GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Government of India, Department of Finance and Commerce (Accounts and Finance—Provincial Finance), dated Calcutta, the 16th March 1887, No. 1372.

Read again—

Resolution in this department, No. 466, dated the 28th January 1887.

Read also—

Letter from the Government of Madras, No. 230, Financial, dated the 21st February 1887.

Resolution—

The Provincial Contract with the Government of Madras being, in some of its features, subject to reconsideration in view of the revised figures of 1886-87, it is desirable now to re-examine the statement of it, and find in what respects the further information now to hand necessitates its alteration.

2. The estimate of Land Revenue was made up on grounds that are independent of the figures of any particular year. The revised estimate for 4,62,00 and the budget for 4,63,50 show that the assumed estimate of 4,53,67 is, as it was intended to be, a safe estimate of what may be expected, bad years with good. The present year being favorable, the Government of Madras obtains, for its share, a present margin of about $2\frac{1}{2}$ lakhs.

3. The Government of Madras raises an objection on the subject of Process-fees. As the estimates are at present proposed, the receipts are taken at Rs. 87,000, and the expenditure at Rs. 60,000. The revised estimates indeed give Rs. 42,000 for the expenditure, but, as will be seen from what follows, the Government of India do not consider it fair to the Government of Madras to take the revised estimate under the expenditure head of Land Revenue as the measure of the assignment required; so that for present purposes the estimates in respect of Process-fees are Rs. 87,000 Receipts and Rs. 60,000 Expenditure; *i.e.*, a gain of Rs. 27,000.

4. The argument used by the Government of Madras is that, as Land Revenue is now nearly clear of arrear, the receipts and expenditure on account of process-serving are much diminishing. This may be admitted, but it must be remembered that the estimate of the whole head of Land Revenue is taken upon an average of good years and bad; and that, as just explained, the Government of Madras gains very great advantage at present by reason of the concurrence of several good years.

It is not unreasonable to ask it, while gaining this advantage in respect of the revenue of the good years, to accept the corresponding and comparatively small disadvantage of losing some revenue in the department of process-service.

5. The Government of Madras, in their letter of 19th November, gave Rs. 60,000 as the normal amount of charges; and it was upon this that the estimate was made. It does not seem necessary at the present time, when the operations appear to be reduced to their lowest level, to raise any question of reducing process-fees, especially as they may fairly be charged with the indirect, as well as the direct, charges of process-service. But if it suits the Government of Madras, the Government of India will be willing to substitute for the present estimates of Rs. 87,000 receipts (of which $\frac{3}{4}$ are Imperial) and Rs. 60,000 expenditure, an estimate, wholly provincial, of the receipts and expenditure, as they may be expected to stand in ordinary times, good years with bad. It is apprehended that such an estimate would not greatly differ from the figures adopted, but the information is accessible more to the Government of Madras than to the Government of India.

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12. As regards Jails and Police, it is not the desire of the Government of India to make an inadequate assignment to the Government of Madras, but it cannot be contended that the Government of India is taking new ground. It has merely pointed out that the increase in the aggregate expenditure under Jails and Police did not become admissible solely because the reason, which the Finance Committee, rightly or wrongly, stated to have been given to them, was not a real one.

13. The following figures show the actuals of 1885-86, and the revised estimates of 1886-87 under the heads quoted in the last resolution:—

	1885-86.	1886-87, Revised.
	RS.	RS.
Presidency Jails—		
Servants and Warders	6,969	12,180
Central Jails—		
Warders	44,902	54,600
Miscellaneous	17,184	10,600
District Jails—		
Warders	31,618	34,160
Miscellaneous	13,357	11,400
Total ..	1,14,030	1,22,940
District Executive Force salaries, excluding District and Assistant Superintendents	25,26,576	25,36,000

As the budget of 1886-87 provided an aggregate under these heads of 1,97,887 + 26,14,499, total 28,12,386, but the revised shows the expenditure at only 26,58,940, it seems clear (and the Government of Madras apparently admit it in their paragraph 6) that there was a considerable excess in the budget estimate which has not really to be provided for.

14. The Committee reduced the budget estimates on account of excess provision for jail warders by 27 under Jails and 89 under Police. The reduction under Jails should apparently have been 75 (1,97,887 less 1,22,940) and the Jails estimate would therefore have been fixed at 8,42 (*i.e.*, 9,17 less 75.) It is observed that it is placed in the revised estimates at 8,60, which closely corresponds with this 8,42 *plus* the charges for petty construction which the Committee (for purposes of agreement with past accounts, see their paragraph 261) put down under "Civil Works." The allowance of 8,42 is therefore a little more than the revised estimate.

15. Under Police, the figure proposed for the estimate at present stands as follows:—

	Budget Estimate.	Saving proposed.
Presidency Police	15,6	..
Superintendence	20,2	17
District Executive Force	331,6	89+28
Village Police	6	..
Cattle Pounds	14,0	..
Refunds	2	..
Total ..	382,2	1,34

Under all but the third head, no alteration is necessary; there is a slight increase under "Cattle pounds," but on the other hand, the corresponding increase of receipts has not been admitted as a ground for change. These heads, therefore, account for 50,6, less savings 17, or 48,9.

16. Under the third head, the question of Jail guards is again to be considered; but, as 75 out of the whole excess of 1,16 (*i.e.*, 27+89) found by the Committee, has been taken under Jails, there remains only 41 to be here considered; this, with the other saving of 28, for special police temporarily required, would reduce the estimate from 33,16 to 32,57; and this figure, again, would agree with the figures of past years (33,06 in 1884-85 and 33,01 in 1885-86), diminished by the amount of increase passed upon the Jail estimates on account of guards and presumably saved under Police. The Government of India does not wish to force this reduction upon the Government of Madras, if it has not been found actually possible to carry it out; that is, the estimate should be placed at 32,57 only, if, as a matter of fact, it has been found practicable to reduce the Police expenditure as much as the Jail expenditure on guards has been

increased (*i.e.*, from Rs. 86,995 to Rs. 1,22,940). The Accountant-General has informed the Government of India that this question is under investigation, and perhaps it will be best meantime to take 32,80.

17. The total estimate under this head is therefore 489+32,80, or 37,69, or, allowing for the transfer of 50 to the account of the Madras Municipality, 37,19.

18. The expenditure in the accounts will exceed this by the cost (60 or 70) of petty construction, which, in the Finance Committee's statement, goes under Civil Works.

19. Under the heads of Education and Medical, the estimates were made upon grounds which are to a large extent independent of the results of the particular year 1886-87; and the revised estimates do not indicate any ground for altering the figures already fixed.

20. Under the Miscellaneous heads, the revised estimate is 19,81, against the Committee's estimate of 19,76. Here also no alteration seems necessary. The Government of India have abandoned the proposal to make Superannuations Imperial as it is found to be in several respects open to objection, and the Finance Committee have reported against it.

21. *Irrigation.*—The Imperial expenditure upon Irrigation in Madras, and the Finance Committee's proposals with reference to it are shown in the following statement:—

A. Irrigation Works for which Capital and Revenue Accounts are kept.
B. Irrigation Works for which Capital and Revenue Accounts are not distinguished—
  (*a*) works under the general scheme of tank maintenance, more properly called tank restoration;
  (*b*) ordinary tank works;
  (*c*) old maintenance charges for works falling under Class A.
C. Agricultural Works for which Capital and Revenue Accounts are not distinguished.

Irrigation Minor Works, Imperial.	1884-85.	1885-86.	1886-87, Budget.	Proposal of Finance Committee.
Class A. Capital	12,320	1,30,014	63,000	Grant of 68,500 a year for three years.
Class A. Revenue	57,900	1,06,920	56,000	Provincial allotment at 50,000.
Class B. *a*.	1,87,069	3,34,975	7,00,000	Special arrangement in the nature of borrowing money.
Class B. *b*.	14,07,726	11,05,998	10,15,606	Provincial allotment at 12,00,000.
Class B. *c*.	3,44,809	3,50,472	3,43,694	Do. do. 3,50,000.
Class C.	4,15,130	3,91,306	3,50,000	Do. do. 4,00,000.
Deduct English Stores	650	2,424	20,000	
	24,24,300	24,17,261	25,08,300	
	See Finance and Revenue Accounts, 1884-85, page 15.	See Finance and Revenue Accounts, 1885-86, page 15.	See enclosure of Finance Department No. 544, dated 30th April 1886.	

The Government of Madras declined the proposed arrangement for the tank restoration scheme, but intimated its willingness to accept provincialization of the whole of the irrigation works, if a grant were made on their account of 23 lakhs of rupees.

22. In the Public Works Department, Rs. 20 lakhs has meantime been allotted for these irrigation works, on the ground that the additional grants which were accorded in 1883 were accorded only for the four years ending 1886-87, and that the special arrangements then made are now at an end.

23. Under these circumstances, the Government of India accept the proposal of the Government of Madras for the provincialization of the irrigation works above mentioned for a grant of 23 lakhs.

24. With these alterations, and neglecting the adjustments on account of Tanjore Survey Refund and Madras water-works, the estimates of Revenue and Expenditure, as shown in the details attached, are by the existing system of distribution—

	RS.
Revenue	2,48,34,000
Expenditure	2,30,90,000

showing a surplus of revenue of Rs. 17,44,000. With the revised system of distribution, the same revenues and expenditure show—

	RS.
Revenue side	2,20,81,000
Expenditure side	2,53,82,000

and this being the measure of the assigned revenue and expenditure, it becomes necessary to supplement the former by a lump grant of Rs. 33,01,000.

25. The Contract with Madras will therefore be that the various heads of revenue and expenditure are assigned in the proportions shown in the final column of the statement, and that, in supplement of the assigned revenue, a grant of Rs. 33,01,000 will be passed to credit of the Provincial account through the head of Land Revenue.

Order—

Ordered that this Resolution be communicated to the Government of Madras; to the Home, Revenue and Agricultural and Public Works Departments; to the Comptroller and Auditor-General, and to the Accountant-General, Madras.

(Signed) J. WESTLAND,
Offg. Secy. to the Govt. of India.

ASSIGNMENT of Revenue

—	Estimate for purposes of the Contract.	Provincial Share according to existing Contract.	Provincial Share under New Contract.	
			Proportion.	Amount.
	1	2	3	4
REVENUE.				
CIVIL HEADS.				
Land Revenue (Major head, including Irrigation).	4,53,67	1,30,69	Quarter ..	1,13,42
Salt (Rents and Miscellaneous)	1,37	1,37	Whole ..	1,37
Stamps	58,00	29,00	Three-quarters.	43,50
Excise	88,00	44,00	Quarter ..	22,00
Customs (Rents and Miscellaneous) ..	27	27	Whole ..	27
Assessed Taxes	11,20	2,30	Half	5,60
Forests	13,00	13,00	Whole ..	13,00
Registration	8,75	4,38	Half	4,38
Total, Revenue Heads ..	6,34,26	2,25,01	..	2,03,54
Interest (Provincial)	3	3	Whole ..	3
Law and Justice, Courts	4,01	4,01	Whole ..	4,01
Do. do. Jails	1,93	1,93	Whole ..	1,93
Police	3,02	3,02	Whole ..	3,02
Marine	6	6	Whole ..	6
Education	1,65	1,65	Whole ..	1,65
Medical	1,20	1,20	Whole ..	1,20
Scientific and Minor Departments ..	1,65	1,65	Whole ..	1,65
Total, Civil Departments ..	13,52	13,52	..	13,52
Superannuations (Provincial)	24	24	Whole ..	24
Stationery (Provincial)	78	78	Whole ..	78
Miscellaneous (Provincial)	75	75	Whole ..	75
Total, Miscellaneous ..	1,77	1,77	..	1,77
PUBLIC WORKS (ORDINARY).				
Irrigation Minor Works (Provincial) ..	54	54	Whole ..	54
Civil Works	1,10	1,10	Whole ..	1,10
Total, Public Works ..	1,64	1,64	..	1,64
Total, Revenue ..	6,51,22	2,41,97	..	2,20,50
CORRECTIONS OF ALLOTMENT—				
Transfers on account of various reclassifications.	..	5,75	..	..
Adjustment of Colombo spirit duty ..	1,24	62	One-quarter ..	31
Total, Resources ..	..	2,48,34	..	2,20,81
Adjustment of Land Revenue under the new Contract.	..	..	..	+ 33,01
Total, Assigned Revenue ..	..	2,48,34	..	2,53,82

and Expenditure, Madras.

—	Estimate for purposes of the Contract.	Provincial Share according to existing Contract.	Provincial share under New Contract.	
			Proportion.	Amount.
	1	2	3	4
EXPENDITURE.				
CIVIL HEADS.				
Refunds (Land Revenue)	1,72	50	Quarter ..	43
„ (Divided heads)	79	41	Differing ..	58
Land Revenue (Survey and Settlement) ..	10,70	10,70	Whole ..	10,70
„ „ (Collectors' Establishments)	34,87	34,87	Whole ..	34,87
Inam Commission and Fishery Collections.	25	25	Whole ..	25
Stamps	1,46	73	Three-quarters.	1,09
Excise Customs	2,57	1,29	Quarter ..	64
Customs	1,58	1,58	Whole ..	1,58
Assessed Taxes	30	4	Half ..	15
Forests	10,50	10,50	Whole ..	10,50
Registration	6,25	3,12	Half ..	3,12
Total, Revenue Heads ..	70,99	63,99	..	63,91
Administration (excluding Account Office and Bank Charges).	10,47	10,47	Whole ..	10,47
Law and Justice, Courts	39,62	39,62	Whole ..	39,62
„ „ Jails	8,42	8,42	Whole ..	8,42
Police (*a*)	37,19	37,19	Whole ..	37,19
Marine	19	19	Whole ..	19
Education	10,66	10,66	Whole ..	10,66
Medical	11,84	11,84	Whole ..	11,84
Scientific and Minor Departments (excluding Archæological).	3,80	3,80	Whole ..	3,80
Total, Civil Departments ..	1,22,19	1,22,19	..	1,22,19
Superannuations (Provincial)	9,76	9,76	Whole ..	9,76
Stationery	7,66	7,66	Whole ..	7,66
Miscellaneous (Provincial)	2,34	2,34	Whole ..	2,34
Total, Miscellaneous ..	19,76	19,76	..	19,76
Post Office	1,07	1,07	..	1,07
PUBLIC WORKS HEADS.				
Irrigation (at present Imperial)	23,00	..	Whole ..	23,00
Irrigation Minor Works (Provincial).				
Buckingham Canal	3,19	3,19	Whole ..	3,19
Other Works	32	32	Whole ..	32
Civil Works.				
Original Works	7,77	7,77	Whole ..	7,77
Repairs	2,30	2,30		2,30
Establishment	6,50	6,50		6,50
Civil Officers	2,93	2,93		2,93
Other Charges	50	50		50
Total, Public Works ..	46,51	23,51	..	46,51
Total Expenditure ..	2,60,52	2,30,52	..	2,53,44
Contributions to Local Funds (net) ..	38	38	Whole ..	38
Total Assigned Expenditure ..	..	2,30,90	..	2,53,82

(*a*) Allowing for transfer of 50 to the account of the Municipality.

ORDER—dated 22nd April 1887, No. 511, Financial.

The foregoing resolution of the Government of India embodies the final review of the figures on which the new Provincial contract is to be based. It assigns to Provincial, as a fixed grant to produce equilibrium, a sum of Rs 10,01,000 in addition to one-fourth of the Land Revenue; and a sum of Rs. 31,000 as an adjustment on account of duty on Colombo arrack credited to Customs in the first instance. It also includes in the contract the provincialization of tank irrigation by a grant of Rs. 23,00,000.

2. Adding accordingly Rs. 33,32,000 to the receipts budgeted for in G.O., dated 20th January 1887, No. 77 (less Rs. 9,19,000 then taken as the fixed grant), the total is Rs. 2,61,38,000. The expenditure, exclusive of the additional grants made in paragraphs 4 and 5 of the Government order above quoted, was Rs. 2,33,12,600; but the present resolution makes Customs charges Rs. 1,69,000 (including petty construction and repairs), Provincial. Adding this sum and Rs. 23,00,000 for tank irrigation, the total expenditure becomes Rs. 2,57,81,600, leaving a surplus of Rs. 3,56,400 on the year.

3. The grants, as noted in the margin, already proposed for expenditure from the surplus of the year, will therefore stand. The Public Works Department may proceed to allot in detail the amounts under the first item. The second and third items will be credited to the Local Funds concerned. The President of the Municipal Commission, Madras, will be called upon, in the Local Fund and Municipal Department, to state whether the Commission are prepared to undertake the execution of the proposed improvements to the Elephant gate bridge in consideration of the grant of Rs. 20,000 which Government are prepared to make.

	RS.
Civil works	2,22,400
Vaigai bridge	60,000
Nilgiri Local Fund Board	10,000
Madras Municipality for the Elephant gate bridge	20,000
Total ..	3,12,400

4. As regards the additional grants proposed in paragraph 5 of the G.O., of the 20th January, the detailed orders of the Government of India on the budget will be awaited.

5. It is observed that the benefit of the reduced outlay in the later years of the new contract under the revised programme for Survey and Settlement operations is to be left to this Government. The reduction of Rs. 6,000 in the settlement grant, being the pay of the Uncovenanted Assistant in the Central office, and referred to in paragraph 49 of the Finance Committee's Note, is however enforced. The necessary steps will accordingly be taken in the Revenue Department for carrying this reduction into effect.

6. It is observed that the Government of India say nothing as to the provincialization of the direct receipts referred to in paragraph 282 of the Finance Committee's Note, nor as to their proposal that funds should be advanced from Imperial to Provincial to provide for capital outlay in tank restoration. The Government of India will be addressed on these points, meanwhile it will be considered in the Public Works Department whether any demand should be made for loan funds in the current year.

7. Ordered that the following letter be addressed to the Government of India:—

[Here enter No. 512, dated 22nd April 1887.]

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To the Local and Municipal Department.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.

Exd. T. O'Connor.

No. 1384 W. dy 21st May 188

Communicated to the Chief Engr for Irrign and the Examr, P.W. Accts.

2. The additional grant of Rs 2.22.400 paid for Civil works in G.O. dated 20th January 1887. No. 77 Finl was distributed in detail in G.O. No. 1243 W. dated 7th May 1887.

3. The Chief Engineer for Irrigation will report on the subject of para 6. The order in the Finance Dept.

Sd/
J.H.
W

1. Chief Engr for Irrign
Examr P.W. Accts.

Govt. of {1887} Madras.

FINANCIAL.

Dated

Recd. Encl.

G.O., 22nd April 1887, No. 511.

B. No. 1384 Way 21st May 1887

APRIL.

Provincial Contract.

Passing orders on the final resolution of the Government of India on the new Provincial contract, and addressing that Government on certain points connected therewith.

10 Copies [illegible]

1243 W 7.5.87
230 Fin. 2.5.87

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Sd
12/5/87

Ucm
14.5.87

67. Engr for Irrign
Exr. P.W. Accts
returns to O.S.
O.S. 80.V.
M. 12/5/87

C. 16.5.87. R. 20-5-87

P.W.C. No. 3687

Govt. of {1887} Madras.

FINANCIAL.

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G. 16.5.87.R.100-5-87

It is not unreasonable to ask it, while gaining this advantage in respect of the revenue of the good years, to accept the corresponding and comparatively small disadvantage of losing some revenue in the department of process-service.

5. The Government of Madras, in their letter of 19th November, gave Rs. 60,000 as the normal amount of charges; and it was upon this that the estimate was made. It does not seem necessary at the present time, when the operations appear to be reduced to their lowest level, to raise any question of reducing process-fees, especially as they may fairly be charged with the indirect, as well as the direct, charges of process-service. But if it suits the Government of Madras, the Government of India will be willing to substitute for the present estimates of Rs. 87,000 receipts (of which $\frac{3}{4}$ are Imperial) and Rs. 60,000 expenditure, an estimate, wholly provincial, of the receipts and expenditure, as they may be expected to stand in ordinary times, good years with bad. It is apprehended that such an estimate would not greatly differ from the figures adopted, but the information is accessible more to the Government of Madras than to the Government of India.

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	RS.	RS.
Presidency Jails—		
Servants and Warders	6,969	12,180
Central Jails—		
Warders	44,902	54,600
Miscellaneous	17,184	10,600
District Jails—		
Warders	31,618	34,160
Miscellaneous	13,357	11,400
Total ..	1,14,030	1,22,940
District Executive Force salaries, excluding District and Assistant Superintendents	25,26,576	25,36,000

As the budget of 1886-87 provided an aggregate under these heads of 1,97,887 + 26,14,499, total 28,12,386, but the revised shows the expenditure at only 26,58,940, it seems clear (and the Government of Madras apparently admit it in their paragraph 6) that there was a considerable excess in the budget estimate which has not really to be provided for.

14. The Committee reduced the budget estimates on account of excess provision for jail warders by 27 under Jails and 89 under Police. The reduction under Jails should apparently have been 75 (1,97,887 less 1,22,940) and the Jails estimate would therefore have been fixed at 8,42 (*i.e.*, 9,17 less 75.) It is observed that it is placed in the revised estimates at 8,60, which closely corresponds with this 8,42 *plus* the charges for petty construction which the Committee (for purposes of agreement with past accounts, see their paragraph 261) put down under "Civil Works." The allowance of 8,42 is therefore a little more than the revised estimate.

15. Under Police, the figure proposed for the estimate at present stands as follows:—

	Budget Estimate.	Saving proposed.
Presidency Police	15,6	..
Superintendence	20,2	17
District Executive Force	331,6	89+28
Village Police	6	..
Cattle Pounds	14,0	..
Refunds	2	..
Total ..	382,2	1,34

Under all but the third head, no alteration is necessary; there is a slight increase under "Cattle pounds," but on the other hand, the corresponding increase of receipts has not been admitted as a ground for change. These heads, therefore, account for 50,6, less savings 17, or 48,9.

16. Under the third head, the question of Jail guards is again to be considered; but, as 75 out of the whole excess of 1,16 (*i.e.*, 27+89) found by the Committee, has been taken under Jails, there remains only 41 to be here considered; this, with the other saving of 28, for special police temporarily required, would reduce the estimate from 33,16 to 32,57; and this figure, again, would agree with the figures of past years (33,06 in 1884-85 and 33,01 in 1885-86), diminished by the amount of increase passed upon the Jail estimates on account of guards and presumably saved under Police. The Government of India does not wish to force this reduction upon the Government of Madras, if it has not been found actually possible to carry it out; that is, the estimate should be placed at 32,57 only, if, as a matter of fact, it has been found practicable to reduce the Police expenditure as much as the Jail expenditure on guards has been

increased (*i.e.*, from Rs. 86,995 to Rs. 1,22,940). The Accountant-General has informed the Government of India that this question is under investigation, and perhaps it will be best meantime to take 32,80.

17. The total estimate under this head is therefore 489+32,80, or 37,69, or, allowing for the transfer of 50 to the account of the Madras Municipality, 37,19.

18. The expenditure in the accounts will exceed this by the cost (60 or 70) of petty construction, which, in the Finance Committee's statement, goes under Civil Works.

19. Under the heads of Education and Medical, the estimates were made upon grounds which are to a large extent independent of the results of the particular year 1886-87; and the revised estimates do not indicate any ground for altering the figures already fixed.

20. Under the Miscellaneous heads, the revised estimate is 19,81, against the Committee's estimate of 19,76. Here also no alteration seems necessary. The Government of India have abandoned the proposal to make Superannuations Imperial as it is found to be in several respects open to objection, and the Finance Committee have reported against it.

21. *Irrigation.*—The Imperial expenditure upon Irrigation in Madras, and the Finance Committee's proposals with reference to it are shown in the following statement:—

A. Irrigation Works for which Capital and Revenue Accounts are kept.
B. Irrigation Works for which Capital and Revenue Accounts are not distinguished—
  (*a*) works under the general scheme of tank maintenance, more properly called tank restoration;
  (*b*) ordinary tank works;
  (*c*) old maintenance charges for works falling under Class A.
C. Agricultural Works for which Capital and Revenue Accounts are not distinguished.

Irrigation Minor Works, Imperial.		1884-85.	1885-86.	1886-87, Budget.	Proposal of Finance Committee.
Class A.	Capital	12,320	1,30,014	63,000	Grant of 68,500 a year for three years.
	Revenue	57,900	1,06,920	56,000	Provincial allotment at 50,000.
Class B.	*a.*	1,87,069	3,34,975	7,00,000	Special arrangement in the nature of borrowing money.
	b.	14,07,726	11,05,998	10,15,606	Provincial allotment at 12,00,000.
	c.	3,44,809	3,50,472	3,43,694	Do. do. 3,50,000.
Class C.		4,15,130	3,91,306	3,50,000	Do. do. 4,00,000.
Deduct English Stores		650	2,424	20,000	
		24,24,300	24,17,261	25,08,300	
		See Finance and Revenue Accounts, 1884-85, page 15.	See Finance and Revenue Accounts, 1885-86, page 15.	See enclosure of Finance Department No. 544, dated 30th April 1886.	

The Government of Madras declined the proposed arrangement for the tank restoration scheme, but intimated its willingness to accept provincialization of the whole of the irrigation works, if a grant were made on their account of 23 lakhs of rupees.

22. In the Public Works Department, Rs. 20 lakhs has meantime been allotted for these irrigation works, on the ground that the additional grants which were accorded in 1883 were accorded only for the four years ending 1886-87, and that the special arrangements then made are now at an end.

23. Under these circumstances, the Government of India accept the proposal of the Government of Madras for the provincialization of the irrigation works above mentioned for a grant of 23 lakhs.

24. With these alterations, and neglecting the adjustments on account of Tanjore Survey Refund and Madras water-works, the estimates of Revenue and Expenditure, as shown in the details attached, are by the existing system of distribution—

	RS.
Revenue	2,48,34,000
Expenditure	2,30,90,000

showing a surplus of revenue of Rs. 17,44,000. With the revised system of distribution, the same revenues and expenditure show—

	RS.
Revenue side	2,20,81,000
Expenditure side	2,53,82,000

and this being the measure of the assigned revenue and expenditure, it becomes necessary to supplement the former by a lump grant of Rs. 33,01,000.

25. The Contract with Madras will therefore be that the various heads of revenue and expenditure are assigned in the proportions shown in the final column of the statement, and that, in supplement of the assigned revenue, a grant of Rs. 33,01,000 will be passed to credit of the Provincial account through the head of Land Revenue.

Order—

Ordered that this Resolution be communicated to the Government of Madras; to the Home, Revenue and Agricultural and Public Works Departments; to the Comptroller and Auditor-General, and to the Accountant-General, Madras.

(Signed) J. WESTLAND,
Offg. Secy. to the Govt. of India.

Assignment of Revenue

—	Estimate for purposes of the Contract.	Provincial Share according to existing Contract.	Provincial Share under New Contract.	
			Proportion.	Amount.
	1	2	3	4
REVENUE.				
Civil Heads.				
Land Revenue (Major head, including Irrigation).	4,53,67	1,30,69	Quarter ..	1,13,42
Salt (Rents and Miscellaneous)	1,37	1,37	Whole ..	1,37
Stamps	58,00	29,00	Three-quarters.	43,50
Excise	88,00	44,00	Quarter ..	22,00
Customs (Rents and Miscellaneous) ..	27	27	Whole ..	27
Assessed Taxes	11,20	2,30	Half	5,60
Forests	13,00	13,00	Whole ..	13,00
Registration	8,75	4,38	Half	4,38
Total, Revenue Heads ..	6,34,26	2,25,01	..	2,03,54
Interest (Provincial)	3	3	Whole ..	3
Law and Justice, Courts	4,01	4,01	Whole ..	4,01
Do. do. Jails	1,93	1,93	Whole ..	1,93
Police	3,02	3,02	Whole ..	3,02
Marine	6	6	Whole ..	6
Education	1,65	1,65	Whole ..	1,65
Medical	1,20	1,20	Whole ..	1,20
Scientific and Minor Departments ..	1,65	1,65	Whole ..	1,65
Total, Civil Departments ..	13,52	13,52	..	13,52
Superannuations (Provincial)	24	24	Whole ..	24
Stationery (Provincial)	78	78	Whole ..	78
Miscellaneous (Provincial)	75	75	Whole ..	75
Total, Miscellaneous ..	1,77	1,77	..	1,77
Public Works (Ordinary).				
Irrigation Minor Works (Provincial) ..	54	54	Whole ..	54
Civil Works	1,10	1,10	Whole ..	1,10
Total, Public Works ..	1,64	1,64	..	1,64
Total, Revenue ..	6,51,22	2,41,97	..	2,20,50
Corrections of Allotment—				
Transfers on account of various reclassifications.	..	5,75	..	..
Adjustment of Colombo spirit duty ..	1,24	62	One-quarter ..	31
Total, Resources ..	..	2,48,34	..	2,20,81
Adjustment of Land Revenue under the new Contract.	..	..	..	+ 33,01
Total, Assigned Revenue ..	..	2,48,34	..	2,53,82

and Expenditure, Madras.

—	Estimate for purposes of the Contract.	Provincial Share according to existing Contract.	Provincial share under New Contract.	
			Proportion.	Amount.
	1	2	3	4
EXPENDITURE.				
Civil Heads.				
Refunds (Land Revenue)	1,72	50	Quarter ..	43
,, (Divided heads)	79	41	Differing ..	58
Land Revenue (Survey and Settlement) ..	10,70	10,70	Whole ..	10,70
,, ,, (Collectors' Establishments)	34,87	34,87	Whole ..	34,87
Inam Commission and Fishery Collections.	25	25	Whole ..	25
Stamps	1,46	73	Three-quarters.	1,09
Excise Customs	2,57	1,29	Quarter ..	64
Customs	1,58	1,58	Whole ..	1.58
Assessed Taxes	30	4	Half ..	15
Forests	10,50	10,50	Whole ..	10,50
Registration	6,25	3,12	Half ..	3,12
Total, Revenue Heads ..	70,99	63,99	..	63,91
Administration (excluding Account Office and Bank Charges).	10,47	10,47	Whole ..	10,47
Law and Justice, Courts	39,62	39,62	Whole ..	39,62
,, ,, Jails	8,42	8,42	Whole ..	8,42
Police (*a*)	37,19	37,19	Whole ..	37,19
Marine	19	19	Whole ..	19
Education	10,66	10,66	Whole ..	10.66
Medical	11,84	11,84	Whole ..	11,84
Scientific and Minor Departments (excluding Archæological).	3,80	3,80	Whole ..	3,80
Total, Civil Departments ..	1,22,19	1,22,19	..	1,22,19
Superannuations (Provincial)	9,76	9,76	Whole ..	9,76
Stationery	7,66	7,66	Whole ..	7,66
Miscellaneous (Provincial)	2,34	2,34	Whole ..	2,34
Total, Miscellaneous ..	19,76	19,76	..	19,76
Post Office	1,07	1,07	..	1,07
Public Works Heads.				
Irrigation (at present Imperial)	23,00	..	Whole ..	23,00
Irrigation Minor Works (Provincial).				
Buckingham Canal	3,19	3,19	Whole ..	3,19
Other Works	32	32	Whole ..	32
Civil Works.				
Original Works	7,77	7,77	Whole ..	7,77
Repairs	2,30	2,30		2,30
Establishment	6,50	6,50		6,50
Civil Officers	2,93	2,93		2,93
Other Charges	50	50		50
Total, Public Works ..	46,51	23,51	..	46,51
Total Expenditure ..	2,60,52	2,30,52	..	2,53,44
Contributions to Local Funds (net) ..	38	38	Whole ..	38
Total Assigned Expenditure ..	..	2,30,90	..	2,53,82

(*a*) Allowing for transfer of 50 to the account of the Municipality.

ORDER—dated 22nd April 1887, No. 511, Financial.

The foregoing resolution of the Government of India embodies the final review of the figures on which the new Provincial contract is to be based. It assigns to Provincial, as a fixed grant to produce equilibrium, a sum of Rs 10,01,000 in addition to one-fourth of the Land Revenue; and a sum of Rs. 31,000 as an adjustment on account of duty on Colombo arrack credited to Customs in the first instance. It also includes in the contract the provincialization of tank irrigation by a grant of Rs. 23,00,000.

2. Adding accordingly Rs. 33,32,000 to the receipts budgeted for in G.O., dated 20th January 1887, No. 77 (less Rs. 9,19,000 then taken as the fixed grant), the total is Rs. 2,61,38,000. The expenditure, exclusive of the additional grants made in paragraphs 4 and 5 of the Government order above quoted, was Rs. 2,33,12,600; but the present resolution makes Customs charges Rs. 1,69,000 (including petty construction and repairs), Provincial. Adding this sum and Rs. 23,00,000 for tank irrigation, the total expenditure becomes Rs. 2,57,81,600, leaving a surplus of Rs. 3,56,400 on the year.

3. The grants, as noted in the margin, already proposed for expenditure from the surplus of the year, will therefore stand. The Public Works Department may proceed to allot in detail the amounts under the first item. The second and third items will be credited to the Local Funds concerned. The President of the Municipal Commission, Madras, will be called upon, in the Local Fund and Municipal Department, to state whether the Commission are prepared to undertake the execution of the proposed improvements to the Elephant gate bridge in consideration of the grant of Rs. 20,000 which Government are prepared to make.

	Rs.
Civil works	2,22,400
Vaigai bridge	60,000
Nilgiri Local Fund Board	10,000
Madras Municipality for the Elephant gate bridge	20,000
Total ..	3,12,400

4. As regards the additional grants proposed in paragraph 5 of the G.O., of the 20th January, the detailed orders of the Government of India on the budget will be awaited.

5. It is observed that the benefit of the reduced outlay in the later years of the new contract under the revised programme for Survey and Settlement operations is to be left to this Government. The reduction of Rs. 6,000 in the settlement grant, being the pay of the Uncovenanted Assistant in the Central office, and referred to in paragraph 49 of the Finance Committee's Note, is however enforced. The necessary steps will accordingly be taken in the Revenue Department for carrying this reduction into effect.

6. It is observed that the Government of India say nothing as to the provincialization of the direct receipts referred to in paragraph 282 of the Finance Committee's Note, nor as to their proposal that funds should be advanced from Imperial to Provincial to provide for capital outlay in tank restoration. The Government of India will be addressed on these points, meanwhile it will be considered in the Public Works Department whether any demand should be made for loan funds in the current year.

7. Ordered that the following letter be addressed to the Government of India:—

[Here enter No. 512, dated 22nd April 1887.]

(True Extract.)

H Stokes

Ag. Chief Secretary.

To the Local and Municipal Department.
„ Public Works Department.
„ Revenue Department.
„ Board of Revenue.
„ Accountant-General.

Exd. T. O'Connor.

REFERENCE TO MADRAS P. W. D. CODE, PARAS.

G.O. 2819 W 25.10.86
" 1560 W 21.6.86
B.No 1199 W 2-5-87
" 765 W 11-3-87
" 373 W 9.2.87

P. W. D. FORM No. M 112.

P.W.C. No 3655

CENTRAL OFFICE OF ACCOUNTS. (10)

orgl

CIRCLE 2nd

FUND Provincial, Imperial & Local

R/13.5.87 in dupli

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of February 1887.

No. ———

MADRAS,
Dated 12th May 1887.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

B.No 1385 Wdy 21 May 1887

Chas Stuart
Major R.E.

Examiner of P. W. Accounts, Madras.

Ord III-V 16.5.87

G.O. 16.5.87 to R.100-5-87

With Bonds

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of executive engineers for the month of February 1887 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
											B.N.º 1385 W.D. 21 May 1887
	Provincial										
	Head of Estimate										
	Land and Kilns										
1	Stone Manufacture	Sept. 1886	-	1723	-	-	-	-	51	The Executive Engineer still states that Estimates are under preparation	Noted
2	Lime Manufacture	do	-	1289	-	-	-	-	3		
				Krishna Eastern Div.							
	Civil Buildings										
3	Repairing Collector's House	July 1886	2110	2110	-	-	-	-	93	The sanction to the Estimate which is said to be under consideration is awaited	An estimate has been received and it has been forwarded to the Revenue Department.
				Krishna Western Div.							
	Excess over Estimate										
4	Manufacture of stone at Vadlamudi	Jany 1887	3062	3720	658	-	-	-	185	The Executive Engineer states that a Revised Estimate is under preparation. As the Manufacture Account will probably be closed by the end of the year 1886-87. Inspection to Revised Estimate should have been obtained in due time.	Attention is drawn to the remarks of the Exr: in view to a full report being submitted as to why the revised estimate was not submitted in due time.

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of objectionable items in the accounts of executive engineers for the month of February 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial (contd.)		Nellore Div.								
	Miscellaneous Irregularities										
	Articles of European Manufacture purchased locally without the sanction of Government.										
5	Sheet iron — 7/16 lbs	Sept. 1886	"	67	-	-	-	-	-	The sanction of the Government to these purchases is still awaited.	Early steps should be taken for the removal of objection to these items
6	Sheet iron — 783 lbs	April 86	"	57	-	-	-	-	-		
7	Sheet iron — 1825 "	May 86	"	133	-	-	-	-	-		
8	Flat iron bent 1010 "	June 1886	"	105	-	-	-	-	-		
	Sheet iron — 1568 "		"	147	-	-	-	-	-		
	Angle iron — 5474 "		"	415	-	-	-	-	-		
9	Sheet iron — 2618 "	July 1886	"	191	-	-	-	-	-		
	Angle iron 50 cwts. 3q. 21 -		"	455	-	-	-	-	-		
			Kistna Eastern Div.								
10	Round bar iron — 1/2"	August 1886	"	128	-	-	-	-	-	The sanction of Government stated to have been applied for in the last Objectionable Items Statement has not yet been received and is awaited.	Vide orders against items 5 to 9.
	Do — 3/4"		"	73	-	-	-	-	-		
	Do — 5/8"		"	53	-	-	-	-	-		
	Sheet iron — 3/16"		"	220	-	-	-	-	-		
	Do — 1/4"		"	518	-	-	-	-	-		
	Flat bar iron 2"x1"		"	161	-	-	-	-	-		
	Do — 2"x1/2"		"	68	-	-	-	-	-		
	Linseed oil raw		"	165	-	-	-	-	-		
	Zinc white paint		"	126	-	-	-	-	-		
	Chocolate paint		"	132	-	-	-	-	-		
	Gunpowder		"	150	-	-	-	-	-		

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of objectionable items in the accounts of executive engineers for the month of February 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
	Imperial Vote — Provincial Miscellaneous Irregularities Local purchases of European Articles without sanction of Government. Purchases from January to April 1886		Sangam Project &c								
✓ 11	White lead, linseed oil, turpentine and steel bars			438	- - -					The sanction of the Government to these purchases is still awaited.	Vide orders against items 5 to 9.
	Round iron			113	- - -						
	May 1886										
✓ 12	200 London bars			413	- - -						
	January 1887										
✓ 13	Iron plates 8			236	- - -						
✓ 14	Angle irons 17			147	- - -						
	Imperial Civil Works Works for which Completion Reports are due		Kistna Western &c								
✓ 15	Constructing Sub Post Office at Duggerāla	1886 & 1887	900	935	- - -					Completion Report is awaited.	Completion report for this work should be forwarded to the Exr. without delay

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of objectionable items in the accounts of executive engineers for the month of February 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial Civil Buildings		Kistna Eastern Div								
	Miscellaneous Irregularities Completion Reports due										
16	Repairing Northern Sub Division Office	Nov 1886	140	145	-	-	-	-	-	Completion Report is awaited.	Vide orders against item 15.
	Deposits Contributions										
17	Amount received from the Zemindar of Samarkotta Pargannah on account of the cost of constructing a sluice to Sankupalle	July 1886		562	-	-	-	-	-	The Executive Engineer states that a piece work agreement for the work was approved and returned to the Sub Division Officer on the 12th March 1887. It is presumed that the work will be proceeded with now.	Noted
	Miscellaneous Advances.										
18	Amount paid to W. A. Mathews, Sub Engineer in advance of Audit	Feby 1887		300	-	-	-	-	-	The payment in question is opposed to Code para 473 (86) Brought to notice of Government.	This item should be adjusted without delay as the Code rule should be strictly followed in future

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of objectionable items in the accounts of Sangam Project Div **executive engineers for the month of** February 1887 **requiring the orders of Government.**

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Provincial (Contd)										
	Miscellaneous Irregularities (Contd)										
19	Departmental labor employed on Contract works									The cost of Departmental labor should have been charged off to the Contractors as it was incurred, instead of the adjustment being deferred till the final bills are received. Brought to the notice of the Government with reference to Para 20 of the Inspection Report printed with G. O. No 2819/W dt 25 October 1886. There are still 16 items due some of which date from so far back as March 1885.	Attention is drawn to the remarks of the Exr: in view to the irregularity brought to notice being discontinued.
20	Details of balances due to Contractors as per Contract from Contractors Ledger										

1,000—21-3-87.

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of objectionable items in the accounts of executive engineers for the month of February 1887 requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Sangam Project Dr (Contd)										
	Imperial Irrigation Schedule No. 16 Work Voucher No. 5 of January 1886. Name of work:- Compensation for land Kanigiri Reservoir Subhead:—										
21	"Vouchers for which subheads are not known"	Jany 1887	"	1790	"	"	"	"	"	This entry appeared in the work vouchers referred to, as a Sub Head. The Executive Engineer promised to make the necessary adjustment in January 1887 but has not done so.	This item should be adjusted without delay
	Local Nil										

Mem 16.5.87

Initd 18/5/87

Asst Hunter
Major R. E.
Examiner P.W. Accounts
Madras
EF Cl. 9/5

11/5
12

11/16/5

21/5

1,000—21-3-87.

To The Supy Engr II Circle thro' the Excve Engr Nellore

Provincial statement of objectionable items in the accounts of Executive Engineers for the month of requiring the orders of Government.

Item No.	Particulars of each item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			

Examiner of P. W. Accounts,
Madras.