

No. 1554, W.D. 9.6.87.
 G.O. 1243 W.D. 7.5.87
 Finl. L.C. No. 77 of 20.1.87.
 No 1985 W.D. 26th July/87

P.W.C. No. 5454
 Govt. of (1887) Madras.
 FINANCIAL.

Recorded.

2. The increased
 grant for Civil
 Works of Rs 2,22,400
 referred to in para
 2 of the letter from
 the Government
 of India has
 been treated in
 this Dept. as an
 addition to the
 Budget Esti-
 -mates.

Issued
 Recd. 16.7.87 Encl.

G.O., 2nd July 1887, No. 781.

No 1985 W.D. 26th July/87
 JULY.

Budget Estimates.

Recording Government of India reply to the
 remarks of this Government on the budget esti-
 mates of the Madras Presidency for 1887-88.

Finl. Dept
 Exr. P.W. Dept
 2 copies to P.W.

13/7/87
 19.7.87
 20/7/87

19.7.87
 20.7.87

With order

19.7.87
 20.7.87
 21.7.87

intervention of Public Works

2ND JULY 1887, No. 781, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. WESTLAND, Esq., Officiating Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to the Government of Madras, dated Simla, 16th June 1887, No. 3193.

I am directed to acknowledge the receipt of your letter, No. 623, Financial, dated 21st May 1887, communicating certain remarks on the budget estimates of the Madras Presidency for 1887-88 as passed by the Government of India, and in reply I am to make the following observations:—

(1) As regards the alteration of the estimates under Salt and Excise. The Government of Madras adopted the following figures for the revenue and expenditure under these heads in the detailed estimates forwarded with letter, No. 78, dated 28th January 1887:—

	Revenue. RS.	Expenditure. RS.
Salt	1,46,27,000	14,90,000
Excise	87,25,000	2,56,000

No alteration was made in the estimates of expenditure put forward, but the estimate of salt revenue was raised to Rs. 1,46,92,000 on the advice of the Commissioner of Salt Revenue, and that of excise to Rs. 88,00,000 because it was found that the receipts under this head in 1886-87, on which the estimate of the following year was based, were likely to be considerably higher than the amount anticipated by the Government of Madras.

(2) In regard to the exclusion from the estimates of the four items of expenditure specified in paragraph 4 of your G.O., No. 77, Financial, dated 20th January 1887, I am to state that the omission of the contributions to Local of Rs. 60,000 and Rs. 10,000, respectively, is immaterial, as the contributions are merely charges in Provincial and receipts in Local and are outside the revenue heads. If the intended expenditure is included in the Local part of the estimates of expenditure (in which the Government of India accepted the Local Government's figures without alteration), the expenditure is necessarily provided for. The remaining two items which have been omitted from the Public Works estimates are—

	RS.
Increased grant for Civil works	2,22,400
Grant to Madras Municipality	20,000

and in respect of these, I have to observe that the Government of India in the Public Works Department accepted the estimates which were submitted by the Government of Madras in the Public Works Department, and that the Government of Madras does not appear to have altered its original Public Works estimates submitted in that department. The Public Works estimates are not dealt with by the Civil Accountant-General, and are not considered by the Government of India along with the Civil estimates. If there has been a misunderstanding in this respect, the Government of India will not object to the Government of Madras overspending the accepted estimate by the amounts referred to.

(3) The question of a special assignment being made from Imperial to meet the charges on account of registration of railway traffic is still under the consideration of this Government.

1/11/87 19.7.87 A-23

19.7.87

14.7.87

(4) In conclusion, I am to say that the Government of Madras is right in supposing that, if any portion of the grant of Rs. 50,000 on account of the Nilgiri Railway is spent from Provincial funds, it will be reimbursed from Imperial revenues (see Finance Committee's note, paragraph 243).

Copy forwarded to the Accountant-General, Madras, for information and guidance.

ORDER—dated 2nd July 1887, No. 781, Financial.

Recorded.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To the Revenue Department.
" Accountant-General.
" Public Works Department.

No. 1985 W of 26th July/87

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(4) In conclusion, I am to say that the Government of Madras is right in supposing that, if any portion of the grant of Rs. 50,000 on account of the Nilgiri Railway is spent from Provincial funds, it will be reimbursed from Imperial revenues (see Finance Committee's note, paragraph 243).

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ORDER—dated 2nd July 1887, No. 781, Financial.

Recorded.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To the Revenue Department.
„ Accountant-General.
„ Public Works Department.

No. 1985 W of 26th July/87

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Finl. Dept.
Exr. P. W. Secy

With order

20TH JANUARY 1887, No. 77, FINANCIAL.

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 Cus-
toms 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 Abkari 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 Provin-
cial funds of Rs. 37,68,000.

1886-87.	RS.		
	Opening balance	35,69,000	
	Receipts	244,41,000	
	Expenditure	280,10,000	
		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 Gov-
ernment 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:—

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

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

Land Revenue	Rs.
Other receipts as per detailed budget orders	125,07,000
	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:—

- Customs charges are omitted, they having been treated as Imperial by the Finance Committee.
- Rs. 12,000 will be reduced under 18, Administration, on account of savings consequent on the reorganization of the Board of Revenue.
- Rs. 4,500 on account of registration of rail-borne traffic will be struck out, as it has not been decided that this charge shall be provincial.
- 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.

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.

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

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

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

Ed. T. O'Connor.

[Appendix.

APPENDIX.

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

Receipts.	Budget Estimate, 1887-88.		Expenditure.	Budget Estimate, 1887-88.	
	Revised Estimate, 1886-87.	As submitted by the Accountant-General.		As submitted by the Accountant-General.	As modified by Government.
I.—Land Revenue	1,31,33,000	1,34,40,000	1. Refunds and Drawbacks	75,700	75,700
III.—Salt	1,53,000	1,47,000	2. Land Revenue	46,32,000	46,32,000
IV.—Stamps	22,00,000	22,00,000	3. Excise	1,10,250	1,10,250
V.—Excise	45,00,000	45,00,000	4. Customs	1,28,000	1,28,000
VII.—Customs	24,000	24,000	5. Assessed Taxes	1,64,000	1,64,000
VIII.—Assessed Tax	2,30,000	2,30,000	6. Forest	4,000	4,000
IX.—Forest	14,02,000	14,00,000	7. Registration	12,02,000	12,02,000
X.—Registration	4,32,000	4,32,000	8. Post Office	3,18,000	3,18,000
XI.—Interest	3,000	3,000	9. General Administration	1,07,000	1,07,000
XVI.—Law and Justice	2,94,000	3,80,000	10. Courts	10,62,000	10,62,000
XVII.—Police	1,65,000	1,93,000	11. Law and Justice	32,00,000	32,00,000
XVIII.—Marine	3,71,000	3,48,000	12. Police	38,61,000	38,61,000
XIX.—Education	5,000	5,000	13. Marine	19,000	19,000
XX.—Medical	1,54,000	1,94,000	14. Education	12,67,300	12,67,300
XXI.—Scientific, &c., departments	1,20,000	1,20,000	15. Medical	11,46,000	11,46,000
XXII.—Receipts in aid of superannuation, &c.	1,60,000	1,64,000	16. Scientific, &c., departments	3,75,800	3,75,800
XXIII.—Stationary and Printing	25,000	25,000	17. Pensions	10,29,000	10,29,000
XXV.—Miscellaneous	80,000	60,000	18. Stationary and Printing	7,59,000	7,59,000
XXXII.—Buildings and Roads—Civil Works	68,000	60,000	19. Miscellaneous	2,17,000	2,17,000
	5,000	5,000	20. Buildings and Roads—Civil Works	6,000	6,000
				84,000	84,000
Total	2,42,23,000	2,46,70,000	Total	2,13,12,000	2,13,12,000
Contributions from Local	2,18,000	2,18,000	Contributions to Local	3,58,000	3,58,000
Add fixed sum from Land Revenue	..	..	Public Works Department	25,65,000	25,65,000
Total Receipts	2,44,41,000	2,49,55,000	Additional grants in paragraph 4	2,42,42,000	2,42,42,000
Opening Balance	35,00,000	37,68,000	Do. in do.	..	..
Grand Total	2,80,10,000	2,87,23,000	Closing Balance	37,65,000	37,65,000
			Grand Total	2,80,10,000	2,87,23,000
* 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.P., No. 117, dated 19th January 1887					
From other Special funds	..	..	Civil works	..	..
	..	..	Irrigation	..	..
	..	..	Railways	..	..
Total	..	2,56,000	Total	1,79,000	1,79,000

* 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.P., No. 117, dated 19th January 1887

From other Special funds

Total

Copy of C. 529/87

Gobt. of (1887) Madras.

FINANCIAL.

Issued

Recd.

Encl.

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

JANUARY.

Budgets.

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

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.
A. Administration.	Presidency	Madras	1	Government house	7,79,150	6,78,642	4,300	6,000	as.	Estimate for required work will be called for.
	Nilgiri	Ootacamund	2	Additions and improvements to Government house.	19,945	3,496	4,000	5,000	as.	* In addition to budget grant, G.O., No. 2459 W., dated 3rd Sept. 1883.
	Do.	Do.	3	Improvements to Mount Stuart buildings.	3,785	..	1,000	2,785	42,254	+ In addition to budget grant, G.O., No. 1615 W., dated 13th July 1885.
	West Coast Madras	Calicut	4	Collector's office	2,850	..	..	..	2,850	Estimate is awaited.
	Presidency	Tiruvalli	5	Improving the Deputy Tahildar's office.	4,295	..	..	..	4,295	G.O., No. 2754 W., dated 19th Oct. 1886.
7. Minor Departments.	Presidency	Madras	6	Lighting conductors for Government Central Museum.	1,166	..	..	..	1,166	" " 1946 W., " 8th Aug. 1881.
8. Law and Justice.	West Coast	Bedatnad	7	Improvements to Munsiff's court	11,200	..	2,500	8,700	11,666	" " 2002 W., " 28th " 1885.
	Negapatam	Tiruvallur	8	District Munsiff's court	2,830	..	..	..	2,830	Estimate is awaited.
9. Ecclesiastical.	Nilgiri	Ootacamund	9	Reserve for judicial buildings	1,166	..	..	..	1,166	† Will be distributed in detail hereafter.
	Presidency	Madras	10	Lighting conductors for St. Thomas' Church.	11,200	..	2,500	8,700	11,666	G.O., No. 2813 W., dated 25th Oct. 1886.
10. Jails.	Presidency	Madras	11	Putting a new roof on the close prison cells in the Penitentiary.	2,830	..	..	..	2,830	" " 2724 W., " 16th " "
	Madras	Madras	12	Improving the —	2,830	..	..	..	2,830	" " 3021 W., " 11th Dec. 1885.
11. Police.	Vinayapattam	Koraput	13	Thirty-four huts for the reserve police	2,938	..	..	..	2,938	Estimate awaited.
	Bellary	Vanavola	14	Seven police huts	2,938	..	..	..	2,938	G.O., No. 88 W., dated 11th Jan. 1887.
	Kistna, Eastern.	Barakda	15	Two head and ten constables' huts	4,538	..	800	3,738	4,538	" " 826 W., " 7th Mar. 1885.
	West Coast	Mangalore	16	Additions and improvements to the office of Superintendent of Police.	9,200	..	3,000	6,200	11,520	" " 2105 W., " 25th Aug. 1884.
	Presidency	Madras	17	Constructing reserve police lines at Pudukpet.	27,755	..	8,000	19,755	11,520	" " 53 W., " 8th Jan. 1887.
12. Customs.	Madras	Virapandi	18	Third-class police station-house and one head and five constables' huts.	2,930	..	..	..	2,930	" " 932 W., " 20th April 1885.
	Do.	Samayalalur	19	Do.	2,690	..	1,200	1,490	2,690	" " 1206 W., " 22nd May "
13. Customs.	Do.	Ammayanadaya-kandur.	20	One second-class police station-house and one head and five constables' huts.	3,850	..	..	..	3,850	" " 932 W., " 20th April "
	West Coast	Cochin	21	Sea-customs-house stores and sheds	17,940	..	..	..	17,940	" " 2427 W., " 2nd Oct. 1884.
Carried over ..					..	..	..	..	47,136	
					..	..	..	..	10,000	
					..	..	..	..	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.
16. Miscellaneous.	Godavari, Western.	Ellere	21	Sub-registrar's office ..	2,640	..	..	Rs. 2,540	Rs. 1,45,201	G.O., No. 3456 W., dated 3rd Dec. 1883.
			22	Do. ..	2,860	..	..	2,851	..	" 1622 W., " 27th June 1884.
			23	Registrar's office ..	5,192	..	..	4,692	..	" 1493 W., " 12th " 1886.
			24	Sub-registrar's office ..	2,926	..	..	2,926	..	" 1901 W., " 17th Aug. 1886.
			25	Do. ..	2,630	..	..	2,630	..	" 1790 W., " 14th July 1882.
			26	Do. ..	3,370	..	..	1,170	..	" 856 W., " 25th Mar. 1884.
			27	Do. ..	3,120	..	..	1,000	..	" 3230 W., " 22nd Nov. 1883.
			28	Villupuram ..	3,020	..	..	100	..	" 1491 W., " 12th June 1886.
			29	Radhapuram ..	2,330	..	..	950	..	" 415 W., " 20th Feb. 1885.
			30	Tinnevely ..	2,864	..	..	1,914	..	" 2602 W., " 23rd Oct. 1885.
1. Metalled roads raised and bridged.	Nilgiris	..	31	Alterations and improvements to St. Joseph's College buildings to fit them for use as public offices.	..	..	..	8,000	..	In addition to budget grant (estimate awaited).
			32	Reserve under civil buildings ..	..	..	..	..	33,053	
3. Pavings and streets.	Nilgiris	..	33	Constructing eight cart stands on the road from Kallar to Ootacamund.	6,100	..	2,000	1,000	..	G.O., No. 58 W., dated 7th Jan. 1886.
			34	MISCELLANEOUS PUBLIC IMPROVEMENTS. Improving the margin of the Ootacamund lake. Extending the South Beach Marina from Elliot's road to St. Thomé.	8,170	..	1,723	2,447	..	G.O., No. 2360 W., dated 17th Sept. 1886.
				Grand Total ..	12,353	..	8,000	4,353	..	" 3224 W., " 6th Dec. "
					..	..	..	..	6,500	
									2,22,400	

7TH MAY 1887, No. 1243 W., PUBLIC WORKS.

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.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary 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

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 of Rs. 2,22,400 made by the Financial Department for expenditure on Civil Works in 1887-88.

21st MAY 1887, No. 623, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From J. WESTLAND, Esq., Officiating Secretary to the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), to the Chief Secretary to the Government of Madras, dated Simla, 23rd April 1887, No. 2105.

I am directed to acknowledge the receipt of the estimates of revenue and expenditure of the Madras Presidency for the year 1887-88.

2. The estimates, it will be seen from the accompanying statement, have been adopted by the Government of India, with modifications under the heads VIII—Assessed Taxes, 13—Interest, and 18—General Administration. Under VIII—Assessed Taxes, the estimate has been increased by Rs. 60,000, because it is expected that the second year of the operation of the Act will bring in a little more revenue than the first introduction; under 13—Interest, the estimate of the Comptroller and Auditor-General has been adopted; and the estimate under 18—General Administration has been reduced by Rs. 12,000, in view of the savings by reconstruction of the Board of Revenue.

3. The reasons for the estimates adopted under IX and 11—Forest will be communicated in the Revenue and Agricultural Department, and those for the estimates under the Public Works heads in the Public Works Department.

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

Copy, with copy of the annexures, forwarded to the Comptroller and Auditor-General, and to the Accountant-General, Madras.

ENCLOSURES.

MADRAS.

Memorandum showing how the Provincial Share of Land Revenue has been calculated.

Total Land Revenue		rs.
Deduct—		
Local		4,74,28,000
Land Revenue divisible		10,78,000
Provincial share, 1/4th		4,63,50,000
Add—		
Contribution from Imperial		1,15,87,000
Adjustment of Colombo spirit duty		33,01,000
		31,000
Provincial		1,49,19,000
Imperial, including the portion of Land Revenue due to Irrigation (Rs. 37,79,000)		3,14,31,000
Local		10,78,000
		4,74,28,000

						Rs.
From Provincial	..	..	..	..	..	2,63,000
" Local	..	..	..	..	..	1,06,000
						3,74,000

G.O., dated 10th February 1887, No. 152, Revenue.

From the Accountant-General, dated 9th May 1887, No. I.D.—300.

" " " 11th " " "

Telegram from the Accountant-General, dated 18th May 1887.

ORDER—dated 21st May 1887, No. 623, Financial.

Communicated to all Departments of the Secretariat.

2. The Government of India have enhanced the estimates of Salt and Excise receipts by Rs. 65,000 and Rs. 75,000, respectively, with reference chiefly to more recent actuals. That under Income-tax has been raised by Rs. 60,000, or 5 per cent., on the ground that the collections should improve in the second year of the income tax. The amount, Rs. 12,60,000, is however less than the actuals of 1886-87. Civil Works receipts have been reduced by Rs. 27,000, and Irrigation receipts and contributions raised by Rs. 23,000 and Rs. 29,000. The reasons for these changes are not apparent.

3. On the charge side, the estimates include the following grants allotted in G.O., 20th January 1877, No. 77:—

	RS.
1. Mr. Garstin's scheme	2,71,600
2. Deputy Collectors	97,000
3. Tahsildars	13,000
4. Presidency Police	6,000
5. Victoria Caste Hospital	4,000
6. Engineering College	22,000
7. Reserve under Miscellaneous	1,00,000
Total ..	5,13,600

These grants are accordingly confirmed. The Government of India will be asked to authorize this Government to carry into effect the proposals made under items 1, 2, 3. They have already been addressed regarding the 6th item.

4. The following grants ordered to be inserted in the budget in G.O., 20th January 1887, No. 77, and confirmed by this Government in G.O., No. 511, dated 22nd April 1887, Financial, have however been omitted:—

	RS.
Increased grant for Civil Works	2,22,400
Vaigai Bridge	60,000
Nilgiri Local Fund Board conservancy	10,000
Elephant Gate Bridge	20,000
Total ..	3,12,400

The Government of India will now be addressed on this subject. The grant for Jails has been reduced by Rs. 12,000, and that for Police increased by Rs. 10,000, at the suggestion of the Accountant-General. He is requested to report the reasons for these suggestions, which are not apparent from the "Budget notes." Civil Works and Contributions from Local have each been raised by Rs. 2,000.

5. The contribution of Rs. 50,000 from the Madras Municipality is erroneously shown by the Government of India as a deduction from the Police grant.

6. The provision for railway traffic registration, Rs. 4,700, which was struck out by this Government from the provincial budget, has been restored; and a sum of Rs. 50,000 has been entered on account of the Nilgiri Railway. The Government of India have been addressed as to the provincialization of the former item in letters, No. 230, dated 21st February 1887, and No. 394, dated 23rd March 1887. As to the latter, they have declared that, if it is necessary to incur the charge, provincial funds will be recouped by a special assignment.

7. It is observed that the opening balance of 1887-88, according to the final revised estimate, is in excess of that taken in G.O., 20th January 1887, No. 77, by Rs. 1,09,000. The amount available for expenditure in each year of the new contract on the scheme for revision of Revenue establishments may therefore be raised to Rs. 3,00,000 nearly.

(True Extract).

H. E. STOKES,
Ag. Chief Secretary.

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

Exd. A. Raitt.

B. No 1554 Wd/9 June 1887

Recorded

Sy J. O. A

Govt. of 1887 Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 21st May 1887, No. 623.

B. No 1554 Wd/9 June 1887

MAY.

Budget Estimates.

Communicating, with remarks, to all departments of the Secretariat, resolution of the Government of India passing orders on the — of the Madras Presidency for the year 1887-88.

CR. for I
CR. for Rys
Sy P. W. Accts

2ND JULY 1887, No. 781, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. WESTLAND, Esq., Officiating Secretary to the Government of India, Department of Finance and Commerce, to the Chief Secretary to the Government of Madras, dated Simla, 16th June 1887, No. 3193.

I am directed to acknowledge the receipt of your letter, No. 623, Financial, dated 21st May 1887, communicating certain remarks on the budget estimates of the Madras Presidency for 1887-88 as passed by the Government of India, and in reply I am to make the following observations:—

(1) As regards the alteration of the estimates under Salt and Excise. The Government of Madras adopted the following figures for the revenue and expenditure under these heads in the detailed estimates forwarded with letter, No. 78, dated 28th January 1887:—

	Revenue.	Expenditure.
	RS.	RS.
Salt	1,46,27,000	14,90,000
Excise	87,25,000	2,56,000

No alteration was made in the estimates of expenditure put forward, but the estimate of salt revenue was raised to Rs. 1,46,92,000 on the advice of the Commissioner of Salt Revenue, and that of excise to Rs. 88,00,000 because it was found that the receipts under this head in 1886-87, on which the estimate of the following year was based, were likely to be considerably higher than the amount anticipated by the Government of Madras.

(2) In regard to the exclusion from the estimates of the four items of expenditure specified in paragraph 4 of your G.O., No. 77, Financial, dated 20th January 1887, I am to state that the omission of the contributions to Local of Rs. 60,000 and Rs. 10,000, respectively, is immaterial, as the contributions are merely charges in Provincial and receipts in Local and are outside the revenue heads. If the intended expenditure is included in the Local part of the estimates of expenditure (in which the Government of India accepted the Local Government's figures without alteration), the expenditure is necessarily provided for. The remaining two items which have been omitted from the Public Works estimates are—

	RS.
Increased grant for Civil works	2,22,400
Grant to Madras Municipality	20,000

and in respect of these, I have to observe that the Government of India in the Public Works Department accepted the estimates which were submitted by the Government of Madras in the Public Works Department, and that the Government of Madras does not appear to have altered its original Public Works estimates submitted in that department. The Public Works estimates are not dealt with by the Civil Accountant-General, and are not considered by the Government of India along with the Civil estimates. If there has been a misunderstanding in this respect, the Government of India will not object to the Government of Madras overspending the accepted estimate by the amounts referred to.

(3) The question of a special assignment being made from Imperial to meet the charges on account of registration of railway traffic is still under the consideration of this Government.

20-7-87

(4) In conclusion, I am to say that the Government of Madras is right in supposing that, if any portion of the grant of Rs. 50,000 on account of the Nilgiri Railway is spent from Provincial funds, it will be reimbursed from Imperial revenues (see Finance Committee's note, paragraph 243).

Copy forwarded to the Accountant-General, Madras, for information and guidance.

ORDER—dated 2nd July 1887, No. 781, Financial.

Recorded.

(True Extract.)

H. P. Cooke

Ag. Chief Secretary.

To the Revenue Department.
" Accountant-General.
" Public Works Department.