	12,04,000	12,27,000
24	Medical	5,18,194	3,97,608	3,67,714	3,67,000	3,59,000	3,84,000
26	Scientific, &c., departments.	8,40,274	8,61,750	9,16,097	9,19,000	9,53,000	9,76,000
29	Superannuation	7,25,495	8,51,265	7,59,391	7,46,000	7,60,000	7,72,000
30	Stationery and Printing ..	2,77,363	2,58,645	2,82,117	2,45,000	2,77,000	2,74,000
31	Miscellaneous	1,35,319	32,023	57,110	80,000	2,80,000	10,000
32	Famine relief	7,941	11,720	6,002	37,000	37,000	34,000
40	State Railways Capital Account (P.W.D.)	3,53,102	3,33,244	4,44,979	3,63,000	6,31,000	3,66,000
44	Irrigation and Navigation (P.W.D.)	2,84,747	2,64,611	3,85,349	2,39,000	2,50,000	2,55,000
46	Civil Buildings, &c.— Civil officers	17,16,768	21,95,793	25,29,891	20,09,000	19,26,000	21,00,000
	P.W.D.	202,70,978	206,21,617	212,38,880	208,50,000	212,30,000	213,46,000
	Total Civil ..	20,77,811	25,40,757	29,80,872	24,09,000	25,94,000	25,00,000
	Total P.W.D. ..	1,96,741	2,37,271	2,70,171	2,04,000	2,48,000	2,92,000
	Contributions to Local ..	225,45,530	233,99,645	244,89,923	*234,63,000	240,72,000	241,38,000
	Total charges ..	28,26,806	29,56,073	20,83,238	† 31,79,000	24,29,000	29,41,000
	Closing Balance ..	253,72,336	263,55,718	265,73,161	266,42,000	265,01,000	270,79,000
	Grand Total including opening balance ..						

* Exclusive of .. } Rs. 11,44,000 surrendered to the Government of India, viz.:—
† Inclusive of .. }
Land revenue .. Rs. 5,42,000 | Marine .. .. Rs. 1,15,000 | Public Works, Civil .. Rs. 63,000
Forest .. .. ,, 1,00,000 | Minor departments .. ,, 33,000 | Do. Deptl. .. ,, 2,91,000

APPENDIX E.—Annual accounts of the Revenue and Expenditure

No.	Receipts.	Budget estimate of 1884-85.	Actuals, 1884-85.	Increase.	Decrease.	Cause of variation.
		Rs.	Rs.	Rs.	Rs.	
I..	Land Revenue	136,11,000	131,50,023	..	(a) 4,60,977	(a) Unfavorable character of the season owing to the failure of monsoons, and destructive floods.
III..	Salt	36,000	45,101	9,101	..	
IV..	Stamps	28,25,000	28,24,516	..	484	
V..	Excise	32,87,000	38,66,318	(b) 5,79,318	..	(b) Introduction of new system of Abkári administration from 1st October 1884.
VII..	Customs	30,000	24,524	..	5,476	
VIII..	Assessed taxes	2,35,000	2,16,381	..	(c) 18,619	(c) Decrease of arrears.
IX..	Forest	10,36,000	11,66,914	(d) 1,30,914	..	(d) Revision of seignorage rates, better organisation of the permit system and increased demand for timber.
X..	Registration	3,15,000	3,79,203	(e) 64,203	..	
XII..	Post Office	..	15	15	..	(e) Progress of departmental operations and revision of scale of fees from 1st May 1884.
XV..	Law and Justice ..	6,87,000	6,16,369	..	(f) 70,631	
XVI..	Police	3,73,000	3,22,046	..	(g) 50,954	
XVII..	Marine	6,000	5,067	..	933	(f) Restriction of jail manufacturs.
XVIII..	Education	2,60,000	2,10,861	..	(h) 49,139	
XIX..	Medical	81,000	87,964	6,964	..	(g) Withdrawal of the Marine Police Act I of 1881.
XX..	Scientific, &c., departments.	1,16,000	1,72,905	(i) 56,905	..	
XXI..	Interest	3,000	2,342	..	658	(h) Transfer of middle school education to municipal funds, and fewer sales of manufactures in the School of Arts.
XXII..	Superannuation ..	40,000	21,782	..	(j) 18,218	
XXIII..	Stationery and Printing.	70,000	82,842	(k) 12,842	..	
XXIV..	Miscellaneous	70,000	72,729	2,729	..	(i) Increased sales and better prices of cinchona bark.
XXXI..	Irrigation and Navigation.	39,000	52,717	(l) 13,717	..	(j) Transfer to the India accounts of pensionary contributions received from Maisur officers.
XXXIII.	Civil Buildings, &c.—					
	Civil Officers ..	7,000	29,359	(m) 22,359	..	(k) Sale of Acts, printed copies of Judgments, &c.
	Public Works Officers.	1,97,000	79,207	..	(n) 1,17,793	(l) Receipts from tolls in the Buckingham Canal.
	Contributions	2,23,000	1,87,903	..	(o) 35,097	(m) Rent of Police huts transferred to Provincial from Police Lodging Fund.
						(n) Restriction of operations in the Public Works Workshops, Madras.
						(o) Loan given to the Village Service fund for clearing off deficits not repaid as expected.
						(p) Larger collections of arrears of Land Revenue in 1883-84.
	Total Receipts ..	235,47,000	236,17,088	8,99,067	8,28,979	
				70,088		
	Opening Balance ..	20,40,000	29,56,073	(p) 9,16,073	..	
	Grand Total ..	255,87,000	265,73,161	9,86,161	..	

SERVICES.

of 1884-85, comparing the Actuals with the Estimates.

No.	Charges.	Budget estimate of 1884-85.	Actuals, 1884-85.	Increase.	Decrease.	Causes of variation.
		Rs.	Rs.	Rs.	Rs.	
3	Refunds	71,000	89,552	(a) 18,552	..	(a) Large repayments of excess collections under Land revenue and Excise.
5	Land Revenue	47,20,000	47,42,550	(b) 22,550	..	
8	Stamps	79,000	83,978	4,978	..	(b) Increased charges under Collectors and Deputy Collectors.
9	Excise	1,05,000	1,16,216	(c) 11,216	..	
11	Customs	1,80,000	1,60,128	..	(d) 19,872	(c) Reorganisation of the department under the Commissioner of Salt Revenue.
12	Assessed taxes	4,000	3,487	..	513	
13	Forest	9,86,000	8,95,454	..	(e) 90,546	(d) Savings under establishments and contingencies.
14	Registration	2,50,000	2,64,419	(f) 14,419	..	
15	Post Office	1,06,000	1,11,086	5,086	..	(e) Smaller expenditure under demarcation and improvement of forests.
18	General Administration ..	10,15,000	10,50,850	(g) 35,850	..	
19	Law and Justice	48,41,000	47,47,782	..	(h) 93,218	(f) Commission to Registrars and Sub-Registrars.
20	Police	38,48,000	38,22,745	..	(i) 25,256	(g) Privilege leave allowances, &c.
21	Marine	11,000	27,294	(j) 16,294	..	(h) Jail manufactures and contingencies.
22	Education	11,60,000	12,37,040	(k) 77,040	..	(i) Reductions in the Marine Police.
24	Medical	11,10,000	11,18,521	8,521	..	(j) Writebacks of excess debits against Port funds in previous years.
26	Scientific, &c., depa.tments.	3,63,000	3,67,714	4,714	..	(k) Grants-in-aid and results grants.
29	Superannuation, &c. ..	8,82,000	9,16,097	(l) 34,097	..	(l) Larger retirements in various departments.
30	Stationery and Printing ..	7,50,000	7,59,391	9,391	..	(m) Enhanced scale of rewards for the destruction of wild animals.
31	Miscellaneous	2,10,000	2,82,117	(m) 72,117	..	
32	Famine relief	..	57,110	(n) 57,110	..	(n) Famine advances written off as irrecoverable, Relief works on the Hindupur Railway, and improvement of the water-supply in several districts.
40	State Railways (Capital acct.)	12,000	6,002	..	5,998	
44	Irrigation and Navigation ..	3,50,000	4,44,979	(o) 94,979	..	(o) Transfer of outlay on certain project divisions from Imperial to Provincial.
46	Civil Buildings, &c.—					
	Civil Officers	2,67,000	3,85,349	(p) 1,18,349	..	(p) Grants to Madras Municipality for diversion of drains from the Cooum river, &c.
	Public Work Officers ..	22,40,000	25,29,891	(q) 2,89,891	..	(q) Increased expenditure on public offices, roads, &c.
	Contributions	1,15,000	2,70,171	(r) 1,55,171	..	(r) Grants to the Village Service fund for clearing off deficits, to the South Arcot Local Fund Board for damages by floods and to the Nilgiri Local Fund Board for roads.
				10,50,325	2,35,402	
				8,14,923		
	Total Charges ..	236,75,000	244,82,923			
	Closing Balance ..	19,12,000	20,83,238	1,71,238	..	
	Grand Total ..	255,87,000	265,73,161	9,86,161	..	

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APPENDIX F showing to what extent the Land Revenue percentage of each year is modified by adjustments between Imperial and Provincial.

Contributions between Imperial and Provincial.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Govt. of India Resolution, Finl. No.	Govt. of India Resolution, Finl. Date.	Madras Govt. Order, Finl. No.	Madras Govt. Order, Finl. Date.
Total Land Revenue—Imperial and Provincial	Rs. 4,71,16,866	Rs. 4,74,11,905	Rs. 4,37,57,020	Rs. 4,50,00,000	Rs. 4,67,00,000	..	....	..	....
Provincial share calculated at 28·8073 per cent.	135,75,992	136,58,030	126,05,216	129,63,000	134,65,000	1637 1008 319	17th March 1882 .. 11th May ,, .. 18th January 1883..	393 277 218	29th May 1882. 22nd May ,, 6th February 1883.
Add—									
Contributions from Imperial to Provincial on account of—									
The Tanjore Irrigation Survey (Rs. 3,54,000)	54,000	1,20,000	2,00,000	..	..	636	5th February 1883.	..	....
Administrative improvements (Rs. 24,00,000)	* 6,50,000	2,50,000	5,00,000	5,00,000	5,00,000	3462 429 537	27th September ,, .. 26th January 1885.. 30th ,, 1883..	2285 225 251	8th October 1883. 3rd February 1885. 9th February 1883.
Record-room receipts and charges (stamps for copies)	..	67,000	95,000	95,000	95,000	3700 1941	2nd October 1884.. 4th December ,, ..	369 Mis. 2436	16th ,, ,, 15th October 1884.
Altered rate of exchange on stationery debits (Rs. 10 to 12 a £) ..	(a) 65,000	65,000	65,000	65,000	65,000	1008	11th May 1882 ..	277	22nd May 1882.
Conservation of ancient monuments	..	..	5,000	..	..	594	4th February 1885.	Mis. 339	17th February 1885.
Inter-provincial adjustments—Rule 18, Chap. 58, C. A. C. ..	— 639	6,180	5,493	7,000	6,000	3520	27th October 1880 ,,	..	....
Supply of medicines free of cost to Govt. servants at Ootacamund.	..	..	360	360	360	217-B	16th March 1884 ..	Mily. 1687	8th April 1884.
Maintenance of Bangalore prisoners in Madras jails	..	..	..	3,000	2,000	477	11th December 1885.	Judl. 545	27th February 1885.
Refund to Local for executing Imperial roads and bridges ..	25,424	..	..	..	..	1756	30th June 1883 ..	Mis. 1516	17th July 1883.
Total additions ..	7,73,785	5,08,180	8,70,853	6,70,360	6,68,360	..	....	..	....
Deduct—									
Payments from Provincial to Imperial on account of—									
Refund of contribution received for the Tanjore Survey ..	..	..	1,00,000	1,00,000	(b)1,31,397	..	....	2586	10th November 1884.
Madras Water works adjustment	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	429	26th January 1885..	226	3rd February 1885.
Interest on do. at 4 per cent. (Rs. 6,45,992 outstanding on 1st April 1882)	..	* + 25,840 ‡ 21,840	17,840	13,840	9,840	I-423 11	8th November 1882. 31st March 1884 ..	826 W 1771 Mis. 885	29th July 1882. 18th November 1882. 4th May 1883.
Savings in Customs establishments..	28,000	42,552	42,552	42,552	42,552	4888	15th November 1882.	542 1790	22nd June 1882. 25th November 1882.
Salary of Inspector of Local Fund Accounts recovered from Local Funds	..	+ 11,061 ‡ 12,067	12,000	12,000	12,000	.. 521 262	.... 27th January 1883.. 16th ,, 1885..	1115 424 ..	5th September ,, 22nd February 1883. January 1885.
School of Ordnance Artificers	..	..	3,800	3,800	3,800	1017	20th May 1884 ..	1671 247	29th May 1884. 2nd February 1884.
Refund by Local Funds of Famine outlay (Rs. 5,67,000) ..	4,16,238	52,464	45,817	33,000	15,481	2684	9th September 1882.	436 569	8th June 1882. 16th February 1883.
Excise charges (Provl.) debited to Salt in the first instance ..	..	..	..	1,72,000	1,22,000	2758	21st August 1885 ..	Rev. 1091	25th September 1885.
Cesses charges in excess of the Imperial allotment of Rs. 1,70,000.	90,102	..	..	..	..	537	30th January 1883..	669	31st March 1883.
Subscriptions to the Indian Civil Service Family Pension Fund.	..	..	{ + 686 ‡ 2,614 }	..	..	..	....	..	....
Cinchona Febrifuge transactions	..	+ 1,03,324	..	17,000	..	C.G. 860	2nd August 1884 ..	..	....
Local Fund contribution for Imperial works	..	4,935	737	4,168	3,790	..	....	..	....
Total deductions ..	6,28,340	3,84,033	5,26,646	5,05,360	4,41,360	..	....	..	....
Net addition ..	1,45,445	1,24,097	5,44,807	1,65,000	2,27,000	..	....	..	....
Actual Provincial share of Land Revenue ..	137,21,437	137,82,187	131,50,023	131,28,000	133,92,000	..	....	..	....

APPENDIX G.—STATEMENT comparing the real Revenue under Salt in each year (including credit sales) with the actual cash realizations.

Salt revenue.		Actuals. 1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	Original estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Credit sales of the previous year recovered in the year	Excise	..	..	..	..	..	39,732	5,03,712	8,92,000	5,24,400	22,29,800
	Monopoly	16,17,263	18,02,577	17,71,971	18,42,390	22,91,093	21,50,604	23,41,600	26,61,200	24,37,000	16,88,200
	Total, A ..	16,17,263	18,02,577	17,71,971	18,42,390	22,91,093	22,20,336	27,45,312	35,43,200	30,61,400	39,10,700
Credit sales of the first 6 months recovered within the year ..	Excise	..	..	..	..	..	2,80,323	5,16,997	11,99,700	21,39,400	28,10,800
	Monopoly	17,84,855	20,12,448	23,03,767	24,60,361	23,94,987	24,37,543	29,11,404	19,52,100	16,26,000	9,83,200
	Total, B ..	17,84,855	20,12,448	23,03,767	24,60,361	23,94,987	26,78,136	34,28,401	31,51,800	37,65,400	37,94,000
Credit sales of the last 6 months outstanding at the end of the year	Excise	..	..	..	..	39,732	5,03,712	6,24,429	13,85,900	22,21,800	31,33,800
	Monopoly	18,02,677	17,71,971	18,42,390	22,91,093	21,50,604	23,41,600	24,36,956	22,54,900	16,88,900	10,23,700
	Total, C ..	18,02,677	17,71,971	18,42,390	22,91,093	22,20,336	27,45,312	30,61,385	36,40,800	39,10,700	41,57,500
Total credit sales of each year ..	Excise	..	..	..	..	39,732	7,84,035	11,41,426	25,85,600	43,61,200	61,44,600
	Monopoly	35,87,512	37,84,419	41,46,157	47,51,354	45,75,691	46,79,142	53,48,360	42,07,000	33,14,900	20,06,900
	Total, D = B + C ..	35,87,512	37,84,419	41,46,157	47,51,354	46,15,323	54,23,442	64,89,786	67,92,600	76,76,100	81,51,500
Total cash sales of each year ..	Excise	42,651	50,171	23,078	1,23,143	4,21,789	6,35,922	20,85,136	29,34,400	38,06,800	41,82,150
	Monopoly	195,77,220	115,27,854	112,74,015	101,78,880	87,15,434	81,76,951	54,15,322	46,61,600	25,18,000	12,64,600
	Total, E ..	196,19,871	115,78,025	112,97,093	103,02,023	91,37,223	88,12,873	75,00,458	75,96,000	63,24,800	54,54,000
Miscellaneous items—Imperial.	Monopoly—Issues to French Govt ..	9,073	6,333	1,409	13,243	15,230	5,867	8,983	10,000	10,400	10,800
	Do. for fish-curing ..	2,186	2,517	4,621	5,415	9,027	35,905	57,354	92,000	92,500	1,94,500
	Do. for export by sea..	38,299	* 1,550 82,108	* 625 55,462	* 125 25,865	2,756	61,416	11,355	..	9,500	..
	Customs-duty	5,17,744	2,42,469	1,82,906	67,498	32,861	7,261	1,831	2,000	2,000	2,000
	Total, F ..	5,67,304	3,34,972	2,45,113	1,02,146	59,874	1,05,449	79,523	1,04,000	1,14,400	1,17,300
Miscellaneous receipts—Provincial.	Including Excise cess, G. ..	43,046	45,736	24,515	22,345	25,348	38,371	45,101	58,000	1,37,000	1,37,000
Real revenue of each year, D, E, F, and G	Excise	42,651	51,721	24,603	1,23,268	4,61,521	13,80,222	32,26,562	55,20,000	79,68,000	103,34,000
	Monopoly	147,75,082	156,91,444	155,89,175	150,54,600	128,76,247	129,99,913	108,88,306	90,30,600	60,34,300	35,25,800
	Total ..	148,17,733	157,43,165	157,13,778	151,77,861	133,37,768	143,80,135	141,14,868	145,50,600	140,52,300	138,59,800
Actual cash realizations, A, B, E, F, and G.	Excise	42,651	51,721	24,603	1,23,268	4,21,789	9,16,242	31,05,845	50,26,100	63,70,600	94,22,000
	Monopoly	145,39,494	156,81,674	156,18,756	146,05,857	124,86,738	129,38,917	106,92,950	94,26,900	68,32,400	41,97,600
	Total ..	146,32,145	157,33,395	156,43,359	147,29,165	129,08,525	138,55,159	137,98,795	144,53,000	132,03,000	136,19,600

* Excise.

No. 836 W a/s Mch 26 1886

Recorded.

(Signed) J.S.S.

Govt. of (1886) Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., &c., 17th March 1886, Nos. 229, 230.

No. 836 W a/s Mch 26 1886

MARCH.

Budgets.

Reviewing the consolidated budget estimat[es] for 1886-87.

Chief Engr. [illegible]
[illegible] S.H. [illegible]

W. [illegible]

1243/38

Reserve –	40,000
Govt. House Ooty	5000
" Madras	6000
Monolithic buildings –	5000
Lighting conductors.	
St. Thomas' Cath	1166
" Madras Museum –	2858
St. Joseph's College	8000
*Registration –	10947 – 4 works
Police –	18,476 – 4 works
Jails –	12,820 – 2 works
Cochin Custom House	10,000

Total

Total of supp. list Rs 1,01,[illegible]

[illegible]

Indirect [illegible] 15000

[illegible]

*10 Sub Regt. offices provided this year.

No. 836 W. Mch. 26. 1886.

Recorded.

(Signed) J. S. S.

Chief Engr. for approval
Cons. P.W. Acct.

for

1243/38

Name of Works	Amount of Estimate	Grant	Balance	
Registration				
Sub Registrar's office at Udipi	3370	2200	1170	X
— Do — at Puttur	3120	1000	2120	X
— Do — at Villupuram	3020	1000	2020	X
Do at Radhapuram	2330	100	2230	X
Registrar's office at Cuddapah	5192	500	4692	X
Police				
One second class police station house and one head and five constables huts at Anamayanaykanur	3850	1200	2650	X
Two head and ten constables huts at Bezwada	4538	800	3738	X
~~Adding an upper story to the offices of the Dy. Comr. of Police in the North Beach at Madras~~	~~10290~~	~~2500~~	~~7790~~	
Constructing reserve police lines at Pudupet.	27785	8000	19785 (16,000)	X
Jails				
Putting new roofs on the close prison cells in the Madras Penitentiary	11200	2500	8700	X
Constructing a new work shed at the Penitentiary	3200	3200	—	
Abkari				
Improving the Dy. Tahsildar's office at Tirushuli	3785	1000	2785	X
			26,385	

[illegible] Class 13 [illegible] in Preliminary [illegible] for which funds have been partially provided in [illegible]

Item No.	Name of Work	Amount of Estimate	Grant.	Balance.	Remarks.
	Administration				
9	Collectors office at Calicut	"	10,000	20000	Estimate is awaited.
	Law and Justice				
24	Improvements to Munsifs Court at Betatnad.	4295	2000	2295	
30	Cons. a District Munsifs Court at Tiruvalur	"	1073	10000	Estimate is awaited.
	Police				
46	Additions & improvements to the office of the Supt. of Police, Mangalore	9200	3000	6200	
	Miscellaneous.				
113	Sub Registrars Office at Tirumangalam.	2864	950	1914	
	Communications.				
	Constructing eight cart stands on the road from Kullar to Ootacamund	6100	2000	1000 / 4100	
	Miscellaneous Public Improvements				
147	Improving the margin of the Ootacamund Lake	8170	1723	2447 / 6447	
128.	Extending the South Beach Marine from Elliots road to St Thome.	12353	8000	4353	
				55309	

List of works proposed for execution during 1887-88 by the Inspector General of Registrations, Police and Jails and other Departments.

Name of Work	Amount of estimate	Actual outlay 1885-86	Grant 1886-87	Amount applied for 1887-88	Remarks and References
Sub Registrar's office, Kollegal	2,630	"	√	2,630	G.O. No: 1790 Wdy 14th July 1882
— Do —, Tamrachéri	2,926	"	√	2,926	G.O. No: 1191 Wdy 17th August 1883
— Do —, Bapatla	2,860	9	√	2,851	G.O. No: 1622 Wdy 27th June 1884
— Do —, Ellore	2,540	"	"	2,540	G.O. No: 3456 Wdy 13th December 1883.
— Do —, Eldéri	3,370	"	"	3,370	G.O. No: 851 Wdy 28th March 1884.
— Do —, Vittal	3,240	"	"	3,240	G.O. No: 1148 Wdy 7th May 1884.
— Do —, Porto Novo	3,120	"	"	3,120	G.O. No: 3330 Wdy 22nd November 1882.
— Do —, Uttramallur	2,800	"	"	2,800	G.O. No: 917 Wdy 9th April 1886
— Do —, Villupuram	3,020	"	"	3,020	G.O. No: 1491 Wdy 12th June 1886.
— Do —, Wandewash	2,906	"	"	2,905	G.O. No: 1169 Wdy 18th May 1885
— Do —, Triplicane	3,335	"	"	3,335	G.O. No: 1169 Wdy 18th May 1885
— Do —, Radhapuram	2,330	"	"	2,330	G.O. No: 415 Wdy 20th February 1886.
— Do —, Tinnevelly	3,100	"	"	3,100	G.O. No: 1305 Wdy 25th May 1886.
— Do —, Vaniyambadi	1,975	"	"	1,975	G.O. No: 1620 Wdy 27th June 1884
Registrar's office, Trichinopoly	4,100	"	"	4,100	G.O. No: 3000 Wdy 6th December 1884
— Do —, Tellicherry	7,225	"	"	7,225	G.O. No: 1248 Wdy 16th May 1884
— Do —, Cuddapah	5,192	"	"	5,192	G.O. No: 1493 Wdy 12th June 1886
Sub Registrar's office, Tchavakad	3,240	"	"	3,240	G.O. No: 1169 Wdy 18th May 1885
— Do —, Parvatipur	2,400	"	"	2,400	G.O. No: 687 Wdy 15th March 1886
— Do —, Tallapudi	2,400	"	"	2,400	G.O. No: 2407 Wdy 16th September 1882.
— Do —, Bhimavaram	2,540	"	"	2,540	G.O. No: 1202 Wdy 21st April 1883.

Registration (continued)

Sub Registrar's office, Bimlipatam	2,120	"	"	2,120	G.O. No: 2077 Way 18th August 1886.
—— Do ——, Atmakur	3,185	"	"	3,185	G.O. No: 176 Way 21st January 1881.
Registrar's office, Masulipatam	6,540	"	"	6,540	G.O. No: 1108 H dy 11th May 1885
Sub Registrar's office, Nanjeshwar	2,645	"	"	2,645	G.O. No: 968 Way 9th April 1886.
—— Do ——, Malapuram	2,785	"	"	2,785	G.O. No: 1189 Way 18th May 1885.
—— Do ——, Koduvayur	2,941	"	181	2,759	G.O. No: 525 Way 28th February 1886.
—— Do ——, Tiruvaiyadi	2,650	"	"	2,150	G.O. No: 3331 W dy 22nd November 1883.
—— Do ——, Vondotti	3,020	"	"	3,020	G.O. No: 1169 Way 18th May 1885
—— Do ——, Tiruttani	2,230	"	"	2,230	G.O. No: 3046 Way 26th October 1883.
Registrar's office, Vizagapatam	897	"	"	897	G.O. No: 805 Way 31st March 1886
Sub Registrar's office, Veravalli (Rajahmundry)	2,450	"	"	2,450	G.O. No: 751 Way 22nd March 1886.
		Total Registration		99020	

Police

Residence with out houses for the Asstt Supdt of Police, Kandalapuram	10,579	"	1,243	9356 (10,599)	G.O. No: 3025 Way 16th December 1885
Police Hospital at Kandalapuram	2,257	"	1,757	500 (2257)	G.O. No: 3025 Way 16th December 1885
One second class police station house and one head and five constables' huts at Annayamakkanur	3,850	"	"	2,850	G.O. No: 932 Wdy 20th April 1885
Third class police station house and one head and five constables' huts at Virapandi	2,930	"	"	2,930	G.O. No: 932 W dy 20th April 1885
Third class police station house and one head and five constables' huts at Samayamallur	2,690	"	"	2,690	G.O. No: 1206 W dy 22nd May 1885.
				18,476	

19,326

Police (contd.)

Two head and ten constables huts at Bezwada	4,538	"	"	4,538	G.O. No: 526 Way 7th March 1885. Rs. 200 granted
Constructing five horse stalls and a harness room in the compound of the Presidency Magistrate's Court, Egmore, Madras	3,087	"	"	3,087	G.O. No: 3227 Way 7th December 1886.
Adding an upper story to the office of the Deputy Commissioner of Police on the North Beach, Madras.	10,290	"	"	10,290	Estimate is under disposal
Constructing reserve police lines at Cudapet	27,785	"	"	27,705	G.O. No: 53 Way 8th January 1887
Thirty four huts for the reserve police at Koraput	"	"	"	26,900	Estimate is awaited.
Constructing seven police huts at Tavavole	2,928	"	"	2,928	G.O. No: 88 Way 11th January 1887.
		Total Police		94,854	

Jails

Constructing quarters for five convict warders at the Penitentiary, Madras	20,360	"	"	20,360	G.O. No: 1940 Way 5th August 1886. - Not entered in the G. & J. Jails list but selected from G.O. No: 191 W dy 21-1-87 in which the work was ordered to be kept in view till funds become available
Improvements to the District Jail, Madura	2,820	"	"	2,820 / 2,820	G.O. No: 2021 Way 16th December 1885
Putting new roofs on the close prison cells in the Madras Penitentiary	11,200	"	"	11,200	G.O. No: 2724 Way 16th October 1886.
Constructing a new work shed at the Penitentiary	3,200	"	"	3,200	G.O. No: 2885 Way 5th November 1886.
		Total Jails		37,580	

Administration					
Constructing a third class tahsildar's office at Salem	10,230	15	"	10,215	G. O. No. 1018 W d/20th April 1886.
Tahsildar's office at Munantally	"	"	"	15,000	Estimate is awaited.
Improving the Dy. tahsildar's office at Tiruchuli	3,785	"	"	3,785	G. O. No. 2754 W d/19th October 1886.
		Total Administration		29,000	
Minor Departments					
Providing lightning conductors to the Govt. Central Museum Madras	2,850	"	"	2,850	G. O. No. 1946 W d/8th August 1881.
				2,850	
Law and Justice					
Additions and improvements to the District Munsif's Court house, Mannargudi	5,010	100	"	4,900	G. O. No. 1041 W d/8th August 1885.
				4,900	
Medical					
Constructing quarters for the Assistant Matron, Lunatic Asylum, Madras	4,330	"		4,330	G. O. No. 1225 W d/14th May 1884.
				4,330	
Miscellaneous					
Alterations and improvements to St. Joseph's College buildings at Negapatam to fit them for use as public offices	"	"	"	8,000	In addition to Rs. 7,000 already provided in the budget for 1887-88 Estimate is awaited.
				8,000	
		Grand Total		2,80,534	

Providing lightning conductors St. Thomas Church Rs. 1166

1166

3/2

S.A.W. A6

46

This statement of additional grants should be issued after the final issue of the Provincial Budget, & bear a no. ~~subsequent~~ subsequent to that given to the G.O. on the final issue.

In the meantime, the statement should be carefully checked by B, & then put into type — when once the final issue has been got out, this paper should issue with the least possible delay.

B

For check & necessary action. 29.4.47

J.B. 2/5/7

P.T.O.

S.A.W.

A6

46

This statement of additional grants should be issued after the final issue of the Provincial Budget. & bear a no. ~~under~~ ~~out~~ subsequent to that given to the G.O. on the final issue.

In the meantime, the statement should be carefully checked by B, & then put into type — when once the final issue has been got out, this paper should issue with the least possible delay.

P. T. W.

B

For check & necessary action. 29.4.47

Ch.

J.B. 2/5/7

46

S Am

The statement
has been check[ed]
& printed
The order may
now be numbe[red]
& issued, [?]
T M Burke ha[s]
been issued

H/b —

HC.

Please issue
soon —
FB

7/5/9

Statement of additional Grants for 1887-88

Head of Classification	Executive Division	Locality	Item No.	Project Works	Amount of Estimate	Actual outlay to end of 1885-86	Grant during 1886-87	Allotment now made	Total	Remarks and References
				Civil Buildings						
6. Administration	Presidency	Madras	1	~~Government House~~	---	---	---	6,000		Estimate for several works will be called for.
	Nilgiri	Ootacamund	2	Additions & improvements to Govt. House	79,150	6,78,642	4300	5,000*		* In addition to Budget grant. S.O. No. 2459W of 8.7.85.
	— Do —	— do —	3	Improvements to Secretariat buildings	19,945	3496	4,000	8449*		* In addition to Budget grant / S.O. No. 1610W of 13.7.85
	West Coast	Calicut	4	Collectors' office	..		10,000	20,000		Estimate is awaited.
	Madura	Tirumbuli	5	Improving the Dy. Tahsildar's office	3785		1000	2785	42,234	S.O. No. ~~27..~~ 2754W of 19.10.86.
7. Minor Depts.	Presidency	Madras	6	Lightning conductors for Govt. Central Museum	2,850			2,850	2850	S.O. No. 1946W of 8.8.81.
8 Law & Justice	West Coast	Betatnad	7	Improvements to Munsif's Court.	4295		2000	2295		S.O. No. 2002 W of 28.8.85.
	Vizagapatam	Tirmalur	8	Dt. Munsif's Court	–		1073	10,000	~~12,295~~	Estimate is awaited.
				Reserve for Judicial Buildings				18000*	~~18000~~ 30295	* will be distributed in detail hereafter.
9 Ecclesiastical	Nilgiri	Ootacamund	9	Lightning Conductor for St. Thomas' church	1166			1166	1166	S.O. No. 2813 W of 25.10.86.
10 Jails	Presidency	Madras	10	Putting a new roof on the close prison cells in the penitentiary	11,200		2,500	8,700		S.O. No. 2724W of 16.10.86.
	Madura	Madura	11	District Jail, Improving the –	2820			2820	11,520	S.O. No. 3021W of 16.12.85.
11 Police	Vizagapatam	Koraput	12	Thirty four huts for the reserve police	.	.	.	10,000		Estimate awaited.
	Bellary	Vanavole	13	Seven police huts.	2,928			2,928		S.O. No. 88W of 11.1.87.
	Kistna East.	Bezvada	14	Two head & ten constables huts.	4,538		800	3738		S.O. No. 526W of 7.3.85.
	West Coast	Mangalore	15	Additions & improvements to the office of Supt. of Police	9200		3000	6,200		S.O. No. 2105W of 25.8.84.
	Presidency	Madras.	16	Constructing reserve police lines at Pudupet	27,785		8,000	16,000		S.O. No. 83W of 8.1.87
	Madura	Virapandi	17	Third class police station house and one head and five constables huts.	2,930	.	.	2930		S.O. No. 932W of 20.4.85.
	Do	Samayanallur	18	Third class police station house and one head & five constables huts.	2690	.	.	2690		S.O. No. 1206W of 22.5.85.
	Do	Ammayanayakkanur	19	One second class police station house and one head and five constables huts.	3850	.	1200	2,650	47136	S.O. No. 932W of 20.4.85.
									135201	

Carried forward

Statement of additional grants for 1884-85

Head of Classification	Executive Division	Locality	No.	Projects & Works	Amount of Estimate	Actuals up to end of 1885-86	Grant during 1886-87 brought forward	Allotment now made	Total	Remarks & References.
									135201	
15 Customs.	West Coast	Cochin	20	Sea Customs House plinth extended	17940			10000	10000	So No 2427 W of 2.10.84.
16 Miscellaneous.	Godavari western	Ellore	21	Sub registrar's office	2540			2540		So No 3456 W of 5 Dec 83.
	Kistna West	Bapatla	22	Do	2880	9		2881		So No 1622 W of 27 June 84.
	Cuddapah	Cuddapah	23	Registrar's Office.	5192		500	4692		So No 1492 W of 12.6.86.
	West Coast	Tanjore	24	Sub Registrar's Office..	2926			2926		So No 1961 W of 17 August 1885.
	Coimbatore	Kollegal	25	— do —	2630			2630		So No 1790 W of 16 July 1885
	West Coast	Vedisi	26	— do —	3370		2200	1170		So No 856 W of 21.3.84.
	do	Tanjore	27	— do —	3020		1000	2120		So No 3330 W of 22.11.83.
	South Arcot	Villupuram	28	— do —	3020		1000	2020		So No 1491 W of 12.6.86.
	Tinnevelly	Sadhapuram	29	— do —	2380		100	2230		So No 415 W of 20.2.86.
	Madura	Tirumangalam		do	2864		952	1914		So No 2582 W of 23.10.85.
	Negapatam	Negapatam	31	alterations & improvements to St Josephs College buildings to fit them for use as public Offices				8000	33093	In addition to Budget Grant (Estimate awaited)
				Reserve under Civil Buildings					36306	
				Communications						
1 Metalled roads mileage bridges	Nilgiris		32	Constructing eight cart stands on the road from Kullar to Kotagherry.	6100		2000	1000	1000	So No 55 W of 7.1.86.
				Miscellaneous Public Improvements.						
3. Parks & Streets	Nilgiris		34	Improving the margin of the Kotagherry Lake.	5770		1723	2447		So No 2360 W of 17.9.86.
	Coimbatore Madras			Extending the south beach Marina from Elliots and to St Thomé.	12353		5000	4353	6800	So 3224 W of 6.12.86.
							Grand Total		222400.	

85

No. 1243 W

Genl
Acct

PUBLIC WORKS DEPARTMENT.

59

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th May 1887

READ the following

[Pr]oceedings Finl Dept No 77 of 20 January 1887

An additional assignment of Rs 2,72,400 having been made to the P.W. Dept in the Pro. above recorded, for expenditure on Civil Works in 1887-88, the amount is allotted as shown in the annexed statement.

2. Supdg Engrs will make early arrangements to utilise the grants now sanctioned.

The

3. The Supdg Engr I Circle will, as early as practicable, submit an estimate for constructing huts for the reserve police at Koraput.

25/4/87

To Supdg Engr II
C.A. to Govt
Genl P.W.D.
Finl Dept
Public Dept
Judl Dept
Eccles Dept
Marine Dept
Rev. Dept
Military Dept

14/5

7/5

54

3. The Supply Engr I Circle will, as early as practicable, submit an estimate for constructing huts for the reserve police at Koraput.

Jdu 25/4/87.

HCS

Permit draft

To Supply Engr I
C.A. to Govt
Genl PWD.
Fin. Dept
Public Dept
Judl Dept
Eccles Dept
Marine Dept
Rev. Dept
Military Dept

14/5

Cu

58

C/

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated

Read.

Ends

G.O. 7th May 1887. No. 1243 W.

Funds.

Allotting the additional assignment of Rs 2,22,400 made by the Finance Dept for Expenditure on civil works in 1887-88

XIV/15