

- (1) பக்கங்களின் எண்ணிக்கை 18
 (2) புதுக்கித் திருப்பிய நாள் 10/9/0
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/9/0

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

RWD துறை

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அரசாணை எண். 29
 மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 4-1-1892

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

9 Sheets

1st DECEMBER 1891, No. 1261, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Provincial Finance), to the Chief Secretary to the Government of Madras, dated Simla, the 23rd October 1891, No. 4384.

I am directed to address you on the subject of the terms of the contract which will govern the relations of the Government of India and the Government of Madras with reference to the Provincial Revenue and Expenditure for the five years commencing 1st April 1892.

2. The following statement shows the general results of the present contract so far as the Provincial Revenue and Expenditure are concerned:—
(In thousands of rupees.*)

	Opening balance.	REVENUE.			EXPENDITURE.					Closing balance.
		Special assignments for tank restoration and special contribution to Imperial.	Other revenue.	Total revenue.	Civil Works.	Tank restoration.	Railways.	Other expenditure.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Assignments ..	..	..	2,56,36	2,56,36	20,00	1,50	..	2,34,86	2,56,36	..
1887-88 ..	43,37	..	2,73,64	2,73,64	20,28	3,60	..	2,39,12	2,63,00	53,91
1888-89 ..	53,91	5,00	2,77,73	2,82,73	22,55	5,69	..	2,43,09	2,71,33	65,31
1889-90 ..	65,31	7,76	2,90,35	2,98,11	23,99	6,07	1,00	2,48,60	2,79,66	79,76
1890-91, Revised ..	79,76	— 12,50	2,88,55	2,76,05	23,00	6,80	5,68	2,52,11	2,92,59	63,22
1891-92, Budget ..	63,22	5,00	2,94,88	2,99,88	43,32	7,00	9,31	2,63,02	3,22,65	40,45

* In this table, and all the tables in this letter, the figures are entered in thousands of rupees to save space.

The result has been eminently favorable to the Local Government. In the first year of the period, the ordinary Provincial revenues exceeded the estimate on which the contract was based by over 17 lakhs; and they have since further increased, the budget estimate for the current year being for nearly 295 lakhs, as against the contract estimate of over 256 lakhs. This increased revenue has enabled the Local Government, in addition to paying a special contribution to Imperial of 17½ lakhs, to increase considerably the civil expenditure, to spend on Public Works sums largely in excess of the amount allowed under that head in the contract assignment, and to construct a Provincial railway. The balance of the Local Government has been throughout the period considerably in excess of the prescribed minimum of 20 lakhs.

3. Passing to the proposals regarding the contract which will come into force from 1st April next, I am directed first to state the alterations which it is proposed to make in the terms of the current contract.

4. The expenditure under 5—Salt in Madras is at present Imperial, with the exception of one item (to which there are corresponding receipts) which has arisen since the current contract was framed, and has been made Provincial. But the establishments required for Salt and Excise work are in many places one and the same; and the Madras Government have in respect of them been given practically the same powers as they exercise in respect to Provincial establishments. It is therefore proposed to make the Salt expenditure in Madras Provincial to the same extent as Excise expenditure is. The reasons for this change do not apply with the

same force to expenditure on "Salt purchase and freight," but for the sake of simplicity it will be convenient to include that minor head also in the change.

5. The cost of stamped paper issued in Madras has, apparently through some oversight, never been charged as Provincial expenditure in Madras. It is proposed to make three-fourths of that a Provincial charge, as in all other Provinces.

6. The receipts and expenditure of Forests are in all other Provinces divided equally between Imperial and Provincial, and it is proposed to apply this proportion in Madras also. The present rule, by which these receipts and expenditure are wholly Provincial in Madras, was continued during the present current contract for the special reasons mentioned by the Finance Committee in paragraph 80 of their note on which the contract was based.

7. At present no railways are Provincial in Madras, but the Madras Government is now constructing from Provincial and local balances a railway from Májavaram to Mutupet, and a portion of the receipts and charges of that railway will be Provincial under the new contract.

8. It is also proposed to put a stop to Inter-Provincial Adjustments in order to relieve Account Offices and Local Governments of the trouble which the adjustments involve, the Government of India being of opinion that the advantages derived from the system are not commensurate with the labour required for the preparation of the quarterly statements of adjustments.

Inter-Provincial Adjustments are now admissible under the orders contained in Resolution No. 1124, dated 4th March 1887, and in the second half of the Resolution No. 1596, dated 30th March 1887.

9. Under the first of those Resolutions adjustments are made on account of—

- (1) the duty on rum manufactured in one Province and exported to another;
- (2) the duty on ganja exported from one Province to another; and
- (3) the duty on Colombo arrack imported by sea into Madras.

These adjustments are connected with the Excise Revenue of the several Provinces, and no allowance will be necessary on account of their stoppage as the new contracts will be based on the revenue brought to account in each Province under V—Excise. The only loss—and corresponding gain—to the Provinces concerned will be that on account of the Provincial share of the increase during the period of the contract in the amount of duty on account of which the adjustments have hitherto been made, and that increase is not likely to be such as to affect materially the finances of any Province.

10. The orders, repeated from previous Resolutions in the second of the Resolutions quoted in paragraph 5, contain the general rules regarding Inter-Provincial Adjustments. The majority of these adjustments are petty, and even the aggregate amounts are not large enough in most Provinces to have any practical effect on the Provincial finances. But the Governor-General in Council proposes to make allowances in the new contracts for the stoppage of these adjustments, the allowances being based on the average amounts of the adjustments of each class in the past five years; statements are being prepared which will show the amounts.

When these statements are ready the amount of the allowance to be made, by a modification of the balancing entry under I—Land Revenue, will be intimated.

The orders contained in this paragraph are subject to the reservation that if in future any considerable charge of an exceptional nature which ought to be borne by one Province is paid in another Province, the question of a corresponding adjustment between the two Provinces will be specially dealt with.

11. I am directed next to state the figures which the Government of India propose to adopt as the standard figures for the new contract under each head of Revenue and Expenditure. In accordance with the usual practice, the figures to be taken as the standard should, except under a few heads which require to be exceptionally treated, represent the revenue and expenditure at the existing stage of growth in 1891-92, future increases of expenditure being left to be met from future increases of revenue. The budget estimates for 1891-92 will accordingly be taken as the starting point in the examination which follows. Over and under estimates will, as

far as possible, be eliminated, and items peculiar to the year will be thrown out. The figures now proposed under each head will be subject to revision when the revised estimate of the year is ready, as that estimate will in most cases furnish a closer approximation to the existing stage of growth than one framed now.

12. In the following paragraphs tables showing the figures of Revenue and Expenditure for the five years of the present contract under each head will be given, a column being added for the figure which it is proposed to adopt for the new contract. Explanations will be added when that figure appears to require explanation; when no explanation seems called for, no remarks will be added to the table. In cases in which the Revenue or Expenditure is divided in shares between Imperial and Provincial, the total for the head will be given: the Provincial share under the existing and the new contract will be found in the tables A and B appended to this letter:—

13. REFUNDS.

Contract figure.	1887-88.*	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
1,01	1,11	1,09	1,21	1,07	1,00	1,00

14. I & 3.—LAND REVENUE.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Ordinary revenue	..	4,82,05	4,74,03	4,92,25	4,74,40	4,87,11	..
Sale of Government estates	..	3	3	3	2	3	..
Sale of waste lands	..	15	28	16	15	15	..
Rent, &c., of fisheries	..	16	86	1,35	6	18	..
Miscellaneous	..	59	57	52	62	53	..
Total ..	..	4,53,67	4,82,98	4,75,77	4,94,30	4,88,00	4,88,00

15. Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Charges of District Administration ..	34,87	34,76	35,24	36,32	36,11	37,69	37,65
Charges on account of fishery collections ..	15	9	20	44	8	6	6
Survey and Settlement	10,70	10,95	10,13	9,30	9,04	9,43	6,73
Land Records and Agriculture	* 21	51	52	56	47	75	75
Inam Commissioner	10	14	16	14	9	12	12
Total ..	* 46,03	46,45	4,625	46,76	45,79	48,05	45,81

* Including 21 transferred from Scientific and other Minor Departments.

(1) A reduction of Rs. 4,000 has been made from the Budget Estimate of charges for District Administration, as that estimate provides Rs. 54,000 on account of one-fifth of the pay of additional Subordinate Magistrates, while the provision should be Rs. 50,000 only, the Government of India having decided that the total expenditure on those new appointments shall not exceed 2½ lakhs.

(2) For Survey and Settlement the amount taken is the average annual expenditure according to the estimate made by the Government of Madras for the five years of the contract in letter No. 3893, dated the 7th July 1891, to the Government of India in the Revenue and Agriculture Department.

(3) The acceptance of the budget estimate under Land Records and Agriculture is subject to sanction being ultimately obtained to the proposed new appointment of an agricultural expert.

16.

III & 5.—SALT.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Rents of warehouses	..	1	..	..	..	..	..
Fees and cesses	..	59	93	1,55	1,84	1,34	..
Fines and forfeitures	..	20	1	1	2	2	..
Miscellaneous	..	64	43	26	23	22	..
Total ..	1,37	1,44	1,37	1,82	2,09	1,58	1,58

The Budget Estimate under this head is entered for the present. But an addition will be necessary on account of the cess levied on licensees to cover the cost of works executed for them. The amount of those fees always exceeds the cost of the works; but in the Budget Estimate the expenditure appears to exceed the receipts. The information called for by the Madras Government in para. 4 of their order No. 44, dated 14th January 1891, will enable you to intimate the amount of the addition which should be made on this account to the receipts under this head.

17.

Expenditure.

1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
4	24	74	47	1,01	1,04

Only one item under this head is now Provincial, namely, the expenditure on works executed for licensees referred to in the preceding paragraph. But under the proposal made in para. 4 of this letter one-fourth of the whole expenditure will be Provincial; and with this change the figure to be adopted for the head will be 19 lakhs, the Budget Estimate for both Imperial and Provincial expenditure.

18.

IV & 6.—STAMPS.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Sale of General Stamps	..	21,89	22,59	24,00	24,35	24,67	..
Sale of Court-fee stamps (including Stamp Paper for copies	..	37,10	38,05	40,27	39,35	40,46	..
Other items	..	73	72	76	87	87	..
Total ..	58,00	59,72	61,36	65,02	64,57	66,00	66,00

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Superintendence	..	20	19	19	19	20	..
Charges for the sale of general stamps	..	96	1,01	1,05	1,05	1,09	..
Charges on sale of Court-fee stamps	..	38	39	41	40	41	..
Total ..	1,46	1,54	1,59	1,65	1,64	1,70	1,70

An addition will be made to the figure above entered for expenditure to cover the cost of stamped paper, as explained in paragraph 5 of this letter. I am directed to request that you will report what the amount of the addition should be.

19.

V & 7.—EXCISE.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue—							
License and distillery fees and duties for the sale of liquors and drugs ..	..	91,36	98,57	1,08,55	1,14,16	1,12,59	..
Opium receipts	..	5,93	6,08	5,25	5,55	6,20	..
Fines, confiscations and miscellaneous ..	..	10	10	22	26	21	..
Total Revenue ..	88,00	97,39	1,04,75	1,14,02	1,19,97	1,19,00	1,22,00
Expenditure	2,57	2,69	3,29	3,83	4,70	5,00	5,00

In view of the increases of Excise Revenue in the past, it is considered safe to assume that the revenue this year will exceed that of 1890-91 by at least two lakhs.

20.

VII & 9.—CUSTOMS.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue	..	27	29	30	33	30	30
Expenditure	1,58	1,61	1,63	1,62	1,56	1,62	1,62

21.

VIII & 10.—ASSESSED TAXES.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue	..	11,20	15,29	15,12	16,50	16,43	16,50
Expenditure	30	33	16	16	16	16	16

22.

IX & 11.—FOREST.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue	..	13,00	13,75	15,15	15,53	17,95	18,90
Expenditure—							
Conservancy and Works	..	5,62	6,62	5,90	6,56	6,77	..
Establishments	..	5,65	5,54	5,61	5,89	6,63	..
Total ..	10,50	11,27	12,16	11,51	12,45	13,40	13,40
Net Revenue ..	2,50	2,48	2,99	4,07	5,50	4,60	5,50

The increase of the net revenue in past years justifies the expectation that the net revenue this year will not be less than that of 1890-91.

23.

X & 12.—REGISTRATION.

	Contract figure.	1887-88.	1888-89.	1889-90.	Actuals, 1890-91.	Budget, 1891-92.	New contract.
Revenue	..	8,75	9,08	9,53	10,27	10,84	11,00
Expenditure	..	6,25	6,21	6,55	6,59	6,77	7,07
Net Revenue ..	2,50	2,87	3,03	3,68	4,07	3,93	3,93

24.

XII & 13.—INTEREST.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue—							
Interest on local loans ..	..	..	33	31	41	35	56
Interest on Government securities ..	3	2	2	2	2	3	3
Total Revenue ..	3	2	35	33	43	38	59
Expenditure ..	..	..	28	31	* 38	56	56

* Revised.

As interest on loans to cultivators, municipalities, &c., is usually charged at a higher rate than 4 per cent., the rate which the Local Government has to pay on the expenditure side, the receipts from those loans should exceed the charges; but the budget estimate provides for a receipt of Rs. 35,000 only against a charge of Rs. 56,000. The receipts have therefore been raised by Rs. 21,000.

25.

15.—POST OFFICE.

Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
1,07	1,06	1,06	1,06	96	1,07	1,07

26.

18—GENERAL ADMINISTRATION.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
1. Salary of Chief Commissioner, Burma ..	..	..	..	7	..	..	..
2. Salary of the Governor (10,000) ..	1,20	1,20	1,20	1,20	1,20	1,20	1,20
3. Staff and household of the Governor ..	39	53	38	37	42	46	46
4. Expenditure from contract allowance ..	90	90	90	90	90	90	90
5. Tour expenses ..	4	2	1	11	1	2	2
6. Executive Council ..	1,23	1,27	1,36	1,26	1,35	1,28	1,28
7. Legislative Council ..	14	13	14	12	12	12	12
8. Civil Secretariats ..	2,76	2,79	2,87	3,23	3,15	2,82	2,82
9. Military Secretariat ..	58	65	64	63	64	63	63
10. Board of Revenue, Financial Commissioner and Establishments ..	2,60	1,80	1,72	1,55	1,67	1,62	1,62
11. Civil Offices of Account and Audit ..	63	35	37	36	42	39	39
Total ..	10,47	9,64	9,59	9,80	9,88	9,44	9,44

27.

XVI-A & 19-A.—LAW AND JUSTICE—COURTS OF LAW.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Sale-proceeds of unclaimed, &c., property ..	..	15	11	16	11	16	..
Court fees in cash ..	..	21	14	17	25	20	..
General fees, fines and forfeitures—							
Magisterial fines ..	..	3,40	3,60	4,04	4,33	4,18	..
Other items ..	..	70	97	96	80	97	..
Pledership examination fees ..	..	5	7	9	10	10	..
Miscellaneous fees and fines ..	..	1	1	1	1	2	..
Miscellaneous ..	..	6	5	7	5	7	..
Total ..	4,01	4,58	4,96	5,50	5,65	5,70	5,70

28.

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
High Court ..	4,65	4,92	5,41	5,50	5,33	5,51	5,00
Law Officers ..	90	1,18	1,34	1,21	1,41	1,20	1,20
Administrator-General ..	..	4	4	..	..	4	..
Coroner's Court ..	9	14	9	2	..	..	..
Presidency Magistrate's Court ..	52	49	49	48	48	50	50
Civil and Sessions Courts ..	22,70	22,65	22,58	23,09	23,79	23,80	23,30
Courts of Small Causes ..	85	82	84	88	87	87	1,01
Criminal Courts ..	9,26	9,03	9,38	9,41	9,29	11,79	11,64
Pledership Examination charges ..	10	3	5	6	9	10	10
Refunds ..	55	59	59	63	58	56	56
Total ..	39,62	39,89	40,81	41,28	41,84	43,87	43,81

In fixing the figure to be adopted as the standard for the new contract, the following deductions have been made from the Budget Estimate for the current year:—

(1) Rs. 15,000, the provision for new Subordinate Magistrates, Rs. 2,15,000 being in excess of the expenditure which will be sanctioned, as explained in paragraph 15 (1) of this letter.

(2) Rs. 37,000, the net saving which will result from the adoption of the arrangements in contemplation involving the reduction of the present number of High Court Judges by one.

(3) Rs. 4,000, the provision of that amount made in the budget for the salary of the Administrator-General being very unlikely to be required.

I am directed to inquire whether it is not probable that the cost of the Sheriff and his establishment will be reduced in the near future in accordance with the scheme which has been for some years under consideration.

29.

XVI-B & 19-B.—LAW AND JUSTICE—JAILS.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Manufactures—							
Revenue ..	..	1,39	1,57	1,28	1,90	1,74	1,74
Expenditure ..	..	1,45	1,27	1,03	1,32	1,45	1,45
Net Revenue ..	..	— 6	30	25	58	29	29
Jails—							
Revenue ..	..	10	9	17	13	16	16
Expenditure ..	..	7,18	7,02	6,97	7,07	7,15	7,15
Net Expenditure ..	..	7,08	6,93	6,80	6,94	6,99	6,99

30.

XVII & 20.—POLICE.

Receipts.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Police supplied to Railways ..	1	1	..	8	..	..	..
Do. to Municipal, &c. ..	..	16	16	18	23	25	..
Do. to Public Departments ..	33	19	25	20	29	28	..
Presidency Police ..	..	..	1	..	..	..	..
Cash receipts under the Arms Act ..	2,52	2,86	2,92	3,05	3,35	3,31	..
Fees, fines and forfeitures (Pounds) ..	2	1	1	1	1	1	..
Superannuation receipts ..	14	39	31	33	32	35	..
Miscellaneous ..	..	..	..	..	..	..	..
Total ..	3,02	3,62	3,84	3,90	4,20	4,20	4,20

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Presidency Police	1,71	2,16	2,23	2,42	2,37	2,52	2,52
Superintendence	1,20	1,12	1,14	1,15	1,19	1,20	1,20
District Executive Force ..	32,80	32,57	31,87	32,32	33,89	34,00	33,81
Village Police	6	7	6	6	7	7	7
Special Police	..	..	5	9	9	9	9
Railway Police	..	4	4	7	1	6	6
Cattle Pounds	1,40	1,97	2,18	2,26	2,32	2,45	2,45
Refunds	2	..	..	..	1	..	..
Total	37,19	37,93	37,57	38,37	39,95	40,39	40,20

From the Budget Estimate of expenditure a deduction of Rs. 19,000 has been made. That estimate includes a provision of Rs. 58,000 (70,000 minus 12,000) for the revision of the grading of the superior officers; the increase which the Government of India has recommended to the Secretary of State is Rs. 39,000 only.

31.

21.—MARINE.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue	6	14	..	..	..	3	3
Expenditure—							
Salaries and allowances of officers and men afloat	..	3	3	3	2	2	..
Purchase and hire of ships, &c. ..	..	..	..	..	7	1,50	..
Marine establishment	..	10	8	7	8	7	..
Pilotage, &c.	..	14	..	..	12	..	..
Miscellaneous	..	..	..	73	..	10	..
Total Expenditure	19	27	11	83	29	1,69	19

The provision for the purchase of new vessels in the Budget Estimate has been omitted from the figure for the new contract.

32.

XIX & 22.—EDUCATION.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Fees, Government Colleges, General ..	..	53	53	49	45	50	..
Do. do. Professional	..	22	27	30	34	30	..
Do. Schools, General	..	14	12	12	12	16	..
Do. do. Special	..	13	10	11	12	7	..
Contributions	..	..	2	2	3	3	..
Miscellaneous	..	61	61	43	29	31	..
Total	1,65	1,63	1,65	1,47	1,35	1,37	1,37

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Direction	44	45	46	49	53	54	..
Inspection	1,99	2,82	2,70	2,68	2,65	2,62	..
Government Colleges, General ..	1,87	1,99	2,05	2,11	2,23	2,22	..
Do. Professional	23	23	50	67	65	83	..
Government Schools, General ..	73	70	74	73	96	93	..
Do. Special	1,46	1,51	1,31	1,42	1,56	1,80	..
Grants-in-aid	3,33	4,27	3,55	4,12	5,15	5,05	..
Scholarships	20	15	16	16	20	20	..
Miscellaneous	41	37	33	15	10	11	..
Refunds	..	1	..	..	..	..	..
Total	10,66	12,50	11,80	12,43	14,03	14,35	14,35

The Budget Estimate of expenditure provides for the salary of an additional Professor in the Presidency College. I am directed to inquire whether proposals have yet been submitted for sanction to that new appointment.

33.

XX & 24.—MEDICAL.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Medical College fees	14	16	19	16	22	17	..
Hospital receipts	9	8	10	11	9	11	..
Lunatic Asylum receipts	22	14	15	8	7	8	..
Contributions	72	75	64	33	32	35	..
Miscellaneous	3	2	5	2	3	2	..
Total	1,20	1,15	1,13	70	73*	73	73

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Medical establishment	5,13	4,36	4,66	4,54	4,30	4,57	..
Hospitals and Dispensaries	4,14	3,72	2,88	3,12	3,07	2,86	..
Sanitation and Vaccination	68	66	56	54	88	80	..
Grants for Medical purposes	17	10	10	11	7	5	..
Medical Schools and College	59	1,50	1,48	1,48	1,40	1,46	..
Lunatic Asylums	80	87	88	83	82	85	..
Lock Hospitals	13	14	8	..	..	..	..
Chemical Examiner	18	15	17	15	18	17	..
Refunds	2	1	..	..	..	1	..
Total	11,84	11,51	10,91	10,77	10,72	10,77	10,77

34.

25.—POLITICAL.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Political Agents	75	81	72	75	85	75	75

* Sanctioned subsequently.

35. XXI & 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Botanical and other public garden receipts ..	3	4	4	5	5	4	..
Veterinary receipts ..	81	4	4	5	29	60	..
Cinchona plantations ..	..	..	..	..	1	1	..
Receipts on account of experimental cultivation ..	1	3	1	..	..	12	..
Public exhibitions and fairs ..	11	2	7	14	1,19	71	..
Emigration fees ..	67	76	89	1,46	1	1	..
Examination fees ..	2	1	1	1	1	1	..
Miscellaneous ..	..	..	..	..	..	..	..
Total ..	1,65	90	1,16	1,72	1,75	1,49	1,49

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Exploration of coal and minerals ..	10	10	6	..	..	23	..
Archaeological Department ..	21	25	26	27	27	22	..
Provincial Museums ..	20	20	20	17	19	4	..
Public Observatories ..	4	4	62	7	2	9	..
Donation to Scientific Societies ..	6	6	7	68	75	76	..
Experimental cultivation ..	84	72	12	11	32	10	..
Cinchona plantations ..	16	16	49	43	26	25	..
Public exhibitions and fairs ..	43	40	25	25	13	13	..
Veterinary charges ..	25	25	21	13	44	52	..
Botanical and other public gardens ..	21	51	34	46	1,37	69	..
Emigration ..	37	74	79	87	1	..	..
Provincial statistics ..	69	1	1	1	1	..	..
Examinations ..	3	1	..	..	..	..	..
Refunds ..	..	..	..	..	..	..	..
Total ..	3,59	3,64	4,01	3,50	3,82	3,32	3,32

* Excluding 21 on account of the Assistant Director of Agriculture and his establishment now charged under Land Revenue.

36. XXII & 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Revenue ..	..	..	..	..	..	..	..
Expenditure—	..	..	..	..	..	..	..
Superannuation and retired allowances ..	24	35	56	27	34	33	33
Covenanted Civil Service Pensions ..	..	10,32	11,10	11,94	12,85	13,00	..
Compassionate allowances ..	..	26	22	22	15	22	..
Gratuities ..	..	20	19	14	21	18	..
Refunds ..	..	..	2	1	17	1	..
Total Expenditure ..	9,76	10,78	11,53	12,33	13,39	13,41	13,41

37. XXIII & 30.—STATIONERY AND PRINTING.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Stationery receipts ..	..	..	..	..	..	27	..
Sales of Gazettes and other Publications ..	..	19	26	21	25	49	..
Other Press receipts ..	..	39	43	41	36	30	..
Total ..	78	88	95	88	85	1,06	1,08

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Stationery office ..	..	37	30	23	26	25	..
Government Presses ..	..	2,78	2,77	2,90	2,92	2,72	..
Printing at Private Presses ..	..	22	38	44	49	50	..
Lithography ..	..	12	12	1	..	4,00	..
Stationery supplied from Central stores ..	..	5,49	4,57	3,88	3,80	1	..
Refunds ..	..	..	..	..	..	..	..
Total ..	7,66	8,98	8,14	7,46	7,47	7,48	7,48

38. XXV & 32.—MISCELLANEOUS.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Unclaimed deposits ..	..	14	24	22	30	20	..
Fees for Government Audits ..	..	6	8	9	9	9	..
Contributions ..	..	64	76	70	65	70	..
Miscellaneous fees, fines and forfeitures ..	..	26	22	24	24	25	..
Other items ..	..	12	13	15	18	14	..
Total ..	75	1,22	1,43	1,40	1,46	1,38	1,38

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Travelling allowance to officers attending examinations ..	..	1	1	1	..	1	..
Rewards for proficiency in languages ..	..	2	5	3	4	6	..
Contributions ..	..	7	1	..	7	7	..
Subscriptions to periodicals ..	..	2	13	3	3	3	..
Cost of books and publications ..	..	17	62	53	54	55	..
Donations for charitable purposes ..	..	55	2	3	3	2	..
Charges on account of vagrants ..	..	4	..	..	..	..	..
Rewards for destruction of wild animals ..	..	40	48	37	27	25	..
Petty establishments ..	..	22	19	19	19	20	..
Special commissions of inquiry ..	..	8	10	6	2	2	..
Rents, rates and taxes ..	..	4	4	3	3	3	..
Charges on account of pearl fishery ..	..	..	..	9	3	2,05	..
Miscellaneous unforeseen charges ..	..	1	4	1	..	1	..
Do. refunds ..	..	..	..	..	..	..	..
Total ..	2,34	1,63	1,75	1,45	1,28	3,35	1,35

From the Budget Estimate of expenditure the provision of two lakhs made as a "reserve" has been struck out. The provision will certainly not be required for expenditure under this head; and if it was made with a view to its transfer to other heads, its insertion in the estimate was opposed to the principles laid down for the preparation of Budget Estimates.

XXVI & 38.—STATE RAILWAYS.

39.

It is proposed to take (as the net revenue which the Local Government will derive from the Provincial railway which is now being constructed from Provincial and Local revenues) the sum of Rs. 40,000, being at the rate of about $3\frac{1}{2}$ per cent. on the Provincial portion of the capital expenditure.

XXX & 43.—MINOR WORKS AND NAVIGATION.

40.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Works for which Capital and Revenue accounts are kept ..	..	..	..	..	..	..	..
Madras Water-supply and Irrigation Extension Project ..	..	9	12	11	11	12	..
Buckingham Canal ..	..	69	74	79	88	81	..
Other Works ..	..	2	2	2	6	6	..
Total ..	..	80	88	92	105	99	..
Works for which neither Capital nor Revenue Accounts are kept ..	..	11	14	14	12	9	..
Agricultural Works ..	..	9	9	17	22	17	..
Grand Total ..	64	1,00	1,11	1,23	1,39	1,25	1,50

In view of the steady increase of the revenue in the past four years it seems safe to assume that the receipts of this year will exceed those of 1890-91 by Rs. 11,000.

41.

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	Proposed contract.
(1) Capital—							
Tangabhadra Channel ..	..	..	18	31	43	48	..
Palar Anicut System ..	..	45	2,70	1,93	2,12	2,49	..
Buckingham Canal ..	..	2,23	54	64	—	..	..
Ganjam-Gopalpur Canal ..	..	..	6	..	5	..	..
Pelandorai Anicut System ..	..	..	..	..	8	32	..
Other projects ..	..	2	4	1	..	..	..
Total ..	..	2,76	3,52	2,95	2,66	3,29	2,50
(2) Revenue—							
Chembambakam Tank ..	..	— 4	— 2	17	5	— 1	..
Buckingham Canal ..	..	1,34	1,25	1,50	1,14	1,15	..
Madras Water-supply and Irrigation Project ..	..	16	9	5	5	2	..
Pelandorai Anicut System ..	..	13	16	18	13	20	..
Vadarnem Canal ..	..	6	6	6	— 11	10	..
Palar Anicut System ..	..	60	62	99	98	82	..
Other projects ..	..	..	..	2	1,78	1,99	..
Total ..	..	2,25	2,16	2,97	4,02	4,27	4,27
Works for which neither Capital nor Revenue Accounts are kept.							
(3) Tank restoration scheme ..	..	3,60	5,69	6,07	23,01	7,00	5,00
(4) Other works ..	..	15,60	17,01	15,99	..	18,12	17,00
(5) Agricultural works ..	..	4,07	4,57	4,45	5,77	4,32	4,32
Grand Total ..	26,51	26,28	32,95	32,43	35,46	37,00	33,09

* Including 1,50 for Tank Restoration, but excluding the 5,00 to be paid to the Local Government for the purpose on terms of interest.

(1) The Buckingham Canal will be the only large work on which capital expenditure will remain to be incurred after the current year. The sum of $2\frac{1}{2}$ lakhs has accordingly been entered for Capital expenditure.

(2) For Revenue expenditure the Budget Estimate has been adopted.

(3) Regarding the expenditure to be incurred on Tank Restoration the Government of Madras has been addressed by the Government of India in the Public Works Department. But I am directed to propose that the provision to be made in the new contract should be five lakhs, and that expenditure in excess of that amount

should be incurred only on the condition that the Government of Madras can meet it from increases in revenues over and above the contract assignment or from balances. It seems very desirable to discontinue the complicated arrangement now in force under which the expenditure on Tank Restoration involves every year no less than three special adjustments through the Land Revenue head. If the Government of Madras accepts the provision of 5 lakhs on the condition stated, those adjustments will not occur in regard to future expenditure. The Government of India are also willing to forego from 1st April next the interest adjustment on account of the special assignments to Provincial in the past, the adjustment for the estimated increase of Land Revenue due to the works ceasing at the same time.

(4) For "Other works" it is considered sufficient to make a provision of 17 lakhs.

(5) For Agricultural works the Budget Estimate has been adopted.

42.

XXXII & 45.—CIVIL WORKS.

Revenue.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Provincial.							
By Public Works Department ..	..	1,07	98	1,03	98	1,00	..
By Civil Department ..	..	21	22	8	31	7	..
Total, Provincial ..	1,10	1,28	1,20	1,11	1,29	1,07	1,07

43.

Expenditure.

	Contract figure.	1887-88.	1888-89.	1889-90.	1890-91.	Budget, 1891-92.	New contract.
Original Works—							
Civil Buildings ..	..	6,75	9,02	9,25	12,80	22,65	..
Communications ..	..	3,00	2,52	4,31	3,18	3,43	..
Miscellaneous ..	..	50	58	18	43	4	..
Total ..	7,77	10,25	12,12	13,74	16,41	26,13	10,00
Repairs—							
Civil Buildings ..	..	1,72	1,47	1,82	2,22	2,00	..
Communications ..	..	86	1,28	1,34	1,31	1,06	..
Miscellaneous ..	..	15	19	12	14	14	..
Total ..	2,30	2,73	2,94	3,28	3,67	3,20	3,20
Establishment	..	6,50	5,83	5,40	5,72	4,36	4,90
Tools and plant ..	..	50	50	57	25	15	1,00
Suspense, &c. ..	..	11	— 28	— 29	21	..	..
Civil Officers ..	..	2,93	85	1,77	1,29	1,41	8,09
Total, Provincial ..	20,00	20,27	22,52	23,99	26,21	43,32	20,10

The budget estimate has been adopted under all the minor heads except "Original Works" and "Civil Officers."

For Original Works the Government of India consider that it will be enough to allow 10 lakhs as the standard for the new contract, that amount being more than two lakhs in excess of the amount allowed in the current contract.

From the head "Civil Officers" since the present contract was framed, charges for petty construction and repairs, estimated at Rs. 2,31,000, have been transferred

to the departmental Civil heads. For the charges now shown under the head the present contract figure was Rs. 62,000 only. The high provision in the budget estimate is due to special grants to municipalities for water-works and other public works. For such special grants the standard figures cannot make allowance, and one lakh has been entered under this head.

44. CONTRIBUTIONS BETWEEN PROVINCIAL AND LOCAL.

	Contract figure.	1887-88.	1888-89.	1889-90.	Revised, 1890-91.	Budget, 1891-92.	New contract.
From Provincial to Local—							
For Public Works ..	1,00	1,68	1,21	84	1,25	1,50	90
Other accounts ..	1,17	1,96	1,66	1,98	1,17	1,20	1,20
Total ..	2,17	3,64	2,87	2,82	2,42	2,70	2,10
From Local to Provincial—							
For Mayavaram-Mutpet Railway ..	..	61	4	3	..	2,59	..
For Inspector (Education) ..	..	1,79	2,11	2,17	1,76	1,36	1,36
For other accounts ..	..	..	..	..	..	..	..
Total ..	1,79	2,72	2,21	2,30	1,76	3,95	1,36
Net from Provincial to Local ..	38	92	66	52	66	— 1,25	74

The only grants to local for Public Works which can be separately allowed for in the contract are those to the Nilgiri and South Canara District Boards, which are of a permanent nature; and the figure under that head has been fixed at the average of those grants in the last four years. The railway contribution from local is exceptional and has been omitted. Under the other heads the budget estimates have been adopted.

45. The adjustments through the Land Revenue head will be consolidated into one under the new contract. But in order to estimate the financial effect of the revision of the contract, all the adjustments in the budget estimate must be taken into account, with the exception of that for Tank Restoration works; the latter must be omitted, as it is made on the condition of paying interest. The net figure for adjustments is Rs. 35,16,000 from Imperial to Provincial.

46. In columns 2 to 7, Statements A and B annexed to this letter, the Provincial share of the Revenue and Expenditure in the estimate for the current contract, and in each of the years of the contract, is shown. In column 8 of those statements the result of the adoption of the figures proposed for the new contract in this letter with the terms of the existing contract unaltered is exhibited. The final result is that the Provincial Government has a surplus of Rs. 16,23,000, which it is proposed to resume in the new contract. In column 9 of the same statements the figures for the new contract, after the alterations in terms proposed in this letter, are shown.

47. I am directed to request that the Government of India may be favored with any remarks which His Excellency the Governor may desire to make on the proposals in this letter.

Copy forwarded to the Home, Revenue and Agriculture and Public Works Departments for information.

STATEMENT A.

Provincial Revenue.

(In thousands of rupees).

Heads of Revenue.	Contract figure.	ACCOUNTS.			Revised, 1890-91.	Budget, 1891-92.	Estimate for new contract.	Provincial share as proposed in the new contract.
		1887-88.	1888-89.	1889-90.				
1	2	3	4	5	6	7	8	9
Principal Heads.								
I.—Land Revenue ..	1,13,42	1,20,75	1,18,94	1,22,33	1,18,65	1,22,00	1,22,00	1,22,00
III.—Salt ..	1,37	1,44	1,37	1,82	2,21	1,68	1,68	1,58
IV.—Stamps ..	43,50	44,79	46,02	48,76	49,13	49,50	49,50	49,50
V.—Excise ..	22,00	24,35	26,19	28,51	29,65	29,75	30,50	30,50
VII.—Customs ..	27	27	29	30	33	30	35	30
VIII.—Assessed taxes ..	5,60	7,64	7,56	8,25	8,12	8,25	8,25	8,15
IX.—Forest ..	13,00	13,75	15,15	15,58	18,00	18,00	18,90	9,45
X.—Registration ..	4,38	4,54	4,79	5,14	5,50	5,50	5,50	5,50
Total, Principal Heads ..	2,03,54	2,17,53	2,20,31	2,30,69	2,31,59	2,34,88	2,36,53	2,27,08
Interest.								
XII.—Interest ..	3	2	35	33	41	38	59	59
Civil Departments.								
XVIIA.—Law and Justice—Courts.	4,01	4,58	4,95	5,50	5,60	5,70	5,70	5,70
XVIB.—Law and Justice—Jails ..	1,93	1,49	1,66	1,45	1,90	1,90	1,90	1,90
XVII.—Police ..	3,02	3,62	3,84	3,90	4,20	4,20	4,20	4,20
XVIII.—Marine ..	6	14	..	..	3	3	3	3
XIX.—Education ..	1,65	1,63	1,65	1,47	1,38	1,37	1,37	1,37
XX.—Medical ..	1,20	1,15	1,12	70	72	73	73	73
XXI.—Scientific and other Minor Departments ..	1,65	90	1,16	1,72	1,88	1,49	1,49	1,49
Total, Civil Departments ..	13,52	13,61	14,38	14,74	15,71	15,42	15,42	15,42
Miscellaneous.								
XXII.—Superannuation ..	24	36	57	27	33	33	33	33
XXIII.—Stationery and Printing.	78	88	95	88	92	1,06	1,06	1,06
XXV.—Miscellaneous ..	75	1,22	1,43	1,40	1,42	1,38	1,38	1,38
Total ..	1,77	2,46	2,95	2,55	2,67	2,77	2,77	2,77
Railways.								
XXVI.—State Railway, &c. ..	..	..	..	..	..	..	40	40
Irrigation.								
XXX.—Minor Works and Navigation ..	64	1,00	1,11	1,23	1,25	1,25	1,50	1,50
Buildings and Roads.								
XXXII.—Civil Works ..	1,10	1,28	1,20	1,10	1,17	1,07	1,07	1,07
Contributions between Provincial and Local ..	1,79	2,72	2,21	2,30	1,76	3,95	..	..
Total ..	2,22,29	2,38,52	2,42,51	2,52,94	2,54,56	2,59,72	2,58,28	2,48,83
Adjusting Contributions.								
Original portion ..	+ 33,76	+ 33,76	+ 33,76	+ 33,76	+ 33,76	+ 33,76	+ 33,76	+ 25,42
For tank Restoration ..	..	..	..	..	..	..	..	..
For increase of Revenue due to Tank Restoration Works ..	..	..	..	..	..	..	..	..
Miscellaneous Adjustments ..	+ 31	+ 1,26	+ 1,46	+ 216	+ 3	+ 1,10	+ 1,10	..
Special Contribution to Imperial ..	..	..	..	..	..	..	..	..
Total ..	+ 34,07	+ 35,02	+ 40,22	+ 41,17	+ 21,49	+ 40,16	+ 35,16	+ 25,42
Balance ..	2,56,36	2,73,54	2,82,73	2,94,11	2,76,05	2,99,88	2,93,44	2,74,25
Grand Total ..	2,56,36	3,16,91	3,36,64	3,59,42	35,81	3,63,10	..	..

STATEMENT B.

Provincial Expenditure.

(In thousands of rupees).

Heads of Expenditure.	Contract figure.	ACCOUNTS.			Revised, 1890-91.	Budget, 1891-92.	Estimates for new contract.	Provincial share as proposed in the new contract.
		1887-88.	1888-89.	1889-90.				
1	2	3	4	5	6	7	8	9
<i>Principal Heads.</i>								
1. Refunds and Drawbacks ..	1,01	1,11	1,09	1,21	1,03	1,00	1,00	1,00
2. Land Revenue ..	45,82	46,46	46,25	46,76	45,62	48,05	45,31	45,31
5. Salt ..	..	..	..	..	90	1,01	1,01	4,75
6. Stamps ..	1,09	1,16	1,19	1,24	1,26	1,28	1,28	1,28
7. Excise ..	64	67	82	96	1,12	1,25	1,25	1,25
9. Customs ..	1,58	1,61	1,63	1,62	1,64	1,62	1,62	1,62
10. Assessed Taxes ..	15	17	8	8	8	8	8	8
11. Forest ..	10,50	11,26	12,15	11,51	12,50	13,40	13,40	6,70
12. Registration ..	3,12	3,11	3,28	3,29	3,40	3,53	3,53	3,53
Total, Principal Heads ..	63,91	65,54	66,49	66,67	67,55	71,22	68,48	65,62
<i>Interest.</i>								
13. Interest on ordinary debt ..	..	..	28	31	38	56	56	56
<i>Post Office.</i>								
15. Post Office ..	1,07	1,06	1,06	1,06	1,02	1,07	1,07	1,07
<i>Civil Departments.</i>								
18. General Administration ..	10,47	9,64	9,59	9,80	9,81	9,44	9,44	9,44
19A. Law and Justice—Courts ..	39,62	39,89	40,81	41,28	41,75	43,87	43,31	43,31
19B. Law and Justice—Jails ..	8,42	8,63	8,29	8,00	8,40	8,60	8,60	8,60
20. Police ..	37,19	37,93	37,57	38,37	39,84	40,39	40,20	40,20
21. Marine ..	19	27	11	83	27	1,69	19	19
22. Education ..	10,66	12,50	11,80	12,43	13,62	14,35	14,35	14,35
24. Medical ..	11,84	11,51	10,81	10,77	10,46	10,77	10,77	10,77
25. Political ..	75	81	72	75	85	75	75	75
26. Scientific and other Minor Departments ..	3,80	3,64	4,01	3,50	3,63	3,32	3,32	3,32
Total, Civil Departments ..	1,22,94	1,24,82	1,23,71	1,25,73	1,28,63	1,33,18	1,30,93	1,30,93
<i>Miscellaneous.</i>								
29. Superannuation Allowances and Pensions ..	9,76	10,78	11,54	12,34	13,45	13,41	13,41	13,41
30. Stationery and Printing ..	7,66	8,98	8,14	7,46	7,40	7,48	7,48	7,48
32. Miscellaneous ..	2,34	1,62	1,75	1,45	1,34	3,35	1,35	1,35
Total, Miscellaneous ..	19,76	21,38	21,43	21,25	22,19	24,24	22,24	22,24
<i>Famine Relief and Insurance.</i>								
33. Famine Relief ..	..	1	3	4,41	12	5	..	..
37. Construction of Railways, &c. ..	..	..	..	..	3,95	9,31	..	..
<i>Railways.</i>								
41. Miscellaneous Railway Expenditure, East Coast Railway, &c. ..	..	..	..	1,00	1,73	..	..	..
Total ..	..	..	..	1,00	1,73	..	..	..
<i>Irrigation.</i>								
43. Minor Works and Navigation. ..	26,51	26,27	32,94	32,42	36,60	37,00	33,09	33,09
<i>Buildings and Roads.</i>								
45. Civil Works ..	20,00	20,28	22,52	23,99	28,00	43,32	20,10	20,10
Contribution between Provincial and Local ..	2,17	3,64	2,87	2,82	2,42	2,70	74	74
Total ..	2,56,36	2,63,00	2,71,33	2,79,66	2,92,59	3,22,65	2,77,21	2,74,25
Balance ..	..	53,91	65,31	79,76	6,332	40,45	..	..
Grand Total ..	2,56,36	3,16,91	3,36,64	3,59,42	3,55,81	3,63,10	..	..
Surplus + Deficit ..	..	+ 10,54	+ 11,40	+ 14,45	- 16,54	- 22,77	+ 16,23	..

ORDER—dated 1st December 1891, No. 1261, Financial.

Ordered that the Government of India be addressed.

(Here enter No. 1262, dated 1st December 1891, Financial.)

(True Extract.)

W. B. D. J.
for Chief Secretary.

To the Departments of Government.

Exd. S. J. Pereira.

W. CURRENT No. 4352

Govt. of {1891} Madras.
FINANCIAL.

Issued

Recd. 29/12/91

Encl.

G.O., 1st December 1891, No. 1261.

DECEMBER.

Provincial Contract.

Directing that the Government of India be
addressed on the subject of the terms of the
approaching —.

with order

No 29 Wd 4th Jan'y/92

Recorded.

S
20/12

100 p.p. chs 23/1/92

7/12/91

(9)

C. & P. J. S.
C. & P. R. S. S.
Encl. W. A.

CS 20/12/91