

28TH SEPTEMBER 1887, No. 2581 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

No. 1352 C, Financial.

The Secretary to Government, Public Works Department, is requested to arrange for the Financial Department being in future furnished with the following accounts regularly every year:—

- (i) Annual finance accounts of all departments including *railways*.
- (ii) Detailed statements showing the revenue and expenditure under *Provincial Public Works* (including Irrigation and Railways*), as furnished to the Accountant-General, as soon as the final accounts are closed each year.

* Examiner, Public Works Accounts.
Examiner, State Railway Accounts.

(By Order.)

OOTACAMUND,
23rd September 1887.
To the Public Works Department.

(Signed) W. S. MEYER,
Assistant Secretary.

ORDER—dated 28th September 1887, No. 2581 W., Public Works.

Communicated to the Examiners, Public Works and State Railway Accounts, for guidance.

(True Extract.)

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

To the Examiner, Public Works Accounts.
„ Examiner, State Railway Accounts.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1887) Madras.

PUBLIC WORKS.

Dated September, 28th.

Recd.

Encl.

G.O., 28th Sept. 1887, No. 2581 W.

SEPTEMBER.

Accounts

Memorandum from the Financial Department requesting the annual submission of certain —, communicated to the Examiners, Public Works and State Railway Accounts.

2

6TH OCTOBER, FINANCIAL.

3

Statement 1887-1888.

Divisions.	Rents of Quarters for Officers the returns from which are expected to yield a profit.	Ferry receipts.	Un-claimed Deposits.	Fines, Refunds and Miscellaneous.	Total.
	1	14	15	16	
	RS. A. P.	S. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Architect	1,650 0 0			3,049 11 10	6,755 6 8
Buckingham Canal				36 3 6	36 3 6
Bellary				3 7 9	2,201 1 1
Chengleput				58 10 1	544 3 3
Coimbatore	454 8 1			133 9 9	1,687 15 3
Cuddapah				91 6 6	317 1 2
Godavari Central				34 15 0	74 13 11
Do. Eastern	1,772 10 8			404 2 9	2,863 8 5
Do. Western	728 12 2			70 3 8	816 12 2
Ganjam	77 7 3			24 10 0	266 11 10
Do. Special Deputy Collector					
Kistna Eastern	1,215			1,025 12 6	2,240 12 6
Do. Western				36 1 3	437 7 3
Kurnool	132 15 1			18 2 10	569 2 3
Madura				66 15 0	2,101 13 4
Negapatam				52 3 0	563 1 1
Nellore	428 7 6			64 6 9	1,457 8 1
North Arcot				8 14 0	287 7 9
Nilgiri	3,600 0 0	1		1,318 0 5	6,902 3 7
Periar Project					
Presidency				1,442 6 9	3,257 13 0
Ramnad	90 0 0			11 0 0	102 0 0
Stores, (Public Works)				1,997 12 7	20,501 13 7
South Arcot	740 0 6			68 7 6	11,128 3 0
Tanjore			40 0 0	200 3 1	1,829 1 10
Tinnevelly	150 0 0			127 14 0	1,313 13 9
Trichinopoly				73 7 0	809 7 1
West Coast	83 5 4			33 2 5	1,973 11 11
Workshop, Dowlaishwaram				13 2 0	77 4 10
Do. Presidency				177 3 3	16,926 8 9
Vizagapatam				4 6 0	18 13 4
Examiner's Division	14,831 3 5	3		74 15 7	19,059 0 4
Total...	25,954 6 0	7	40 0 0	10,437 11 7	1,07,121 0 6

STATE RAILWAY SURVEYS.

Revenue and Receipts.

Nil.

EXPENDITURE.

Provincial.

Registering Statistics of Road traffic for projected Railways...	...	7	13	6
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Total Rs...	7	13	6
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Expenditure against the budget grant for Minor works and Navigation during the year 1887-88.

Heads of Account.	IRRIGATION AND NAVIGATION WORKS.						AGRICULTURAL WORKS.					
	Works for which neither Capital nor Revenue accounts are kept.			Works for which Capital and Revenue accounts are kept.			Works for which neither Capital nor Revenue accounts are kept.			Works for which only Revenue accounts are kept.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Final heads—												
Works, extensions and improvements	2,84,579	13	9	1,26,152	2	9	1,99,571	1	0	15,399	10	1
Maintenance and repairs ...	9,71,844	7	7	2,02,749	1	11	...	...	...	1,57,455	1	5
Compensation ...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment ...	4,48,948	9	2	73,091	0	0	63,825	0	0	47,757	0	0
Tools and plant ...	14,324	11	8	4,709	0	0	6,964	7	1	3,004	7	1
Profit and loss ...	...	...	...	...	...	...	...	...	...	...	...	...
Refunds of revenue ...	...	...	...	90	1	7	...	...	...	1,623	12	3
Total final heads ...	17,19,697	10	2	4,06,791	6	3	2,70,360	8	1	2,25,239	14	10
Debits to Suspense heads—												
Stock purchases and sales ...	...	...	...	...	...	...	...	...	...	...	...	...
Stock ...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous advances ...	...	...	...	...	...	...	...	...	...	...	...	...
London invoices ...	...	...	...	...	...	...	...	...	...	...	...	...
London stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Total debits to suspense heads ...	...	...	...	...	...	...	...	...	...	...	...	...
Total final and suspense heads ...	17,19,697	10	2	4,06,791	6	3	2,70,360	8	1	2,25,239	14	10
Credits to suspense heads—												
Stock purchases and sales ...	...	...	...	...	...	...	...	...	...	...	...	...
Stock ...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous advances ...	...	...	...	...	...	...	...	...	...	...	...	...
London invoices (as per schedule E)...	...	...	...	...	...	...	...	...	...	...	...	...
London stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Total credits to suspense heads ...	...	...	...	...	...	...	...	...	...	...	...	...
Remainder ...	17,19,667	10	2	4,06,791	6	3	2,70,360	8	1	2,25,239	14	10
Deduct—Receipts on Capital account ...	...	...	...	...	...	...	74	13	0	...	...	...
Net expenditure in India and in England against grant ...	17,19,697	10	2	4,06,791	6	3	2,70,285	11	1	2,25,239	14	10
Deduct—Debits to the Indian Books by credits to "expenditure in England" for value of English stores received and other items charged off in England (as per schedule F.) ...	...	...	...	...	...	...	...	...	...	...	...	...
Net expenditure in India against budget grants ...	17,19,697	10	2	4,06,791	6	3	2,70,285	11	1	2,25,239	14	10

ABSTRACT OF ABOVE.

			RS.	A.	P.
Irrigation and Navigation Works	...	...	22,15,223	4	1
Agricultural Works	...	...	4,06,791	6	3

Total as per Account-current ...	26,22,014	10	4
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Provincial Funds.

Division.	Water Rates from Irrigation.	Owner's Rates on Irrigation Land.	Miscellaneous Receipts by sales of water.	Water supply of towns.	Receipts from Plantation.	Receipts from other canal produce.	Water power.	Navigation receipts.	Rents of Buildings.	Fines.	Miscellaneous.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XXX. MINOR WORKS AND NAVIGATION.												
PROVINCIAL.												
<i>Works for which Capital and Revenue Accounts are kept.</i>												
Chembambakam Tank	...	...	...	...	...	43 11 9	...	...	...	...	5 5 0	49 0 9
Palar ancient system	...	...	...	...	...	723 9 6	...	...	...	...	178 14 1	902 8 5
Peludurai anicut	...	...	...	...	...	47 14 0	...	...	...	...	5 8 0	53 6 0
Buckingham Canal	...	...	...	...	...	1,935 3 5	...	66,500 9 5	229 0 5	...	475 5 0	69,140 2 3
Madras water supply and Irrigation Extension Project	...	...	...	9,385 0 0	1 6 0	50 14 0	...	...	...	...	9 12 0	9,445 10 0
Vadavairani Canal	...	...	...	...	...	4 5 0	...	618 6 0	...	...	...	624 1 0
Total...	...	...	...	9,385 0 0	1 6 0	2,805 9 8	...	67,118 15 5	229 0 5	...	674 12 11	80,214 12 5
<i>Works for which Capital and Revenue Accounts are not kept.</i>												
Bellary District	...	...	...	...	...	157 4 8	...	...	...	...	5 4 0	152 0 3
Chengleput "	...	...	...	...	...	252 11 0	...	...	...	...	30 4 4	282 15 4
Coimbatore "	...	...	...	...	29 8 3	2,124 11 2	...	...	...	...	131 7 3	2,285 10 8
Godavery "	...	...	...	...	51 6 6	...	...	...	...	...	...	51 6 6
Kistna "	...	...	...	...	...	42 13 6	...	...	...	...	6 0 0	48 13 6
Madura "	...	...	...	...	...	81 14 3	...	...	...	...	...	85 14 3
Nellore "	...	...	...	...	...	825 4 10	...	...	177 6 2	...	0 3 6	1,002 14 6
North Arcot "	...	...	...	...	...	632 1 8	...	...	...	...	131 6 1	763 7 4
South Arcot "	...	...	...	...	...	1,142 5 0	...	...	...	...	337 0 5	1,479 5 5
Tanjore "	...	...	...	...	910 4 0	487 8 0	...	...	...	...	...	1,397 12 0
Tinnevely "	...	...	...	...	...	2,626 4 2	...	...	...	5 0 0	125 6 1	2,756 10 3
Trichinopoly "	...	...	...	...	25 5 0	557 7 3	...	...	...	...	31 11 0	614 7 3
Total	...	...	...	...	1,016 7 9	8,930 4 8	...	...	177 6 2	5 0 0	1,063 2 8	11,192 5 3
Agricultural.												
Coimbatore District	...	...	...	...	...	570 10 7	...	...	...	...	...	575 6 7
Godavery "	...	...	...	...	412 0	3,352 0 9	...	...	...	...	80 2 0	3,713 4 6
Kistna "	...	...	...	...	188 0 0	375 6 6	...	...	...	...	...	563 6 6
Nellore "	...	...	...	...	...	294 4 8	...	...	...	...	1 0 0	295 4 6
North Arcot "	...	...	...	...	...	318 12 0	...	...	...	...	0 8 0	319 4 0
Tanjore "	...	...	...	...	217 13 8	330 14 2	...	...	...	...	15 8 0	564 8 5
Tinnevely "	...	...	...	...	...	593 6 6	...	...	...	...	...	593 6 6
Trichinopoly "	...	...	...	...	223 2 8	2,948 4 3	...	...	...	...	...	2,271 6 11
Total	...	...	...	...	914 13 8	7,583 11 3	...	...	...	...	97 2 0	8,895 10 11
Total Provincial	...	...	...	9,385 0 0	1,932 11 5	19,619 9 7	...	67,118 15 5	406 6 7	5 0 0	1,835 1 7	1,00,802 12 7

Expenditure against Provincial budget grant during the year 1887-88.

Final heads—			RS.	A.	P.
Original works ..	...	...	10,24,738	4	10
Repairs ..	...	...	2,73,399	14	9
Establishment ..	...	...	5,83,106	2	0
Tools and plant ..	...	...	50,220	3	3
Profit and loss ..	...	...	216	11	10

Total final heads ... 19,31,681 4 8

Debits to suspense heads—

Stock purchases and sales ...	...	...	1,51,381	15	7
Stock ..	...	...	6,45,393	0	10
Workshops manufacture suspense ..	...	...	1,36,847	15	8
Miscellaneous advances ..	...	...	1,46,241	13	11
London invoices ..	...	...	1,42,265	1	11
London stores ..	...	...	56,881	8	0

Total debits to suspense heads... 12,79,011 7 11

Total final and suspense heads... 32,10,692 12 7

Credits to suspense heads—

Stock purchases and sales ...	...	...	1,47,573	12	10
Stock ..	...	...	6,48,223	2	5
Workshops manufacture suspense ..	...	...	1,40,322	6	6
Miscellaneous advances ..	...	...	1,35,536	2	9
London invoices (as per Schedule E) ..	...	...	1,39,616	4	0
London stores ..	...	...	56,830	13	11

Total credits to suspense heads ... 12,68,102 10 5

Net expenditure in India and in England against grant. 19,42,590 2 2

Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)

Net expenditure in India against Budget grant... 19,42,590 2 2

From E. D. KELLNER, Esq., Officiating Accountant-General, to the Chief Secretary to Government, Financial Department, dated Fort St. George, 15th September 1888, No. $\frac{B.J.H.}{10}$

The following statements are forwarded with reference to G.O., Financial, No. 41, dated 8th January 1880.

Account of the Provincial Revenue and Expenditure of the
RECEIPTS.

PROVINCIAL SERVICES.	Current Month.		Progressive Total.		Budget Estimate.
	Rs.	A. P.	Rs.	A. P.	Rs.
To Sundry Revenue Heads as detailed—					
I. Land Revenue ...	60,75,672	14 3	*155,30,780	4 3	149,19,000
III. Salt ...	34,814	4 2	1,44,319	3 4	1,47,000
IV. Stamps ...	4,12,096	8 9	44,78,702	2 4	44,25,000
V. Excise ...	2,44,239	5 9	24,34,724	6 10	22,00,000
VII. Customs ...	2,697	9 2	27,279	7 1	24,000
VIII. Assessed Taxes ...	72,538	0 7	7,64,280	5 7	6,30,000
IX. Forest ...	2,70,935	11 6	13,74,919	12 10	14,90,000
X. Registration ...	38,348	2 2	4,53,809	10 10	4,33,000
XIII. Interest ...			2,342	2 0	3,000
XIII. Post Office ...					
XVI A. Law and Justice, Courts of Law ...	38,950	0 8	4,57,878	2 6	3,86,000
XVI B. Law and Justice—Jails ...	23,186	3 0	1,49,068	13 6	1,93,000
XVII. Police ...	40,526	3 0	3,62,275	14 6	3,58,900
XVIII. Marine ...	21,799	14 6	13,846	0 6	5,000
XIX. Education ...	21,284	14 1	1,62,808	3 8	1,94,000
XX. Medical ...	21,790	8 2	1,14,982	0 9	1,26,000
XXI. Scientific and other Minor Depts. ...	1,541	7 0	90,224	15 8	1,64,000
XXII. Superannuations ...	8,686	6 11	35,461	4 3	25,000
XXIII. Stationery and Printing ...	13,311	12 6	88,403	12 0	80,000
XXV. Miscellaneous ...	25,404	1 8	1,21,910	8 0	72,000
Total Ordinary Receipts as per Civil Books ...	73,24,224	2 10	2,68,08,017	1 11	25,874,000
To Public Works Receipts—					
Ordinary (Civil) ...	5,360	12 0	20,813	1 6	5,000
To Receipts under Adjusting Heads—					
From Local Funds (Act V of 1884) on account of Local Fund Audit Clerks ...	1,482	6 5	18,998	5 5	
Local Fund Audit on account of Education Do. do. on account of the proportionate cost of the Medical College ...	191	15 10	60,779	15 2	
Local Fund Audit on account of Inspecting Sanitary Agency ...	13,472	0 0	13,680	0 0	
Local Fund Audit on account of the Cutler's Establishment in the Medical Storekeeper's Office ...	19,292	0 0	19,500	0 0	
Local Fund Audit on account of Medical Reserve Staff... Do. do. on account of Supplies from the Medical Depot ...			558	0 0	
Local Fund Audit on account of Lunatic Asylum ...	2,508	0 0	2,525	0 0	
Do. do. on account of Stationery supplied or purchased for Local Fund Audit Clerks, &c. ...	9,577	2 8	64,437	8 5	
Local Fund Audit on account of Printing work executed by Government Presses ...	4,593	2 10	17,140	12 1	
Local Fund Account on account of Pensions, &c., of controlling establishments ...	134	0 7	1,506	8 2	
Local Fund Audit on account of the Imperial Expenditure incurred on Local Fund Works during the Famine ...	1,878	6 4	8,322	0 10	
Local Fund Audit on account of Public Works ...	6,189	0 0	6,189	0 0	
Refund of Contribution drawn by the Local Fund Board on account of Education ...					
From Local Funds on account of the Controlling Establishment at the Presidency ...	10,443	14 6	20,117	8 10	
Repayment of Contribution made to certain Local Funds to wipe off deficits in previous years ...			15	10 7	
	36,933	0 0	36,933	0 0	
	920	3 6	920	3 6	
	1,07,615	4 8	2,71,623	9 0	2,85,000
	74,37,200	3 6	271,00,453	12 5	261,64,000
Public Works in charge of Public Works Officers.					
Ordinary ...	1,07,121	0 6	1,07,121	0 6	93,000
Minor Works and Navigation ...	1,00,302	12 7	1,00,302	12 7	82,000
Railway Surveys ...					
Telegraph ...					
	2,07,423	13 1	2,07,423	13 1	1,75,000
Total...	76,44,624	0 7	273,07,877	9 6	263,39,000

* Vide Statement of Adjustment of Provincial Proportion of Land Revenue for 1887-88 accompanying.

Government of Madras, for the month of March 1888.

DISBURSEMENTS.

PROVINCIAL SERVICES.	Current Month.		Progressive Total.		Budget Grant.
	Rs.	A. P.	Rs.	A. P.	Rs.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks ...	9,152	7 3	1,10,653	2 3	91,000
3. Land Revenue ...	4,51,184	7 1	46,44,915	5 11	49,37,000
6. Stamps ...	10,132	0 1	1,15,568	5 7	110,000
7. Excise ...	60,791	10 0	60,867	8 0	64,000
9. Customs ...	15,349	4 2	1,61,213	12 0	1,69,000
10. Assessed Taxes ...	681	4 9	16,743	15 2	18,000
11. Forest ...	2,19,212	0 10	11,26,524	11 4	12,40,000
12. Registration ...	24,749	3 11	3,10,631	13 6	3,18,000
15. Post Office ...	8,854	11 9	1,06,283	8 8	1,07,000
18. General Administration ...	75,823	15 0	9,64,253	12 0	10,32,000
19a. Law and Justice, Courts of Law ...	3,45,302	10 9	39,88,778	6 2	40,43,000
19b. Law and Justice, Jails ...	75,335	6 11	8,62,990	0 7	9,01,000
20. Police ...	3,57,418	13 5	37,92,958	10 9	38,14,000
21. Marine ...	2,210	2 3	26,738	3 9	19,000
22. Education ...	1,63,557	15 10	12,50,064	9 5	11,69,000
24. Medical ...	1,66,061	5 11	11,50,849	15 7	11,88,000
25. Political ...	4,072	2 5	81,444	8 6	84,000
26. Scientific and other Minor Departments ...	66,851	14 8	3,63,827	2 0	3,76,000
29. Superannuations ...	89,539	11 0	10,77,972	2 4	10,29,000
30. Stationery and Printing ...	5,85,880	8 8	8,98,165	6 4	7,52,000
32. Miscellaneous ...	15,012	4 0	1,62,504	14 9	3,17,000
33. Famine Relief ...	89	5 2	669	8 7	10,000
Total Ordinary Charges as per Civil Books ...	27,38,940	6 8	212,74,619	7 2	217,88,000
By Public Works Charges—					
Ordinary (Civil) ...	32,177	12 6	85,000	15 10	86,000
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884) for Education ...	49,557	3 9	1,12,498	0 4	
Do. do. Miscellaneous ...	3,785	13 4	42,725	8 5	
Do. do. Public Works ...	5,365	0 0	1,68,030	0 0	
Do. do. Pound Surplus ...	400	0 0	40,184	12 2	
Refund of Contribution to Local Fund Boards on account of Educations, Medical College, Medical Reserve Staff and Sanitary Inspection ...			524	0 0	
	59,108	1 1	3,63,962	4 11	2,68,000
	28,30,226	4 3	217,23,582	11 11	221,42,000
Public Works in charge of Public Works Officers—					
Ordinary ...	19,42,590	2 2	19,42,590	2 2	17,07,000
Minor Works and Navigation ...	26,22,014	10 4	26,22,014	10 4	26,51,000
Railway Surveys ...	7	13 6	7	13 6	
Telegraph ...	0	0			
	45,64,612	10 0	45,64,612	10 0	43,58,000
Total...	73,94,838	14 3	262,88,195	5 11	265,00,000

* For Particulars please see Memorandum below.

MEMORANDUM.

* Contribution to Agricultural Services.

Provincial proportion	Rs.	†		Rs.	A.	P.
		A.	P.			
Grass Land Revenue to be divided proportionally	48,292,281	4	2			
Above divided proportionally :—						
Imperial	36,219,210	15	2			
Provincial	12,073,070	5	0			
Special Transfers	33,01,000	0	0			
Inter-provincial Adjustments	38,651	3	9			
Miscellaneous Transfers	118,058	11	6			
Miscellaneous Adjustments	...	...	...			
Total Transfers	34,57,709	15	3			
Corrected Distribution :—						
Imperial	327,61,500	15	11			
Provincial	155,30,780	4	3			
Land Revenue not included in the Division :—						
Local	10,76,680	4	2			
Total Land Revenue :—						
Imperial	327,61,500	15	11			
Provincial	155,30,780	4	3			
Local	10,76,680	4	2			
SPECIAL TRANSFERS.						
Imperial to Provincial.						
Fixed assignment under the new contract	Rs. A. P.					
INTER-PROVINCIAL ADJUSTMENTS.						
Imperial to Provincial.						
Inter-provincial Adjustments as per Comptroller General's letter No. 661, dated 14th July 1888	Rs. A. P.					
Cost of Europe Stores for Provincial Departments as per separate statement from this office	39,361-14-5					
	710-10-8					
MISCELLANEOUS TRANSFERS.						
Imperial to Provincial.						
On amount of Political Agency charges as per Government of India Financial Department, No. 4883, dated 18th September 1887	75,000-0-0					
On amount of one fourth of Duty on Colombo Arrack credited to Customs.	91,717-6-7					
On amount of District Manuals as per Government of India Financial Department, No. 5630, dated 22nd October 1887	1,000-0-0					
PROVINCIAL TO IMPERIAL.						
On amount of certain transfers from Land Revenue to Forest and vice versa in 1886-87, as per Government of India Financial Department No. 4514, dated 18th August 1888	21,958-11-1					
On amount of recent reorganization of the Board of Revenue as per Government of India Financial Department No. 1876, dated 11th April 1888	27,700-0-0					
Total	493,68,961	8	4			
	118,058					

Particulars of Inter-Provincial Adjustments made in the Accounts

Particulars.	India.			Central Provinces.		
<i>Charges incurred by Madras.</i>						
Salary, absentee allowance, and travelling allowance of officers employed under other Governments, and Contingent charges incurred on behalf of those Governments	1,635	12	1	3,691	10	8
Pensions	2,322	14	11	1,355	14	0
Total	3,958	11	0	5,047	8	8
<i>Charges incurred by other Governments.</i>						
Difference of fixed travelling allowance of Mr. H. G. Joseph from 13th April to 14th July 1886						
One-third salary of Mr. Marsden, Inspector of Schools, Coorg, from December 1886 to February 1887	650	0	0			
Travelling allowance of Mr. Marsden for February 1887	137	14	8			
Contingent charges of Mr. Marsden for August 1886 and September 1886, December 1886 and February 1887	118	2	3			
Pay of Establishment of Mr. Marsden from December 1886 to February 1887	190	8	0			
Travelling allowance of Mr. Marsden for January and February 1887	13	7	4			
Amount credited in excess to the Madras Presidency on account of duty realized on Shajanpur men from 1882-83 to 1886-87						
Cost of 15 copies of the "Butterflies of India, Burma and Ceylon" supplied to Government of Madras						
Third and last instalment to Protap Chandra Roy towards the purchase of 30 copies of his translation of the Mahabarata...						
Passage and diet of released convicts from Port Blair						
Pay of the Hon'ble Mr. Whiteside, Member of the Board of Revenue, Madras, from 1st to 7th December 1886 less Annuity Fund						
Balance of the cost of 2 copies of "Avifauna" of British India subscribed for by the Madras Government						
Railway-fare of Madras Police men on escort duty						
Subsidiary leave allowance of Lieut.-Colonel J. Rutherford, Bombay.						
Generalist Deputy Superintendent, Maisur Revenue Survey, from 4th to 9th May 1887 at Rs. 910 per mensem.						
Cost of 2 copies of "Avifauna" of British India at Rs. 25 per copy						
Subsidiary leave allowance of Mr. S. W. Hawes, 3rd Grade Assistant Inspector of Salt, Abkari and Separate Revenue from 1st to 19th October 1886						
Subscription and Postage paid to Messrs. King, King and Company, Bombay, on account of the Overland Mail supplied to Government for the half year ending June 1887						
Pension Charges	711	0	9	534	0	0
Total	1,821	1	0	534	0	0
Difference between charges* incurred by Madras and those by other Governments	+ 2,137	10	0	+ 4,513	8	8

of the Accountant-General, Madras, for the year 1887-88.

Burma.	Bengal.	N. W. P. and Oudh.	Punjab.	Bombay.	Total.
30,077 15 3	40 0 0	3,021 8 0	1,250 0 0	1,693 8 9	37,138 14 9
892 7 4	388 4 0	3,021 8 0	1,250 0 0	1,532 7 3	10,758 7 6
30,970 6 7	423 4 0	3,021 8 0	1,250 0 0	3,226 0 0	47,897 6 3
167 13 5					167 13 5
					650 0 0
					137 14 8
					118 2 3
					190 8 0
					13 7 4
		40 13 0			40 13 0
	428 0 0				428 0 0
	500 0 0				500 0 0
	756 10 0				756 10 0
	653 14 10				653 14 10
				25 0 0	25 0 0
				175 13 0	175 13 0
				176 2 0	176 2 0
				50 0 0	50 0 0
				46 5 11	46 5 11
				167 15 0	167 15 0
94 9 0	423 2 9	523 7 0		1,950 12 11	4,237 0 5
262 6 5	2,761 11 7	564 4 0		2,592 0 10	8,535 7 10
+ 30,708 0 2	- 2,338 7 7	+ 2,457 4 0	+ 1,250 0 0	+ 633 15 2	+ 39,361 14 15

ORDER—dated 6th October 1888, No. 766, Financial.

2. The final accounts differ considerably from the preliminary accounts under the following heads:—

<i>Revenue heads.</i>		<i>Increase or decrease.</i>	
		In thousands of Rupees.	
I. Land Revenue	...	...	—81
Do. Inter-Provincial adjustments	...	...	—37
IX. Forests	...	...	+43
XVIII. Marine	...	...	—26
<i>Expenditure Heads.</i>			
11. Forests	...	...	+95
24. Medical	...	...	+74
30. Stationery and printing	...	...	+77
Civil Works	...	...	+21
P. W. D. nett charges	...	...	+45

3. The Accountant General is requested to state the cause of the great difference between the preliminary and final accounts of *I Land Revenue*, amounting for the combined Imperial and Provincial head to Rs. 3,25,000.

4. It appears that the Inter-Provincial adjustments on account of Burmese convicts amounted to Rs. 30,000. It had been reckoned that some 70,000 would have been realized for 1886-7 and 1887-8 and credited in the accounts of the latter year, and the Government desire to be informed whether the adjustments have been only partly carried out as yet.

5. The delay in booking expenditure amounting to Rs. 1,69,000 under 11 Forests, and 24 Medical should be explained.

(True Extract.)

J. F. PRICE,
Ag. Chief Secretary.

To the Accountant General.
" Examiner, Public Works Accounts.
" Public Works Department.

Govt. of {1888} Madras.

FINANCIAL.

Recorded.

Sgt W. L. C. B.

S. N.

Issued

Recd.

Encl.

6th October 1888, No. 766.

OCTOBER.

Provincial Services.

Passing order on the final accounts for March 1888.

with order

6TH OCTOBER 1888, No. 766, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From MAJOR C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Financial Department, dated Madras, 10th September 1888, No. 1131-X.

With reference to G.O., Public Works Department, No. 2581-W., dated 28th September 1887, I have the honor to forward herewith copies of the following detailed statements showing the revenue and expenditure under Provincial Public Works (including Irrigation and Railways) as furnished to the Accountant-General, Madras, for the year 1887-88:—

1. Detail of revenue in Public Works Department, Provincial Revenue Receipts.
2. Provincial outlay on account of Railway Surveys.
3. Detail of expenditure in Public Works Department, for minor works and Navigation.
4. Detail of revenue in Public Works Department, for minor works and Navigation for which Capital and Revenue Accounts are kept.
5. Detail of Provincial Services expenditure in Public Works Department, (proper).

STATEMENT.

Statement showing the Detail of Revenue in Public Works

Divisions.	Rents of Quarters for Officers the returns from which are expected to yield a profit.	Rents of Quarters for Officers the returns from which are not expected to yield any Interest on cost of construction.	Casual rents of Buildings.	Sales of Buildings.	Sales of Tools and Plant.	Sales of Produce.
	1	2	3	4	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Architect	1,650 0 0					1,434 8 8
Buckingham Canal						
Bellary		473 10 0			1,693 15 4	
Chengleput			220 0 0		63 4 11	8 13 0
Coimbatore	454 8 1	249 7 5			419 12 6	3 9 0
Cuddapah		16 5 4	25 1 3		114 13 2	63 13 5
Godavari Central					39 14 11	
Do. Eastern	1,772 10 8	108 3 4	96 0 0			375 15 8
Do. Western	728 12 2				17 12 4	
Ganjam	77 7 3		102 5 10		5 4 9	57 0 0
Do. Special Deputy Collector						
Kistna Eastern	1,215					
Do. Western			367 10 4			5 11 8
Kurnool	132 15 1		200 0 0	32 13 9	185 2 7	
Madura		155 13 5			1,749 4 11	
Negapatam			385 0 0		29 15 3	22 9 8
Nellore	428 7 6		89 10 10	50 2 0	157 8 3	19 0 0
North Arcot		24 0 0			55 8 3	
Nilgiri	3,600 0 0	1,453 8 2	360 0 0		84 14 0	
Periar Project						
Presidency		668 6 2	88 0 0	81 4 0	12 7 6	170 14 0
Ramnad	90 0 0				1 0 0	
Stores, (Public Works)					18,504 1 0	
South Arcot	740 0 6	7 0 0		10,000 0 0	289 7 0	0 6 0
Tanjore					962 14 10	5 3 11
Tinnevely	150 0 0	15 0 0		8 10 0	571 1 1	0 4 0
Trichinopoly		90 0 0			612 2 9	8 1 0
West Coast	83 5 4	577 7 2			44 2 0	84 10 0
Workshop, Dowlaiswaram						
Do. Presidency						
Vizagapatam		3 5 4			5 0 0	
Examiner's Division	14,831 3 5	3,970 2 3	332 10 3			
Total...	25,954 6 0	7,764 4 7	2,266 6 3	10,172 13 9	25,619 7 4	2,260 8 0

Department (Provincial Revenue Receipts) for the year 1887-1888.

Sales of old Materials.	Value of Materials received from old Buildings.	Recoveries of deferred fees from students of the Royal Indian Civil Engineering College.	Receipts from self-supporting Workshops.	Tolls on Roads.	Ferry Receipts.	Un-claimed Deposits.	Fines, Refunds and Miscellaneous.	Total.
8	9	11	12	13	14	15	16	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
474 4 2	146 14 0						3,049 11 10	6,755 6 8
							36 3 6	36 3 6
30 0 0							3 7 9	2,201 1 1
193 7 3							58 10 1	544 3 3
427 0 6							133 9 9	1,687 15 3
5 9 9							91 6 6	317 1 2
							34 15 0	74 13 11
				106 8 0			404 2 9	2,863 8 5
							70 3 8	816 12 2
							24 10 0	266 11 10
							1,025 12 6	2,240 12 6
							36 1 3	437 7 3
28 0 0							18 2 10	569 2 3
							66 15 0	2,101 13 4
	263 10 0						52 3 0	563 1 1
38 2 2	35 3 0						64 6 9	1,457 8 1
124 12 9	11 4 0		512 4 0				8 14 0	287 7 9
247 1 6							1,318 0 5	6,902 3 7
85 13 0								
							1,442 6 9	3,257 13 0
794 6 7							11 0 0	102 0 0
							1,997 12 7	20,501 13 7
							68 7 6	11,128 3 0
22 14 0							200 3 1	1,829 1 10
600 12 0	20 0 0					40 0 0	127 14 0	1,313 13 9
441 0 8							73 7 0	809 7 1
25 12 4							33 2 5	1,973 11 11
651 1 0		500 0 0					13 2 0	77 4 10
			64 2 10				177 3 3	16,926 8 9
168 3 0			16,581 2 6				4 6 0	18 13 4
6 2 0							74 15 7	19,059 0 4
4,364 6 8	476 15 0	500 0 0	17,157 9 4	106 8 0		40 0 0	10,437 11 7	1,07,121 0 6

STATE RAILWAY SURVEYS.

Revenue and Receipts.

Nil.

EXPENDITURE.

Provincial.

Registering Statistics of Road traffic for projected Railways...	...	7	13	6
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Total Rs...	7	13	6
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Expenditure against the budget grant for Minor works and Navigation during the year 1887-88.

Heads of Account.	IRRIGATION AND NAVIGATION WORKS.						AGRICULTURAL WORKS.					
	Works for which neither Capital nor Revenue accounts are kept.			Works for which Capital and Revenue accounts are kept.			Works for which neither Capital nor Revenue accounts are kept.			Works for which only Revenue accounts are kept.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Final heads—												
Works, extensions and improvements	2,84,579	13	9	1,26,152	2	9	1,99,571	1	0	15,399	10	1
Maintenance and repairs ...	9,71,844	7	7	2,02,749	1	11	...	...	...	1,57,455	1	5
Compensation ...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment ...	4,48,948	9	2	73,091	0	0	63,825	0	0	...	...	...
Tools and plant ...	14,324	11	8	4,709	0	0	6,964	7	1	47,757	0	0
Profit and loss ...	...	...	...	...	...	...	...	...	...	3,004	7	1
Refunds of revenue ...	...	...	...	90	1	7	...	...	...	1,623	12	3
Total final heads ...	17,19,697	10	2	4,06,791	6	3	2,70,360	8	1	2,25,239	14	10
Debits to Suspense heads—												
Stock purchases and sales ...	...	...	...	...	...	...	...	...	...	...	...	...
Stock ...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous advances ...	...	...	...	...	...	...	...	...	...	...	...	...
London invoices ...	...	...	...	...	...	...	...	...	...	...	...	...
London stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Total debits to suspense heads ...	...	...	...	...	...	...	...	...	...	...	...	...
Total final and suspense heads ...	17,19,697	10	2	4,06,791	6	3	2,70,360	8	1	2,25,239	14	10
Credits to suspense heads—												
Stock purchases and sales ...	...	...	...	...	...	...	...	...	...	...	...	...
Stock ...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous advances ...	...	...	...	...	...	...	...	...	...	...	...	...
London invoices (as per schedule E) ...	...	...	...	...	...	...	...	...	...	...	...	...
London stores ...	...	...	...	...	...	...	...	...	...	...	...	...
Total credits to suspense heads ...	...	...	...	...	...	...	...	...	...	...	...	...
Remainder ...	17,19,667	10	2	4,06,791	6	3	2,70,360	8	1	2,25,239	14	10
Deduct—Receipts on Capital account ...	...	...	...	...	...	...	74	13	0	...	...	...
Net expenditure in India and in England against grant ...	17,19,697	10	2	4,06,791	6	3	2,70,285	11	1	2,25,239	14	10
Deduct—Debits to the Indian Books by credits to "expenditure in England" for value of English stores received and other items charged off in England (as per schedule F.) ...	...	...	...	...	...	...	...	...	...	...	...	...
Net expenditure in India against budget grants ...	17,19,697	10	2	4,06,791	6	3	2,70,285	11	1	2,25,239	14	10

ABSTRACT OF ABOVE.

			RS.	A.	P.
Irrigation and Navigation Works	...	...	22,15,223	4	1
Agricultural Works	...	...	4,06,791	6	3
Total as per Account-current ...			26,22,014	10	4

Provincial Funds.

Division.	Water Rates from Irrigation.	Owner's Rates on Irrigation Land.	Miscellaneous Receipts by sales of water.	Water supply of towns.	Receipts from Plantation.	Receipts from other canal produce.	Water power.	Navigation receipts.	Rents of Buildings.	Fines.	Miscellaneous.	TOTAL.	
	RS.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
XXX. MINOR WORKS AND NAVIGATION.													
PROVINCIAL.													
Works for which Capital and Revenue Accounts are kept.													
Chembambakum Tank	...	...	...	...	...	43 11 9	...	...	...	...	5 5 0	49 0 9	...
Palar anicut system	...	...	...	...	...	723 9 6	...	...	...	...	178 14 1	902 8 5	...
Palandorai anicut	...	...	...	...	...	47 14 0	...	...	...	...	5 8 0	63 140 2 3	...
Buckingham Canal	...	...	...	...	...	1,935 3 5	...	66,500 9 5	229 0 5	...	475 5 0	...	...
Madras water supply and Irrigation Extension Project	...	...	...	3,385 0 0	...	50 14 0	...	...	...	...	9 12 0	9,445 10 0	...
Vadaraheri Canal	...	...	...	...	1 6 0	4 5 0	...	618 6 0	...	...	...	624 1 0	...
TOTAL...	...	...	...	9,385 0 0	1 6 0	2,805 9 8	...	67,118 15 5	229 0 5	...	674 12 11	80,214 12 5	...
Works for which Capital and Revenue Accounts are not kept.													
Bellary District	...	...	...	...	...	157 4 3	...	...	...	...	5 4 0	152 0 3	...
Chengleput "	...	...	...	...	252 11 0	252 11 0	...	...	...	...	30 4 4	282 15 4	...
Coimbatore "	...	...	...	...	29 8 3	2,124 11 2	...	...	...	...	131 7 3	2,255 10 8	...
Godavery "	...	...	...	...	51 6 6	...	...	...	...	...	...	51 6 6	...
Kistna "	...	...	...	...	...	42 13 6	...	...	...	...	...	48 13 6	...
Madura "	...	...	...	...	...	81 14 3	...	...	...	...	...	356 14 3	...
Nellore "	...	...	...	...	...	825 4 10	...	...	177 6 2	...	275 0 0	1,002 14 6	...
North Arcot "	...	...	...	...	...	632 1 3	...	...	...	...	0 3 6	763 7 4	...
South Arcot "	...	...	...	...	...	1,142 5 0	...	...	...	...	337 0 5	1,479 5 5	...
Tanjore "	...	...	...	...	910 4 0	487 8 0	...	1,397 12 0	...	...	...	2,756 10 3	...
Tinnevelly "	...	...	...	...	...	2,626 4 2	...	...	...	5 0 0	125 6 1	614 7 3	...
Trichinopoly "	...	...	...	...	25 5 0	557 7 3	...	...	...	...	31 11 0	11,192 5 3	...
Total	...	...	...	...	1,010 7 9	8,930 1 8	...	...	177 6 2	5 0 0	1,063 2 8	...	...
Agricultural.													
Coimbatore District	...	...	...	...	...	570 10 7	...	...	...	...	...	575 6 7	...
Godavery "	...	...	...	...	412 0	3,352 0 9	...	...	...	...	80 2 0	3,713 4 6	...
Kistna "	...	...	...	...	188 0 0	375 6 6	...	...	...	...	...	563 6 6	...
Nellore "	...	...	...	...	...	294 4 6	...	...	...	...	1 0 0	295 4 6	...
South Arcot "	...	...	...	...	...	318 12 0	...	...	...	...	0 8 0	319 4 0	...
Tanjore "	...	...	...	...	217 13 3	330 14 2	...	...	...	...	15 8 0	564 3 5	...
Tinnevelly "	...	...	...	...	...	593 6 6	...	...	...	...	...	593 6 6	...
Trichinopoly "	...	...	...	...	223 2 8	2,048 4 3	...	...	...	...	...	2,271 6 11	...
Total	...	...	...	...	914 13 8	7,883 11 3	...	...	...	...	97 2 0	8,895 10 11	...
Total Provincial	...	...	...	9,385 0 0	1,932 11 5	19,619 9 7	...	67,118 15 5	406 6 7	5 0 0	1,835 1 7	1,00,802 12 7	...

Expenditure against Provincial budget grant during the year 1887-88.

Final heads—	RS.	A.	P.
Original works	10,24,738	4	10
Repairs	2,73,399	14	9
Establishment	5,83,106	2	0
Tools and plant	50,220	3	3
Profit and loss	216	11	10

Total final heads ... 19,31,681 4 8

Debits to suspense heads—

Stock purchases and sales	1,51,381	15	7
Stock	6,45,393	0	10
Workshops manufacture suspense	1,36,847	15	8
Miscellaneous advances	1,46,241	13	11
London invoices	1,42,265	1	11
London stores	56,881	8	0

Total debits to suspense heads... 12,79,011 7 11

Total final and suspense heads... 32,10,692 12 7

Credits to suspense heads—

Stock purchases and sales	1,47,573	12	10
Stock	6,43,223	2	5
Workshops manufacture suspense	1,40,322	6	6
Miscellaneous advances	1,35,536	2	9
London invoices (as per Schedule E)	1,39,616	4	0
London stores	56,830	13	11

Total credits to suspense heads ... 12,68,102 10 5

Net expenditure in India and in England against grant. 19,42,590 2 2

Deduct—Debits to the Indian books by credits to “Expenditure in England” for value of English stores received and other items charged off in England (as per Schedule F)

Net expenditure in India against Budget grant... 19,42,590 2 2

From E. D. KELLNER, Esq., Officiating Accountant-General, to the Chief Secretary to Government, Financial Department, dated Fort St. George, 15th September 1888, No. $\frac{B.J.H.}{10}$

The following statements are forwarded with reference to G.O., Financial, No. 41, dated 8th January 1880.

STATEMENTS.

Account of the Provincial Revenue and Expenditure of the
RECEIPTS.

PROVINCIAL SERVICES.	Current Month.		Progressive Total.		Budget Estimate.
	Rs.	A. P.	Rs.	A. P.	Rs.
To Sundry Revenue Heads as detailed—					
I. Land Revenue ...	60,75,672	14 3	*155,30,780	4 3	149,19,000
III. Salt ...	34,814	4 2	1,44,319	3 4	1,47,000
IV. Stamps ...	4,12,096	8 9	44,78,702	2 4	44,25,000
V. Excise ...	2,44,239	5 9	24,34,724	6 10	22,00,000
VII. Customs ...	2,697	9 2	27,279	7 1	24,000
VIII. Assessed Taxes ...	72,538	0 7	7,64,280	5 7	6,30,000
IX. Forest ...	2,70,935	11 6	13,74,919	12 10	14,90,000
X. Registration ...	38,348	2 2	4,53,809	10 10	4,33,000
XII. Interest ...	...	...	2,342	2 0	3,000
XIII. Post Office ...	...	...	...	...	...
XVI A. Law and Justice, Courts of Law ...	38,950	0 8	4,57,878	2 6	3,86,000
XVI B. Law and Justice—Jails ...	23,186	3 0	1,49,068	13 6	1,33,000
XVII. Police ...	40,526	3 0	3,62,275	14 6	3,58,900
XVIII. Marine ...	21,799	14 6	13,846	0 6	5,000
XIX. Education ...	21,284	14 1	1,62,808	3 8	1,94,000
XX. Medical ...	21,790	8 2	1,14,982	0 9	1,26,000
XXI. Scientific and other Minor Depts. ...	1,541	7 0	90,224	15 8	1,64,000
XXII. Superannuations ...	8,686	6 11	35,461	4 3	25,000
XXIII. Stationery and Printing ...	13,311	12 6	88,403	12 0	80,000
XXV. Miscellaneous ...	25,404	1 8	1,21,910	8 0	72,000
Total Ordinary Receipts as per Civil Books ...	73,24,224	2 10	2,68,08,017	1 11	25,874,000
To Public Works Receipts—					
Ordinary (Civil) ...	5,360	12 0	20,813	1 6	5,000
To Receipts under Adjusting Heads—					
From Local Funds (Act V of 1884) on account of Local Fund Audit Clerks ...	1,482	6 5	18,998	5 5	...
Local Fund Audit on account of Education ...	191	15 10	60,779	15 2	...
Do. do. on account of the proportionate cost of the Medical College ...	13,472	0 0	13,680	0 0	...
Local Fund Audit on account of Inspecting Sanitary Agency ...	19,292	0 0	19,500	0 0	...
Local Fund Audit on account of the Cutler's Establishment in the Medical Storekeeper's Office ...	...	...	558	0 0	...
Local Fund Audit on account of Medical Reserve Staff ...	2,508	0 0	2,525	0 0	...
Do. do. on account of Supplies from the Medical Depot ...	9,577	2 8	64,437	8 5	...
Local Fund Audit on account of Lunatic Asylum ...	4,593	2 10	17,140	12 1	...
Do. do. on account of Stationery supplied or purchased for Local Fund Audit Clerks, &c. ...	134	0 7	1,506	8 2	...
Local Fund Audit on account of Printing work executed by Government Presses ...	1,878	6 4	8,322	0 10	...
Local Fund Account on account of Pensions, &c., of controlling establishments ...	6,189	0 0	6,189	0 0	...
Local Fund Audit on account of the Imperial Expenditure incurred on Local Fund Works during the Famine ...	...	...	...	...	...
Local Fund Audit on account of Public Works ...	10,443	14 6	20,117	8 10	...
Refund of Contribution drawn by the Local Fund Board on account of Education ...	...	...	15	10 7	...
From Local Funds on account of the Controlling Establishment at the Presidency ...	36,933	0 0	36,933	0 0	...
Repayment of Contribution made to certain Local Funds to wipe off deficits in previous years ...	920	3 6	920	3 6	...
	1,07,615	4 8	2,71,623	9 0	2,85,000
	74,37,200	3 6	271,00,453	12 5	261,64,000
Public Works in charge of Public Works Officers.					
Ordinary ...	1,07,121	0 6	1,07,121	0 6	93,000
Minor Works and Navigation ...	1,00,302	12 7	1,00,302	12 7	82,000
Railway Surveys ...	...	...	...	...	...
Telegraph ...	...	...	...	...	...
	2,07,423	13 1	2,07,423	13 1	1,75,000
Total...	76,44,624	0 7	273,07,877	9 6	263,39,000

* Vide Statement of Adjustment of Provincial Proportion of Land Revenue for 1887-88 accompanying.

Government of Madras, for the month of March 1888.

DISBURSEMENTS.

PROVINCIAL SERVICES.	Current Month.		Progressive Total.		Budget Grant.
	Rs.	A. P.	Rs.	A. P.	Rs.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks ...	9,152	7 3	1,10,653	2 3	91,000
3. Land Revenue ...	4,51,184	7 1	46,44,915	5 11	49,37,000
6. Stamps ...	10,132	0 1	1,15,568	5 7	110,000
7. Excise ...	60,791	10 0	60,867	8 0	64,000
9. Customs ...	15,349	4 2	1,61,213	12 0	1,69,000
10. Assessed Taxes ...	681	4 9	16,743	15 2	18,000
11. Forest ...	2,19,212	0 10	11,26,524	11 4	12,40,000
12. Registration ...	24,749	3 11	3,10,631	13 6	3,18,000
15. Post Office ...	8,854	11 9	1,06,283	8 8	1,07,000
18. General Administration ...	75,823	15 0	9,64,253	12 0	10,32,000
19a. Law and Justice, Courts of Law ...	3,45,302	10 9	39,88,778	6 2	40,43,000
19b. Law and Justice, Jails ...	75,335	6 11	8,62,990	0 7	9,01,000
20. Police ...	3,57,418	13 5	37,92,958	10 9	38,14,000
21. Marine ...	2,210	2 3	26,738	3 9	19,000
22. Education ...	1,63,557	15 10	12,50,064	9 5	11,69,000
24. Medical ...	1,66,061	5 11	11,50,849	15 7	11,88,000
25. Political ...	4,072	2 5	81,444	8 6	84,000
26. Scientific and other Minor Departments ...	66,851	14 8	3,63,827	2 0	3,76,000
29. Superannuations ...	89,539	11 0	10,77,972	2 4	10,29,000
30. Stationery and Printing ...	5,85,880	8 8	8,98,165	6 4	7,52,000
32. Miscellaneous ...	15,012	4 0	1,62,504	14 9	3,17,000
33. Famine Relief ...	89	5 2	669	8 7	10,000
Total Ordinary Charges as per Civil Books ...	27,38,940	6 8	212,74,619	7 2	217,88,000
By Public Works Charges—					
Ordinary (Civil) ...	32,177	12 6	85,000	15 10	86,000
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884) for Education ...	49,557	3 9	1,12,498	0 4	...
Do. do. Miscellaneous ...	3,785	13 4	42,725	8 5	...
Do. do. Public Works ...	5,365	0 0	1,68,030	0 0	...
Do. do. Pound Surplus ...	400	0 0	40,184	12 2	...
Refund of Contribution to Local Fund Boards on account of Educations, Medical College, Medical Reserve Staff and Sanitary Inspection ...	...	...	524	0 0	...
	59,108	1 1	3,63,962	4 11	2,68,000
	28,30,226	4 3	217,23,582	11 11	221,42,000
Public Works in charge of Public Works Officers—					
Ordinary ...	19,42,590	2 2	19,42,590	2 2	17,07,000
Minor Works and Navigation ...	26,22,014	10 4	26,22,014	10 4	26,51,000
Railway Surveys ...	7	13 6	7	13 6	...
Telegraph ...	...	0 0	...	...	...
	45,64,612	10 0	45,64,612	10 0	43,58,000
Total...	73,94,838	14 3	262,88,195	5 11	265,00,000

* For Particulars please see Memorandum below.

HEADS.	CATTLE POUND FUND.				AGRICULTURAL SERVICES.			
	Current Month.		Progressive Total.		Current Month.		Progressive Total.	
RECEIPTS.								
XVII. Police ...	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
	27,682	2 11	2,77,819	10 5				
	460	0 0	* 42,439	13 9	460	0 0	42,439	13 9
XXI. Scientific and other Minor Departments ...					116	10 8	3,145	12 9
Public Works Receipts by Civil Officers ...								
Do. Public Works Officers ...								
Total...	27,222	2 11	2,35,379	12 8	576	10 8	45,585	10 6
CHARGES.								
3. Land Revenue ...					55	4 4	15,000	6 8
20. Police ...	30,146	6 10	1,97,050	4 7				
26. Scientific and other Minor Departments ...					2,953	15 5	36,516	15 3
Public Works Charges by Civil Officers ...								
Do. Public Works Officers ...								
Adjusting Heads ...	400	0 0	40,184	12 2				
Other Transfers ...	340	3 1	340	3 1			572	0 10
Total...	30,886	9 11	2,37,575	3 10	2,398	11 1	52,089	6 9

Adjustment of Provincial proportion of Land Revenue 1887-88.

Provincial proportion	Rs.	†		Rs.	A.	P.	SPECIAL TRANSFERS. Imperial to Provincial. Fixed assignment under the new contract ...	Rs.	A.	P.
		A.	P.							
Grass Land Revenue to be divided proportionally ...	48,232,281	4	2	...	...	...	...	38,01,000	0	0
Above divided proportionally :—										
Imperial ...	36,219,210	15	2	...	...	...	...	...	...	...
Provincial ...	12,073,070	5	0	...	...	...	...	...	...	...
Special Transfers ...	33,01,000	0	0	...	...	...	...	...	...	...
Inter-provincial Adjustments ...	38,651	3	9	...	...	...	...	...	...	...
Miscellaneous Transfers ...	118,058	11	6	...	...	...	...	...	...	...
Miscellaneous Adjustments ...	...	...	...	...	...	...	...	...	...	...
Total Transfers ...	34,57,709	15	3	...	...	...	...	38,651	3	9
Corrected Distribution :—										
Imperial ...	327,61,500	15	11	...	...	...	...	...	...	...
Provincial ...	155,30,780	4	3	...	...	...	...	...	...	...
Land Revenue not included in the Division :—										
Local ...	10,76,680	4	2	...	...	...	...	...	...	...
Total Land Revenue :—								1,67,717	6	7
Imperial ...	327,61,500	15	11	...	...	...	...	...	...	...
Provincial ...	155,30,780	4	3	...	...	...	...	...	...	...
Local ...	10,76,680	4	2	...	...	...	...	...	...	...
Net Imperial to Provincial	493,68,961	8	4	...	...	...	...	49,658	11	1
Total ...	493,68,961	8	4	...	...	...	...	118,058	11	6

Particulars of Inter-Provincial Adjustments made in the Accounts

Particulars.	India.	Central Provinces.
<i>Charges incurred by Madras.</i>		
Salary, absentee allowance, and travelling allowance of officers employed under other Governments, and Contingent charges incurred on behalf of those Governments	1,635 12 1	3,691 10 8
Pensions	2,322 14 11	1,355 14 0
Total	3,958 11 0	5,047 8 8
<i>Charges incurred by other Governments.</i>		
Difference of fixed travelling allowance of Mr. H. G. Joseph from 13th April to 14th July 1886		
One-third salary of Mr. Marsden, Inspector of Schools, Coorg, from December 1886 to February 1887	650 0 0	
Travelling allowance of Mr. Marsden for February 1887	137 14 8	
Contingent charges of Mr. Marsden for August 1886 and September 1886, December 1886 and February 1887	118 2 3	
Pay of Establishment of Mr. Marsden from December 1886 to February 1887	190 8 0	
Travelling allowance of Mr. Marsden for January and February 1887	13 7 4	
Amount credited in excess to the Madras Presidency on account of duty realized on Shajampur men from 1882-83 to 1886-87		
Cost of 15 copies of the "Butterflies of India, Burma and Ceylon" supplied to Government of Madras		
Third and last instalment to Protap Chandra Roy towards the purchase of 30 copies of his translation of the Mahabarata		
Passage and diet of released convicts from Port Blair		
Pay of the Hon'ble Mr. Whiteside, Member of the Board of Revenue, Madras, from 1st to 7th December 1886 less Annuity Fund		
Balance of the cost of 2 copies of "Avifauna" of British India subscribed for by the Madras Government		
Railway-fare of Madras Police men on escort duty		
Subsidiary leave allowance of Lieut.-Colonel J. Rutherford, Bombay.		
Generalist Deputy Superintendent, Maisur Revenue Survey, from 4th to 9th May 1887 at Rs. 910 per mensem.		
Cost of 2 copies of "Avifauna" of British India at Rs. 25 per copy		
Subsidiary leave allowance of Mr. S. W. Hawes, 3rd Grade Assistant Inspector of Salt, Abkari and Separate Revenue from 1st to 19th October 1886		
Subscription and Postage paid to Messrs. King, King and Company, Bombay, on account of the Overland Mail supplied to Government for the half year ending June 1887		
Pension Charges	711 0 9	534 0 0
Total	1,821 1 0	534 0 0
Difference between charges incurred by Madras and those by other Governments	+ 2,137 10 0	+ 4,513 8 8

of the Accountant-General, Madras, for the year 1887-88.

Burma.	Bengal.	N. W. P. and Oudh.	Punjab.	Bombay.	Total.
30,077 15 3	40 0 0	...	...	1,693 8 9	37,138 14 9
892 7 4	388 4 0	3,021 8 0	1,250 0 0	1,532 7 3	10,758 7 6
30,970 6 7	423 4 0	3,021 8 0	1,250 0 0	3,226 0 0	47,897 6 3
167 13 5	...	...	...	...	167 13 5
...	...	...	...	...	650 0 0
...	...	...	...	...	137 14 8
...	...	...	...	...	118 2 3
...	...	...	...	...	190 8 0
...	...	...	...	...	13 7 4
...	...	40 13 0	...	...	40 13 0
...	428 0 0	...	...	...	428 0 0
...	500 0 0	...	...	...	500 0 0
...	756 10 0	...	...	...	756 10 0
...	653 14 10	...	...	...	653 14 10
...	...	...	...	25 0 0	25 0 0
...	...	...	...	175 13 0	175 13 0
...	...	...	...	176 2 0	176 2 0
...	...	...	...	50 0 0	50 0 0
...	...	...	...	46 5 11	46 5 11
...	...	...	...	167 15 0	167 15 0
94 9 0	423 2 9	523 7 0	...	1,950 12 11	4,237 0 5
262 6 5	2,761 11 7	564 4 0	...	2,592 0 10	8,535 7 10
+30,708 0 2	-2,338 7 7	+2,457 4 0	+1,250 0 0	+633 15 2	+39,361 14 15

ORDER—dated 6th October 1888, No. 766, Financial.

2. The final accounts differ considerably from the preliminary accounts under the following heads:—

<i>Revenue heads.</i>		<i>Increase or decrease.</i>	
		<i>In thousands of Rupees.</i>	
I. Land Revenue	...	...	—81
Do. Inter-Provincial adjustments	...	...	—37
IX. Forests	...	...	+43
XVIII. Marine	...	...	—26
<i>Expenditure Heads.</i>			
11. Forests	...	...	+95
24. Medical	...	...	+74
30. Stationery and printing	...	...	+77
Civil Works	...	...	+21
P. W. D. nett charges	...	...	+45

3. The Accountant General is requested to state the cause of the great difference between the preliminary and final accounts of *I Land Revenue*, amounting for the combined Imperial and Provincial head to Rs. 3,25,000.

4. It appears that the Inter-Provincial adjustments on account of Burmese convicts amounted to Rs. 30,000. It had been reckoned that some 70,000 would have been realized for 1886-7 and 1887-8 and credited in the accounts of the latter year, and the Government desire to be informed whether the adjustments have been only partly carried out as yet.

5. The delay in booking expenditure amounting to Rs. 1,69,000 under 11 Forests, and 24 Medical should be explained.

(True Extract.)

J. F. PRICE,
Ag. Chief Secretary.

To the Accountant General.
" Examiner, Public Works Accounts.
" Public Works Department.

Govt. of {1888} Madras.

FINANCIAL.

Recorded.

sgd W.L.C.B.
S.W.

Issued

Recd.

Encl.

6th October 1888, No. 766.

OCTOBER.

Provincial Services.

Passing order on the final accounts for March 1888.

with order

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.					
	Works for which neither Capital nor Revenue accounts are kept.				Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.			
					Capital.		Revenue.					
	During the year up to date.				During the year up to date.		During the year up to date.		During the year up to date.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Final heads—												
Works, extensions and improvements	2,84,579	13	9	2,05,015	7	7	15,399	10	1	1,26,152	2	9
Maintenance and repairs	9,71,844	7	7	..	..	..	1,57,455	1	5	2,02,749	1	11
Compensation	..	..	..	..	..	..	..	..	..	..	..	..
Establishment	4,48,948	9	2	63,825	0	0	47,757	0	0	73,091	0	0
Tools and plant	14,324	11	8	6,964	7	1	3,004	7	1	4,709	0	0
Profit and loss	..	..	..	..	..	..	..	..	..	90	1	7
Refunds of revenue	..	..	..	..	..	..	1,623	12	3	..	..	..
Total Final heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Debits to Suspense heads—												
Stock purchases and sales	..	..	..	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Credits to Suspense heads—												
Stock purchases and sales	..	..	..	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Deduct—												
Receipts on Capital account ..	..	..	..	74	13	0	..	..	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10	4,06,791	6	3
Deduct—												
Debits to the Indian Books by credits to “Expenditure in England” for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10	4,06,791	6	3

ABSTRACT OF ABOVE.

		During the year up to date.	
		RS.	A. P.
Irrigation and Navigation works	..	22,20,667	10 8
Agricultural works	..	4,06,791	6 3
Total as per Account-current ..	..	26,27,459	0 11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.		
	Works for which neither Capital nor Revenue accounts are kept.	Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.			
		Capital.		Revenue.					
		During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Final heads—									
Works, extensions and improvements	2,84,579	13	9	2,05,015	7	7	15,399	10	1
Maintenance and repairs	9,71,844	7	7	..	..	..	1,57,455	1	5
Compensation	..	..	..	..	..	..	..	..	..
Establishment	4,48,948	9	2	63,825	0	0	47,757	0	0
Tools and plant	14,324	11	8	6,964	7	1	3,004	7	1
Profit and loss	..	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	..	..	1,623	12	3
Total Final heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Debits to Suspense heads—									
Stock purchases and sales	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Credits to Suspense heads—									
Stock purchases and sales	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Deduct—									
Receipts on Capital account ..	..	..	..	74	13	0	..	..	..
Net expenditure in India and in England against grant	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10
Deduct—									
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10
	</								

ABSTRACT OF ABOVE.

	During the year up to date.					
	RS.	A.	P.	RS.	A.	P.
Irrigation and Navigation works	..	..	..	..	..	..
Agricultural works	..	..	..	..	..	..
Total as per Account-current ..	22,20,667	10	8	4,06,791	6	3

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.	
	Works for which neither Capital nor Revenue accounts are kept.			Works for which Capital and Revenue accounts are kept.			Works for which neither Capital nor Revenue accounts are kept.	
				Capital.	Revenue.			
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.				
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Final heads—								
Works, extensions and improvements	2,84,579	13 9	2,05,015	7 7	15,399	10 1	1,26,152	2 9
Maintenance and repairs	9,71,844	7 7	..	..	1,57,455	1 5	2,02,749	1 11
Compensation	..	..	..	..	..	..	..	..
Establishment	4,48,948	9 2	63,825	0 0	47,757	0 0	73,091	0 0
Tools and plant	14,324	11 8	6,964	7 1	3,004	7 1	4,709	0 0
Profit and loss	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	1,623	12 3	90	1 7
Total Final heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Debits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Credits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices (as per Schedule E). ..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Receipts on Capital account ..	..	..	74	13 0	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3

ABSTRACT OF ABOVE.

	During the year up to date.	
	RS. A. P.	RS. A. P.
Irrigation and Navigation works	22,20,667 10 8	
Agricultural works	4,06,791 6 3	
Total as per Account-current ..	26,27,459 0 11	

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.					
	Works for which neither Capital nor Revenue accounts are kept.			Works for which Capital and Revenue accounts are kept.			Works for which neither Capital nor Revenue accounts are kept.					
				Capital.	Revenue.							
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
Final heads—												
Works, extensions and improvements	2,84,579	13	9	2,05,015	7	7	15,399	10	1	1,26,152	2	9
Maintenance and repairs	9,71,844	7	7	..	..	..	1,57,455	1	5	2,02,749	1	11
Compensation	..	..	..	63,825	0	0	47,757	0	0	73,091	0	0
Establishment	4,48,948	9	2	6,964	7	1	3,004	7	1	4,709	0	0
Tools and plant	14,324	11	8	..	..	..	..	..	..	90	1	7
Profit and loss	..	..	..	..	..	..	1,623	12	3	..	..	..
Refunds of revenue	..	..	..	..	..	..	..	..	..	..	..	..
Total Final heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Debits to Suspense heads—												
Stock purchases and sales	..	..	..	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Credits to Suspense heads—												
Stock purchases and sales	..	..	..	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Deduct—												
Receipts on Capital account ..	..	..	..	74	13	0	..	..	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10	4,06,791	6	3
Deduct—												
Debits to the Indian Books by credits to “Expenditure in England” for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10	4,06,791	6	3

ABSTRACT OF ABOVE.

	During the year up to date.					
	RS.	A.	P.	RS.	A.	P.
Irrigation and Navigation works	22,20,667	10	8	..	..	..
Agricultural works	4,06,791	6	3	..	..	..
Total as per Account-current ..	26,27,459	0	11	..	..	..

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.			Agricultural Works.
	Works for which neither Capital nor Revenue accounts are kept.	Works for which Capital and Revenue accounts are kept.		Works for which neither Capital nor Revenue accounts are kept.
		Capital.	Revenue.	
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Final heads—				
Works, extensions and improvements	2,84,579 13 9	2,05,015 7 7	15,399 10 1	1,26,152 2 9
Maintenance and repairs	9,71,844 7 7	..	1,57,455 1 5	2,02,749 1 11
Compensation	..	..	..	..
Establishment	4,48,948 9 2	63,825 0 0	47,757 0 0	73,091 0 0
Tools and plant	14,324 11 8	6,964 7 1	3,004 7 1	4,709 0 0
Profit and loss	..	..	..	..
Refunds of revenue	..	..	1,623 12 3	90 1 7
Total Final heads ..	17,19,697 10 2	2,75,804 14 8	2,25,239 14 10	4,06,791 6 3
Debits to Suspense heads—				
Stock purchases and sales	..	..	..	..
Stock	..	..	..	..
Miscellaneous advances	..	..	..	..
London invoices	..	..	..	..
London stores	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..
Total Final and Suspense heads ..	17,19,697 10 2	2,75,804 14 8	2,25,239 14 10	4,06,791 6 3
Credits to Suspense heads—				
Stock purchases and sales	..	..	..	..
Stock	..	..	..	..
Miscellaneous advances	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..
London stores	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..
Remainder ..	17,19,697 10 2	2,75,804 14 8	2,25,239 14 10	4,06,791 6 3
Deduct—				
Receipts on Capital account ..	..	74 13 0	..	..
Net expenditure in India and in England against grant	17,19,697 10 2	2,75,730 1 8	2,25,239 14 10	4,06,791 6 3
Deduct—				
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..
Net expenditure in India against budget grants	17,19,697 10 2	2,75,730 1 8	2,25,239 14 10	4,06,791 6 3

ABSTRACT OF ABOVE.

	During the year up to date.	
	RS.	A. P.
Irrigation and Navigation works	22,20,667	10 8
Agricultural works	4,06,791	6 3
Total as per Account-current ..	26,27,459	0 11

Expenditure against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Hheads of Account.	Irrigation and Navigation Works.				Agricultural Works.			
	Works for which neither Capital nor Revenue accounts are kept.		Works for which Capital and Revenue accounts are kept.					
	Capital.	Revenue.	Capital.	Revenue.				
During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.			
RS.	A. P.	RS.	A. P.	RS.	A. P.			
Final heads—								
Works, extensions and improvements	2,84,579	13 9	2,05,015	7 7	15,399	10 1	1,26,152	2 9
Maintenance and repairs	9,71,844	7 7	..	..	1,57,455	1 5	2,02,749	1 11
Compensation	..	..	..	..	..	..	..	..
Establishment	4,48,948	9 2	63,825	0 0	47,757	0 0	73,091	0 0
Tools and plant	14,324	11 8	6,964	7 1	3,004	7 1	4,709	0 0
Profit and loss	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	1,623	12 3	90	1 7
Total Final heads	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Debits to Suspense heads—	..	..	..	..	..	..	..	..
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total debits to Suspense heads	..	..	..	..	..	..	..	..
Total Final and Suspense heads	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Credits to Suspense heads—	..	..	..	..	..	..	..	..
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices (as per Schedule E)	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total credits to Suspense heads	..	..	..	..	..	..	..	..
Remainder	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Deduct—	..	..	..	..	..	..	..	..
Receipts on Capital account	..	..	74	13 0	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3
Deduct—	..	..	..	..	..	..	..	..
Debits to the Indian Works by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Hheads of Account.	Irrigation and Navigation Works.						Agricultural Works.	
	Works for which neither Capital nor Revenue accounts are kept.		Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.	
			Capital.		Revenue.			
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Final heads—								
Works, extensions and improvements	2,84,579	13 9	2,05,015	7 7	15,399	10 1	1,26,152	2 9
Maintenance and repairs	9,71,844	7 7	..	..	1,57,455	1 5	2,02,749	1 11
Compensation	..	..	..	..	..	..	..	..
Establishment	4,48,948	9 2	63,825	0 0	47,757	0 0	73,091	0 0
Tools and plant	14,324	11 8	6,964	7 1	3,004	7 1	4,709	0 0
Profit and loss	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	1,623	12 3	90	1 7
Total Final heads	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Debits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total debits to Suspense heads	..	..	..	..	..	..	..	..
Total Final and Suspense heads	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Credits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices (as per Schedule E)	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total credits to Suspense heads	..	..	..	..	..	..	..	..
Remainder	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Receipts on Capital account	..	..	74	13 0	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Debits to the Indian Books by credits to “Expenditure in England” for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3

ABSTRACT OF ABOVE.

		During the year up to date.	
		RS.	A. P.
Irrigation and Navigation works	..	22,20,667	10 8
Agricultural works	..	4,06,791	6 3
Total as per Account-current	..	26,27,459	0 11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.	
	Works for which neither Capital nor Revenue accounts are kept.		Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.	
			Capital.		Revenue.			
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Final heads—								
Works, extensions and improvements	2,84,579	13 9	2,05,015	7 7	15,399	10 1	1,26,152	2 9
Maintenance and repairs	9,71,844	7 7	..	..	1,57,455	1 5	2,02,749	1 11
Compensation	..	..	..	..	..	..	..	..
Establishment	4,48,948	9 2	63,825	0 0	47,757	0 0	73,091	0 0
Tools and plant	14,324	11 8	6,964	7 1	3,004	7 1	4,709	0 0
Profit and loss	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	1,623	12 3	..	90 1 7
Total Final heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Debits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Credits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices (as per Schedule E)	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Receipts on Capital account ..	..	..	74 13 0	..	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Debits to the Indian Books by credits to “Expenditure in England” for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3

ABSTRACT OF ABOVE.

	During the year up to date.	
	RS. A. P.	RS. A. P.
Irrigation and Navigation works	22,20,667 10 8	22,20,667 10 8
Agricultural works	4,06,791 6 3	4,06,791 6 3
Total as per Account-current	26,27,459 0 11	26,27,459 0 11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.					
	Works for which neither Capital nor Revenue accounts are kept.	Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.						
		Capital.		Revenue.								
		During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
Final heads—												
Works, extensions and improvements	2,84,579	13	9	2,05,015	7	7	15,399	10	1	1,26,152	2	9
Maintenance and repairs	9,71,844	7	7	..	..	..	1,57,455	1	5	2,02,749	1	11
Compensation	..	..	..	63,825	0	0	47,757	0	0	73,091	0	0
Establishment	4,48,948	9	2	6,964	7	1	3,004	7	1	4,709	0	0
Tools and plant	14,324	11	8	..	..	..	..	..	..	..	..	..
Profit and loss	..	..	..	..	..	..	1,623	12	3	90	1	7
Refunds of revenue	..	..	..	..	..	..	..	..	..	..	..	..
Total Final heads	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Debits to Suspense heads—												
Stock purchases and sales	..	..	..	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..	..	..	..
Total debits to Suspense heads	..	..	..	..	..	..	..	..	..	..	..	..
Total Final and Suspense heads	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Credits to Suspense heads—												
Stock purchases and sales	..	..	..	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..	..	..	..
London invoices (as per Schedule E)	..	..	..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..	..	..	..
Total credits to Suspense heads	..	..	..	..	..	..	..	..	..	..	..	..
Remainder	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10	4,06,791	6	3
Deduct—												
Receipts on Capital account	..	..	..	74	13	0	..	..	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10	4,06,791	6	3
Deduct—												
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10	4,06,791	6	3

ABSTRACT OF ABOVE.										During the year up to date.		
										RS.	A.	P.
Irrigation and Navigation works	..	..	..	..	..	..	..	..	..	22,20,667	10	8
Agricultural works	..	..	..	..	..	..	..	..	..	4,06,791	6	3
Total as per Account-current	..	..	..	..	..	..	..	..	..	26,27,459	0	11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.		
	Works for which neither Capital nor Revenue accounts are kept.			Works for which Capital and Revenue accounts are kept.			Works for which neither Capital nor Revenue accounts are kept.		
				Capital.	Revenue.				
	During the year up to date.	During the year up to date.		During the year up to date.		During the year up to date.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Final heads—									
Works, extensions and improvements	2,84,579	13	9	2,05,015	7	7	15,399	10	1
Maintenance and repairs	9,71,844	7	7	..	..	1,57,455	1	5	..
Compensation	..	..	..	..	..	..	..	..	..
Establishment	4,48,948	9	2	63,825	0	0	47,757	0	0
Tools and plant	14,324	11	8	6,964	7	1	3,004	7	1
Profit and loss	..	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	..	1,623	12	3	..
Total Final heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Debits to Suspense heads—									
Stock purchases and sales	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Credits to Suspense heads—									
Stock purchases and sales	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Deduct—									
Receipts on Capital account ..	..	..	..	74	13	0	..	..	..
Net expenditure in India and in England against grant	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10
Deduct—									
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10

ABSTRACT OF ABOVE.

	During the year up to date.	
	RS.	A. P.
Irrigation and Navigation works	22,20,667	10 8
Agricultural works	4,06,791	6 3
Total as per Account-current ..	26,27,459	0 11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.	
	Works for which neither Capital nor Revenue accounts are kept.	Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.		
		Capital.		Revenue.				
		During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Final heads—								
Works, extensions and improvements	2,84,579	13 9	2,05,015	7 7	15,399	10 1	1,26,152	2 9
Maintenance and repairs	9,71,844	7 7	..	..	1,57,455	1 5	2,02,749	1 11
Compensation	..	..	63,825	0 0	47,757	0 0	73,091	0 0
Establishment	4,48,948	9 2	6,964	7 1	3,004	7 1	4,709	0 0
Tools and plant	14,324	11 8	..	..	..	..	..	..
Profit and loss	..	..	..	..	1,623	12 3	90	1 7
Refunds of revenue	..	..	..	..	..	..	..	..
Total Final heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Debits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Credits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Receipts on Capital account ..	..	..	74	13 0	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3

ABSTRACT OF ABOVE.		During the year up to date.	
		RS.	A. P.
Irrigation and Navigation works		22,20,667	10 8
Agricultural works		4,06,791	6 3
Total as per Account-current ..		26,27,459	0 11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.			Agricultural Works.
	Works for which neither Capital nor Revenue accounts are kept.	Works for which Capital and Revenue accounts are kept.		Works for which neither Capital nor Revenue accounts are kept.
		Capital.	Revenue.	
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.
Final heads—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Works, extensions and improvements	2,84,579 13 9	2,05,015 7 7	15,399 10 1	1,26,152 2 9
Maintenance and repairs	9,71,844 7 7	..	1,57,455 1 5	2,02,749 1 11
Compensation	..	..	..	..
Establishment	4,48,948 9 2	63,825 0 0	47,757 0 0	73,091 0 0
Tools and plant	14,324 11 8	6,964 7 1	3,004 7 1	4,709 0 0
Profit and loss	..	..	..	..
Refunds of revenue	..	..	1,623 12 3	90 1 7
Total Final heads ..	17,19,697 10 2	2,75,804 14 8	2,25,239 14 10	4,06,791 6 3
Debits to Suspense heads—				
Stock purchases and sales	..	..	..	..
Stock	..	..	..	..
Miscellaneous advances	..	..	..	..
London invoices	..	..	..	..
London stores	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..
Total Final and Suspense heads ..	17,19,697 10 2	2,75,804 14 8	2,25,239 14 10	4,06,791 6 3
Credits to Suspense heads—				
Stock purchases and sales	..	..	..	..
Stock	..	..	..	..
Miscellaneous advances	..	..	..	..
London invoices (as per Schedule E). ..	..	..	..	..
London stores	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..
Remainder ..	17,19,697 10 2	2,75,804 14 8	2,25,239 14 10	4,06,791 6 3
Deduct—				
Receipts on Capital account ..	..	74 13 0	..	..
Net expenditure in India and in England against grant	17,19,697 10 2	2,75,730 1 8	2,25,239 14 10	4,06,791 6 3
Deduct—				
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..
Net expenditure in India against budget grants	17,19,697 10 2	2,75,730 1 8	2,25,239 14 10	4,06,791 6 3

ABSTRACT OF ABOVE.

	During the year up to date.	
	RS.	A. P.
Irrigation and Navigation works	22,20,667	10 8
Agricultural works	4,06,791	6 3
Total as per Account-current ..	26,27,459	0 11

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.		
	Works for which neither Capital nor Revenue accounts are kept.			Works for which Capital and Revenue accounts are kept.			Works for which neither Capital nor Revenue accounts are kept.		
				Capital.		Revenue.			
	During the year up to date.			During the year up to date.		During the year up to date.	During the year up to date.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Final heads—									
Works, extensions and improvements	2,84,579	13	9	2,05,015	7	7	15,399	10	1
Maintenance and repairs	9,71,844	7	7	..	..	..	1,57,455	1	5
Compensation	..	..	..	..	..	..	..	..	..
Establishment	4,48,948	9	2	63,825	0	0	47,757	0	0
Tools and plant	14,324	11	8	6,964	7	1	3,004	7	1
Profit and loss	..	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	..	..	1,623	12	3
Total Final heads	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Debits to Suspense heads—									
Stock purchases and sales	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..
Total debits to Suspense heads	..	..	..	..	..	..	..	..	..
Total Final and Suspense heads	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Credits to Suspense heads—									
Stock purchases and sales	..	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..	..
London invoices (as per Schedule E).	..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..	..
Total credits to Suspense heads	..	..	..	..	..	..	..	..	..
Remainder	17,19,697	10	2	2,75,804	14	8	2,25,239	14	10
Deduct—									
Receipts on Capital account	..	..	..	74	13	0	..	..	..
Net expenditure in India and in England against grant	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10
Deduct—									
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10	2	2,75,730	1	8	2,25,239	14	10

ABSTRACT OF ABOVE.

	During the year up to date.					
	RS.	A.	P.	RS.	A.	P.
Irrigation and Navigation works	..	..	..	..	..	..
Agricultural works	..	..	..	..	..	..
Total as per Account-current	26,27,459	0	11	..	..	..

EXPENDITURE against the Budget Grant for Minor Works and Navigation during the year 1887-88.

Heads of Account.	Irrigation and Navigation Works.						Agricultural Works.	
	Works for which neither Capital nor Revenue accounts are kept.		Works for which Capital and Revenue accounts are kept.				Works for which neither Capital nor Revenue accounts are kept.	
			Capital.		Revenue.			
	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.	During the year up to date.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Final heads—								
Works, extensions and improvements	2,84,579	13 9	2,05,015	7 7	15,399	10 1	1,26,152	2 9
Maintenance and repairs	9,71,844	7 7	..	..	1,57,455	1 5	2,02,749	1 11
Compensation	..	..	..	..	..	..	..	..
Establishment	4,48,948	9 2	63,825	0 0	47,757	0 0	73,091	0 0
Tools and plant	14,324	11 8	6,964	7 1	3,004	7 1	4,709	0 0
Profit and loss	..	..	..	..	..	..	..	..
Refunds of revenue	..	..	..	..	1,623	12 3	90	1 7
Total Final heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Debits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total debits to Suspense heads ..	..	..	..	..	..	..	..	..
Total Final and Suspense heads ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Credits to Suspense heads—								
Stock purchases and sales	..	..	..	..	..	..	..	..
Stock	..	..	..	..	..	..	..	..
Miscellaneous advances	..	..	..	..	..	..	..	..
London invoices (as per Schedule E) ..	..	..	..	..	..	..	..	..
London stores	..	..	..	..	..	..	..	..
Total credits to Suspense heads ..	..	..	..	..	..	..	..	..
Remainder ..	17,19,697	10 2	2,75,804	14 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Receipts on Capital account ..	..	..	74	13 0	..	..	..	..
Net expenditure in India and in England against grant	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3
Deduct—								
Debits to the Indian Books by credits to "Expenditure in England" for value of English stores received and other items charged off in England (as per Schedule F)	..	..	..	..	..	..	..	..
Net expenditure in India against budget grants	17,19,697	10 2	2,75,730	1 8	2,25,239	14 10	4,06,791	6 3

ABSTRACT OF ABOVE.

		During the year up to date.	
		RS.	A. P.
Irrigation and Navigation works		22,20,667	10 8
Agricultural works		4,06,791	6 3
Total as per Account-current ..	..	26,27,459	0 11

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers :—

From MAJOR C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Financial Department, dated Madras, 10th September 1888, No. 1131-X.

With reference to G.O., Public Works Department, No. 2581-W., dated 28th September 1887, I have the honor to forward herewith copies of the following detailed statements showing the revenue and expenditure under Provincial Public Works (including Irrigation and Railways) as furnished to the Accountant-General, Madras, for the year 1887-88 :—

1. Detail of revenue in Public Works Department, Provincial Revenue Receipts.
2. Provincial outlay on account of Railway Surveys.
3. Detail of expenditure in Public Works Department, for minor works and Navigation.
4. Detail of revenue in Public Works Department, for minor works and Navigation for which Capital and Revenue Accounts are kept.
5. Detail of Provincial Services expenditure in Public Works Department, (proper).

STATEMENT.

Statement showing the Detail of Revenue in Public Works

Divisions.	Rents of Quarters for Officers the returns from which are expected to yield a profit.			Rents of Quarters for Officers the returns from which are not expected to yield any interest on cost of construction.			Casual rents of Buildings.			Sales of Buildings.			Sales of Tools and Plant.			Sales of Produce.		
	1			2			3			4			6			7		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Architect	1,650	0	0													1,434	8	8
Buckingham Canal																		
Bellary				473	10	0							1,693	15	4			
Chengleput							220	0	0				63	4	11	8	13	0
Coimbatore													419	12	6	3	9	0
Cuddapah	454	8	1	249	7	5							114	13	2	63	13	5
Godavari Central				16	5	4	25	1	3				39	14	11			
Do. Eastern	1,772	10	8	108	3	4	96	0	0							375	15	8
Do. Western	728	12	2										17	12	4			
Ganjam	77	7	3				102	5	10				5	4	9	57	0	0
Do. Special Deputy Col- lector																		
Kistna Eastern	1,215																	
Do. Western																5	11	8
Kurnool							367	10	4									
Madura	132	15	1				200	0	0	32	13	9	185	2	7			
Negapatam				155	13	5							1,749	4	11			
Nellore							385	0	0				29	15	3	22	9	8
North Arcot	428	7	6				89	10	10	50	2	0	157	8	3	19	0	0
Nilgiri				24	0	0							55	8	3			
Periar Project	3,600	0	0	1,453	8	2	360	0	0				84	14	0			
Presidency																		
Ramnad				668	6	2	88	0	0	81	4	0	12	7	6	170	14	0
Stores, (Public Works)	90	0	0										1	0	0			
South Arcot													18,504	1	0			
Tanjore	740	0	6	7	0	0				10,000	0	0	289	7	0	0	6	0
Tinnevely													962	14	10	5	3	11
Trichinopoly	150	0	0	15	0	0				8	10	0	571	1	1	0	4	0
West Coast				90	0	0							612	2	9	8	1	0
Workshop, Dowlaishwaram	83	5	4	577	7	2							44	2	0	84	10	0
Do. Presidency																		
Vizagapatam				3	5	4							5	0	0			
Examiner's Division	14,831	3	5	3,970	2	3	332	10	3									
Total...	25,954	6	0	7,764	4	7	2,266	6	3	10,172	13	9	25,619	7	4	2,260	8	0

Department (Provincial Revenue Receipts) for the year 1887-1888.

Sales of old Materials.	Value of Materials received from old Buildings.			Recoveries of deferred fees from students of the Royal Indian Civil Engineering College.	Receipts from self-supporting Workshops.	Tolls on Roads.	Ferry Receipts.	Un-claimed Deposits.	Fines, Refunds and Miscellaneous.	Total.
8	9			11	12	13	14	15	16	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
474 4 2	146 14 0								3,049 11 10	6,755 6 8
30 0 0									36 3 6	36 3 6
193 7 3									3 7 9	2,201 1 1
427 0 6									58 10 1	544 3 3
5 9 9									133 9 9	1,687 15 3
									91 6 6	317 1 2
									34 15 0	74 13 11
						106 8 0			404 2 9	2,863 8 5
									70 3 8	816 12 2
									24 10 0	266 11 10
28 0 0									1,025 12 6	2,240 12 6
									36 1 3	437 7 3
	263 10 0								18 2 10	569 2 3
38 2 2	35 3 0								66 15 0	2,101 13 4
124 12 9	11 4 0				512 4 0				52 3 0	563 1 1
247 1 6									64 6 9	1,457 8 1
85 13 0									8 14 0	287 7 9
									1,318 0 5	6,902 3 7
794 6 7										
									1,442 6 9	3,257 13 0
									11 0 0	102 0 0
22 14 0									1,997 12 7	20,501 13 7
600 12 0	20 0 0								68 7 6	11,128 3 0
441 0 8								40 0 0	200 3 1	1,829 1 10
25 12 4									127 14 0	1,313 13 9
651 1 0			500 0 0						73 7 0	809 7 1
					64 2 10				33 2 5	1,973 11 11
168 3 0					16,581 2 6				13 2 0	77 4 10
6 2 0									177 3 3	16,926 8 9
									4 6 0	18 13 4
									74 15 7	19,059 0 4
4,364 6 8	476 15 0	500 0 0	17,157 9 4	106 8 0				40 0 0	10,437 11 7	1,07,121 0 6

Total Rs...	7	13	6
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Total as per Account-current ...	26,22,014	10	4
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Division.	Water Rates from Irrigation.	Owner's Rates on Irrigation Land.	Miscellaneous Receipts by sales of water.	Water supply of towns.	Receipts from Plantation.		Receipts from other canal produce.		Water power.	Navigation receipts.		Rents of Buildings.	Fines.	Miscellaneous.	TOTAL.
					RS.	A. P.	RS.	A. P.		RS.	A. P.				
XXX. MINOR WORKS AND NAVIGATION.															
PROVINCIAL.															
<i>Works for which Capital and Revenue Accounts are kept.</i>															
Chembrambakun Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Palar ancient system	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pelandoral anicut	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Buckingham Canal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras water supply and Irrigation Extension Project	...	...	...	9,385 0 0	...	...	...	5014 0 0	...	...	...	...	...	...	...
Vadaranerri Canal	...	...	...	...	...	...	...	4 5 0	...	...	...	...	...	...	...
TOTAL...	...	...	...	9,385 0 0	...	1 6 0	2,805 9 8	...	...	...	...	...	...	...	...
Works for which Capital and Revenue Accounts are not kept.															
Bellary District	...	...	...	...	...	...	...	157 4 8	...	...	...	...	...	...	...
Chengleput	...	...	...	...	...	...	...	252 11 0	...	...	...	...	...	...	...
Coimbatore	...	...	...	...	...	...	...	2,124 11 2	...	...	...	...	...	...	...
Godavery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna	...	...	...	...	...	...	...	42 13 6	...	...	...	...	...	...	...
Madura	...	...	...	...	...	...	...	81 14 3	...	...	...	...	...	...	...
Nellore	...	...	...	...	...	...	...	825 410	...	...	...	...	...	...	...
North Arcot	...	...	...	...	...	...	...	632 1 3	...	...	...	...	...	...	...
South Arcot	...	...	...	...	...	...	...	1,142 5 0	...	...	...	...	...	...	...
Tanjore	...	...	...	...	...	...	...	910 4 0	...	...	...	...	...	...	...
Tinnevely	...	...	...	...	...	...	...	2,626 4 2	...	...	...	...	...	...	...
Tritchinopoly	...	...	...	...	...	...	...	557 7 3	...	...	...	...	...	...	...
Total	...	...	...	...	...	1,016 7 9	8,930 4 8	...	...	...	...	...	...	...	...
Agricultural.															
Coimbatore District	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Godavery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tritchinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Provincial															

Expenditure against Provincial budget grant during the year 1887-88.

Final heads—	RS.	A.	P.
Original works	10,24,738	4	10
Repairs	2,73,399	14	9
Establishment	5,83,106	2	0
Tools and plant	50,220	3	3
Profit and loss	216	11	10

Total final heads ... 19,31,681 4 8

Debits to suspense heads—

Stock purchases and sales	1,51,381	15	7
Stock	6,45,393	0	10
Workshops manufacture suspense	1,36,847	15	8
Miscellaneous advances	1,46,241	13	11
London invoices	1,42,265	1	11
London stores	56,881	8	0

Total debits to suspense heads... 12,79,011 7 11

Total final and suspense heads... 32,10,692 12 7

Credits to suspense heads—

Stock purchases and sales	1,47,573	12	10
Stock	6,48,223	2	5
Workshops manufacture suspense	1,40,322	6	6
Miscellaneous advances	1,35,536	2	9
London invoices (as per Schedule E)	1,39,616	4	0
London stores	56,830	13	11

Total credits to suspense heads ... 12,68,102 10 5

Net expenditure in India and in England against grant. 19,42,590 2 2

Deduct—Debits to the Indian books by credits to “Expenditure in England” for value of English stores received and other items charged off in England (as per Schedule F)

Net expenditure in India against Budget grant... 19,42,590 2 2

From E. D. KELLNER, Esq., Officiating Accountant-General, to the Chief Secretary to Government, Financial Department, dated Fort St. George, 15th September 1888, No. $\frac{B.J.H.}{10}$

The following statements are forwarded with reference to G.O., Financial, No. 41, dated 8th January 1880.

Account of the Provincial Revenue and Expenditure of the
RECEIPTS.

PROVINCIAL SERVICES.	Current Month.		Progressive Total.		Budget Estimate.
	Rs.	A. P.	Rs.	A. P.	Rs.
To Sundry Revenue Heads as detailed—					
I. Land Revenue	60,75,672	14 3	155,30,780	4 3	149,19,000
III. Salt	34,814	4 2	1,44,319	3 4	1,47,000
IV. Stamps	4,12,096	8 9	44,78,702	2 4	44,25,000
V. Excise	2,44,239	5 9	24,34,724	6 10	22,00,000
VII. Customs	2,697	9 2	27,279	7 1	24,000
VIII. Assessed Taxes	72,538	0 7	7,64,280	5 7	6,30,000
IX. Forest	2,70,935	11 6	13,74,919	12 10	14,90,000
X. Registration	38,348	2 2	4,58,809	10 10	4,33,000
XII. Interest	...	...	2,342	2 0	3,000
XIII. Post Office	38,950	0 8	4,57,878	2 6	3,86,000
XVI A. Law and Justice, Courts of Law	23,186	3 0	1,49,068	13 6	1,93,000
XVI B. Law and Justice—Jails	40,526	3 0	3,62,275	14 6	3,58,900
XVII. Police	21,799	14 6	13,846	0 6	5,000
XVIII. Marine	21,284	14 1	1,62,808	3 8	1,94,000
XIX. Education	21,790	8 2	1,14,982	0 9	1,26,000
XX. Medical	1,541	7 0	90,224	15 8	1,64,000
XXI. Scientific and other Minor Depts.	8,686	6 11	35,461	4 3	25,000
XXII. Superannuations	13,311	12 6	88,403	12 0	80,000
XXIII. Stationery and Printing	25,404	1 8	1,21,910	8 0	72,000
XXV. Miscellaneous	...	...	...	...	...
Total Ordinary Receipts as per Civil Books	73,24,224	2 10	2,68,08,017	1 11	25,874,000
To Public Works Receipts—					
Ordinary (Civil)	5,360	12 0	20,813	1 6	5,000
To Receipts under Adjusting Heads—					
From Local Funds (Act V of 1884) on account of Local Fund	1,482	6 5	18,998	5 5	...
Audit Clerks	191	15 10	60,779	15 2	...
Local Fund Audit on account of Education	13,472	0 0	13,680	0 0	...
Do. do. on account of the proportionate cost of the Medical College	19,292	0 0	19,500	0 0	...
Local Fund Audit on account of Inspecting Sanitary Agency	2,508	0 0	558	0 0	...
Local Fund Audit on account of the Outlet's Establishment in the Medical Storekeeper's Office	9,577	2 8	2,525	0 0	...
Local Fund Audit on account of Medical Reserve Staff	4,593	2 10	64,437	8 5	...
Do. do. on account of Supplies from the Medical Depot	17,140	12 1	17,140	12 1	...
Local Fund Audit on account of Lunatic Asylum	134	0 7	1,506	8 2	...
Do. do. on account of Stationery supplied or purchased for Local Fund Audit Clerks, &c.	1,878	6 4	8,322	0 10	...
Local Fund Audit on account of Printing work executed by Government Presses	6,189	0 0	6,189	0 0	...
Local Fund Account on account of Pensions, &c., of controlling establishments	10,443	14 6	20,117	8 10	...
Local Fund Audit on account of the Imperial Expenditure incurred on Local Fund Works during the Famine	...	...	15	10 7	...
Local Fund Audit on account of Public Works	...	...	...	...	...
Refund of Contribution drawn by the Local Fund Board on account of Education	36,933	0 0	36,933	0 0	...
From Local Funds on account of the Controlling Establishment at the Presidency	920	3 6	920	3 6	...
Repayment of Contribution made to certain Local Funds to wipe off deficits in previous years	1,07,615	4 8	2,71,623	9 0	2,85,000
Total	74,37,200	3 6	271,00,453	12 5	261,64,000
Public Works in charge of Public Works Officers—					
Ordinary	1,07,121	0 6	1,07,121	0 6	93,000
Minor Works and Navigation	1,00,302	12 7	1,00,302	12 7	82,000
Railway Surveys	...	...	...	...	...
Telegraph	...	...	...	...	...
Total	2,07,423	13 1	2,07,423	13 1	1,75,000
Total	76,44,624	0 7	273,07,877	9 6	263,39,000

* Vide Statement of Adjustment of Provincial Proportion of Land Revenue for 1887-88 accompanying.

Government of Madras, for the month of March 1888.

DISBURSEMENTS.

PROVINCIAL SERVICES.	Current Month.		Progressive Total.		Budget Grant.
	Rs.	A. P.	Rs.	A. P.	Rs.
By Sundry Charge Heads as detailed—					
1. Refunds and Drawbacks	9,152	7 3	1,10,653	2 3	91,000
3. Land Revenue	4,51,184	7 1	46,44,915	5 11	49,37,000
6. Stamps	10,132	0 1	1,15,568	5 7	110,000
7. Excise	60,791	10 0	60,867	8 0	64,000
9. Customs	15,349	4 2	1,61,213	12 0	1,69,000
10. Assessed Taxes	681	4 9	16,743	15 2	18,000
11. Forest	2,19,212	0 10	11,26,524	11 4	12,40,000
12. Registration	24,749	3 11	3,10,631	13 6	3,18,000
15. Post Office	8,854	11 9	1,06,283	8 8	1,07,000
18. General Administration	75,823	15 0	9,64,253	12 0	10,32,000
19a. Law and Justice, Courts of Law	3,45,302	10 9	39,88,778	6 2	40,43,000
19b. Law and Justice, Jails	75,335	6 11	8,62,990	0 7	9,01,000
20. Police	3,57,418	13 5	37,92,958	10 9	38,14,000
21. Marine	2,210	2 3	26,738	3 9	19,000
22. Education	1,63,557	15 10	12,50,064	9 5	11,69,000
24. Medical	1,66,061	5 11	11,50,849	15 7	11,88,000
25. Political	4,072	2 5	81,444	8 6	84,000
26. Scientific and other Minor Departments	66,851	14 8	3,63,827	2 0	3,76,000
29. Superannuations	89,539	11 0	10,77,972	2 4	10,29,000
30. Stationery and Printing	5,85,880	8 8	8,98,165	6 4	7,52,000
32. Miscellaneous	15,012	4 0	1,62,504	14 9	3,17,000
33. Famine Relief	89	5 2	669	8 7	10,000
Total Ordinary Charges as per Civil Books	27,38,940	6 8	212,74,619	7 2	217,88,000
By Public Works Charges—					
Ordinary (Civil)	32,177	12 6	85,000	15 10	86,000
By Disbursements under Adjusting Heads—					
To Local Funds (Act V of 1884) for Education	49,557	3 9	1,12,498	0 4	...
Do. do. Miscellaneous	3,785	13 4	42,725	8 5	...
Do. do. Public Works	5,365	0 0	1,68,030	6 0	...
Do. do. Pound Surplus	400	0 0	40,184	12 2	...
Refund of Contribution to Local Fund Boards on account of Educations, Medical College, Medical Reserve Staff and Sanitary Inspection	...	...	524	0 0	...
Total	59,108	1 1	3,63,962	4 11	2,68,000
Total	28,30,226	4 3	217,23,582	11 11	221,42,000
Public Works in charge of Public Works Officers—					
Ordinary	19,42,590	2 2	19,42,590	2 2	17,07,000
Minor Works and Navigation	26,22,014	10 4	26,22,014	10 4	26,51,000
Railway Surveys	7	13 6	7	13 6	...
Telegraph	...	0 0	...	...	...
Total	45,64,612	10 0	45,64,612	10 0	43,58,000
Total	73,94,838	14 3	262,88,195	5 11	235,00,000

Memorandum showing the balances of Provincial Services (Proper), Cattle Pound Fund, and Agricultural Services separately.

	PROVINCIAL SERVICES (PROPER).				* CATTLE POUND FUND.				* AGRICULTURAL SERVICES.			
	Current Month.		Progressive Total.		Current Month.		Progressive Total.		Current Month.		Progressive Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Balance on 1st April 1887 ...	...	...	42,32,852	2 7	...	...	42,310	11 9	...	...	61,886	7 4
Receipts during March 1888.	76,16,825	3 0	270,26,912	2 4	27,222	2 11	2,35,379	12 8	576	10 8	45,585	10 6
Total...	76,16,825	3 0	312,59,764	4 11	27,222	2 11	2,77,690	11 5	576	10 8	1,07,472	1 10
Charge during do.	73,61,053	9 3	259,98,530	11 4	30,886	9 11	2,37,575	3 10	2,898	11 1	55,089	6 9
† Balance on 31st do.	...	...	52,61,233	9 7	...	...	40,115	7 7	...	...	55,382	11 1

* For Particulars please see Memorandum below.
† Subject to alteration vide the Finance and Revenue Accounts of India are finally closed by the Comptroller General, Calcutta.

MEMORANDUM.

HEADS.	CATTLE POUND FUND.				AGRICULTURAL SERVICES.			
	Current Month.		Progressive Total.		Current Month.		Progressive Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
RECEIPTS.								
XVII. Police ...	27,682	2 11	2,77,819	10 5	460	0 0	42,439	13 9
XXI. Scientific and other Minor Departments	460	0 0	* 42,439	13 9	...	...	...	...
Public Works Receipts by Civil Officers ...	...	...	...	...	116	10 8	3,145	12 9
Do. Public Works Officers ...	...	...	...	...	...	...	...	...
Total...	27,222	2 11	2,35,379	12 8	576	10 8	45,585	10 6
CHARGES.								
3. Land Revenue ...	...	...	...	...	55	4 4	15,000	6 8
20. Police ...	30,146	6 10	1,97,050	4 7	...	...	...	...
26. Scientific and other Minor Departments	...	...	...	...	2,959	15 5	36,516	15 3
Public Works Charges by Civil Officers ...	...	...	...	...	...	...	...	...
Do. Public Works Officers ...	...	...	...	...	...	...	...	...
Adjusting Heads ...	400	0 0	40,184	12 2	...	...	...	...
Other Transfers ...	340	3 1	340	3 1	...	...	572	0 10
Total...	30,886	9 11	2,37,575	3 10	2,898	11 1	52,089	6 9

* Contribution to Agricultural Services.

Details

Adjustment of Provincial proportion of Land Revenue 1887-88.

	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
	A.	P.	A.	P.	A.	P.	A.	P.	A.	P.	A.	P.
Provincial proportion	33,01,000	0	...	...	33,01,000	0	...	...	33,01,000	0	...	...
Grass Land Revenue to be divided proportionally	...	...	...	...	...	...	...	...	...	...	...	...
Above divided proportionally:—	...	...	...	...	...	...	...	...	...	...	...	...
Imperial	...	...	...	...	...	...	...	...	...	...	...	...
Provincial	...	...	...	...	...	...	...	...	...	...	...	...
Special Transfers	...	...	...	...	...	...	...	...	...	...	...	...
Inter-provincial Adjustments	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Transfers	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Adjustments	...	...	...	...	...	...	...	...	...	...	...	...
Total Transfers...	34,57,709	15	...	...	34,57,709	15	...	...	34,57,709	15	...	...
Corrected Distribution:—	...	...	...	...	...	...	...	...	...	...	...	...
Imperial	...	...	...	...	...	...	...	...	...	...	...	...
Provincial	...	...	...	...	...	...	...	...	...	...	...	...
Land Revenue not included in the Division:—	...	...	...	...	...	...	...	...	...	...	...	...
Local ...	...	...	...	...	...	...	...	...	...	...	...	...
Total Land Revenue:—	...	...	...	...	...	...	...	...	...	...	...	...
Imperial	...	...	...	...	...	...	...	...	...	...	...	...
Provincial	...	...	...	...	...	...	...	...	...	...	...	...
Local ...	...	...	...	...	...	...	...	...	...	...	...	...
Total	493,68,961	8	...	...	493,68,961	8	...	...	493,68,961	8	...	...
Net Imperial to Provincial...	118,058	11	...	...	118,058	11	...	...	118,058	11	...	...

SPECIAL TRANSFERS.
Imperial to Provincial.
Fixed assignment under the new contract ...
Imperial to Provincial.
Inter-provincial Adjustments as per Comptroller General's letter No. 601, dated 14th July 1888 ...
Cost of Europe Stores for Provincial Departments as per separate statement from this office ...
MISCELLANEOUS TRANSFERS.
Imperial to Provincial.
On amount of Political Agency charges as per Government of India Financial Department, No. 4888, dated 13th September 1887 ...
On amount of one fourth of Duty on Colombo Arrack credited to Customs. ...
On amount of District Manuals as per Government of India Financial Department, No. 5630, dated 22nd October 1887 ...
Provincial to Imperial.
On amount of certain transfers from Land Revenue to Forest and vice versa in 1886-87, as per Government of India Financial Department No. 4514, dated 18th August 1888 ...
On amount of recent reorganization of the Board of Revenue as per Government of India Financial Department No. 1876, dated 11th April 1888 ...

ORDER—dated 6th October 1888, No. 766, Financial.

2. The final accounts differ considerably from the preliminary accounts under the following heads:—

<i>Revenue heads.</i>	<i>Increase or decrease.</i>
	<i>In thousands of Rupees.</i>
I. Land Revenue ...	... -81
Do. Inter-Provincial adjustments ...	... -37
IX. Forests ...	... +43
XVIII. Marine ...	... -26
<i>Expenditure Heads.</i>	
11. Forests ...	... +95
24. Medical ...	... +74
30. Stationery and printing ...	... +77
Civil Works ...	... +21
P. W. D. nett charges ...	... +45

3. The Accountant General is requested to state the cause of the great difference between the preliminary and final accounts of *I Land Revenue*, amounting for the combined Imperial and Provincial head to Rs. 3,25,000.

4. It appears that the Inter-Provincial adjustments on account of Burmese convicts amounted to Rs. 30,000. It had been reckoned that some 70,000 would have been realized for 1886-7 and 1887-8 and credited in the accounts of the latter year, and the Government desire to be informed whether the adjustments have been only partly carried out as yet.

5. The delay in booking expenditure amounting to Rs. 1,69,000 under 11 Forests, and 24 Medical should be explained.

/ True Extract /

A. G. Cardew.
Ag Under Secretary

To the Accountant General.
" Examiner, Public Works Accounts.
" Public Works Department.

2581 W 7 28/9/87

Recd. 10543

Govt. of {1888} Madras.

FINANCIAL.

No 3342 No 20 Oct 78

Recorded.
Recorded

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15.10.88

14/10/88

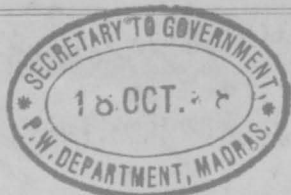
Issued

Recd.

18/10/88

Encl.

6th October 1888, No. 766.



OCTOBER.

No 3342 No 20.10.88.

Provincial Services.

Passing order on the final accounts for March 1888.

Ex. Accnts. 20/10
The Encl.

23/10

25/10

with order
for the order
2 copies to be kept