12

492W

No. 213 W a/ 18th Jany/88

Communicated to the Chief Engineer for Irrigation in continuation of G.O. No. 777 I d/ 8 December 1887.

The grant of Rs. 23,00,000 assigned for Civil Works has been adopted in the Pro-... the Provincial Budget for 1888-89.

18.1.88

18/1

18/1

To C.S. for Irrigation
The Exr. P. W. D.

80/26

PWCR 317

Govt. of {1888} Madras.

FINANCIAL.

13.S.C.

Issued

Recd. 12.1.88 Encl.

G.O., 9th January 1888, No. 24.

No. 213 W a/ 18th Jany/88

JANUARY.

Budget.

Passing final orders on the Provincial budget estimates of 1888-89 and assigning special grants for various purposes.

2 copies to ...

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—dated 9th January 1888, No. 24, Financial.

The Government are now in a position to review the Provincial estimates of revenue and expenditure for 1888-89.

2. The amount of the closing balance of the current year can at present be only approximately calculated, but there seems no reason to suppose that it will fall much below forty-seven lakhs of rupees.

3. The total revenue from all sources in 1888-89 is estimated to amount to Rs. 275,78,000, thus exceeding the actuals of 1886-87 by Rs. 25,06,000, and the estimate for the current year adopted by the Government of India by Rs. 12,39,000. The increase is chiefly under the following heads:—

		In comparison with the budget estimate for the current year.
		RS.
I.	Land Revenue	+ 8,18,000
V.	Excise	+ 2,09,000
VIII.	Assessed Taxes	+ 70,000
IX.	Forest	+ 67,000
X.	Registration	+ 27,000
XVI-A.	Law and Justice—Courts	+ 59,000
XXI.	Scientific and Minor Departments	+ 65,000
XXV.	Miscellaneous	+ 70,000

The increase under I is in part due to anticipated increase in collections—

Rs. 117,50,000 against 115,87,000	+	1,63,000

The remainder is made up as follows:—

Adjustment on account of Colombo arrack	+	54,000
Do. do. of Political charges transferred to Provincial funds	+	75,000
Grant from Imperial funds for tank restoration	+	5,00,000
Adjustment on account of Burmese convicts	+	52,000
Other items	+	4,000
		8,48,000
Adjustment to credit of Imperial funds in connection with the reorganisation of the Board of Revenue	—	30,000
		8,18,000

4. Increased excise and income-tax collections account for the advance under heads V and VIII; that under XVI-A occurs chiefly under Magisterial fines; and that under XXI to the postponement from the current year till next of the sale of alkaloids by the Cinchona department. The increase under XXV is nominal, and arises from the inclusion of the Madras Municipality's contribution of Rs. 50,000 in the estimate for 1888-89. On the other hand, the budget heads III Salt, and IV Stamps show decreases of Rs. 50,000 and 38,000.

5. On the expenditure side, the total of the detailed estimates amounts to Rs. 277,18,000, or more by Rs. 34,33,000 and 12,52,000 than the actuals of 1886-87 and the budget estimate of the current year respectively. The largest increases and decreases occur under the following heads of expenditure :—

		In comparison with budget estimate of current year.
		RS.
3.	Land Revenue .. .. +	52,000
11.	Forest .. .. +	66,000
19-A.	Law and Justice—Courts.. .. .. +	27,000
20.	Police .. .. +	50,000
22.	Education .. .. +	43,000
29.	Superannuation and Retired Allowances .. .. +	87,000
43.	Minor Works and Navigation .. .. +	5,49,000
45.	Civil Works .. .. +	5,72,000
	Decrease.	
19.	General Administration .. .. —	84,000
26.	Scientific, &c., Departments .. .. —	27,000
30.	Stationery and Printing .. .. —	34,000
32.	Miscellaneous .. .. —	32,000
	Contributions .. .. —	43,000

6. The increase under 3 and 19-A is in consequence of the entry of grants to meet the cost involved in the complete introduction of Mr. Garstin's scheme for reorganising revenue and magisterial establishments throughout the presidency. The enhanced charges estimated under 11 are in consequence of the development of the Forest Department, and the total amount is fixed on the principle that the revenue shall in every year exceed the charges by not less than Rs. 2,50,000.

7. The grant for 20 has been raised in consequence of the large expenditure proposed to be incurred in constructing pounds; the increase under 22 calls for no remark. The grant for 29 is based, with reference to the instructions contained in the Civil Account Code, on a calculation of the present payments on account of pensions and similar allowances. The grant for 43 includes the annual assignment of Rs. 5,00,000 to be in future made for tank restoration charges, and that for 45 provides for an expenditure of Rs. 23,00,000 by the Public Works Department on civil works.

8. The reduced charges under the several heads already mentioned call for no special remark.

9. So far as the current receipts and charges of the year 1888-89 are concerned, the twelvemonth will close with an estimated deficit of Rs. 1,40,000, but allowing for the opening balance on April 1st, 1888 (which, as above observed, may be set down at about Rs. 47,00,000, or 30,00,000 above the standing reserve balance maintained under the orders of the Government of India), the closing balance would amount to more than Rs. 45,00,000.

10. The Government resolve to adopt the following measures involving either reduction of the opening balance of 1888-89 or additional grants in that year :—

(1) Local and municipal bodies will be relieved of the contribution for educational inspection imposed on them from 1st April 1887. The Accountant-General will arrange for the refund of any sums already credited to Provincial funds in the accounts of the current year, taking the fact into account in the final revised estimate. The opening balance will be reduced by Rs. 75,000, and Rs. 50,000 will be struck out under Contributions in 1888-89, the estimate becoming Rs. 2,04,000.

(2) The Accountant-General will adjust against Provincial funds the balance of Famine debt remaining outstanding on 1st April 1887,—crediting Local with any sums repaid during the current year. This will reduce the balance by Rs. 13,000.

(3) An additional reserve of Rs. 50,000 will be provided under 32, Miscellaneous.

(4) A supplemental assignment of Rs. 27,000 will be made under 22, Education—Grants-in aid, Building grants, in the current year—reducing the balance to this extent.

(5) Under Marine, Rs. 1,50,000 will be entered on account of the Provincial share of the cost of the steamer which is to be purchased.

(6) The grant for minor works to be executed by Collectors has been fixed at Rs. 3,00,000 in the budget of the Irrigation budget. A further sum of Rs. 1,00,000 will be assigned to the Public Works Department for appropriation to this item.

The figures will, after these alterations, stand as shown in the statement appended to this order.

(True Extract.)

H. Stokes

Chief Secretary.

To the Departments of the Secretariat
„ Accountant-General.
„ Board of Revenue.
„ Port Officer, Madras.
„ Director of Public Instruction.

[Appendix.

1887 with Bolton

APPENDIX.

Provincial Services.

Receipts.	Actuals, 1886-87.	Budget, 1887-88.	Budget, 1888-89.	Charges.	Actuals, 1886-87.	Budget, 1887-88.	Budget, 1888-89.
I. Land Revenue—							
Collections. { 3·8 p. ct.	Rs. 18,02,578	Rs. ..	Rs. ..	1. Refunds ..	Rs. 74,884	Rs. 91,000	Rs. 90,000
{ 25 p. ct.	118,36,326	115,87,000	117,50,000	3. Land Revenue ..	45,82,046	49,37,000	49,93,000
Adjustments ..	— 56,034	33,32,000	39,87,000	6. Stamps ..	81,432	1,10,000	1,11,000
III. Salt	1,20,116	1,47,000	97,000	7. Excise	1,20,415	64,000	62,000
IV. Stamps	29,10,338	44,25,000	43,87,000	9. Customs	1,76,150	1,69,000	1,63,000
V. Excise	45,83,289	22,00,000	24,09,000	10. Assessed Taxes ..	3,329	18,000	10,000
VII. Customs	26,342	24,000	27,000	11. Forest	11,49,059	12,40,000	13,06,000
VIII. Assessed Taxes ..	2,16,735	6,30,000	7,00,000	12. Registration ..	3,07,128	3,18,000	3,24,000
IX. Forest	12,46,912	14,90,000	15,57,000	15. Post Office	1,06,304	1,07,000	1,07,000
X. Registration ..	4,35 609	4,33,000	4,60,000	18. General Administration ..	10,53,038	10,32,000	9,48,000
XII. Interest	2,342	3,000	2,000	19. Law & { Courts ..	39,28,050	40,43,000	40,70,000
XIII. Post Office ..	47	..	..	Justice. { Jails ..	8,83,059	9,01,000	9,03,000
XVI. Law and { Courts	4,01,427	3,86,000	4,45,000	20. Police	39,19,536	38,14,000	38,64,000
Justice. { Jails.	1,54,336	1,93,000	1,75,000	21. Marine	18,389	19,000	1,78,000
XVII. Police	3,54,405	3,58,000	3,62,000	22. Education	12,67,080	11,69,000	12,12,000
XVIII. Marine	4,506	5,000	13,000	24. Medical	11,47,670	11,88,000	11,85,000
XIX. Education	1,64,567	1,94,000	1,64,000	25. Political	..	..	83,000
XX. Medical	1,41,049	1,26,000	1,20,000	26. Minor Departments.	3,94,774	3,76,000	3,49,000
XXI. Minor Departments	1,47,093	1,64,000	2,29,000	29. Superannuation ..	9,83,455	10,29,000	11,16,000
XXII. Superannuation ..	21,072	25 000	25,000	30. Stationery and Printing ..			
XXIII. Stationery and Printing ..				32. Miscellaneous ..	6,67,303	7,52,000	7,18,000
XXV. Miscellaneous ..	83,460	80,000	72,000	33. Famine Relief ..	2,51,940	3,17,000	3,35,000
XXXII. Civil { Civil	68,641	72,000	1,42,000	45. Civil { Civil ..	5,184	10,000	5,000
Works. { P.W D.	3,617	5,000	4,000	Works. { P.W.D...	2,05,283	86,000	65,000
Irrigation and Navigation ..	1,08,737	93,000	84,000	Irrigation and Navigation ..	21,76,953	17,07,000	23,00,000
Contributions ..	74,472	82,000	1,03,000	Railway Surveys ..	4,22,802	26,51,000	33,00,000
	2,20,484	2,85,000	2,04,000	Nilgiri Railway ..	38,891	..	..
				Contributions	..	50,000	..
					3,21,426	2,68,000	2,27,000
Total Receipts ..	250,72,466	263,39,000	275,18,000	Total Charges ..	242,85,580	264,66,000	280,24,000
Opening Balance ..	35,50,164	43,37,000	*45,85,000*	Closing Balance ..	43,37,050	42,10,000	40,79,000
Grand Total ..	286,22,630	306,76,000	321,03,000	Grand Total ..	286,22,630	306,76,000	321,03,000

* Approximately.

Exd. A. Raitt.

708 I 14/11/87
682 I 3/11/87

PWC No. 10000

[6]

Govt. of {188 } Madras.

To

The PW Dept

7 DEC 87

B

B 7.12.87

Proceedings, dated 25-11- 1887

No. 1240.

Subject.

Provincial making a grant of Rs 32,00,000 on account of Irrigation & Navigation for 1888/89 in modification of G.O. No 1170 I dated 8th Decr/87

Communicated to the Chief Engineer for Irrigation for information and guidance in continuation of G.O. No. 708 I dated 14th Nov/87

CE for Irrign.
Exr PW Accts
~~with copy of G.O. No 708 I of 14/11/87~~
7.12.87
desp 8.12

To C.S. for Irrign.
Exr. P.W. Accts

27/11
26/11/87

10/12

C.W. No. 317

Financial Department.

CHIEF SECRETARIAT, MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following ~~paper~~

Proceedings of the government, Public Works Department, dated 3rd November 1887, No 682 I.

Order:— 25 November 1887 No 1240.

In modification of G.O. dated 2nd November 1887, No 1170, the grant for Irrigation and Navigation Provincial for 1888-89 will be fixed at Rs 32,00,000.

E 0708 dd/14/11/87

(True Extract)

[signature]
Asstt Secretary

To

The Public Works Department.

To C.S. for [illegible]
Ex. P. W. [illegible]
26/11/87

2 copies to [illegible]

708 I
682

[0]
Govt. of {188 } Madras.

PWC No 10008

Financial

No 708 I of 14th Novr/87

Comd to the Chief Engr. for Irrign. for information and guidance. It is noted that the amount fixed is Rs 49,000 less than that applied for in the Schedule of demands for 1888-89 forwarded to the Finl. Deptt: with No 682 I d/ 4-11-87.

(Sd) H.A.M.

Chief Engr for Irrigation
Exr PW Accts.

Govt. of {1887} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd November 1887, No. 1170.

No 708 I of 14th Novr/87

NOVEMBER.

Provincial Funds.

Allotting a sum of Rs. 31,51,000 for Provincial Irrigation Works in 1888-89, and directing the budgets to be framed accordingly.

CE for Irrign
Exr PW Accts
with copy of
No 708 I of 14/11/87

Desp 8-12

10/12

No 708 I d/14th Nov/87

Com? to the Chief Engr. for Irrign. for information and guidance. It is noted that the amount fixed is Rs 49,000 less than that applied for in the Schedule of demands for 1888-89 forwarded to the Finl. Deptt: with No 682 I d/4-11-87.

(Sd) H.A.M.

Chief Engr for Irrigation
Exr AW Accts.

Govt. of {1887} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 2nd November 1887, No. 1170.

NOVEMBER.

Provincial Funds.

Allotting a sum of Rs. 31,51,000 for Provincial Irrigation Works in 1888-89, and directing the budgets to be framed accordingly.

IRRIGATION.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 3rd.

Recd. *Encl.*

G.O., 3rd Nov. 1887, No. 682 I.

NOVEMBER.

Funds

The schedule of demands on Provincial—for expenditure under 43, Minor Works and Navigation for 1888-89, forwarded for consideration in the Financial Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

Read—the following paper :—

No. 133 I.

Note by the Chief Engineer for Irrigation.

With reference to paragraph 1 of the note printed with G.O., No. 600 I., dated 6th October 1887, the accompanying schedule of demands on Provincial funds for expenditure on Irrigation Minor Works and Navigation during 1888-89 is submitted to Government for consideration in the Financial Department.

2. The total annual assignment fixed by the present Provincial contract is Rs. 26,51,000, of which 23 lakhs are for expenditure on works transferred from Imperial to Provincial from the commencement of the current official year, and the balance for expenditure on works previously carried out from Provincial funds. Under G.O., No. 922, Financial, dated 20th August 1887, communicated with G.O., No. 2360 W., dated 2nd September 1887, $1\frac{1}{2}$ out of the 23 lakhs are, from next year, assigned for expenditure on Tank Restoration Works, leaving $21\frac{1}{2}$ lakhs for expenditure on ordinary works to be supplemented, if necessary, by such amounts as this Government can spare from its Provincial resources. In addition to $1\frac{1}{2}$ lakhs the Government of India are prepared to assign a sum of 5 lakhs for expenditure on Tank Restoration Works provided interest at 4 per cent. is paid from Provincial funds annually from 1889-90. The total assignment is therefore Rs. 31,51,000, $6\frac{1}{2}$ lakhs being for Tank Restoration Scheme and Rs. 25,01,000 for ordinary works. It is proposed to increase the latter to $25\frac{1}{2}$ lakhs, the increase being met from Provincial resources, making a grand total of 32 lakhs, for which the schedule of demands has been prepared.

3. The proposed allotments for 1888-89 compare as follow with the budget grants for the current year and the outlay for the past year :—

——	Amount proposed for 1888-89.	Budget grant for 1887-88.	Outlay during 1886-87.
Irrigation and Navigation. Works for which Capital and Revenue Accounts are kept—	Rs.	Rs.	Rs.
Capital Account	3,10,000	2,85,750	3,22,757
Revenue do.	1,70,000	1,90,250	2,17,649
Total ...	4,80,000	4,76,000	5,40,406

—	Amount proposed for 1888-89.	Budget grant for 1887-88.	Outlay during 1886-87.
	RS.	RS.	RS.
Irrigation and Navigation. Works for which neither Capital nor Revenue Accounts are kept—			
Old Maintenance Charges	3,50,000	3,50,039	3,47,688
Ordinary "Imperial" Works	10,00,000	7,50,761	7,35,522
Ordinary "Minor" Works	3,00,000	2,75,000	2,57,943
Tank Restoration Scheme	6,50,000	3,99,200	4,66,885
Total ...	23,00,000	17,75,000	18,08,038
Agricultural Works	4,20,000	4,00,000	3,71,884
Grand Total ...	32,00,000	26,51,000	27,20,328

IRRIGATION AND NAVIGATION. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

4. *Capital Account.*—A sum of Rs. 2,25,000 has been provided for the Buckingham canal on the assumption that the Government of India will sanction from Imperial funds a grant-in-aid of Rs. 1,50,000, the amount allowed in previous years and applied for in the schedule of demands on Imperial funds submitted with Proceedings of the Madras Government, No. 600 I., dated 6th October 1887; but from the recent correspondence on the subject with the Government of India it seems improbable that the amount applied for will be fully sanctioned. Should the Government of India reduce the amount applied for, the sum provided for establishment charges at 23 per cent. will have to be reduced proportionately, and the amount reduced will be available for reappropriation to works. For the distributaries of the Red Hills tank of the Madras Water-supply and Irrigation Extension project a sum of Rs. 10,000, as applied for by the Superintending Engineer, or Rs. 12,500 including establishment and tools and plant charges, has been provided. The Superintending Engineer should expedite the resubmission of the detailed estimates for distributaries returned for revision with memorandum No. 11 C.N., dated 6th June 1887. For the Pálár and Pelandorai anicut systems Rs. 54,358 and Rs. 4,000 as applied for, respectively, or Rs. 67,500 and Rs. 5,000 including establishment and tools and plant charges, have been provided. The Superintending Engineer, IV Circle, has applied for Rs. 20,000 for expenditure in improving the West Coast canal, the estimates for which have not yet been sanctioned. As it is improbable that sufficient funds will be forthcoming to admit of a steady progress of work on this canal, the commencement of the improvements thereto may be deferred until those to the Buckingham canal are far advanced towards completion, or until funds become available.

5. *Revenue Account.*—The amount provided for expenditure under this head is Rs. 20,250 less than the current year's grant. The reduction is due to the fact that the works of the Madras Water-supply and Irrigation Extension project will require only ordinary repairs next year, as the restoration of the Cholavaram tank will be completed during the current year.

IRRIGATION AND NAVIGATION. WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

6. *Old Maintenance Charges.*—The amount provided is nearly the same as the current year's grant.

7. *Ordinary "Imperial" Works.*—The amount provided under this head is Rs. 2,49,239 more than the current year's grant, the increase being required to meet the large demands made by Superintending Engineers. The amounts applied for, and

those proposed for expenditure on original works and repairs, compare as follow with the current year's grants :—

—	Grant for 1887-88.	Amount applied for for 1888-89.	Amount proposed for 1888-89.
	RS.	RS.	RS.
Original Works, Major.	45,053	1,06,590	81,606
Do. Minor.	90,000	1,23,300	1,20,000
Repairs	5,22,485	6,12,914	6,00,000
Total ...	6,57,538	8,42,804	8,01,606

The amounts applied for for expenditure on all major works, for which estimates have not yet been sanctioned, have not been provided, and the amount required for improving the Vadoor tank, in the South Arcot district, has been reduced from Rs. 12,425 to Rs. 10,419 to work up to the total amount proposed to be spent on major works. The grants for the current year for minor original works and repairs being insufficient to meet requirements, those for next year have been increased. It is reported that the damage done to Irrigation works in the upland taluks of the Godávari Eastern division by the cyclone of November 1878 was very great, and since then they have never been put into thorough order. The grant for repairs to Irrigation works proposed for that division is therefore Rs. 20,000 as against Rs. 6,000 for the current year. The grant of Rs. 1,500 for minor original works in the Godávari Western division has been doubled, as the grants for the current and former years have been found to be quite insufficient. For the Kistna Eastern division the grants applied for for minor original works and repairs have been reduced from Rs. 4,300 to Rs. 3,500 and from Rs. 5,914 to Rs. 5,000, the current year's grants being Rs. 1,500 and Rs. 3,000, respectively. The Superintending Engineer applied for Rs. 15,000 for minor original works and Rs. 1,00,000 for repairs in the Nellore division against Rs. 10,000 and Rs. 45,000 for the current year. The amount for minor original works has been fully provided, but that under repairs has been reduced to Rs. 70,000. The amounts applied for for the Cuddapah and Bellary divisions under repairs are each Rs. 5,000 more than the current year's grants, and those for Salem and Coimbatore districts exceed the current year's grants by Rs. 6,000 and Rs. 10,000, respectively. The amounts required have been provided. The Superintending Engineer, V Circle, applied for Rs. 20,000 for minor original works and Rs. 60,000 for repairs in the Chingleput division against Rs. 5,000 and Rs. 45,000 for the current year. The amount for minor original works has been reduced from Rs. 20,000 to Rs. 5,000, as the attention of the establishment will be greatly taken up by Tank Restoration Works. The amount applied for under repairs has been fully provided. The grant for minor original works in the Trichinopoly division is Rs. 3,000 more than the current year's grant. Rupees 16,000 have been applied for for similar works in the Tinnevelly division, but this sum has been reduced to Rs. 12,000, the current year's grant being only Rs. 8,000. The amounts required for repairs in the Madura and Tinnevelly divisions, viz., Rs. 10,000 and Rs. 80,000 against Rs. 6,000 and Rs. 55,000 for the current year respectively, have been provided. Rupees 20,000 for minor original works and Rs. 18,000 for repairs have been reserved for unforeseen demands.

8. *Ordinary "Minor" Works.*—The Board of Revenue have not yet reported the amount required for expenditure on "Minor" Irrigation Works under the charge of Collectors. A sum of 3 lakhs, or Rs. 25,000 more than the current year's grant, has been provided.

9. *Tank Restoration Scheme.*—To enable the assignment for expenditure on Tank Restoration Works being fully utilised, it has been proposed in a separate note, submitted through the Chief Engineer, Public Works Department, that the number of sub-parties in each of the existing four investigation parties should be increased from 2 to 3 and that a new party should be formed to commence operations in the North Arcot district,

which is easily accessible to the Executive Engineer in charge of No. 2 party now working in the Chingleput district with headquarters at St. Thomas' Mount. It is necessary that an Executive Engineer should supervise the work of the new party, to which a selected temporary upper subordinate will be posted until an Engineer officer can be spared for it. The amount required to meet the cost of investigation is Rs. 1,20,050, leaving Rs. 5,29,950 for execution, or Rs. 4,25,662 for expenditure on works and repairs, excluding establishment and tools and plant charges. The distribution of this sum and the probable balance of estimates on 1st April 1888 are shown in the following statement:—

	Probable balance of estimates on 1st April 1888.		Grant for 1888-89.		Total.
	Original Works.	Repairs.	Original Works.	Repairs.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Madura	86,844	1,27,581	50,662	70,000	1,20,662
Chingleput	1,24,425	1,41,720	70,000	90,000	1,60,000
Kurnool	33,233	76,421	25,000	45,000	70,000
Coimbatore	42,507	37,752	30,000	30,000	60,000
North Arcot	...	...	5,000	10,000	15,000
Total ...	2,87,009	3,83,474	1,80,662	2,45,000	4,25,662

A programme of Tank Restoration operations, called for by the Government of India in their letter printed with G.O., No. 922 Financial, dated 20th August 1887, communicated with G.O., No. 2360 W., dated 2nd September 1887, will be submitted separately.

Agricultural Works.

10. The amount proposed for expenditure on works under this head is Rs. 20,000 more than the current year's grant. The Superintending Engineer, I Circle, applied for Rs. 5,000 for the Godávari left bank from Purushottapatam to Rajahmundry, Rs. 8,000 for the Godávari right bank from Vijesweram to Polavaram, and Rs. 20,000 for reconstructing the Thoregedda outfall sluice, which it is now considered inadvisable to reconstruct. The expenditure on the first work has already exceeded the estimate, and no revised estimate has yet been submitted. The first and third works have therefore been omitted, and the amount for the second work has been reduced to Rs. 3,000, the unexpended balance of the sanctioned estimate. In the Kistna Eastern division much damage is being done by river sets, and stone protective works will be needed. In the Kistna Western division the right bank of the river has to be raised. The Superintending Engineer applied for Rs. 5,000 and Rs. 10,000, respectively, for these two works, for which estimates have not yet been submitted. As it is necessary that the works should be carried out without delay, Rs. 4,000 for the groynes and Rs. 6,681 for the embankment have, in anticipation of sanction to the estimates, been provided. The Superintending Engineer should expedite the submission of the estimates. The amount applied for for all other major works have been fully provided. The amounts applied for under minor original works for river embankments in the Godávari Western and Nellore divisions have been reduced from Rs. 3,000 to Rs. 2,000 and from Rs. 2,000 to Rs. 1,000, as the current year's grants amount to only Rs. 1,000 and Rs. 500, respectively. The amount of Rs. 500 applied for under miscellaneous for meeting expenditure on experiments, &c., in the Godávari Eastern division has been reduced to Rs. 200, the extent of the current year's grant. The amounts applied for under repairs, river conservancy and river embankments in the three divisions of the Godávari district have been reduced to correspond with the current year's grants. The amount applied for for repairs to river embankments in the Nellore division has been reduced from Rs. 15,000 to Rs. 10,000 to meet the more urgent demands in the Trichinopoly and

Tinnevelly divisions for closing breaches in the Iyaur right flood bank in the former and for repairing the Támbraparni river embankments in the latter division.

Chepâk, (Signed) H. R. MEAD, Col., R.E.,
31st October 1887. Chief Engineer for Irrigation.

To the Joint Secretary to Government,
Public Works Department, Irrigation Branch.

Enclosures.

Rough Estimate of outlay from Provincial Funds on 43, Minor Works and Navigation during 1888-89 compared with the grants for 1887-88 and actuals for 1886-87 arranged by budget and departmental heads.

	Proposed grant for 1888-89.	Budget grant for 1887-88.	Outlay during 1886-87.
Irrigation and Navigation.	Rs.	Rs.	Rs.
Works for which Capital and Revenue Accounts are kept.			
Capital Account.			
Works	2,18,358	2,09,900	2,20,893
Establishment	84,722	65,435	96,405
Tools and Plant	6,920	10,415	5,459
Total ...	3,10,000	2,85,750	3,22,757
Revenue Account.			
Extensions and Improvements	21,161	12,064	5,844
Maintenance and Repairs	1,09,628	1,35,636	1,62,818
Establishment	36,081	39,998	46,274
Tools and Plant	3,130	2,552	2,640
Refunds of Revenue	...	...	73
Total ...	1,70,000	1,90,250	2,17,649
Total for Works for which Capital and Revenue Accounts are kept	4,80,000	4,76,000	5,40,406
Works for which neither Capital nor Revenue Accounts are kept.			
Original works	4,38,307	2,56,116	2,89,068
Repairs	12,75,972	10,47,976	9,63,091
Establishment	5,64,506	4,55,472	5,32,690
Tools and Plant	21,215	15,436	22,186
Refunds of Revenue	...	...	472
Suspense account	...	...	531
Total ...	23,00,000	17,75,000	18,08,038
Agricultural Works.			
Original works	1,56,386	1,35,482	1,12,710
Repairs	1,80,000	1,85,000	1,88,166
Establishment	78,569	74,711	68,083
Tools and Plant	5,045	4,807	2,925
Total ...	4,20,000	4,00,000	3,71,884
Grand Total ...	32,00,000	26,51,000	* 27,20,328

* Including expenditure incurred from Imperial funds on works which have subsequently been provincialised.

Rough Estimate of the probable requirements of Irrigation Minor Works and Navigation for 1888-89.

Projects, &c.	Amount of estimate.	Probable expenditure to end of 1887-88.	Proposed Grant for 1888-89.				Remarks.
			Works.	Repairs.	Establishment.	Tools and Plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Irrigation and Navigation.								
Works for which Capital and Revenue Accounts are kept.								
Capital Account.								
Pálár anicut system	18,94,915	17,46,114	54,358	..	12,502	640	67,500	Government of India Register No. 17 I., of 1884-85; Proceedings of Madras Government, No. 85 I., of 29th January 1885.
Pelandorai anicut system	4,05,000	3,99,043	4,000	..	920	80	5,000	Government of India Register No. 5 I., of 1884-85; Proceedings of Madras Government, No. 626 I., of 4th July 1884.
Madras Water-supply and Irrigation Extension project.	15,80,995	15,15,827	10,000	..	2,300	200	12,500	Government of India Register No. 16 I., of 1883-84; Proceedings of Madras Government, No. 307 I., of 19th March 1884.
Buckingham canal	86,12,000	65,54,206	1,50,000	..	69,000	6,000	2,25,000	Government of India Register No. 15 I., of 1883-84; Proceedings of Madras Government, No. 625 I., of 9th August 1883, and No. 195 I., of 16th February 1884.
Total ..	..	..	2,18,358	..	84,722	6,920	3,10,000	
Revenue Account.								
Chembrambakam tank	..	..	— 933	— 1,506	— 561	..	—3,000	Old maintenance charges exceed the estimated cost of maintenance.
Pálár anicut system	..	..	10,000	30,000	9,300	700	50,000	
Pelandorai anicut system	..	..	7,094	5,000	2,781	.. 40	14,875	
Madras Water-supply and Irrigation Extension project.	..	..	..	2,000	960	..	3,000	
Chika Lake canal	..	..	..	500	115	10	625	
Buckingham canal	..	..	5,000	68,634	22,336	2,030	98,000	
Vedaraniem do.	..	..	..	5,000	1,150	350	6,500	
Total ..	..	..	21,161	1,09,628	36,081	3,130	1,70,000	
Total for Works for which Capital and Revenue Accounts are kept.	..	..	2,39,519	1,09,628	1,20,803	10,050	4,80,000	
Works for which neither Capital nor Revenue Accounts are kept.								
Old Maintenance Charges	..	..	10,939	1,30,972	2,06,874	2,115	3,50,000	* Including Rs. 81,606 for Major Works.
Ordinary "Imperial" Works	..	..	*2,01,606	6,00,000	1,86,370	12,024	10,00,000	
"Minor" Irrigation Works	..	..	46,000	3,00,000	..	..	3,00,000	
Tank Restoration investigation	..	..	†1,80,662	2,45,000	73,360	690	1,20,050	† Including Rs. 11,000 for Major Works.
Do. execution	..	..	..	..	97,902	6,386	5,29,950	
Total ..	..	..	4,38,307	12,75,972	5,64,506	21,215	23,00,000	
Agricultural Works	..	..	1,48,386	1,90,000	78,569	5,045	4,20,000	
Grand Total ..	..	..	8,24,212	15,75,600	7,63,878	36,310	32,00,000	

Rough Estimate of expenditure on Major Original Works during 1888-89.

Division.	Names of works.	Estimate.	Probable outlay to end of 1887-88.	Proposed grant for 1888-89.	Remarks.
	Ordinary "Imperial" Irrigation Works.	Rs.	Rs.	Rs.	
Nellore ..	North Amalur tank improvements ..	3,135	2,500	635	G.O., No. 839 I., of 25th September 1885.
	Machaveram tank surplus weir ..	12,730	4,500	8,230	,, No. 547 I., of 5th August 1886.
	Chogalle tank improvements ..	7,600	..	4,000	,, No. 866 I., of 10th December 1886.
Kistna, Eastern.	Velagaleru Balerow tank waste weir ..	2,722	..	2,722	,, No. 592 I., of 4th October 1887.
Cuddapah ..	Chenampett tank improvements ..	5,977	3,894	2,083	,, No. 920 I., of 20th December 1886.
	Porumanulla large tank improvements.	4,459	..	4,459	,, No. 841 I., of 7th December 1886.
	Iyavari cheruvu restoration ..	8,077	..	5,000	,, No. 845 I., of 7th December 1886.
Chingleput ..	Utramalur tank, reconstructing sluices.	9,230	..	5,000	,, No. 287 I., of 29th March 1886.
South Arcot ..	Vedoor tank improvements	12,425	..	10,419	,, No. 923 I., of 22nd December 1886.
Trichinopoly ..	Ponnéri channel, Sengalodei extension.	3,900	..	3,900	,, No. 884 I., of 14th December 1886.
	Nunjah and Punjah Sengundy tank improvements.	2,938	2,000	938	,, No. 771 I., of 11th September 1885.
Tinnevelly ..	Kokanallur channel improvements ..	17,205	6,000	6,000	,, No. 465 I., of 19th May 1885.
	Pavur channel and tank improvements.	17,205	6,000	6,000	,, No. 134 I., of 10th February 1885
	Veeraparasuramen tank and channel improvements.	4,270	..	4,000	,, No. 183 I., of 15th March 1887.
	Pambuly channel head-sluice ..	2,760	..	1,420	,, No. 629 I., of 14th October 1887.
	Vizinarayanam channel and tank improvements.	23,850	8,000	12,000	,, No. 188 I., of 20th February 1885.
	Sundrapandian Senkulam	4,800	..	4,800	,, No. 835 I., of 3rd December 1886.
	Total ..	..	..	81,606	
	Tank Restoration Works.				
Coimbatore ..	Nunjatalayur anicut and channel improvements.	10,926	5,000	5,926	G.O., No. 574 I., of 28th September 1887.
	Soondacapoliem anicut and channel, improving.	8,982	3,500	5,074	Do. do.
	Total ..	..	..	11,000	
	Agricultural Works.				
Godávari, Eastern	Gowtami-Godávari left bank, Rajamundry to Yanam.	57,990	53,964	1,000	G.O., No. 2575, of 17th September 1876.
Do. Central	Vasista-Godávari left bank to Gunnaram aqueduct.	34,490	33,612	1,000	,, No. 3373, of 12th December 1876.
	Do. demarcating land acquired.	2,630	1,343	1,000	,, No. 393 I., of 23rd April 1885.
	Gowtami-Godávari and Vridha Gowtami-Godávari right bank to Mokaetippa..	68,670	66,770	2,000	,, No. 346 I., of 25th September 1877.
	Vasista-Godávari left bank below Gunnaram aqueduct.	28,535	25,172	3,500	,, No 349 I., of 27th September 1877.
	Polavaram island embankment ..	56,670	55,247	1,000	,, No. 95 I., of 22nd June 1877.
	Gowtami embankment, fixing bench marks.	2,700	1,707	1,000	,, No. 347 I., of 1st September 1885.
Do. Western	Godávari right bank, Vijesweram to Polavaram.	1,52,755	1,49,676	3,000	,, No. 232 I., of 6th March 1885.
Kistna, Eastern.	Kistna river Nagayalanka stone groynes.	..	..	4,000	Estimates will be submitted shortly.
Do. Western.	Kistna river right bank embankment..	..	..	6,681	
Nellore ..	Pennér left bank, Sangam to Moldevi.	1,99,360	1,26,856	30,000	G.O., No. 448 I., of 13th May 1885.
Tanjore ..	Coleroon right bank from road No. 4 to Lower Coleroon anicut.	1,14,000	30,715	25,000	,, No. 881 I., of 16th October 1885.
	Cauvery right bank from Vennár head and left bank from Grand anicut to Triviar bridge.	25,580	5,000	15,000	,, No. 896 I., of 16th December 1886.
	Cauvery and branches, fixing bench mark and furlong stones.	7,500	6,146	1,000	,, No. 688 I., of 12th October 1887.
Trichinopoly ..	Coleroon left bank upper anicut to Colercon bridge.	27,790	24,825	2,965	,, No. 356 I., of 31st March 1884.
	Agunda Cauvery right bank ..	5,940	1,700	4,240	,, No. 889 I., of 2nd October 1884.
	Coleroon left bank from Coleroon bridge to Nandyar anicut.	89,590	..	10,000	,, No. 541 I., of 3rd September 1887.
Tinnevelly ..	Támbraparni left bank below Srivaikuntham anicut.	83,598	46,069	10,000	,, No. 351 I., of 26th April 1883.
	Támbraparni ring bunds to protect Sidukuvoitan and Chokapalankarai villages.	13,127	..	9,000	,, No. 500 I., of 13th July 1886.
	Total ..	..	..	1,31,386	

Detail of the proposed grants for 1888-89 compared with the budget grants for 1887-88 for Minor Original Works and Repairs under Irrigation and Navigation and Agricultural Works for which neither Capital nor Revenue Accounts are kept.

Irrigation and Navigation Works for which neither Capital nor Revenue Accounts are kept.	Minor Original Works.		Repairs.		Agricultural Works.	Minor Original Works.		Repairs.	
	Proposed grant for 1888-89.	Budget grant for 1887-88.	Proposed grant for 1888-89.	Budget grant for 1887-88.		Proposed grant for 1888-89.	Budget grant for 1887-88.	Proposed grant for 1888-89.	Budget grant for 1887-88.
Old Maintenance Charges.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
					River Conservancy.				
Pennér anicut ..	3,564	3,564	13,860	13,860	Vizagapatam ..	..	..	500	500
Cauvery delta ..	..	..	1,05,634	1,05,634	Godávari, Eastern ..	..	..	8,000	8,000
Srívaikuntham anicut.	352	352	5,208	5,208	Do. Central ..	..	..	4,000	4,000
Chembrambakam tank	2,283	2,283	3,097	3,097	Do. Western ..	..	..	6,000	6,000
Pálár anicut ..	178	178	2,909	2,909	Kistna, Eastern ..	..	..	2,000	3,000
Pelandorai anicut ..	59	59	58	58	Do. Western ..	..	..	2,500	2,500
Madras Water-supply and Irrigation Extension project ..	3,603	3,603	206	206	Nellore	1,000	500	1,000	1,000
					Cuddapah	..	..	3,000	3,500
Total ..	10,039	10,039	1,30,972	1,30,972	Coimbatore ..	2,000	2,000	6,000	6,000
					Chingleput ..	..	1,000	1,500	..
					North Arcot ..	..	..	500	..
					South Arcot ..	..	..	2,000	2,500
Ordinary Works.					Tanjore	..	..	15,000	15,000
					Negapatam ..	..	..	10,000	10,000
					Trichinopoly ..	..	..	7,000	7,000
Ganjam	5,000	5,000	8,000	8,000	Total ..	3,000	3,500	69,000	69,000
Vizagapatam ..	1,500	1,500	5,000	5,000					
Godávari, Eastern ..	5,000	5,000	20,000	6,000					
Do. Western ..	3,000	1,500	3,000	3,000					
Kistna, Eastern ..	3,500	1,500	5,000	3,000					
Nellore	15,000	10,000	70,000	45,000					
Cuddapah	2,000	3,000	25,000	20,000	*River Embankments.*				
Kurnool	2,000	2,000	5,000	5,000	Ganjam	1,000	1,000	2,500	4,000
Bellary	2,000	2,000	25,000	20,000	Vizagapatam ..	..	..	1,000	1,000
Chingleput ..	5,000	5,000	60,000	45,000	Godávari, Eastern ..	..	..	10,000	10,000
North Arcot ..	12,000	8,000	50,000	50,000	Do. Central ..	1,000	1,000	7,000	7,000
South Arcot ..	12,000	12,000	1,20,000	1,00,000	Do. Western ..	2,000	1,000	8,000	8,000
Salem	3,000	3,000	15,000	9,000	Kistna, Eastern ..	..	..	8,000	8,000
Coimbatore ..	2,000	2,000	30,000	20,000	Do. Western ..	..	..	2,000	2,000
West Coast ..	..	..	2,000	1,500	Nellore	1,000	500	10,000	12,500
Tanjore	1,500	1,500	4,000	3,500	Cuddapah	..	..	1,500	1,500
Negapatam ..	3,500	3,500	5,000	5,000	Coimbatore ..	1,000	1,000	4,000	4,000
Trichinopoly ..	8,000	5,000	40,000	40,000	Chingleput ..	..	..	3,000	4,000
Madura	2,000	3,000	10,000	6,000	South Arcot ..	..	..	2,000	2,000
Tinnevelly	12,000	8,000	80,000	55,000	Tanjore	500	500	23,000	23,000
Total ..	1,00,000	82,500	5,82,000	4,50,000	Negapatam ..	1,000	1,000	18,000	18,000
Reserve ..	20,000	7,500	18,000	17,004	Trichinopoly ..	500	500	15,000	9,000
					Tinnevelly ..	..	1,000	5,000	1,000
Total ..	1,20,000	90,000	6,00,000	4,67,004	Total ..	8,000	7,500	1,20,000	1,15,000
Tank Restoration, Investigation.					*Drainages.*				
Central Office ..	4,000	4,000			Godávari, Eastern ..	..	..	500	500
No. 1 Party ..	9,000	6,000	..	..	Trichinopoly ..	..	..	500	500
„ 2 „ ..	9,000	6,000	..	..					
„ 3 „ ..	9,000	6,000	..	..	Total ..	..	..	1,000	1,000
„ 4 „ ..	9,000	6,000	..	..					
Total ..	40,000	28,000	..	..					
Tank Restoration, Execution.					*Miscellaneous.*				
					Godávari, Eastern ..	200	200	..	..
					Do. Western ..	200	..	..	..
Madura	50,662	15,000	70,000	60,000	Coimbatore ..	1,000	1,500	..	..
Chingleput ..	70,000	15,000	90,000	70,000	Total ..	1,400	1,700	..	..
Kurnool	25,000	13,024	45,000	20,000					
Coimbatore ..	19,000	3,000	30,000	25,000	Reserve ..	2,600	2,300	..	..
North Arcot ..	5,000	..	10,000	..					
Total ..	1,69,662	46,024	2,45,000	1,75,000	Total, Agricultural Works ..	15,000	15,000	1,90,000	1,85,000

(Signed) H. R. MEAD, Colonel, R.E.,
Chief Engineer for Irrigation.

Order—dated 3rd November 1887, No. 682 I., Public Works.

The schedule of demands on Provincial funds for expenditure under 43, Minor Works and Navigation for 1888-89, as drawn up by the Chief Engineer for Irrigation, is approved and will be forwarded for consideration in the Financial Department.

2. The Superintending Engineer, II Circle, will expedite the submission of the estimates for constructing groynes in the Kistna river and for raising the right bank of the river, for which funds have been provided in anticipation of sanction.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Examiner, Public Works Accounts.
„ Revenue Department.
„ Financial „

Exd. J. Moses.
Spare Copies

Govt. of {1888} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 9th January 1888, No. 24.

JANUARY.

Budget.

Passing final orders on the Provincial budget estimates of 1888-89 and assigning special grants for various purposes.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—dated 9th January 1888, No. 24, Financial.

The Government are now in a position to review the Provincial estimates of revenue and expenditure for 1888-89.

2. The amount of the closing balance of the current year can at present be only approximately calculated, but there seems no reason to suppose that it will fall much below forty-seven lakhs of rupees.

3. The total revenue from all sources in 1888-89 is estimated to amount to Rs. 275,78,000, thus exceeding the actuals of 1886-87 by Rs. 25,06,000, and the estimate for the current year adopted by the Government of India by Rs. 12,39,000. The increase is chiefly under the following heads:—

		In comparison with the budget estimate for the current year.
		RS.
I.	Land Revenue	+ 8,18,000
V.	Excise	+ 2,09,000
VIII.	Assessed Taxes	+ 70,000
IX.	Forest	+ 67,000
X.	Registration	+ 27,000
XVI-A.	Law and Justice—Courts	+ 59,000
XXI.	Scientific and Minor Departments	+ 65,000
XXV.	Miscellaneous	+ 70,000

The increase under I is in part due to anticipated increase in collections—
Rs. 117,50,000 against 115,87,000 .. .. + 1,63,000

The remainder is made up as follows:—

Adjustment on account of Colombo arrack	+	54,000
Do. do. of Political charges transferred to Provincial funds	+	75,000
Grant from Imperial funds for tank restoration	+	5,00,000
Adjustment on account of Burmese convicts	+	52,000
Other items	+	4,000
		8,48,000
Adjustment to credit of Imperial funds in connection with the reorganisation of the Board of Revenue	—	30,000
		8,18,000

4. Increased excise and income-tax collections account for the advance under heads V and VIII; that under XVI-A occurs chiefly under Magisterial fines; and that under XXI to the postponement from the current year till next of the sale of alkaloids by the Cinchona department. The increase under XXV is nominal, and arises from the inclusion of the Madras Municipality's contribution of Rs. 50,000 in the estimate for 1888-89. On the other hand, the budget heads III Salt, and IV Stamps show decreases of Rs. 50,000 and 38,000.

5. On the expenditure side, the total of the detailed estimates amounts to Rs. 277,18,000, or more by Rs. 34,33,000 and 12,52,000 than the actuals of 1886-87 and the budget estimate of the current year respectively. The largest increases and decreases occur under the following heads of expenditure :—

		In comparison with budget estimate of current year.
		RS.
3.	Land Revenue	+ 52,000
11.	Forest	+ 66,000
19-A.	Law and Justice—Courts..	+ 27,000
20.	Police	+ 50,000
22.	Education	+ 43,000
29.	Superannuation and Retired Allowances	+ 87,000
43.	Minor Works and Navigation	+ 5,49,000
45.	Civil Works	+ 5,72,000
	Decrease.	
19.	General Administration	— 84,000
26.	Scientific, &c., Departments	— 27,000
30.	Stationery and Printing	— 34,000
32.	Miscellaneous	— 32,000
	Contributions	— 43,000

6. The increase under 3 and 19-A is in consequence of the entry of grants to meet the cost involved in the complete introduction of Mr. Garstin's scheme for reorganising revenue and magisterial establishments throughout the presidency. The enhanced charges estimated under 11 are in consequence of the development of the Forest Department, and the total amount is fixed on the principle that the revenue shall in every year exceed the charges by not less than Rs. 2,50,000.

7. The grant for 20 has been raised in consequence of the large expenditure proposed to be incurred in constructing pounds; the increase under 22 calls for no remark. The grant for 29 is based, with reference to the instructions contained in the Civil Account Code, on a calculation of the present payments on account of pensions and similar allowances. The grant for 43 includes the annual assignment of Rs. 5,00,000 to be in future made for tank restoration charges, and that for 45 provides for an expenditure of Rs. 23,00,000 by the Public Works Department on civil works.

8. The reduced charges under the several heads already mentioned call for no special remark.

9. So far as the current receipts and charges of the year 1888-89 are concerned, the twelvemonth will close with an estimated deficit of Rs. 1,40,000, but allowing for the opening balance on April 1st, 1888 (which, as above observed, may be set down at about Rs. 47,00,000, or 30,00,000 above the standing reserve balance maintained under the orders of the Government of India), the closing balance would amount to more than Rs. 45,00,000.

10. The Government resolve to adopt the following measures involving either reduction of the opening balance of 1888-89 or additional grants in that year :—

(1) Local and municipal bodies will be relieved of the contribution for educational inspection imposed on them from 1st April 1887. The Accountant-General will arrange for the refund of any sums already credited to Provincial funds in the accounts of the current year, taking the fact into account in the final revised estimate. The opening balance will be reduced by Rs. 75,000, and Rs. 50,000 will be struck out under Contributions in 1888-89, the estimate becoming Rs. 2,04,000.

(2) The Accountant-General will adjust against Provincial funds the balance of Famine debt remaining outstanding on 1st April 1887,—crediting Local with any sums repaid during the current year. This will reduce the balance by Rs. 13,000.

(3) An additional reserve of Rs. 50,000 will be provided under 32, Miscellaneous.

(4) A supplemental assignment of Rs. 27,000 will be made under 22, Education—Grants-in aid, Building grants, in the current year—reducing the balance to this extent.

(5) Under Marine, Rs. 1,50,000 will be entered on account of the Provincial share of the cost of the steamer which is to be purchased.

(6) The grant for minor works to be executed by Collectors has been fixed at Rs. 3,00,000 in the budget of the Irrigation budget. A further sum of Rs. 1,00,000 will be assigned to the Public Works Department for appropriation to this item.

The figures will, after these alterations, stand as shown in the statement appended to this order.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Departments of the Secretariat.
" Accountant-General.
" Board of Revenue.
" Port Officer, Madras.
" Director of Public Instruction.

[Appendix.

APPENDIX.

Provincial Services.

Receipts.	Actuals, 1886-87.	Budget, 1887-88.	Budget, 1888-89.
	Rs.	Rs.	Rs.
I. Land Revenue—			
Collections. { 3·8 p. ct.	18,02,578	..	..
{ 25 p. ct.	118,36,326	115,87,000	117,50,000
Adjustments	— 56,034	33,32,000	39,87,000
III. Salt	1,20,116	1,47,000	97,000
IV. Stamps	29,10,338	44,25,000	43,87,000
V. Excise	45,83,289	22,00,000	24,09,000
VII. Customs	26,342	24,000	27,000
VIII. Assessed Taxes ..	2,16,735	6,30,000	7,00,000
IX. Forest	12,46,912	14,90,000	15,57,000
X. Registration	4,35,609	4,33,000	4,60,000
XII. Interest	2,342	3,000	2,000
XIII. Post Office	47	..	..
XVI. Law and Justice. { Courts	4,01,427	3,86,000	4,45,000
{ Jails.	1,54,336	1,93,000	1,75,000
XVII. Police	3,54,405	3,58,000	3,62,000
XVIII. Marine	4,506	5,000	13,000
XIX. Education	1,64,567	1,94,000	1,64,000
XX. Medical	1,41,049	1,26,000	1,20,000
XXI. Minor Departments	1,47,093	1,64,000	2,29,000
XXII. Superannuation ..	21,072	25 000	25,000
XXIII. Stationery and Printing ..	83,460	80,000	72,000
XXV. Miscellaneous ..	68,641	72,000	1,42,000
XXXII. Civil .. Civil.	3,617	5,000	4,000
Works. { P.W.D.	1,08,737	93,000	84,000
Irrigation and Navigation ..	74,472	82,000	1,03,000
Contributions ..	2,20,484	2,85,000	2,04,000
Total Receipts ..	250,72,466	263,39,000	275,18,000
Opening Balance ..	35,50,164	43,37,000	* *45,85,000*
Grand Total ..	286,22,630	306,76,000	321,03,000

Charges.	Actuals, 1886-87.	Budget, 1887-88.	Budget, 1888-89.
	Rs.	Rs.	Rs.
1. Refunds	74,884	91,000	90,000
3. Land Revenue ..	45,82,046	49,37,000	49,93,000
6. Stamps	81,432	1,10,000	1,11,000
7. Excise	1,20,415	64,000	62,000
9. Customs	1,76,150	1,69,000	1,63,000
10. Assessed Taxes ..	3,329	18,000	16,000
11. Forest	11,49,059	12,40,000	13,06,000
12. Registration	3,07,128	3,18,000	3,24,000
15. Post Office	1,06,304	1,07,000	1,07,000
18. General Administration ..	10,53,038	10,32,000	9,48,000
19. Law & Justice. { Courts ..	39,28,050	40,43,000	40,70,000
{ Jails	8,83,059	9,01,000	9,03,000
20. Police	39,19,536	38,14,000	38,64,000
21. Marine	18,389	19,000	1,78,000
22. Education	12,67,080	11,69,000	12,12,000
24. Medical	11,47,670	11,88,000	11,85,000
25. Political	..	..	83,000
26. Minor Departments.	3,94,774	3,76,000	3,49,000
29. Superannuation ..	9,83,455	10,29,000	11,16,000
30. Stationery and Printing ..	6,67,303	7,52,000	7,18,000
32. Miscellaneous ..	2,51,940	3,17,000	3,35,000
33. Famine Relief ..	5,184	10,000	5,000
45. Civil .. Civil ..	2,05,283	86,000	65,000
Works. { P.W.D. ..	21,76,953	17,07,000	23,00,000
Irrigation and Navigation ..	4,22,802	26,51,000	33,00,000
Railway Surveys ..	38,891	..	..
Nilgiri Railway ..	..	50,000	..
Contributions ..	3,21,426	2,68,000	2,27,000
Total Charges ..	242,85,580	264,66,000	280,24,000
Closing Balance ..	43,37,050	42,10,000	40,79,000
Grand Total ..	286,22,630	306,76,000	321,03,000

* Approximately.

Exd. A. Raitt.

Govt. of {1888} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 9th January 1888, No. 24.

JANUARY.

Budget.

Passing final orders on the Provincial budget estimates of 1888-89 and assigning special grants for various purposes.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—dated 9th January 1888, No. 24, Financial.

The Government are now in a position to review the Provincial estimates of revenue and expenditure for 1888-89.

2. The amount of the closing balance of the current year can at present be only approximately calculated, but there seems no reason to suppose that it will fall much below forty-seven lakhs of rupees.

3. The total revenue from all sources in 1888-89 is estimated to amount to Rs. 275,78,000, thus exceeding the actuals of 1886-87 by Rs. 25,06,000, and the estimate for the current year adopted by the Government of India by Rs. 12,39,000. The increase is chiefly under the following heads:—

		In comparison with the budget estimate for the current year. RS.
I.	Land Revenue .. .. +	8,18,000
V.	Excise .. .. +	2,09,000
VIII.	Assessed Taxes .. .. +	70,000
IX.	Forest .. .. +	67,000
X.	Registration .. .. +	27,000
XVI-A.	Law and Justice—Courts .. .. +	59,000
XXI.	Scientific and Minor Departments .. .. +	65,000
XXV.	Miscellaneous .. .. +	70,000

The increase under I is in part due to anticipated increase in collections—
Rs. 117,50,000 against 115,87,000 .. .. + 1,63,000

The remainder is made up as follows:—

Adjustment on account of Colombo arrack .. .. .. +	54,000	
Do. do. of Political charges transferred to Provincial funds .. .. .. +	75,000	
Grant from Imperial funds for tank restoration .. .. +	5,00,000	
Adjustment on account of Burmese convicts .. .. .. +	52,000	
Other items .. .. +	4,000	
	8,48,000	
Adjustment to credit of Imperial funds in connection with the reorganisation of the Board of Revenue .. .. .. —	30,000	
	8,18,000	

4. Increased excise and income-tax collections account for the advance under heads V and VIII; that under XVI-A occurs chiefly under Magisterial fines; and that under XXI to the postponement from the current year till next of the sale of alkaloids by the Cinchona department. The increase under XXV is nominal, and arises from the inclusion of the Madras Municipality's contribution of Rs. 50,000 in the estimate for 1888-89. On the other hand, the budget heads III Salt, and IV Stamps show decreases of Rs. 50,000 and 38,000.

5. On the expenditure side, the total of the detailed estimates amounts to Rs. 277,18,000, or more by Rs. 34,33,000 and 12,52,000 than the actuals of 1886-87 and the budget estimate of the current year respectively. The largest increases and decreases occur under the following heads of expenditure :—

		In comparison with budget estimate of current year.
		RS.
3.	Land Revenue	+ 52,000
11.	Forest	+ 66,000
19-A.	Law and Justice—Courts..	+ 27,000
20.	Police	+ 50,000
22.	Education	+ 43,000
29.	Superannuation and Retired Allowances	+ 87,000
43.	Minor Works and Navigation	+ 5,49,000
45.	Civil Works	+ 5,72,000
	Decrease.	
19.	General Administration	— 84,000
26.	Scientific, &c., Departments	— 27,000
30.	Stationery and Printing	— 34,000
32.	Miscellaneous	— 32,000
	Contributions	— 43,000

6. The increase under 3 and 19-A is in consequence of the entry of grants to meet the cost involved in the complete introduction of Mr. Garstin's scheme for reorganising revenue and magisterial establishments throughout the presidency. The enhanced charges estimated under 11 are in consequence of the development of the Forest Department, and the total amount is fixed on the principle that the revenue shall in every year exceed the charges by not less than Rs. 2,50,000.

7. The grant for 20 has been raised in consequence of the large expenditure proposed to be incurred in constructing pounds; the increase under 22 calls for no remark. The grant for 29 is based, with reference to the instructions contained in the Civil Account Code, on a calculation of the present payments on account of pensions and similar allowances. The grant for 43 includes the annual assignment of Rs. 5,00,000 to be in future made for tank restoration charges, and that for 45 provides for an expenditure of Rs. 23,00,000 by the Public Works Department on civil works.

8. The reduced charges under the several heads already mentioned call for no special remark.

9. So far as the current receipts and charges of the year 1888-89 are concerned, the twelvemonth will close with an estimated deficit of Rs. 1,40,000, but allowing for the opening balance on April 1st, 1888 (which, as above observed, may be set down at about Rs. 47,00,000, or 30,00,000 above the standing reserve balance maintained under the orders of the Government of India), the closing balance would amount to more than Rs. 45,00,000.

10. The Government resolve to adopt the following measures involving either reduction of the opening balance of 1888-89 or additional grants in that year :—

(1) Local and municipal bodies will be relieved of the contribution for educational inspection imposed on them from 1st April 1887. The Accountant-General will arrange for the refund of any sums already credited to Provincial funds in the accounts of the current year, taking the fact into account in the final revised estimate. The opening balance will be reduced by Rs. 75,000, and Rs. 50,000 will be struck out under Contributions in 1888-89, the estimate becoming Rs. 2,04,000.

(2) The Accountant-General will adjust against Provincial funds the balance of Famine debt remaining outstanding on 1st April 1887,—crediting Local with any sums repaid during the current year. This will reduce the balance by Rs. 13,000.

(3) An additional reserve of Rs. 50,000 will be provided under 32, Miscellaneous.

(4) A supplemental assignment of Rs. 27,000 will be made under 22, Education—Grants-in aid, Building grants, in the current year—reducing the balance to this extent.

(5) Under Marine, Rs. 1,50,000 will be entered on account of the Provincial share of the cost of the steamer which is to be purchased.

(6) The grant for minor works to be executed by Collectors has been fixed at Rs. 3,00,000 in the budget of the Irrigation budget. A further sum of Rs. 1,00,000 will be assigned to the Public Works Department for appropriation to this item.

The figures will, after these alterations, stand as shown in the statement appended to this order.

(True Extract.)

H. E. STOKES,
Chief Secretary.

To the Departments of the Secretariat.
„ Accountant-General.
„ Board of Revenue.
„ Port Officer, Madras.
„ Director of Public Instruction.

[Appendix.

APPENDIX.

Provincial Services.

Receipts.	Actuals, 1886-87.	Budget, 1887-88.	Budget, 1888-89.
	Rs.	Rs.	Rs.
I. Land Revenue—			
Collections, { 3·8 p. ct.	18,02,578	..	..
Collections, { 25 p. ct.	118,36,326	115,87,000	117,50,000
Adjustments	— 56,034	33,32,000	39,87,000
III. Salt	1,20,116	1,47,000	97,000
IV. Stamps	29,10,338	44,25,000	43,87,000
V. Excise	45,83,289	22,00,000	24,09,000
VII. Customs	26,342	24,000	27,000
VIII. Assessed Taxes ..	2,16,735	6,30,000	7,00,000
IX. Forest	12,46,912	14,90,000	15,57,000
X. Registration ..	4,35,609	4,53,000	4,60,000
XII. Interest	2,342	3,000	2,000
XIII. Post Office ..	47	..	..
XVI. Law and Justice. { Courts	4,01,427	3,86,000	4,45,000
XVI. Law and Justice. { Jails.	1,54,336	1,93,000	1,75,000
XVII. Police	3,54,405	3,58,000	3,62,000
XVIII. Marine	4,506	5,000	13,000
XIX. Education	1,64,567	1,94,000	1,64,000
XX. Medical	1,41,049	1,26,000	1,20,000
XXI. Minor Departments	1,47,093	1,64,000	2,29,000
XXII. Superannuation ..	21,072	25 000	25,000
XXIII. Stationery and Printing ..	83,460	80,000	72,000
XXV. Miscellaneous ..	68,641	72,000	1,42,000
XXXII. Civil Works. { Civil.	3,617	5,000	4,000
XXXII. Civil Works. { P.W.D.	1,08,737	93,000	84,000
Irrigation and Navigation ..	74,472	82,000	1,03,000
Contributions ..	2,20,484	2,85,000	2,04,000
Total Receipts ..	250,72,466	263,39,000	275,18,000
Opening Balance ..	35,50,164	43,37,000	* 45,85,000
Grand Total ..	286,22,630	306,76,000	321,03,000

Charges.	Actuals, 1886-87.	Budget, 1887-88.	Budget, 1888-89.
	Rs.	Rs.	Rs.
1. Refunds	74,884	91,000	90,000
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10. Assessed Taxes ..	3,329	18,000	10,000
11. Forest	11,49,059	12,40,000	13,06,000
12. Registration ..	3,07,128	3,18,000	3,24,000
15. Post Office	1,06,304	1,07,000	1,07,000
18. General Administration	10,53,038	10,32,000	9,48,000
19. Law & Justice. { Courts..	39,28,050	40,43,000	40,70,000
19. Law & Justice. { Jails ..	8,83,059	9,01,000	9,03,000
20. Police	39,19,536	38,14,000	38,64,000
21. Marine	18,389	19,000	1,78,000
22. Education	12,67,080	11,69,000	12,12,000
24. Medical	11,47,670	11,88,000	11,85,000
25. Political	..	..	83,000
26. Minor Departments.	3,94,774	3,76,000	3,49,000
29. Superannuation ..	9,83,455	10,29,000	11,16,000
30. Stationery and Printing ..	6,67,303	7,52,000	7,18,000
32. Miscellaneous ..	2,51,940	3,17,000	3,35,000
33. Famine Relief ..	5,184	10,000	5,000
45. Civil Works. { Civil ..	2,05,283	86,000	65,000
45. Civil Works. { P.W.D...	21,76,953	17,07,000	23,00,000
Irrigation and Navigation	4,22,802	26,51,000	33,00,000
Railway Surveys ..	38,891	..	..
Nilgiri Railway ..	..	50,000	..
Contributions ..	3,21,426	2,68,000	2,27,000
Total Charges ..	242,85,580	264,66,000	280,24,000
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